



<b>Agenda Item:</b>	III C: Information/Discussion Item
<b>Date:</b>	September 12, 2024
<b>To:</b>	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (the “Board”)
<b>From:</b>	Alfredo Rubalcava, CEO & Superintendent
<b>Staff Lead(s):</b>	David Yilmaz, Chief Accountability Officer
<b>RE:</b>	MPS Annual Authorizer Oversight Reports

**Action Proposed:**

N/A

**Purpose:**

It is imperative that we share authorizer oversight reports with our Board, highlight any findings, and discuss possible next steps for actions that should be taken based on the feedback provided by the authorizers.

**Background:**

*Oversight Visits Overview*

Per the Education Code, charter authorizers need to conduct at least one annual oversight visit to their authorized schools. During an oversight visit authorizers meet with the school leadership, visit classrooms, conduct interviews with staff, parents, and students, check student and staff records, interview some staff (for segregation of duties, etc.), and review a list of documents that our schools provide in physical and electronic binders. The Home Office supports the schools in preparation for the oversight visits through mock visits, document review, and attendance to the visits.

*2023-24 Oversight Visits*

All ten of our schools have been visited by their respective authorizers. Following are the visit dates for 2023-24:



School	Authorizer	Visited?	Dates/Notes
MSA-1	LACOE	Yes	11/14/23 and 4/23/24
MSA-2	LACOE	Yes	11/28/23 and 5/30/24
MSA-3	LACOE	Yes	11/29/23 and 4/24/24
MSA-4	LAUSD	Yes	3/13/24
MSA-5	LACOE	Yes	11/14/23 and 5/21/24
MSA-6	LAUSD	Yes	3/14/24
MSA-7	LAUSD	Yes	3/6/24
MSA-Bell	LAUSD	Yes	2/6/24
MSA-San Diego	SDUSD	Yes	4/25/24
MSA-Santa Ana	SBE	Yes	12/12/23 and 12/13/23

**Analysis:**

This agenda is about LAUSD’s oversight visit reports. The full reports are attached. In their report LAUSD provides a rating to the schools (out of 4) for the following areas: Governance, Student Achievement and Educational Performance, Organizational Management, Programs, and Operations, and Fiscal Operations. The following are ratings our LAUSD authorized schools received in the last three years.

Authorizer Oversight Visit Reports	Governance	Student Achievement and Educational Performance	Organizational Management, Programs, and Operations	Fiscal Operations
2023-24				
MSA-4	3	-	3	3
MSA-6	4	3	4	3
MSA-7	3	2	4	4
MSA-BELL	3	2	3	3
2022-23				
MSA-4	4	-	3	4
MSA-6	4	3	4	4
MSA-7	4	3	4	4
MSA-BELL	4	2	4	4
2021-22				
MSA-4	4	-	3	3
MSA-6	4	-	4	3
MSA-7	4	-	4	3
MSA-BELL	4	-	4	3



The following are excerpts from the summary and recommendations parts of the reports.

*Summary / Recommendations from Oversight Visit Reports*

**GOVERNANCE**

MSA-4:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 4

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/13/2024

GOVERNANCE	RATING*
Summary of School Performance	3, Proficient
<p><b>Areas of Demonstrated Strength and/or Progress</b></p> <p><b>G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING</b>            The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.).</p> <p>As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• The current Board of Directors of Magnolia Public Schools (MPS) is comprised of 7 directors, which is aligned with the organization’s most recent Bylaws requiring no less than 3 and no more than 11 directors.</li> <li>• Calendar of Governing Board meetings for the 2023-2024 school year, showing monthly meetings scheduled from July 13, 2023 to June 20, 2024</li> <li>• Calendar of Board Committees (e.g., Academic, Educational Partners &amp; Development, Audit/Facilities, Finance, and Nominating/Governance), showing meetings scheduled from July 13, 2023 to June 13, 2024. Agendas are also posted to the school’s website</li> <li>• Brown Act and Conflict of Interest training was held during the Board meeting on August 10, 2023</li> </ul> <p><b>G2: DUE PROCESS</b>            The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public.</p> <p>As evidenced by information in Folder 1, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• Systems to provide due for students, employees, and parent including, but not limited to the following:               <ul style="list-style-type: none"> <li>○ Uniform Complaint Procedures (UCP) and related forms in the student/parent handbook, as well as on the school’s website</li> <li>○ Procedures for resolving general stakeholder complaints within the “General Complaint Procedures Form” located at the school site, within the student/parent handbook and on the school’s website. Procedures and forms are available in English and Spanish</li> <li>○ Procedures/policies regarding Suspension/Expulsion (including appeals), grading policies, and student code of conduct located at the school site, within the student/parent handbook and the school’s website</li> <li>○ Employee handbook which includes descriptions of the school’s employee Code of Conduct, Internal Complaint Review and Policy (e.g., complaints by employees against employees, complaints by third parties against employees), Open Door Policy, and employee discipline policy</li> </ul> </li> </ul> <p><b>G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS</b>            The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff.</p> <p>As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence includes the following:</p>	



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 4

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/13/2024

- Review and certification of relevant aspects of the *Compliance Monitoring and Certification of Board Compliance Review* form at the Governing Board's meeting on October 12, 2023. Documentation provided by school leadership at both the first triannual submission and the time of oversight was complete and accurate.
- The schools' governing board has established procedures to evaluate MPS Executive Director via Board on Track, an online platform. The Board's evaluation of the CEO is during multiple points throughout the school year reviewing the following performance areas: academic accountability, school operations, management and Board oversight, facilities, and educational partners.
- Schools have systems for evaluating school-based staff including, but not limited to, school leaders, teachers, and other school site staff (e.g. administrative support, plant manager, campus aide, etc.)
  - The "Teacher Evaluation Protocol" includes multiple domains aligned to the California Standards for the Teacher Profession, as well as measures for teacher performance on the MPS Framework for Teaching, Teacher Professional Qualities, Dispositions, and Responsibilities; Student Parent, and Staff Voices, and Student Performance.
  - The "School Leader Evaluation Protocol" includes measures aligned with the California Professional Standards for Education Leaders (CPSELs); Student, Parent, and Staff Voices; and Student Performance. Some of the standards include development and implementation of shared vision, instructional leadership, management and learning environment, and family and community engagement.
  - The "Generic Employee Evaluation Protocol" includes multiple domains that measure employee performance on the MPS Core Value Indicators (Excellence, Innovation, and Connection); Student, Parent, and Staff Voices; and Student Performance. The evaluation protocol includes multiple means for monitoring and improving staff performance throughout the school year such as: frequent informal observations and feedback for the employee, collection of evidence to foster collaboration with the employee, and goal setting and monitoring.

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

None

**\*NOTE:**

- *A charter school may receive a rating of 1 in this category for any of the following reasons: (1) Evidence of conflict (s) of interest within the organization (i.e. Governing Board, staff, contracted external parties, etc.), (2) School is in breach of the operative charter, including Federal, State, and District Required Language, (3) School is "Not in Good Standing," and/or (4) If there are serious concerns related to fiscal matters (e.g., negative financial condition, fiscal mismanagement, and/or significant audit findings, etc.).*
- *A charter school cannot receive a rating greater than 3 in this category if it receives an overall rating of 2 or 1 in any other category (Student Achievement and Educational Performance; Organizational Management, Programs, and Operations; or Fiscal Operations).*

### STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE

MSA-4:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 4

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/13/2024

STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
Summary of School Performance	No Rating
California Department of Education's (CDE) Charter School's Performance Category (as published in 2024)	Middle Performing
<p>The state identified the charter school as qualifying for Differentiated Assistance (DA)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA). <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            If yes, the school's identification: (See additional information within "Notes" section below)  <input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u>            PLEASE SEE NOTES SECTION</p>	
<p><u>Areas Noted for Further Growth and/or Improvement</u>  <b>A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR</b>            The schoolwide Dashboard Suspension Rate Indicator color is Orange and above statewide percentage.</p> <ul style="list-style-type: none"> <li>• Per CDE, 4.9% of students were suspended at least once, compared to the state at 3.5%.</li> <li>• Additionally, as evidenced by the LAUSD Discipline Report, MSA 4's suspension rate for the 2022-2023 school year was 9.80%, inclusive of 0 in-school suspensions and 10 out-of-school suspensions. The school received a Notice of Concern on February 13, 2024. MSA 4 provided a response to the Charter Schools Division detailing a root cause analysis, as well as an action plan. As evidenced in Folder 3 and school leadership discussion, some of the evidence of the action plan includes the following:               <ul style="list-style-type: none"> <li>○ Weekly disciplinary data analysis</li> <li>○ Targeted interventions to support students with intoxicant/alcohol consumption which includes a partnership with <i>YVape</i>, and an assembly by the National Council on Alcoholism and Drug Dependence (NCADD).</li> <li>○ Counseling and social-emotional support</li> <li>○ Restorative and reflective practices</li> </ul> </li> </ul>	
<p><u>Corrective Action Required</u>            None noted that require immediate action to remedy concerns indicated in this report.</p>	



Notes:

Per the CDE Dashboard, the school has no Performance Level Color for any Academic Performance and Engagement areas (ELA, Math, English Learner Progress, College/Career, and Graduation Rate). Therefore, the indicators A1-A9 are not rated and the school's rating for the *Student Achievement and Educational Performance* section of this report will be "No Rating."

College/Career Indicator (CCI) is scored based on 2023 Status level data as reported on the 2023 Dashboard.

**English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the "Annual Reclassification (RFEP) Counts and Rates" for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-2023 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

*\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state's published list.*

**MSA-6:**



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 6

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/14/2024

STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
Summary of School Performance	3, Proficient
California Department of Education's (CDE) Charter School's Performance Category (as published in 2024)	High Performing
<p>The state identified the charter school as qualifying for Differentiated Assistance (DA)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA). <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            If yes, the school's identification: (See additional information within "Notes" section below)  <input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u>  <b>A1: DASHBOARD SCHOOLWIDE ELA</b>            The schoolwide Dashboard ELA Indicator color is Blue, compared to the state's color of Orange.  <ul style="list-style-type: none"> <li>Per CDE, the school's overall Distance From Standard ("DFS") is 19.5 points, compared to the state at -13.6.</li> </ul> </p>	
<p><b>A2: DASHBOARD STUDENT GROUP ELA</b>            All numerically significant student groups have "Status/DFS" scores above the statewide DFS.  <ul style="list-style-type: none"> <li>The school has two (2) numerically significant student groups (Latino and Socioeconomically Disadvantaged). The numerically significant student groups and their respective DFS is as follows:               <ul style="list-style-type: none"> <li>Latino students DFS is 20.7, compared to the state at -40.2</li> <li>Socioeconomically Disadvantaged students DFS is 23.5, compared to the state at -42.6</li> </ul> </li> </ul> </p>	
<p><b>A3: DASHBOARD SCHOOLWIDE MATH</b>            The schoolwide Dashboard Math Indicator color is Green, compared to the state's color of Orange.  <ul style="list-style-type: none"> <li>Per CDE, the school's overall DFS is -15.3 points, compared to the state at -49.1.</li> </ul> </p>	
<p><b>A4: DASHBOARD STUDENT GROUP MATH</b>            All numerically significant student groups have "Status/DFS" scores above the statewide DFS  <ul style="list-style-type: none"> <li>The numerically significant student groups and their DFS is as follows:               <ul style="list-style-type: none"> <li>Latino students DFS is -15.8, compared to the state at -80.8</li> <li>Socioeconomically Disadvantaged students DFS is -13.2, compared to the state at -80.8</li> </ul> </li> </ul> </p>	



Areas Noted for Further Growth and/or Improvement

**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM**

The schoolwide Dashboard Chronic Absenteeism Indicator color is Orange and higher than the statewide percentage.

- Per CDE, 32.0% of students have chronic absenteeism, compared to the state at 24.3% (Yellow)
- School leadership shared supports being implemented to decrease Chronic Absenteeism. Some include the following:
  - Following the attendance and truancy policy with more fidelity.
  - Utilizing the Magnolia Public Schools (MPS) Student Attendance Review Team (SART) policies, per school leadership, “which strategizes contact with families and creating meetings after 3, 7, and 10 instances of truancy or absence.”
  - New this year: the development of teacher/student SSPT partnerships for students who are chronically absent. Per school leadership, “teachers are tasked with providing attendance oversight to 1 or 2 students who suffer the worst absenteeism rate to develop plans for growth and success.”
  - Continue targeting the students with ongoing absenteeism and truancy issues, specifically students with disabilities and English Learners, by making home visits.

**A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR**

The schoolwide Dashboard Suspension Rate Indicator color is Orange and below statewide percentage.

- Per the CDE, 3.1% of students were suspended at least once, compared to the state at 3.5%.
- Per school leadership, the school is implementing systems to minimize suspensions. Some of those systems and strategies include the following:
  - Utilization of *Leader in Me* curriculum, which is “an evidenced-based, comprehensive model that builds leadership and life skills in students, creates a high-trust culture, and lays the foundation for sustained academic achievement.”
  - Continued implementation of alternatives to suspension.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

**English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the “Annual Reclassification (RFEP) Counts and Rates” for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-203 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

*\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state’s published list.*



MSA-7:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 7

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/6/2024

STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
Summary of School Performance	2, Developing
California Department of Education’s (CDE) Charter School’s Performance Category (as published in 2024)	Middle Performing
<p>The state identified the charter school as qualifying for Differentiated Assistance (DA)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA). <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            If yes, the school’s identification: (See additional information within “Notes” section below)</p> <p><input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u></p> <p><b>A2: DASHBOARD STUDENT GROUP ELA</b>            The majority of numerically significant student groups have Distance From Standard (“DFS”) scores above the statewide DFS.</p> <ul style="list-style-type: none"> <li>• Per CDE, the school has three (3) numerically significant student groups (English Learner, Latino, and Socioeconomically Disadvantaged). Two out of three have scores higher than the state:               <ul style="list-style-type: none"> <li>○ English Learners (ELs): -52.8 (Yellow), compared to the state at -67.7 (Orange)</li> <li>○ Latino: -40 (Orange), compared to the state at -40.2 (Orange)</li> <li>○ Socioeconomically Disadvantaged: -44.8 (Orange), compared to the state at -42.6 (Orange)</li> </ul> </li> </ul>	
<p><b>A4: DASHBOARD STUDENT GROUP MATH</b>            All numerically significant student groups have “Status/DFS” scores above the statewide DFS.</p> <ul style="list-style-type: none"> <li>• The school has three (3) numerically significant student groups (English Learner, Latino, and Socioeconomically Disadvantaged):               <ul style="list-style-type: none"> <li>○ English Learners (ELs): -140.6 (Orange), compared to the state at -93.4 (Orange)</li> <li>○ Latino: -97.6 (Red), compared to the state at -80.8 (Orange)</li> <li>○ Socioeconomically Disadvantaged: -94.5 (Orange), compared to the state at -80.8 (Yellow)</li> </ul> </li> </ul>	
<p><b>A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR</b>            The schoolwide Dashboard Suspension Rate Indicator color is Blue.</p> <ul style="list-style-type: none"> <li>• Per CDE, 0.4% of students were suspended at least once, compared to the state at 3.5%</li> </ul>	

Areas Noted for Further Growth and/or Improvement

**A1: DASHBOARD SCHOOLWIDE ELA**

The schoolwide Dashboard ELA Indicator color is Orange (the state is Yellow) and below statewide DFS.

- Per the CDE, the school's DFS in ELA is -32.7, compared to the state at -13.6
- The school leadership team shared supports and strategies being implemented to increase academic achievement in ELA schoolwide. Some of them include the following:
  - Increased and consistent implementation of IXL, including the IXL diagnostic to monitor student growth and inform ELA instruction.
  - Increased the school-wide goal for reading books on MyOn from 600 books to 5500 books, as measured by completed and 'passed' AR tests.
  - Reorganized teacher assignments (re-assigned teaching assignments were implemented, per school leadership "to better align teacher placements with the grade levels in which they will have the most significant positive impact").
  - Monthly Grade Level Planning Time sessions
  - Weekly informal classroom observations with feedback cycles from administrators ("Relay Playbook Look-Fors").

**A3: DASHBOARD SCHOOLWIDE MATH**

The schoolwide Dashboard Math Indicator color is Orange (same as the state) and below statewide DFS.

- Per the CDE, the school's DFS in Math is -58.2, compared to the state at -49.1.
- The school leadership team shared supports and strategies being implemented to increase academic achievement in Math schoolwide. Some of them include the following:
  - Increased and consistent implementation of IXL, including the IXL diagnostic to monitor student growth and inform Math instruction.
  - Implementation of new HMH Into Math curriculum.
  - Participation in specific elementary math professional development provided by HMH (2 symposium sessions, full day math workshop for elementary teachers, and an online session on standards deep dive and instructional strategies to support math materials implementation)
  - Guided Math Instructional Model
  - Peer-modeling opportunities (specifically led by lead teachers)
  - Weekly informal classroom observations with feedback cycles from administrators ("Relay Playbook Look-Fors")

**A5: DASHBOARD SCHOOLWIDE English Learner Progress (ELPI)**

The schoolwide Dashboard ELPI color is Red.

- Per CDE, 33.3% (Red) of English Learners were making progress towards English proficiency, compared to the state at 48.7% (Yellow)
  - School leadership shared supports being implemented to increase English Learner Progress. Some include the following:
    - Increased professional development for ELD instructional strategies, including modeling and coaching by the ELD Coordinator for all teachers and staff.
    - Targeted interventions have been and are being developed to provide tailored support to students, addressing their specific language acquisition needs.
    - Retraining of support staff (e.g., paraprofessionals) to ensure the implementation of the ELD curriculum with fidelity.



**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM**

The schoolwide Dashboard Chronic Absenteeism Indicator color is Red.

- Per CDE, 29.0% of students have chronic absenteeism, compared to the state at 24.3% (Yellow).
- School leadership shared supports being implemented to decrease Chronic Absenteeism. Some include the following:
  - The attendance team reviews weekly and monthly reports through the Infinite Campus system to identify students facing chronic absenteeism, tardiness, or truancy for early intervention.
  - Parents are sent an automated message through ParentSquare everyday if their child is absent. If there is no response within 24 hours, the office and Dean of Students reaches out to ensure the student's well-being.
  - Provision of Metro TapCards to any student that need it at no cost.
  - Partnership with CareSolace allows the school to support parents in addressing their child's attendance needs directly.
  - Per school leadership, "The Home Visit program has improved this year with a total of forty students (15%) being visited so far."

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

**English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the "Annual Reclassification (RFEP) Counts and Rates" for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-2023 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

*\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state's published list.*

**MSA-BELL:**



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy BELL

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 2/6/2024

STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
Summary of School Performance	2, Developing
California Department of Education's (CDE) Charter School's Performance Category (as published in 2024)	Middle Performing
<p>The state identified the charter school as qualifying for Differentiated Assistance (DA)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA). <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO            If yes, the school's identification: (See additional information within "Notes" section below)</p> <p><input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input checked="" type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u>  <b>A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR</b>            The schoolwide Dashboard Suspension Rate Indicator color is Yellow and at/below statewide percentage.</p> <ul style="list-style-type: none"> <li>• Per CDE, 2.5% of students were suspended at least once, compared to the state at 3.5%.</li> </ul>	
<p><u>Areas Noted for Further Growth and/or Improvement</u>  <b>A1: DASHBOARD SCHOOLWIDE ELA</b>            The schoolwide Dashboard ELA Indicator color is Orange and below statewide Distance From Standard (DFS).</p> <ul style="list-style-type: none"> <li>• Per the CDE, the school's DFS in ELA is -41.1, compared to the state at -13.6.</li> </ul>	
<p><b>A2: DASHBOARD STUDENT GROUP ELA</b>            Less than a majority of the numerically significant student groups have "Status/DFS" scores above the statewide DFS.</p> <ul style="list-style-type: none"> <li>• The school has four (4) numerically significant student groups (English Learner, Latino, Socioeconomically Disadvantaged, and Students with Disabilities). Three out of the four student groups have scores lower than the state:               <ul style="list-style-type: none"> <li>○ English Learners (ELs): -109.8 (Red), compared to the state at -67.7 (Orange)</li> <li>○ Latino: -43.4 (Orange), compared to the state at -40.2 (Orange)</li> <li>○ Socioeconomically Disadvantaged: -41.9 (Orange), compared to the state at -42.6 (Orange)</li> <li>○ Students with Disabilities: -134.4 (Red), compared to the state at -96.3 (Red)</li> </ul> </li> </ul>	
<p>*The school leadership team shared supports and strategies being implemented to increase academic achievement in ELA schoolwide and with student groups. Some of them include the following:</p> <ul style="list-style-type: none"> <li>• Implementation of Tier 2 interventions that are on an 8 week cycle of pull out intervention during study skills (4 times a week).</li> </ul>	



- Additional designated English Language Development (ELD) support for 8<sup>th</sup> grade ELs during their advisory elective, in addition to their regularly scheduled Designated ELD and the integrated support they receive during ELA core class.
- School hired a bilingual ELD paraprofessional who provides push in support in the classroom.

### A3: DASHBOARD SCHOOLWIDE MATH

The schoolwide Dashboard Math Indicator color is Orange and below statewide DFS.

- Per the CDE, the school's DFS in Math is -94.6, compared to the state at -49.1.

### A4: DASHBOARD STUDENT GROUP MATH

None of the school's numerically significant student groups have "Status/DFS" scores above the statewide DFS.

- The school has four (4) numerically significant student groups (English Learner, Latino, Socioeconomically Disadvantaged, and Students with Disabilities).
  - English Learner: -140.6 (Orange), compared to the state at -93.4 (Orange)
  - Latino: -97.6 (Red), compared to the state at -80.8 (Orange)
  - Socioeconomically Disadvantaged: -94.5 (Orange), compared to the state at -80.8 (Yellow)
  - Students with Disabilities: -156.9 (Red), compared to the state at -96.3 (Red)

\*The school leadership team shared supports and strategies being implemented to increase academic achievement in Math schoolwide and with student groups. Some of them include the following:

- Adoption of new materials, HMH Math/Into AGA, which, according to school leadership, offers students more opportunities to engage in discourse and higher order thinking than the previous math materials. Additionally, these new math materials, per school leadership, provide differentiated support and tiered interventions to support all proficiency levels of students.
- Interventions have been restructured and tiered to provide tailored support to students at varying proficiency levels, including numerically significant student groups.
- Study skills class with individual, personalized learning using IXL.
- Implementation of Kagan Structures (e.g., verbal communication with shoulder partner to share their understanding of the intended learning and vice versa, etc.)

### A5: DASHBOARD SCHOOLWIDE English Learner Progress (ELPI)

The schoolwide Dashboard ELPI color is Red.

- Per CDE, 44.4% (Red) of English Learners were making progress towards English proficiency, compared to the state at 48.7% (Yellow).
  - School leadership shared supports being implemented to increase English Learner Progress. Some include the following:
    - Assistance of the Curricular Professional Development Team of StudySync to provide additional professional development for the ELA department.
    - Increased classroom support for EL students with the addition of a bilingual paraprofessional who provides one to one student assistance. School leadership noted, "The bilingual paraprofessional pushes into History, ELA, and Science courses, providing translation for newcomer students as well as targeted support and 1:1 assistance to students as needed."

- Winter Camp was offered to 30 EL students. Per school leadership, “This intersession camp focused on ELPAC preparation, including the implementation of the new released ELPAC IABs.”
- Increased staff-wide professional development, provided by the EL Coordinator, which focuses on strategies for Integrated EL support in all classrooms.

#### **A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM**

The schoolwide Dashboard Chronic Absenteeism Indicator color is Red.

- Per CDE, 28.4% of students have chronic absenteeism, compared to the state at 24.3% (Yellow).
- School leadership shared supports being implemented to decrease Chronic Absenteeism. Some include the following:
  - “Through staff training, all teachers and staff are encouraged to create a welcoming environment by greeting students by name at the door, getting to know their students, having a clean and neat learning space, and creating engaging lessons.”
  - Providing Metro TapCards to any students that need them at no cost.
  - Attendance team reviews attendance reports periodically to identify the students at different attendance tiers and home visits are conducted on a regular basis. School leadership stated that, as of December 2023, almost 100 families were visited this school year.

#### Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

#### Notes:

#### **English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the “Annual Reclassification (RFEP) Counts and Rates” for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-2023 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

*\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state’s published list.*

### ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS

MSA-4:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 4

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/13/2024

#### ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS

RATING\*

##### Summary of School Performance

3, Proficient

Areas of Demonstrated Strength and/or Progress

**O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM**

The school has implemented the educational program, including key features, outlined in the school's charter and aligned to California State Content Standards specific to the grade levels served.

Some of the evidence included in Folder 3 are the following:

- Brief summary of key features (e.g., dual enrollment at West Los Angeles College, STEAM activities, etc.)
- Curricular list (e.g., StudySync ELA, Houghton Mifflin Harcourt (HMH) Math, etc.)
- Sample lesson plans (e.g. Algebra, Biology, and English 11<sup>th</sup> grade Week at a Glance (WAG) that includes learning objectives, content standards, and differentiation methods)
- UC Doorways course approval documentation, WASC accreditation through June 30, 2025, and documentation that shows 100% of 12<sup>th</sup> grade students have been accepted into either a 4 or 2-year college as of February 2024.

**O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT**

The school provided evidence of a system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements.

Some of the evidence in Folder 3 include the following:

- MSA-4 Educational Partners Engagement Calendar 2023-2024 includes events such as PAC and ELAC meetings, Back to School Night, Parent College Night, Spring Festival & Resource Fair, and Parent-Teacher Conferences.
- ELAC and PAC meeting agendas, minutes, and sign-in sheets (e.g., 9/12/2023, 10/21/2023, 11/7/2023, etc.)
- Parent workshops such as Drug Awareness, Fall Festival & Resource Fair, and Student & Parent Orientation.
- Homelessness and Foster Youth Resources, plus indication of the MSA-4 Homeless and Foster Youth Liaison.

**O6: CLEARANCES AND CREDENTIALING COMPLIANCE**

The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance.

- Review of the *Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024* form ("ESSA Grid") and supporting documentation indicated that all new employees had all applicable clearances (e.g., criminal background check, TB risk assessment, etc.) before beginning work, all staff participated in all legally mandated trainings within applicable timelines, vendor certification forms were received from all vendors prior to the provision of services, and all teachers were appropriately credentialed for their assignments.



- Documentation provided by the school at both the first triannual submission and the time of oversight was clear, complete, and accurate.

Areas Noted for Further Growth and/or Improvement

None at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes: None at this time.

**\*NOTE:**

- *A charter school cannot receive a rating in this category greater than 1 for any of the following reasons: (1) Failed to complete criminal background clearances for any new staff and/or sole proprietor (as defined on the Certification of Clearances, Credentialing, and Mandated Training) prior to employment; and/or failed to obtain DOJ clearance certification, as appropriate, from a vendor; (2) Failed to have Health, Safety, and Emergency Plan; (3) Failed to have an appropriate Certificate of Occupancy, or equivalent; and/or (4) The school is in breach of the operative charter, including Federal, State, and District Required Language related to this section.*
- *A charter school cannot receive a rating in this category greater than 2 for any of the following reasons: (1) Failed to conduct child abuse mandated reporter training in accordance with Education Code 44691; (2) Any teacher of the instructional program is not appropriately credentialed and assigned per legal requirements and the school's operative charter at any time during the academic year; and/or (3) Failed to provide evidence of any item on the "Review of Health and Safety Compliance Items" checklist below.*
- *A charter school cannot receive a rating in this category greater than 3 for the following reason: Failed to provide evidence of any item on the "Review of Transparency and Stakeholder Information Compliance Items" checklist below.*



**MSA-6:**



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 6

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/14/2024

**ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS**

**RATING\***

Summary of School Performance

4, Accomplished

Areas of Demonstrated Strength and/or Progress

**O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM**

The school has fully implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report.

- Some of the evidence found in Folder 3 include the following:
  - Sample grade level lesson and unit plans. Classroom observations included evidence that the school’s courses are aligned to the California Standards. Additionally, classroom observations revealed CA Content standards were posted in all of the classrooms visited.
  - Year-long professional learning calendar and some sample professional development activities during the 2023-2024 school year (e.g., Accommodating our Special Populations, Supporting English Learners, etc.).
  - Classroom observations included the focus areas of Kagan Teaching Strategies (e.g. checking for understanding, etc.) and academic discourse with student to student and student to teacher interactions.
  - Brief description of how professional development needs are assessed, including sample survey provided to teachers for them to indicate suggestions for future professional development, as well as encouraging staff to attend any conferences, classes, or meetings to enhance their individual professional development that’s in alignment with their professional goals and the school’s LCAP goals.

**O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS**

The school has a well-developed system to implement and monitor the components of the charter’s instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; evidence of systems to modify instruction based on data analysis; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report.

- Some of the evidence found in Folder 3 include the following:
  - All student groups outperformed their respective student group state averages in both ELA and Math per the 2023 CA Dashboard.
  - Implementation of integrated and designated ELD (e.g. sample instructional material, English Learner Master Plan, Supporting English Learners training in August 2023, etc.).
  - Implementation of Universal Design for Learning practices, paraprofessional support for students in small groups, and Kagan strategies.

**O3: SPECIAL EDUCATION**

The school has a well-developed system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with regular and ongoing professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records.

- Some of the evidence in Folder 3 and Welligent reports include the following:
  - Per Welligent 300 report, all service records were in Tier 3 or below and majority of services were in Tier 1 on the day of the oversight visit.
  - Professional development activities (504 Plans and Intervention Strategies and Accommodating our Special Populations on November 1, 2023).



**O6: CLEARANCES AND CREDENTIALING COMPLIANCE**

The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance.

- Review of the *Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024* form ("ESSA Grid") and supporting documentation indicated that all new employees had all applicable clearances (e.g., criminal background check, TB risk assessment, etc.) before beginning work, all staff participated in all legally mandated trainings within applicable timelines, vendor certification forms were received from all vendors prior to the provision of services, and all teachers were appropriately credentialed for their assignments.
- Documentation provided by the school at both the first triannual submission and the time of oversight was clear, complete, and accurate.

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

School leadership shared some priority areas they would like to grow in. Some included the following:

- Enrollment and outreach to facilitate continued growth
- Chronic Absenteeism: goal is to go below 20%
- Stronger parent collaboration

MSA-7:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 7

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/6/2024

**ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS**

**RATING\***

**Summary of School Performance**

**4, Accomplished**

Areas of Demonstrated Strength and/or Progress

**O4: SCHOOL CLIMATE AND STUDENT DISCIPLINE**

The school has a well-developed and effective school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 3%, and suspension disproportionality rates that do not reach or exceed 4.5% for the Students with Disabilities or African American student groups.

- Some of the evidence in Folder 3 and per discussion with leadership include the following:
  - The school's suspension rate for the 2022-2023 school year was 0.38% (which equates to three events in the school year), suspension disproportionality rates for the school's African American and Students with Disabilities were -0.38% each and no expulsions.
  - Implementation of Positive School Climate and Restorative Justice systems of support through the implementation programs such as *Second Step* (a schoolwide Social-Emotional Learning (SEL) curriculum), and PBIS Rewards Points Tracker (points are tracked in the areas of safety, responsibility, and respect).
  - School received the Gold Implementation Award in 2023 for their PBIS and Anti-bullying programs from the California PBIS.

**O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT**

The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements.

- Some of the evidence in Folder 3 include the following:
  - Event calendar for the 2023-2024 including: Back to School Community Event on August 19, 2023, Back to School Night on September 13, 2023, and Awards Assembly on December 8, 2023.
  - Parent Task Force (PTF), ELAC, and PAC meeting agendas, minutes, and sign-in sheets (e.g., October 17, 2023 PAC meeting discussed LCFF Budget Overview and PAC meeting on February 20, 2024 provided a Needs Assessment to parents)
  - Results of the needs assessment from the 2022-2023 school year from the PAC.

**O6: CLEARANCES AND CREDENTIALING COMPLIANCE**

The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance.

- Review of the *Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024* form ("ESSA Grid") and supporting documentation indicated that all new employees had all applicable clearances (e.g., criminal background check, TB risk assessment, etc.) before beginning work, all staff participated in all legally mandated trainings within applicable timelines, vendor certification forms were received from all vendors prior to the provision of services, and all teachers were appropriately credentialed for their assignments.
- Documentation provided by the school at both the first triannual submission and the time of oversight was clear, complete, and accurate.

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

School leadership has noted the following priorities for the 2023-2024:

- Student Growth in ELA & Math
  - 42% of students will demonstrate proficiency on the ELA SBAC
  - 30% of students will demonstrate proficiency on the Math SBAC
  - 60% of students will meet their growth targets on the MAP (NWEA) Reading and Math
- Attendance
  - Increase ADA from 93% to 97% or above
  - Decrease Chronic Absenteeism Rate from 21.5% to 18% or lower
  - Lower Truancy Rate from 33.9% to 25% or lower
- EL Student Growth & Progress
  - Increase number of students making progress toward EL proficiency
  - Improve the quality of the ELD Program & Eld instruction to focus on growth
- High Quality Teaching
  - Prioritize professional development focused on high quality instructional strategies
  - Increase number of informal observations
  - Create a culture of coaching and growth

**\*NOTE:**

- *A charter school cannot receive a rating in this category greater than 1 for any of the following reasons: (1) Failed to complete criminal background clearances for any new staff and/or sole proprietor (as defined on the Certification of Clearances, Credentialing, and Mandated Training) prior to employment; and/or failed to obtain DOJ clearance certification, as appropriate, from a vendor; (2) Failed to have Health, Safety, and Emergency Plan; (3) Failed to have an appropriate Certificate of Occupancy, or equivalent; and/or (4) The school is in breach of the operative charter, including Federal, State, and District Required Language related to this section.*
- *A charter school cannot receive a rating in this category greater than 2 for any of the following reasons: (1) Failed to conduct child abuse mandated reporter training in accordance with Education Code 44691; (2) Any teacher of the instructional program is not appropriately credentialed and assigned per legal requirements and the school's operative charter at any time during the academic year; and/or (3) Failed to provide evidence of any item on the "Review of Health and Safety Compliance Items" checklist below.*
- *A charter school cannot receive a rating in this category greater than 3 for the following reason: Failed to provide evidence of any item on the "Review of Transparency and Stakeholder Information Compliance Items" checklist below.*

**MSA-BELL:**



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy BELL

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 2/6/2024

**ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS**

**RATING\***

**Summary of School Performance**

**3, Proficient**

Areas of Demonstrated Strength and/or Progress

**O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS**

The school has a system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; and evidence of systems to modify instruction based on data analysis.

- As evidenced in Folder 3 and discussion with school leadership, some of the evidence includes the following:
  - Implementation of differentiated instructional strategies (e.g., Kagan strategies, technology, small group instruction).
  - Professional development materials (e.g., *Anchor Charts and More, Accommodating our Special Populations*).
  - Continued utilization of IXL for 20 minutes per day during both ELA and Math instruction.
  - Continued utilization of MyOn, a digital library offering a collection of books, as part of the plan to improve ELA outcomes for all students.

**O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT**

The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements.

- As evidenced in Folder 3 and discussion with leadership, some of the evidence includes the following:
  - A year-long calendar with opportunities for stakeholder engagement and consultation (e.g., PAC and ELAC meetings, Coffee with Administrators, Back to School Night, etc.)
  - Educational Partners Survey Reflections from the 2022-2023 school year. For example, Spring 2023 asked "Overall, I am satisfied and would recommend this school to other students/parents/educators" revealed the following results: Students: 77%; Family 92%; and Staff 87%
  - ELAC meeting agendas and sign in sheets for September 7, 2023 and January 18, 2024
  - PAC meeting agendas, sign-in sheets and minutes for September 7, 2023, October 12, 2023, November 2, 2023, and December 14, 2023. During the meetings there was a discussion about the school's LCAP, NWEA MAP data, academic interventions in ELA and Math, and the Parent College (classes offered for parents such as ESL and English Language Development Adult School on Saturdays with daycare included).

Areas Noted for Further Growth and/or Improvement

**O4: SCHOOL CLIMATE AND STUDENT DISCIPLINE**

The school has a partially developed and/or minimally effective school climate and student discipline system that is only partially aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights.

- As evidence by the LAUSD Discipline Report, the school's Students with Disabilities were suspended at a rate of 21.21%, representing a 17.56 percentage point disproportionality relative to the 3.65% suspension rate for all students during the 2022-2023 school year. The school received a Notice of Concern on February 13, 2024. MSA Bell provided a response to the Charter Schools Division detailing a root cause analysis, as well as an action plan. As evidenced in Folder 3 and school leadership discussion, some of the evidence of the action plan includes the following:

- Implementation of a Classroom-Managed Behavior vs. Major Office Discipline Referral Matrix
- Enhanced Restorative Justice practices to address behavioral issues more effectively (e.g., Restorative Justice Coordinator, utilization of restorative circles for students exhibiting repeated inappropriate behaviors, staff training, anti-bullying program)
- Implementation of a Social Emotional Learning (SEL) program named *The Positivity Project*, “grounded in the principles of positive psychology, rooted in the belief that students thrive when their social and emotional well-being is nurtured alongside academic growth and growth-mindset.”

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

School leadership identified several “Grows.” Some include the following:

- Academic growth
- Attendance
- Teacher retention
- Mastering new curriculum
- Social emotional needs

**\*NOTE:**

- *A charter school cannot receive a rating in this category greater than 1 for any of the following reasons: (1) Failed to complete criminal background clearances for any new staff and/or sole proprietor (as defined on the Certification of Clearances, Credentialing, and Mandated Training) prior to employment; and/or failed to obtain DOJ clearance certification, as appropriate, from a vendor; (2) Failed to have Health, Safety, and Emergency Plan; (3) Failed to have an appropriate Certificate of Occupancy, or equivalent; and/or (4) The school is in breach of the operative charter, including Federal, State, and District Required Language related to this section.*
- *A charter school cannot receive a rating in this category greater than 2 for any of the following reasons: (1) Failed to conduct child abuse mandated reporter training in accordance with Education Code 44691; (2) Any teacher of the instructional program is not appropriately credentialed and assigned per legal requirements and the school’s operative charter at any time during the academic year; and/or (3) Failed to provide evidence of any item on the “Review of Health and Safety Compliance Items” checklist below.*
- *A charter school cannot receive a rating in this category greater than 3 for the following reason: Failed to provide evidence of any item on the “Review of Transparency and Stakeholder Information Compliance Items” checklist below.*



# MAGNOLIA PUBLIC SCHOOLS

## FISCAL OPERATIONS

MSA-4:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 4

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/13/2024

### FISCAL OPERATIONS

You have been assessed by the Fiscal Oversight team and you are receiving the rating of 3, Proficient.

According to the CSD's Fiscal Operations Rubrics, to receive a fiscal rating of "4," an existing school, at a minimum, meets *all* of the required and supplemental criteria. The criterion the school did not meet to receive a fiscal rating of "4" is that the school has more than five (5) items cited in Other Observations in this Annual Performance-Based Oversight Visit Report. Please refer to the Other Observations section below.

Other circumstances and information could influence the rating and are noted in this evaluation.

#### Financial Highlights

Magnolia Science Academy 4 (MSA 4) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

FINANCIAL HIGHLIGHTS					
Magnolia Science Academy 4	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$908,289	\$1,221,947	\$1,349,016	\$1,448,873	\$1,327,333
Net Income / (Loss)	(\$414,439)*	\$313,658	\$127,069	\$99,857	(\$121,540)**
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$1,317,106	\$1,137,866	\$1,105,035	\$1,599,759	\$1,198,211
Unrestricted Net Assets	\$908,289	\$1,221,947	\$1,349,016	\$1,448,873	\$1,237,122
Norm Enrollment Reported by the School	131	101	110	101	120
FINANCIAL RATIO ANALYSIS					



<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	40.26%	65.66%	56.52%	56.22%	43.80%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	58.39%	61.14%	46.30%	62.07%	42.42%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	236.83%	358.95%	340.22%	248.10%	538.88%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	41.06%	26.57%	28.07%	39.68%	18.82%

\*According to MERF, the net loss of (\$414,439) as reflected in MSA 4's 2019-2020 Audited Financials was primarily due to the school not meeting its enrollment target of 176 students (the school's 2019-2020 Norm Enrollment was 131 students).

\*\*The FY 2023-2024 Second Interim projects a net loss of (\$121,540). According to MERF, MSA 4 has several grants and programs that are currently being evaluated and will be incorporated in the 2023-2024 Unaudited Actuals Report (UAR). The school anticipates a small surplus at the end of FY 2023-2024 in the UAR.

**Charter Operator Fiscal Information**

<b>Magnolia Educational &amp; Research Foundation's *</b>					
Source: Independent Audit Report for the Year Ending June 30, 2023					
<b># of Charter Schools</b>		<b>Including related parties and charter schools</b>		<b>Excluding related parties and charter schools</b>	
Operated	Authorized by LAUSD	Net Assets	Net Income / (Loss)	Net Assets	Net Income / (Loss)
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196





**Management Fees:** According to MERF, MSA 4 paid annual management fees of \$197,930 (or 3% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 6; (2) Magnolia Science Academy 7; and (3) Magnolia Science Academy Bell. Per the charter operator's 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school's fiscal condition is positive. Please refer to the Financial Highlights table above

**Areas Noted for Further Growth and/or Improvement:**

No significant items noted.

**Other Observations (Items described in this section, which may not have been addressed in the charter school's Fiscal Policies and Procedures, are recommended for improvement to align with optimal business practices).**

**1. Type of Observations: Low Student Enrollment**

- **Source(s) of Document Reviewed:** Norm Enrollment Data

**Description of Observation:** Pursuant to the District's oversight obligations, the CSD reviews the charter schools' financial condition and Norm Enrollment trends given that they are considered key indicators of a charter school's future revenue stream and financial viability. The CSD also compares charter schools' Norm Enrollment year-by-year to the approved enrollment capacity. As summarized in the table below, MSA 4 reported Norm Enrollment of 120 students for Fiscal Year 2023-2024, which represents 240 students (or approximately 66.7%) below its approved enrollment capacity (i.e., 360 students) per the school's petition enrollment roll-out plan or approved enrollment capacity in its operative charter. The school's reported Norm Enrollment was 131, 101, 110, 101, and 120 students for Fiscal Years 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 respectively. As summarized in the table below, the school's Norm Enrollment count has been significantly under-enrolled since FY 2019-2020.

Magnolia Science Academy 4's Norm Day Enrollment History					
Grade Level	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024



	6	10				12
	7	14				9
	8	9				1
	9	28	25	35	23	20
	10	27	27	22	34	30
	11	24	26	27	20	33
	12	19	23	26	24	15
<b>Total Enrollment</b>		<b>131</b>	<b>101</b>	<b>110</b>	<b>101</b>	<b>120</b>
<b>Increase/(Decrease) in Enrollment from Prior Year</b>		N/A	(30)	9	(9)	19
<b>Enrollment Growth (%)</b>		N/A	(22.9%)	8.9%	(8.2%)	18.8%

- Charter Operator’s Response:** MSA 4’s principal stated: “The COVID-19 pandemic has significantly impacted our enrollment, as it has for many educational institutions. The transition to distance learning during the 2020-21 school year resulted in a decrease from 131 students in 2019-20 to 100 students. This decline was influenced by the uncertainty and challenges posed by the pandemic, affecting both current and prospective families’ decisions. Additionally, in the 2019-20 school year, we developed plans for merging MSA 4 with MSA 6 which led our middle school students to transfer to MSA 6 at the beginning of the 2020-21 school year. However, due to the pandemic, the merger process was halted, thereby affecting our overall enrollment as we did not have a middle school cohort progressing to our high school up until the 2023-24 school year.

To address these challenges, we have developed a comprehensive plan of action. Our strategy includes increasing our visibility in the community through local events, partnerships with community organizations, and participation in community fairs. We launched a targeted marketing campaign utilizing social media, digital marketing and direct mail to reach potential families. Additionally, we host open houses and informational sessions, both in-person and virtually, to showcase our school’s strengths and programs.

Beginning with the 2023-24 school year, MSA 4 has increased middle school students, a move we believe significantly boosts our enrollment numbers. Our current enrollment initiatives have already led to 43 students completing registration. Additionally, with 27 students in the pipeline, we anticipate our enrollment to reach approximately 160 and potentially up to 180 students for the 2024-25 school year. Looking ahead, we project an enrollment of 210 students for the 2025-26 school year. These figures reflect a positive trend in our ongoing efforts, and we are actively working to convert these registrations into confirmed enrollments.

We are committed to addressing these challenges head-on and are confident that our comprehensive plan will help us achieve our enrollment targets and ensure the continued success of MSA 4.”



- **CSD's Recommendations/Comments:** As noted above, the school has maintained a balanced budget for Fiscal Year 2022-2023, and projects a net loss of approximately **(\$122K)** for Fiscal Year 2023-2024 per its 2023-2024 Second Interim Financials (though the school has met the financial ratios exceeding the CSD's recommended levels). The CSD will continue to monitor the school's student enrollment and its financial condition through oversight. The CSD will also monitor the school's implementation of its educational program, and its educational program effectiveness (e.g., teaching quality, student engagement, and resources and support) through oversight.

**2. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings**

- **Source(s) of Document Reviewed:** 2022-2023 Audited Financial Statements
- **Description of Observation:** According to MERF's 2022-2023 annual independent audit report, a finding, which was identified as material weakness by the auditor related to the state compliance that are required to be reported in accordance with California Education Code Section 8482.4(c)(1), was cited. This finding was specifically for MSA 8 and Magnolia Science Academy San Diego, respectively.

*The following finding represents instances of noncompliance relating to compliance with state laws and regulations. The finding has been coded as follows:*

*Five Digit Code 40000                      AB 3627 Finding Type – State Compliance*

*2023-001 40000 – After School Education and Safety Program*

***Criteria or Specific Requirements***

*According to the California Education Code Section 8482.4(c)(1), a charter that receives state funding for an after-school program must report attendance to the California Department of Education (CDE) semiannually. Such reporting must be supported by attendance records supporting student participation.*

***Condition***

*The Organization compiles monthly summaries of student attendance for submission to the CDE. However, in reviewing the Organization's monthly summary totals for the second semi-annual reporting period, it was noted that the Organization's monthly totals as summarized did not agree with what was reported on the semi-annual report. The CDE report for the first semi-annual report shows 151 and 7,235 students served for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively. In contrast, the monthly summary totals for July through December 2022 shows 666 and 7,221 students served for the Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively.*

*This resulted in the Organization misstated the number of students served by 501.*



<b>Charter School</b>	<b>Summarized Attendance Documentation</b>	<b>Attendance Reported to the CDE</b>	<b>Difference</b>
Magnolia Science Academy 8	666	151	515
Magnolia Science Academy San Diego	7,221	7,235	(14)
			501

**Questioned Costs**

*Under the provisions of the program, there are no questioned costs associated with this condition. However, the number of students served appears understated by 515 students and overstated by 14 for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively, resulting in a misstatement of 501 for the first semi-annual reporting period for the Organization.*

**Context**

*The attendance condition was identified when the auditor selected one semi-annual reporting period dated July 2022 to December 2022. Auditor reviewed monthly summaries for the same period noting multiple exceptions as noted above.*

**Effect**

*In addition, the Organization was not compliant with Education Code Section 8482.4(c)(1) for the 2022-2023 fiscal year, since the number of students served as reported to the CDE is misstated when compared to supporting records.*

**Cause**

*The attendance condition appears to have resulted from inconsistent procedures utilized to track student attendance.*

**Repeat Finding**

*No.*

**Recommendation**

*For accurate attendance reporting, the Organization should review procedures used to report the number of students served to the CDE to methods are consistent to allow for accurate reporting. Procedures for attendance should include an independent review of the sign out sheets, monthly summaries, and semi-annual reports prior to submitting them to the CDE.*

**Corrective Action Plan and View of Responsible Officials**

*The Organization is taking steps to audit attendance from the sign-in and out sheets to the excel spreadsheets used to report the attendance. The attendance will be reviewed by another staff member in addition to the staff member preparing the data.*

- **Charter School's or Charter Operator's Response:** See the above.



- **CSD’s Recommendations/Comments:** The CSD recommends that the charter operator implement its corrective action plan describe above. The CSD will review MERF’s 2023-2024 independent audit report next year regarding the status of this audit finding. **Repeat material or significant audit findings may trigger additional appropriate actions in accordance with LAUSD’s tiered intervention approach to oversight. The results will be factored into the school’s rating.**

**3. Type of Observation: Lack of Itemized Receipt/Backup Documents**

- **Source(s) of Document Reviewed:** Check Register
- **Description of Observation:** The CSD noted a sample check register transaction (MSA 7, Check #75031, for \$932.76 dated 2/17/2023), pertaining to the reimbursement by the School Psychologist wherein the two (2) meals from Tacos Los Compas for \$27.42 and \$36.30 on February 7 & 8, 2023, respectively, were not supported by itemized receipts. Additionally, as part of check #75031, the backup documents for transportation of \$117.56 were also missing. This check #75031 is also mentioned under Item #3, “Duplicate Payment and Overpayment,” below.
- **Charter Operator’s Fiscal Policies and Procedures:** Page 31, Expense Report Preparation and Reimbursement of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: All required receipts for items charged must accompany all reimbursement documentation as well as uploaded into the existing financial system for approval and reimbursement payment process. In order to expedite reimbursement, the employee should ensure that the request is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented. Any questions regarding completion of the report should be directed to the employee's supervisor or the Finance Team.
- **Charter School's or Charter Operator’s Response:** MERF’s Senior Controller stated: “The backup for transportation was missing for a total of \$117.56 in charges. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.
- **CSD’s Recommendations/Comments:** The CSD recommends that the MERF Home Office and it charter schools strictly adhere to its governing board-approved financial policies and procedures and ensure that complete supporting documents are submitted/appropriate approvals are obtained for transactions (e.g., itemized receipts, invoices, etc.) to ensure that expenditures are properly supported for school purposes.

**4. Type of Observation: Duplicate Payments and Overpayments**

- **Source(s) of Document Reviewed:** Check Register

Item #	School	Check #	Date	Payee	Transaction Description	Amount	Description of Observation	MERF Home Office Response
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# MAGNOLIA

## PUBLIC SCHOOLS

1	MSA-04	DDP-00000530	6/28/23	American Express	Prepaid duplicate entry reversal	\$1,801.37	Double payments of credit card	Card was not fraud during June time frame the card for MSA4 was the first to stop working due to the new law whereby we had to add CFO's social security number to the account. AMEX somehow ran the transaction twice as I cannot see where it was submitted twice by the system. When we called to see why it ran twice there was no reason provided and they were unable to refund the difference it was applied as a credit on account.
2	MSA-04	43987	9/15/23	Barbara Dixon Attorney at Law	Legal Settlement C Perez	\$9,900.00	Per final settlement agreement, "the Charter (MSA4) agreed to pay \$7,500 in attorney fee & cost to Barbara Dixon, but actual payment made was \$9,900.	Vendor contacted attorney regarding overpayment from settlement. Attorney on case retired before matter could be resolved. Barbara Dixon is the client's attorney, and the overpayment was conveyed to the YMC attorney before the attorney on record for MPS retired. YMC never followed up after the cases settled to advise of the overpayment. Invoice for overpayment was sent to the Barbara Dixon. The invoice presented to accounts payable was listed at \$9900. Attorney has since been sent an invoice for overpayment and will adjust billing moving forward.
3	MSA-07	75031	02/17/23	School Psychologist	NASP Travel Reimbursement	\$932.76	1. The Feb. 9, 2023, total cost of food of \$100.87 was over the allowed per diem/day of \$69 (Breakfast \$17, Lunch \$18, & Dinner \$34) over by \$31.87. 2. The total reimbursement supported by receipt is \$799.72, however the amount paid to employee was \$932.76, over payment by \$133.04.	The backup for transportation was missing for a total of \$117.56 in charges. The meals were not overpaid.  Attached is a breakdown of meal reimbursements. There was a small overpayment to the employee due to a clerical error. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.

- **Charter Operator's Fiscal Policies and Procedures:** Pages 25-29, Travel and Entertainment of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, state: Expenses are to be within established Organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the Organization's money as carefully and judiciously as they would their own. Meals of employees on Organization business will be reimbursed for the actual cost of their meals not to exceed the guidelines of the General Services Administration for 2022 as follows. Per-Diem allowances are as follows (Breakfast up to \$17, lunch up to \$18 and dinner up to \$34). An employee who uses their own automobile for business will be reimbursed according to IRS mileage reimbursement guidelines. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip. Page 250 Accounts Payable and Cash Disbursement of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments. All accounts payable and cash disbursements will have documented pre-approval, and the authorization limits are stated in the below Responsibilities section.
  - **Charter School's or Charter Operator's Response:** Please see table above
  - **CSD's Recommendations/Comments:** The CSD recommends that the MERF charter schools strictly adhere to its governing board-approved financial policies and procedures to ensure that all purchases are based on the guidelines and with proper documentations. The CSD also recommends the MERF Home Office and its back-office services provider exercise prudence in reviewing and verifying the supporting documents (e.g., invoices, itemized receipts, settlement agreements, statements, etc.) prior to processing the payments, to avoid duplicate payments or overpayments in the future.
5. **Type of Observation: Purchases of Gift Cards and Lack of Written Guidance Regarding the Magnolia Punch Card Participation Program and the Use of Community Engagement Initiative (CEI) Funds**
- **Source(s) of Document Reviewed: Credit Card Statement**
  - **Description of Observation:** The CSD noted various gift cards (Starbucks, Amazon, Darden Restaurant, Happy Food & Laughs, & Visa gift cards) purchased from Amazon by MSA 4 & MSA 7 with American Express credit cards ending X1005 & X1002, in the amount of \$609.90 and \$600 on May 6, 2023, and March 12, 2023, respectively.
  - **Charter Operator's Fiscal Policies and Procedures:** The CSD noted that MERF's Financial Policies and Procedures lack of guidance regarding the Magnolia Punch Card Participation Program and the use of Community Engagement Initiative (CEI) funds to purchase gift cards as reward for students and families for participating in the events and activities of the schools.
  - **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "Magnolia Public Schools applied for the Community Engagement Initiative (CEI) offered through the California Coalition for Educational Excellence (CCEE) in the Spring of 2022 as part of their Cohort III group...Every school participating in the program was able to create a list of events/ activities to engage families in collaboration with schools which would ultimately be tied to students' outcomes like attendance, academics, behavior, or social-emotional development... We wanted to make the rewards enticing enough so that families who often don't participate in events or activities would be motivated to participate. Based on experience of what families or students most often mention in meetings or class what they would like to receive or have a utility value to receive. Gift Cards were one of the rewards listed on the tiered rewards. The gift cards were earned based on the tiered recognition at each site and every school site PACE coordinator in communication with their principal was responsible for tracking families who reached and received a reward." The MERF organization further stated that they received verbal and written confirmation from representatives of the program that gift cards were permissible.



- **CSD's Recommendations/Comments:** The CSD recommends that MERF strongly consider limiting or eliminating the use of gift cards due to the inherent risks of fraud and abuse, treatment as an unallowed gifting of public funds as well as the possibility of income treatment to the recipient. The CSD recommends the exploration of alternate means of achieving the purposes intended. If granting agencies condone gift card use, the CSD recommends that the charter operator obtain this guidance in writing and follow all suggested controls given by the agency or if none, develop and document strong controls by the MERF which may include, but not limited to, specific board approval with the purpose clearly stated and directly tied to public benefit, details of the distribution of gift cards to recipients, signature of recipient, requiring the collection of store receipts for the purchases utilized by the gift card and efforts taken to ensure that gift cards not be used for tobacco or alcohol purchases (such as stamping the cards with this language). The CSD also recommends that MERF's staff members, its leadership team, and its governing board review the Fiscal Crisis & Management Assistant Team's (FCMAT) 2022-23 *California Charter School Accounting and Best Practices Manual* (beginning with page 27 which addresses gifts of public funds), as reference, and consider this guidance in possible future gift card usage.

**6. Type of Observation: After-the-Fact Payment Approval**

- **Source(s) of Document Reviewed: Bank Statements**
- **Description of Observation:** The CSD noted a sample of bank debit transaction (MSA 8, ACH DEBIT UNIFORMITY & DM SALE, for \$3,849.80 dated 5/01/2023 with Citibank account ending in X5041) wherein the payment date was earlier than the payment approval date (5/01/2023 - payment date & 6/1/2023 - payment approval date).
- **Charter Operator's Fiscal Policies and Procedures:** Page 254, Payment of Accounts Payable of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: "Immediately ensure that all printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation are signed and approved and correctly recorded in the accounting system. Stamp the invoices "paid" to document they've been paid."
- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "PO823-00178 was approved on 04/23/23, and the payment was made on 05/01/23. Attached is a copy of the purchase order again for reference."
- **CSD's Recommendations/Comments:** Payments should be approved by appropriate personnel in addition to the Purchase Order (PO) approval since payment approval is intended to accept the supplies or product have been received, whereas the approval of POs is to approve the purchases prior to deliveries of goods or services. The CSD recommends that the MERF Home Office strictly adhere to its governing board-approved financial policies and procedures and ensure that all printed checks, wire transfers, electronic online bill pay, or ACH withdrawal documentation are signed and approved before payment of the transactions.

The Charter Schools Division will continue to monitor these issues referenced above during the next oversight visit. The results may be factored into the school's rating for next year.

**Corrective Action Required:**

None noted that require immediate action to remedy concerns in this report.

**Progress on LAUSD Board of Education and/or MOU Benchmarks related to FISCAL OPERATIONS (if applicable):**

N/A



### MSA-6:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 6

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/14/2024

#### FISCAL OPERATIONS

You have been assessed by the Fiscal Oversight team and you are receiving the rating of 3, **Proficient**.

According to the CSD's Fiscal Operations Rubrics, to receive a fiscal rating of "4," an existing school, at a minimum, meets *all* of the required and supplemental criteria. The criterion the school did not meet to receive a fiscal rating of "4" is that the school has more than five (5) items cited in Other Observations in this Annual Performance-Based Oversight Visit Report. Please refer to the Other Observations section below.

**Other circumstances and information could influence the rating and are noted in this evaluation.**

#### Financial Highlights

Magnolia Science Academy 6 (MSA 6) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

FINANCIAL HIGHLIGHTS					
Magnolia Science Academy 6	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$1,851,544	\$2,410,544	\$2,440,121	\$2,848,933	\$2,850,258
Net Income / (Loss)	\$37,254	\$559,000	\$29,577	\$408,812	\$1,325
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$2,024,300	\$2,037,758	\$2,434,523	\$2,993,077	\$2,721,018
Unrestricted Net Assets	\$1,851,544	\$2,410,544	\$2,440,121	\$2,848,933	\$2,510,771
Norm Enrollment Reported by the School	134	163	84	89	109
FINANCIAL RATIO ANALYSIS					



<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	106.77%	129.86%	131.46%	115.64%	104.63%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	116.73%	109.78%	131.16%	121.50%	113.39%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	534.19%	1019.43%	592.50%	488.95%	1681.90%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	18.36%	9.47%	16.51%	20.26%	5.93%

**Charter Operator Fiscal Information**

<b>Magnolia Educational &amp; Research Foundation's *</b>					
Source: Independent Audit Report for the Year Ending June 30, 2023					
<b># of Charter Schools</b>		<b>Including related parties and charter schools</b>		<b>Excluding related parties and charter schools</b>	
<b>Operated</b>	<b>Authorized by LAUSD</b>	<b>Net Assets</b>	<b>Net Income / (Loss)</b>	<b>Net Assets</b>	<b>Net Income / (Loss)</b>
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196



**Management Fees:** According to MERF, MSA6 paid annual management fees of \$285,177 (or 4% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 4; (2) Magnolia Science Academy 7; and (3) Magnolia Science Academy Bell. Per the charter operator’s 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school’s fiscal condition is positive. Please refer to the Financial Highlights table above. Despite the school’s low student enrollment situation, the latest performance categories published by the State of California lists this school as high performing.

**Areas Noted for Further Growth and/or Improvement:**

No significant items noted.

**Other Observations (Items described in this section, which may not have been addressed in the charter school’s Fiscal Policies and Procedures, are recommended for improvement to align with optimal business practices).**

**1. Type of Observations: Low Student Enrollment**

- **Source(s) of Document Reviewed:** Norm Enrollment Data

**Description of Observation:** Pursuant to the District’s oversight obligations, the CSD reviews the charter schools’ financial condition and Norm Enrollment trends given that they are considered key indicators of a charter school’s future revenue stream and financial viability. The CSD also compares charter schools’ Norm Enrollment year-by-year to the approved enrollment capacity. As summarized in the table below, MSA 6 reported Norm Enrollment of 109 students for Fiscal Year 2023-2024, which represents 83 students (or approximately 43.2%) below its approved enrollment capacity (i.e., 192 students) per the school’s petition enrollment roll-out plan or approved enrollment capacity in its operative charter. The school’s reported Norm Enrollment was 134, 163, 84, 89, and 109 students for Fiscal Years 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 respectively. As summarized in the table below, the school’s Norm Enrollment count has been significantly under-enrolled since FY 2019-2020.

Magnolia Science Academy 6’s Norm Day Enrollment History



# MAGNOLIA

## PUBLIC SCHOOLS

Grade Level	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
6	33	49	19	33	41
7	55	49	30	22	38
8	46	65	35	34	30
<b>Total Enrollment</b>	<b>134</b>	<b>163</b>	<b>84</b>	<b>89</b>	<b>109</b>
<b>Increase/(Decrease) in Enrollment from Prior Year</b>	<b>N/A</b>	<b>29</b>	<b>(79)</b>	<b>5</b>	<b>20</b>
<b>Enrollment Growth (%)</b>	<b>N/A</b>	<b>21.6%</b>	<b>(48.5%)</b>	<b>6.0%</b>	<b>22.5%</b>

- Charter Operator’s Response:** The MSA 6’s principal stated: “Magnolia Science Academy 6 (MSA 6) has been in the West Los Angeles, Palms, area for the first 12 years. The unexpected non-renewal of our lease in 2021, meant we would apply for the Prop 39 option with LAUSD’s school. In full transparency we made it a point to announce the non-renewal of our lease in April, and the move to the LAUSD school, Pio Pico, which was 6 miles away. Despite strong efforts to provide transportation support for families, recruitment, and retention efforts were an issue for the upcoming school year. We were able to meet the minimum enrollment target of students to secure a Prop 39 school, which consisted of 80 students.

For the 2021-2022 school year, MSA 6 started and ended at Pio Pico. However, through the Prop 39 process LAUSD decided the Pico middle site would no longer be an option for our school and decided to offer a new location. The new location for MSA 6 was a move a mile away from Pio Pico to Wilton Elementary school for the 2022-2023 school year. Thankfully due to the move being a mile away, we were able to retain more families and strategically work on marketing for the new location including the option of transportation subsequently our student enrollment increased to 100 students. This year, 2023-2024, at census day, we had 109 students enrolled, and currently at 115 student enrollments.

The projected MSA 6 enrollment for the upcoming 2024-25 school year is 121 students. MSA 6 is continuously building its presence at its new school site location as well as developing new relationships within the community, which appear to be making progress. As of today, Jun 11, 2024, we have 130 students who are to come to the first day of school, August 13th, 2024.

- CSD’s Recommendations/Comments:** As noted above, the school has maintained a balanced budget for Fiscal Year 2022-2023, and projects a balanced budget for Fiscal Year 2023-2024 per its 2023-2024 Second Interim Financials. The CSD will continue to monitor the school’s student enrollment and its financial condition through oversight. The CSD will also monitor the school’s implementation of its educational program, and its educational program effectiveness (e.g., teaching quality, student engagement, and resources and support) through oversight.

**2. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings**

- Source(s) of Document Reviewed: 2022-2023 Audited Financial Statements**

**MSA-7:**



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 7

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/6/2024

### FISCAL OPERATIONS

You have been assessed by the Fiscal Oversight team and you are receiving the rating of **4, Accomplished**.

Other circumstances and information could influence the rating and are noted in this evaluation.

**Financial Highlights**

Magnolia Science Academy 7 (MSA 7) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

#### FINANCIAL HIGHLIGHTS

Magnolia Science Academy 7	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$1,878,892	\$2,499,146	\$2,614,648	\$3,259,094	\$3,372,671
Net Income / (Loss)	\$336,252	\$620,254	\$115,502	\$644,446	\$113,576
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$1,632,981	\$1,421,162	\$1,783,300	\$2,865,843	\$2,585,786
Unrestricted Net Assets	\$1,878,892	\$2,499,146	\$2,614,648	\$3,259,094	\$3,365,732
Norm Enrollment Reported by the School	292	294	279	262	281

#### FINANCIAL RATIO ANALYSIS



<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	52.95%	60.85%	55.89%	58.54%	53.11%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	46.02%	34.60%	38.12%	51.48%	40.81%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	281.38%	609.20%	348.72%	203.16%	599.32%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	28.73%	13.58%	24.06%	48.76%	28.78%

**Charter Operator Fiscal Information**

<b>Magnolia Educational &amp; Research Foundation *</b>					
Source: Independent Audit Report for the Year Ending June 30, 2023					
<b># of Charter Schools</b>		<b>Including related parties and charter schools</b>		<b>Excluding related parties and charter schools</b>	
Operated	Authorized by LAUSD	Net Assets	Net Income / (Loss)	Net Assets	Net Income / (Loss)
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196



**Management Fees:** According to MERF, MSA 7 paid annual management fees of \$272,627 (or 4% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 4; (2) Magnolia Science Academy 6; and (3) Magnolia Science Academy Bell. Per the charter operator's 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school's fiscal condition is positive. Please refer to the Financial Highlights table above.

**Areas Noted for Further Growth and/or Improvement:**

No significant items noted.

**Other Observations (Items described in this section, which may not have been addressed in the charter school's Fiscal Policies and Procedures, are recommended for improvement to align with optimal business practices).**

**1. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings**

- **Source(s) of Document Reviewed:** 2022-2023 Audited Financial Statements
- **Description of Observation:** According to MERF's 2022-2023 annual independent audit report, a finding, which was identified as material weakness by the auditor related to the state compliance that are required to be reported in accordance with California Education Code Section 8482.4(c)(1), was cited. This finding was specifically for MSA 8 and Magnolia Science Academy San Diego, respectively.

*The following finding represents instances of noncompliance relating to compliance with state laws and regulations. The finding has been coded as follows:*

*Five Digit Code 40000                      AB 3627 Finding Type – State Compliance*

*2023-001 40000 – After School Education and Safety Program*

### MSA-BELL:



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy BELL

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 2/6/2024

### FISCAL OPERATIONS

You have been assessed by the Fiscal Oversight team and you are receiving the rating of 3, **Proficient**.

According to the CSD's Fiscal Operations Rubrics, in order to earn a fiscal rating of 4, schools must have the two most current audits that show no material weaknesses, deficiencies, and/or findings, and no discrepancies cited in the Areas Noted for Further Growth and/or Improvement. Magnolia Educational & Research Foundation's (MERF) independent audit report for the fiscal year ended 2022-2023 reported an audit finding (state compliance relating to the After School Education and Safety Program). This audit finding applies to Magnolia Science Academy 8 and Magnolia Science Academy San Diego (a non-LAUSD authorized MERF charter school). Please see further details below.

Other circumstances and information could influence the rating and are noted in this evaluation.

#### Financial Highlights

Magnolia Science Academy Bell's (MSA Bell or MSA 8) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

FINANCIAL HIGHLIGHTS					
Magnolia Science Academy Bell	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$4,787,947	\$6,112,819	\$6,432,844	\$7,604,881	\$8,012,548
Net Income / (Loss)	\$552,388	\$1,324,872	\$320,025	\$1,172,037	\$407,667
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$3,014,092	\$3,386,788	\$3,937,972	\$6,786,891	\$7,761,751
Unrestricted Net Assets	\$4,787,947	\$6,112,819	\$6,432,844	\$7,604,881	\$7,914,542
Norm Enrollment Reported by the School	481	441	393	384	402





FINANCIAL RATIO ANALYSIS					
<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	87.57%	105.00%	96.75%	97.41%	104.56%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	55.13%	58.17%	59.23%	86.93%	102.55%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	482.15%	845.67%	714.02%	387.50%	1355.62%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	20.48%	11.20%	13.27%	25.33%	7.33%

**Charter Operator Fiscal Information**

Magnolia Educational & Research Foundation *					
Source: Independent Audit Report for the Year Ending June 30, 2023					
# of Charter Schools		Including related parties and charter schools		Excluding related parties and charter schools	
Operated	Authorized by LAUSD	Net Assets	Net Income / (Loss)	Net Assets	Net Income / (Loss)
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196



**Management Fees:** According to MERF, MSA Bell paid annual management fees of \$998,539 (or 14% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 4; (2) Magnolia Science Academy 6; and (3) Magnolia Science Academy 7. Per the charter operator's 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school's fiscal condition is positive. Please refer to the Financial Highlights table above.

**Areas Noted for Further Growth and/or Improvement:**

Through conducting fiscal oversight and analyzing the data below, the CSD requests and receives fiscal documents from MERF (including bank statements, bank reconciliations, credit card statements, and check registers) for the four (4) MERF charter schools that are currently authorized by LAUSD. The CSD reviews these financial documents and a sampling of checks and credit card transactions across these MERF charter schools, to assess overall compliance with Magnolia Public Schools's Financial Policies and Procedures Manual. Any areas noted for further growth and/or improvement relating to MERF's and its charter schools' overall compliance to the aforementioned manual are indicated within each charter school's Annual Performance-Based Oversight Visit Report, which may or may not have been experienced by the specific MERF school named above. Lastly, any exceptions that are school-specific, such as the fiscal condition, are reviewed separately for each MERF charter school.

**1. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings**

- **Source(s) of Document Reviewed:** 2022-2023 Audited Financial Statements
- **Description of Observation:** According to MERF's 2022-2023 annual independent audit report, a finding, which was identified as material weakness by the auditor related to the state compliance that are required to be reported in accordance with California Education Code Section 8482.4(c)(1), was cited. This finding was specifically for MSA 8 and Magnolia Science Academy San Diego, respectively.

*The following finding represents instances of noncompliance relating to compliance with state laws and regulations. The finding has been coded as follows:*



**Impact:**

Authorizers typically provide the school with a report after their visit to delineate the school's areas of strength and areas for improvement as well as areas of compliance and non-compliance, if applicable. The school leadership and the Home Office teams review those reports very carefully. It is critically important to have positive oversight reports from our authorizers and to act on their feedback for continuous improvement of our schools and systems. The Home Office will continue to provide the board with any oversight report and feedback from our authorizers' visits.

**Exhibits:**

1. Oversight Visit Reports for MSA-4, 6, 7, and Bell



# ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT REPORT\*

## 2023-2024 SCHOOL YEAR

### FOR

#### MAGNOLIA SCIENCE ACADEMY 4 - 8011

Name and Location Code of Charter School

#### LAUSD Vision

L.A. Unified will be a progressive global leader in education, providing a dynamic and inspiring learning experience where all students graduate ready for success.

#### CSD Mission

The LAUSD Charter Schools Division (CSD) fosters high quality educational opportunities and outcomes for students in the greater Los Angeles community through exemplary charter public school authorizing, oversight, and sharing of promising practices so that all students maximize their potential.

#### CSD Core Values

We believe that our success depends on:

- Making decisions that put the interests of students first.
- Serving with high expectations, integrity, professionalism, and commitment.
- Employing authentic, responsive, and effective leadership and teamwork.
- Continuously learning as a dynamic organization.
- Building and sustaining a healthy workplace culture where high performance, diversity, and creativity thrive.
- Developing productive relationships with our charter schools and all stakeholders.

\* Charter School shall comply in a timely manner with all applicable federal and state laws and regulations, as they may change from time to time, including but not limited to matters related to the school's governance, programs, facilities, operations, and/or fiscal management. Elements of the oversight process may be modified as LAUSD continues to respond to the COVID-19 pandemic. To support the well-being of all at a school site, all are expected to follow applicable COVID-19 public health guidelines, including related District requirements for operations at District facilities. The assigned CSD Administrator will provide any updated information reach out with more details, as needed.



<b>Charter School Name:</b>	<b>Magnolia Science Academy 4 (MSA4)</b>			<b>Location Code:</b>	<b>8011</b>
<b>Current Address:</b>	<b>City:</b>	<b>ZIP Code:</b>	<b>Phone:</b>	<b>Fax:</b>	
1330 W. Graham Place B-9	Los Angeles	90064	310-473-2464	310-473-2416	
<b>Current Term of Charter<sup>1</sup>:</b>	<b>LAUSD Board District:</b>		<b>LAUSD Region:</b>		
July 1, 2018 to June 30, 2026	4		West		
<b>Number of Students Currently Enrolled:</b>	<b>Enrollment Capacity Per Charter:</b>	<b>Number Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 240</b>	
120	360				
<b>Grades Currently Served:</b>	<b>Grades To Be Served Per Charter:</b>	<b>Percent Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 66.67%</b>	
6-12	6-12				
<b>Norm Enrollment Number:</b>	120				
<b>Total Number of Staff Members:</b>	19	<b>Certificated:</b>	10	<b>Classified:</b>	9
<b>Charter School's Leadership Team Members:</b>	Musa Avsar, Principal; Elizabeth Veloz, Asst. Principal; Erdinc Acar, CAO; Jason Hernandez, Director of Student Services; Traci Waller-Lewin, Director of Math Programs; Kati Mann, Director of ELA/ELD Programs; Fiorella Del Carpio, Chief People Officer; Krystal Zavala, Special Programs Coordinator				
<b>Charter School's Contact for Special Education:</b>	Vanessa Alquijay	<b>SELPA &amp; Option:</b>		LAUSD Option 3	
<b>CSD Assigned Administrator:</b>	Yolanda Jordan	<b>CSD Fiscal Oversight Manager:</b>		Constancia Carandang	
<b>Other School/CSD Team Members:</b>	N/A				
<b>Oversight Visit Date(s):</b>	March 13, 2024		<b>Fiscal Review Date (if different):</b>	N/A	
<b>Is school located on a District facility? If so, please indicate the applicable program (e.g., Prop 39, PSC, conversion, etc.):</b>	Yes, Prop 39		<b>LAUSD Co-Location Campus(es) (if applicable):</b>	Webster Middle School	
<b>Certificate of Occupancy (COO) or Temporary Certificate of Occupancy Type: (if a TCO, please note expiration date)</b>	N/A		<b>COO/TCO Approved Grade Levels and Occupancy Loads:</b>	N/A	

SUMMARY OF RATINGS			
<i>(4)=Accomplished (3)=Proficient (2)=Developing (1)=Unsatisfactory</i>			
<b>Governance</b>	<b>Student Achievement and Educational Performance</b>	<b>Organizational Management, Programs, and Operations</b>	<b>Fiscal Operations</b>
<b>3, Proficient</b>	<b>No Rating</b>	<b>3, Proficient</b>	<b>3, Proficient</b>

<sup>1</sup> Education Code section 47607.4 provides that “all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years, and all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.”



### CHARTER RENEWAL CRITERIA

In accordance with Education Code §§ 47605, 47607, and 47607.2, in order to renew a charter, the District must determine whether the charter school has met specific renewal criteria prescribed in statute. .

### REPORT GUIDE

LAUSD’s oversight procedures are intended to balance a charter school’s autonomy of operation with its accountability to the public. LAUSD utilizes a holistic, performance-based approach to evaluate all charter schools, guided principally by making decisions in the best interest of students. The CSD observes and monitors each charter school in accordance with applicable laws, regulations, LAUSD policy, memoranda of understanding, and the school’s operative charter. Information gathered through oversight serves as part of the charter school’s ongoing record for the District to make informed decisions about charter school authorization, renewal, material revisions, sharing of promising practices, and if need be, revocation. While LAUSD is responsible to provide oversight of its charter schools and the entities managing charter schools, the primary oversight of each charter school must first and foremost be performed by the charter school’s own Governing Board. The Governing Board of a charter school has an ongoing responsibility to oversee the operations of its charter school(s), ensuring that every charter school it oversees is providing a high-quality educational program for students enrolled, is successfully fulfilling the terms of their charter, is fiscally sound, and complies with applicable laws, regulations, and court orders. In designing this document, the District has considered California charter school law, as well as the *LAUSD Policy and Procedures for Charter Schools*, California State Board of Education’s criteria for evaluating charter schools, and the National Association of Charter School Authorizers’ *Principles and Standards of Quality Authorizing*. This reporting tool provides guidelines and criteria used by the CSD to observe, record, assess, and reflect with the charter school on school performance as captured during the annual oversight visit process in these four categories:

**Governance** – demonstrating fulfillment of the Governing Board’s fiduciary responsibility to effectively direct and provide oversight for the charter public school, including but not limited to enactment and monitoring of policies and procedures to ensure the school’s full compliance with applicable law, policy, and the terms of the charter approved by the LAUSD Board of Education

**Student Achievement and Educational Performance** – demonstrating positive academic achievement and growth for all students

**Organizational Management, Programs, and Operations** – demonstrating effective leadership and implementation of the governing board’s policies and procedures, as well as the school’s educational program and systems and procedures for the day-to-day operations of the school

**Fiscal Operations** – demonstrating sound fiscal management, appropriate use of public funds, and compliance with regulatory requirements

This report, including the ratings in each category, is based on information and evidence gathered at the time of the annual oversight visit. The CSD considers evidence provided through CSD staff observations, document review, interviews, and discussion with school representatives and stakeholders. All charter schools are expected to prepare for the visit and have available, as applicable, all documentation requested in the *Annual Performance Based Oversight Visit Preparation Guide 2023-2024*. The “Sources of Evidence” sections below identify key information sources generally relevant to their respective indicators; these lists are not exhaustive, however, and some items may not be applicable to the grades served. Schools may present additional evidence as deemed relevant and appropriate. As needed, CSD staff also may request additional information and/or documentation prior to, during, and/or following the visit.

The tool employs the following four-point rubric to rate the school’s performance in each category: (4) *Accomplished*, (3) *Proficient*, (2) *Developing*, and (1) *Unsatisfactory*. In addition, the *Summary of School Performance* section in each category captures key findings under one or more of the following headings: (1) Areas of Demonstrated Strength and/or Progress (Note: potential “promising practices” are identified within this section with an asterisk [\*]); (2) Areas Noted for Further Growth and/or Improvement; and, if applicable, (3) Corrective Action Required. Under “Corrective Action Required,” the CSD reports findings of material noncompliance with applicable law, LAUSD charter policy, or the school’s approved charter. **If the report includes any findings under “Corrective Action Required,” the charter school must take immediate and appropriate steps to remedy the identified concern.** In accordance with its “tiered intervention” approach to charter school non-compliance and poor performance, the CSD may also send the school appropriate notices, separate and apart from this report, to provide and document time-specific follow-up as necessary. At the other end of the spectrum of performance, any school that earns a rating of *Accomplished* in any category is encouraged to submit to the CSD a summary of those “promising practices” that the school believes have contributed to its success, in order to support the CSD’s ongoing efforts to promote and facilitate reciprocal sharing of promising practices among education leaders from across all LAUSD schools.



GOVERNANCE	RATING*
Summary of School Performance	3, Proficient
<p><u>Areas of Demonstrated Strength and/or Progress</u></p> <p><b>G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING</b>  The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.).</p> <p>As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• The current Board of Directors of Magnolia Public Schools (MPS) is comprised of 7 directors, which is aligned with the organization’s most recent Bylaws requiring no less than 3 and no more than 11 directors.</li> <li>• Calendar of Governing Board meetings for the 2023-2024 school year, showing monthly meetings scheduled from July 13, 2023 to June 20, 2024</li> <li>• Calendar of Board Committees (e.g., Academic, Educational Partners &amp; Development, Audit/Facilities, Finance, and Nominating/Governance), showing meetings scheduled from July 13, 2023 to June13, 2024. Agendas are also posted to the school’s website</li> <li>• Brown Act and Conflict of Interest training was held during the Board meeting on August 10, 2023</li> </ul> <p><b>G2: DUE PROCESS</b>  The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public.</p> <p>As evidenced by information in Folder 1, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• Systems to provide due for students, employees, and parent including, but not limited to the following: <ul style="list-style-type: none"> <li>○ Uniform Complaint Procedures (UCP) and related forms in the student/parent handbook, as well as on the school’s website</li> <li>○ Procedures for resolving general stakeholder complaints within the “General Complaint Procedures Form” located at the school site, within the student/parent handbook and on the school’s website. Procedures and forms are available in English and Spanish</li> <li>○ Procedures/policies regarding Suspension/Expulsion (including appeals), grading policies, and student code of conduct located at the school site, within the student/parent handbook and the school’s website</li> <li>○ Employee handbook which includes descriptions of the school’s employee Code of Conduct, Internal Complaint Review and Policy (e.g., complaints by employees against employees, complaints by third parties against employees) , Open Door Policy, and employee discipline policy</li> </ul> </li> </ul> <p><b>G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS</b>  The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff.</p> <p>As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence includes the following:</p>	



- Review and certification of relevant aspects of the *Compliance Monitoring and Certification of Board Compliance Review* form at the Governing Board’s meeting on October 12, 2023. Documentation provided by school leadership at both the first triannual submission and the time of oversight was complete and accurate.
- The schools’ governing board has established procedures to evaluate MPS Executive Director via Board on Track, an online platform. The Board’s evaluation of the CEO is during multiple points throughout the school year reviewing the following performance areas: academic accountability, school operations, management and Board oversight, facilities, and educational partners.
- Schools have systems for evaluating school-based staff including, but not limited to, school leaders, teachers, and other school site staff (e.g. administrative support, plant manager, campus aide, etc.)
  - The “Teacher Evaluation Protocol” includes multiple domains aligned to the California Standards for the Teacher Profession, as well as measures for teacher performance on the MPS Framework for Teaching, Teacher Professional Qualities, Dispositions, and Responsibilities; Student Parent, and Staff Voices, and Student Performance.
  - The “School Leader Evaluation Protocol” includes measures aligned with the California Professional Standards for Education Leaders (CPSELs); Student, Parent, and Staff Voices; and Student Performance. Some of the standards include development and implementation of shared vision, instructional leadership, management and learning environment, and family and community engagement.
  - The “Generic Employee Evaluation Protocol” includes multiple domains that measure employee performance on the MPS Core Value Indicators (Excellence, Innovation, and Connection); Student, Parent, and Staff Voices; and Student Performance. The evaluation protocol includes multiple means for monitoring and improving staff performance throughout the school year such as: frequent informal observations and feedback for the employee, collection of evidence to foster collaboration with the employee, and goal setting and monitoring.

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

None

**\*NOTE:**

- *A charter school may receive a rating of 1 in this category for any of the following reasons: (1) Evidence of conflict (s) of interest within the organization (i.e. Governing Board, staff, contracted external parties, etc.), (2) School is in breach of the operative charter, including Federal, State, and District Required Language, (3) School is “Not in Good Standing,” and/or (4) If there are serious concerns related to fiscal matters (e.g., negative financial condition, fiscal mismanagement, and/or significant audit findings, etc.).*
- *A charter school cannot receive a rating greater than 3 in this category if it receives an overall rating of 2 or 1 in any other category (Student Achievement and Educational Performance; Organizational Management, Programs, and Operations; or Fiscal Operations).*





**G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING – QUALITY INDICATOR**

*The Governing Board has implemented the organizational structure, roles, and responsibilities set forth in the approved charter and applicable law, including:*

- Governing Board composition, structure, roles, and responsibilities as set forth in the approved charter
- Governing Board committees/councils are implemented as described in the school’s charter (e.g., Finance, Human Resources, Academics, etc.)
- The Governing Board has a system in place to ensure compliance with the public-integrity statutes including laws requiring open meetings and laws forbidding financial and other conflicts of interest.
- The Governing Board reviews and certifies the *Compliance Monitoring and Certification of Board Compliance Review* form

	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has implemented the organizational structure set forth in the school’s operative charter, including committees/councils; and has a system in place to ensure it complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has partially implemented the organizational structure set forth in the school’s operative charter; and/or has an ineffective system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has not implemented the organizational structure set forth in the school’s operative charter; and/or has no system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.)	<input checked="" type="checkbox"/> Organizational chart in approved charter <input checked="" type="checkbox"/> Organizational chart (current) <input checked="" type="checkbox"/> Board member roster <input checked="" type="checkbox"/> Bylaws (current) <input checked="" type="checkbox"/> Board Committee(s) Calendar(s) <input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G2: DUE PROCESS – QUALITY INDICATOR**

*The Governing Board has systems in place to ensure that the school provides adequate due process, in accordance with applicable law, the school’s charter, and LAUSD charter school policy, to honor and protect the rights of students, employees, parents, and the public in the following areas:*

- Student discipline
- Employee grievances and discipline
- Stakeholder complaint resolution pursuant to the Uniform Complaint Procedures (UCP)
- Parent/stakeholder complaint resolution for complaints outside regulatory scope of UCP

Rubric		Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has partially developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has minimal or no systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public	<input checked="" type="checkbox"/> Student Discipline Policy <input checked="" type="checkbox"/> Employee Grievance and Discipline Policy <input checked="" type="checkbox"/> Uniform Complaint Procedures Policy and form(s) <input checked="" type="checkbox"/> Stakeholder complaint procedures and form(s) <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G3: RESPONSIVE AND ACCOUNTABLE GOVERNANCE - EDUCATIONAL PROGRAM - QUALITY INDICATOR**

*The Governing Board has systems in place to ensure ongoing:*

- Review and use of academic performance data (e.g., CA School Dashboard, internal assessments, etc.) and other school data and information to ensure sound Governing Board decision-making in support of continuous improvement of student achievement, fiscal viability, compliance, and overall public school excellence
- Monitoring of the school’s implementation of its Local Control and Accountability Plan (LCAP) and additional school plans (e.g., Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), School Plan for Student Achievement (SPSA), and action plans for making progress toward LCAP goals)
- Transparent governance and accountability to stakeholders, including compliance with the LAUSD BOE’s Charter School Transparency Resolution, as well as consideration of input from the school’s committees/councils and stakeholders

Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The Governing Board regularly considers school performance data, stakeholder input, and other data, and takes appropriate action to achieve positive measurable pupil outcomes (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input checked="" type="checkbox"/> The Governing Board considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board inconsistently considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board seldom or does not consider school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.)	<input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation <input checked="" type="checkbox"/> Board member and executive leadership training <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS - QUALITY INDICATOR**

*The Governing Board has systems in place to ensure ongoing:*

- Monitoring of staffing needs and the school’s compliance with all applicable credentialing, clearance, and training requirements
- Evaluation procedures with clear performance standards for all school-based staff, including but not limited to administrators, certificated staff, and classified staff
- Evaluation of executive level leadership (including, but not limited to, those positions reporting to the Governing Board, as indicated in Element 4 of the approved charter, such as Executive Director, Area Superintendent, Principal, etc.)

	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff</li> <li><input type="checkbox"/> The Governing Board monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a system for the evaluation of all school-based staff and executive level leadership staff</li> <li><input type="checkbox"/> The Governing Board inconsistently monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has partially implemented a system for the evaluation of all school-based staff and/or executive level leadership staff</li> <li><input type="checkbox"/> The Governing Board seldom monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has not implemented a system for the evaluation of all school-based staff and/or executive level leadership staff</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Human Resources Policies and Procedures</li> <li><input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation</li> <li><input checked="" type="checkbox"/> Evaluation of Executive Leadership</li> <li><input checked="" type="checkbox"/> Evaluation of all school-based staff</li> <li><input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review</li> <li><input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”)</li> <li><input checked="" type="checkbox"/> Observation of Governing Board meeting(s)</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Stakeholder focus group</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul>



**G5: FISCAL CONDITION - QUALITY INDICATOR**

<p><b>The Governing Board has a system in place to ensure fiscal viability:</b></p> <ul style="list-style-type: none"> <li>• The school is fiscally strong and net assets are positive in the prior two independent audit reports.</li> <li>• If applicable, all LAUSD Board of Education-approved fiscal condition-related benchmark(s) are met by the required deadline(s).</li> </ul>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%; background-color: #e0e0e0;">Rubric</th> <th style="background-color: #e0e0e0;">Sources of Evidence</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); background-color: #e0e0e0; padding: 5px; font-weight: bold; margin-right: 5px;">Performance</div> <div style="flex-grow: 1;"> <p><input checked="" type="checkbox"/> The school is fiscally strong with positive net assets and meets the four (4) recommended financial ratios (identified as part of the Supplemental Criteria within the Fiscal Operations Rubrics section below for the rating of 4, <i>Accomplished</i>) in the most current two independent audit reports, <b>and</b>, if applicable, all LAUSD Board of Education-approved fiscal-condition related benchmark(s) are met by the required deadline(s)</p> <p><input type="checkbox"/> The school is fiscally stable, with positive net assets in the most current independent audit report*</p> <p><input type="checkbox"/> The school is fiscally weak or unstable**, net assets are negative in the most current independent audit report, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p><input type="checkbox"/> The school is consistently fiscally weak, net assets are negative in the prior two independent audit reports, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p>*Additional considerations that could influence the rating may include: inadequate cash flow; financial condition and/or enrollment reflecting a downward trend and/or beginning to show signs of deteriorating financial health potentially leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years; multi-year reliance on financing resources for the school’s operations (e.g., factoring of receivables, intraorganizational loans, third party loans, continuing deficit spending, etc.); or that the school may not be able to carry out quality educational programs when the student enrollment drops to a certain level.</p> <p>**For example, the school’s financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years.</p> </div> </div> </td> <td style="vertical-align: top;"> <p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</p> <p><input checked="" type="checkbox"/> Observation of Governing Board meeting</p> <p><input checked="" type="checkbox"/> Discussion with leadership</p> <p><input checked="" type="checkbox"/> Independent audit report(s)</p> <p><input checked="" type="checkbox"/> Other financial information submitted by the school</p> <p><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</p> </td> </tr> </tbody> </table>		Rubric	Sources of Evidence	<div style="display: flex; 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Rubric	Sources of Evidence				
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**G6: FISCAL MANAGEMENT AND ACCOUNTABILITY - QUALITY INDICATOR**

<i>The Governing Board has a system in place to ensure sound fiscal management and accountability:</i>	
<ul style="list-style-type: none"> <li>• The school adheres to the Governing Board approved fiscal policies and procedures, and does not have any areas noted for improvement.</li> <li>• The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings.</li> </ul>	
Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school <b>consistently adheres</b> to the Governing Board approved fiscal policies and procedures, does not have any areas noted for improvement, and the two most current annual independent audits show no material weaknesses, deficiencies, and/or findings</li> <li><input checked="" type="checkbox"/> The school <b>generally adheres</b> to the Governing Board approved fiscal policies and procedures, but has areas noted for improvement, and the most current annual independent audit shows no material weaknesses, deficiencies, and/or findings</li> <li><input type="checkbox"/> The school is <b>not adhering</b> to the Governing Board approved fiscal policies and procedures, and has areas noted for improvement, <b>or</b> has significant fiscal-related issues (e.g., fiscal mismanagement, audit findings, unresolved recurring issues, potential conflicts of interest, etc.)</li> <li><input type="checkbox"/> The school is <b>continuously not adhering</b> to the Governing Board approved fiscal policies and procedures, <b>or</b> has significant and recurring fiscal-related issues (e.g., fiscal mismanagement, audit findings, potential conflicts of interest, etc.)</li> </ul>
<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Board meeting agendas and minutes</li> <li><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</li> <li><input checked="" type="checkbox"/> Observation of Governing Board meeting</li> <li><input checked="" type="checkbox"/> Discussion with leadership</li> <li><input checked="" type="checkbox"/> Independent audit report(s)</li> <li><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</li> </ul>	
<b>Progress on LAUSD Board of Education Benchmarks and/or MOU related to GOVERNANCE (if applicable):</b>	
N/A	



STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
Summary of School Performance	No Rating
California Department of Education’s (CDE) Charter School’s Performance Category (as published in 2024)	Middle Performing
<p><b>The state identified the charter school as qualifying for Differentiated Assistance (DA)?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p><b>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA).</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO  <b>If yes, the school’s identification:</b> (See additional information within “Notes” section below)  <input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u>  <b>PLEASE SEE NOTES SECTION</b></p> <p><u>Areas Noted for Further Growth and/or Improvement</u>  <b>A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR</b>            The schoolwide Dashboard Suspension Rate Indicator color is Orange and above statewide percentage.</p> <ul style="list-style-type: none"> <li>• Per CDE, 4.9% of students were suspended at least once, compared to the state at 3.5%.</li> <li>• Additionally, as evidenced by the LAUSD Discipline Report, MSA 4’s suspension rate for the 2022-2023 school year was 9.80%, inclusive of 0 in-school suspensions and 10 out-of-school suspensions. The school received a Notice of Concern on February 13, 2024. MSA 4 provided a response to the Charter Schools Division detailing a root cause analysis, as well as an action plan. As evidenced in Folder 3 and school leadership discussion, some of the evidence of the action plan includes the following:               <ul style="list-style-type: none"> <li>○ Weekly disciplinary data analysis</li> <li>○ Targeted interventions to support students with intoxicant/alcohol consumption which includes a partnership with <i>YVape</i>, and an assembly by the National Council on Alcoholism and Drug Dependence (NCADD).</li> <li>○ Counseling and social-emotional support</li> <li>○ Restorative and reflective practices</li> </ul> </li> </ul> <p><u>Corrective Action Required</u>            None noted that require immediate action to remedy concerns indicated in this report.</p>	



Notes:

Per the CDE Dashboard, the school has no Performance Level Color for any Academic Performance and Engagement areas (ELA, Math, English Learner Progress, College/Career, and Graduation Rate). Therefore, the indicators **A1-A9** are not rated and the school's rating for the *Student Achievement and Educational Performance* section of this report will be "No Rating."

College/Career Indicator (CCI) is scored based on 2023 Status level data as reported on the 2023 Dashboard.

**English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the "Annual Reclassification (RFEP) Counts and Rates" for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-203 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

**\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state's published list.**





**A1: DASHBOARD SCHOOLWIDE ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELA data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Green; or Yellow and at/above statewide Distance From Standard (“DFS”) <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Yellow and below statewide DFS; or Orange <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Red <input checked="" type="checkbox"/> Not Available - No color assigned for the ELA Indicator on the Dashboard	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A2: DASHBOARD STUDENT GROUP ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard ELA (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> The majority of numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/DFS” scores above the statewide DFS <input checked="" type="checkbox"/> Not Available - No assessment of performance for this indicator	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A3: DASHBOARD SCHOOLWIDE MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Math data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Green; or Yellow and at/above statewide DFS <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Yellow and below statewide DFS; or Orange <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Red <input checked="" type="checkbox"/> Not Available - No color assigned for the Math Indicator on the Dashboard	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A4: DASHBOARD STUDENT GROUP MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard Math (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.) (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have "Status/DFS" scores above the statewide DFS <input type="checkbox"/> The majority of numerically significant student groups have "Status/DFS" scores above the statewide DFS <input type="checkbox"/> Less than a majority of the numerically significant student groups have "Status/DFS" scores above the statewide DFS <input type="checkbox"/> None of the school's numerically significant student groups have "Status/DFS" scores above the statewide DFS <input checked="" type="checkbox"/> Not Available - No assessment of performance for this indicator	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)



**A5: DASHBOARD SCHOOLWIDE ENGLISH LEARNER PROGRESS (ELPI) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELPI data (CDE)</li> </ul>		
Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard ELPI color is Blue <input type="checkbox"/> The schoolwide Dashboard ELPI color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard ELPI color is Yellow and below statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard ELPI color is Red <input checked="" type="checkbox"/> Not Available - No color assigned for the ELPI on the Dashboard	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A6: DASHBOARD SCHOOLWIDE COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide CCI data (CDE)</li> </ul>		
Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very High <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is High; or Medium and at/above the statewide percentage <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Medium and below the statewide percentage; or Low <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very Low <input checked="" type="checkbox"/> Not Available – No assessment of performance for this indicator <input type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)



**A7: DASHBOARD STUDENT GROUP COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard CCI (Students with Disabilities, English Learners, and Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>		
Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> The majority of numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/percent” scores above the statewide averages <input checked="" type="checkbox"/> Not Available – No assessment of performance for this indicator <input type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM - (GRADES K-8) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Chronic Absenteeism Indicator data (CDE)</li> </ul>		
Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Green; or Yellow and at/below statewide percentage <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Yellow and above statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Red <input checked="" type="checkbox"/> Not Available - No color assigned for the Chronic Absenteeism Indicator on the Dashboard <input type="checkbox"/> Not Applicable - The Chronic Absenteeism Indicator is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A9: DASHBOARD SCHOOLWIDE GRADUATION RATE - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Graduation Rate Indicator data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Yellow and below statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Red <input checked="" type="checkbox"/> Not Available - No color assigned for the Graduation Rate Indicator on the Dashboard <input type="checkbox"/> Not Applicable - The Graduation Rate Indicator is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Suspension Rate Indicator data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Green; or Yellow and at/below statewide percentage <input checked="" type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Yellow and above statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Suspension Rate Indicator on the Dashboard	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A11: INTERNAL ASSESSMENT – VERIFIED DATA IMPLEMENTATION – QUALITY INDICATOR**



The information provided in this report on internal assessments is to determine the charter school’s verified data implementation, as applicable. As part of renewal, as applicable, for charter schools that are identified by the California Department of Education (CDE) as Middle or Low Performing, the LAUSD Board shall consider schoolwide performance and performance of all student groups on the California School Dashboard and shall also consider clear and convincing evidence, demonstrated by verified data, showing either a) the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each in school or b) strong postsecondary outcomes equal to similar peers.

The LAUSD Board shall only consider verified data adopted by the State Board of Education pursuant to Education Code section 47607.2(c) (Link: [Approved List](#)). In addition, staff’s review of the charter school’s submitted materials will be based on the verified data sources and related information adopted by the State Board of Education (Ed. Code, § 47607.2(c)(3).) Charter schools submitting verified data for this purpose must adhere to the state-approved criteria.

**The information below is based on charter school’s self-reported data and will not be scored.**

The charter school did provide Verified Data for consideration.

**Academic Progress Indicator(s) for the 2022-2023 School Year:**

Academic Progress Indicator (ELA): MAP Growth by NWEA, Grades K–12	Grade Levels: 9-11	Assessment Administration: Fall/Spring	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met
Academic Progress Indicator (Math): MAP Growth by NWEA, Grades K–12	Grade Levels: 9-11	Assessment Administration: Fall/Spring	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met

\*If the charter school did not meet the 95% participation, the charter school’s plan to address the participation is included in the Notes below.

1.  The charter school disaggregated student performance data for the following student groups: Latino and Socioeconomically Disadvantaged  
 The charter school did not disaggregate student performance data by student groups.
2. The charter school affirmed that the assessments were administrated as intended, consistent with the test publishers’ administration and test security procedures.
3. The charter school provided the following verified data report(s):
  - i-Ready K-8 by Curriculum Associates: *Diagnostic Growth*
  - MAP Growth by NWEA: *Student Growth Summary Report*
  - Star Assessment by Renaissance: *Star Growth Report*
  - Other: Click or tap here to enter text.
  - The charter school did not provide the correct report from the publisher to determine one year’s growth.

**Postsecondary Outcomes (high school only):**

1. The charter school uses the National Student Clearinghouse Student Tracker data source and included the results of at least 95% of eligible students.
  - a. If the charter school did not meet the 95% participation rate, the charter school’s plan to address the participation is included in the Notes below.
2. The charter school included the number of eligible students and missing or non-participating students.



- 3. The charter school provided evidence of comparing the data to similar peers (which may include, but not limited to, similar demographics, pupil student groups, first-time college attendance, or other similar circumstances and if not available, comparison to statewide data).
- 4.  The charter school did not provide postsecondary outcomes

Notes: None at this time.

**Progress on LAUSD Board of Education Benchmarks and/or MOU related to STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE (if applicable):**

On November 7, 2017, the LAUSD Board of Education adopted by consent vote to renew Magnolia Charter Academy 4 (MSA4), to serve 360 students in grades 6-12, with Academic Benchmarks. MSA 4 must meet the following academic benchmarks during the 2018-2023 charter term as described below:

Note: 2023 is the first year Performance Level is being reported on the Dashboard following state law suspending the reporting of state indicators due to the Covid-19 pandemic. Accordingly, change in Performance Level cannot be determined until 2024 Dashboard data is available. In addition, California no longer uses any form of similar school rankings either for assessment or accountability.

**Academic Benchmarks and status:**

The school shall provide an update to the Charter Schools Division no later than December 15<sup>th</sup> of each year of the charter term (after CAASPP (SBAC) scores have been released by the CDE).

- 1. The school will demonstrate at least one performance level growth per academic year, as reported on the California Dashboard, for numerically significant subgroups in ELA as measured by CAASPP (SBAC) Assessment at a rate equal to or greater than the Resident and Similar Schools Median, with the goal of achieving and maintain the “Green” performance level or higher. Status: No Update – The school had no numerically significant subgroups, per 2023 California Dashboard CAASPP (SBAC) reports. Specialist will monitor targeted benchmark area as part of oversight.
- 2. The school will demonstrate at least one performance level growth per academic year, as reported on the California Dashboard, for numerically significant subgroups in Math as measured by CAASPP (SBAC) Assessment at a rate equal to or greater than the Resident and Similar Schools Median, with the goal of achieving and maintain the “Green” performance level or higher. Status: No Update – The school had no numerically significant subgroups, per 2023 California Dashboard CAASPP (SBAC) reports. Specialist will monitor targeted benchmark area as part of oversight.



**LOCAL CONTROL ACCOUNTABILITY PLAN 2023-2024 (For Informational Purposes Only)**

<i>The CSD reviewed the Local Control Accountability Plan.</i>	
All requested template information and descriptions were provided:	Sources of Evidence
<input checked="" type="checkbox"/> LCCFF Budget Overview for Parents <input checked="" type="checkbox"/> Plan Summary <input checked="" type="checkbox"/> Engaging Educational Partners <input checked="" type="checkbox"/> Goals and Actions <input checked="" type="checkbox"/> Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students <input checked="" type="checkbox"/> Action Tables	<input checked="" type="checkbox"/> Local Control Accountability Plan <input checked="" type="checkbox"/> Board Agenda and Minutes
Notes:	
None	





ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS	RATING*
<b>Summary of School Performance</b>	3, Proficient
<p><u>Areas of Demonstrated Strength and/or Progress</u></p> <p><b>O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM</b>  The school has implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served.</p> <p>Some of the evidence included in Folder 3 are the following:</p> <ul style="list-style-type: none"> <li>• Brief summary of key features (e.g., dual enrollment at West Los Angeles College, STEAM activities, etc.)</li> <li>• Curricular list (e.g., StudySync ELA, Houghton Mifflin Harcourt (HMH) Math, etc.)</li> <li>• Sample lesson plans (e.g. Algebra, Biology, and English 11<sup>th</sup> grade Week at a Glance (WAG) that includes learning objectives, content standards, and differentiation methods)</li> <li>• UC Doorways course approval documentation, WASC accreditation through June 30, 2025, and documentation that shows 100% of 12<sup>th</sup> grade students have been accepted into either a 4 or 2-year college as of February 2024.</li> </ul> <p><b>O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT</b>  The school provided evidence of a system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements.</p> <p>Some of the evidence in Folder 3 include the following:</p> <ul style="list-style-type: none"> <li>• MSA-4 Educational Partners Engagement Calendar 2023-2024 includes events such as PAC and ELAC meetings, Back to School Night, Parent College Night, Spring Festival &amp; Resource Fair, and Parent-Teacher Conferences.</li> <li>• ELAC and PAC meeting agendas, minutes, and sign-in sheets (e.g., 9/12/2023, 10/21/2023, 11/7/2023, etc.)</li> <li>• Parent workshops such as Drug Awareness, Fall Festival &amp; Resource Fair, and Student &amp; Parent Orientation.</li> <li>• Homelessness and Foster Youth Resources, plus indication of the MSA-4 Homeless and Foster Youth Liaison.</li> </ul> <p><b>O6: CLEARANCES AND CREDENTIALING COMPLIANCE</b>  The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance.</p> <ul style="list-style-type: none"> <li>• Review of the <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”) and supporting documentation indicated that all new employees had all applicable clearances (e.g., criminal background check, TB risk assessment, etc.) before beginning work, all staff participated in all legally mandated trainings within applicable timelines, vendor certification forms were received from all vendors prior to the provision of services, and all teachers were appropriately credentialed for their assignments.</li> </ul>	



- Documentation provided by the school at both the first triannual submission and the time of oversight was clear, complete, and accurate.

Areas Noted for Further Growth and/or Improvement

None at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes: None at this time.

**\*NOTE:**

- *A charter school cannot receive a rating in this category greater than 1 for any of the following reasons: (1) Failed to complete criminal background clearances for any new staff and/or sole proprietor (as defined on the Certification of Clearances, Credentialing, and Mandated Training) prior to employment; and/or failed to obtain DOJ clearance certification, as appropriate, from a vendor; (2) Failed to have Health, Safety, and Emergency Plan; (3) Failed to have an appropriate Certificate of Occupancy, or equivalent; and/or (4) The school is in breach of the operative charter, including Federal, State, and District Required Language related to this section.*
- *A charter school cannot receive a rating in this category greater than 2 for any of the following reasons: (1) Failed to conduct child abuse mandated reporter training in accordance with Education Code 44691; (2) Any teacher of the instructional program is not appropriately credentialed and assigned per legal requirements and the school’s operative charter at any time during the academic year; and/or (3) Failed to provide evidence of any item on the “Review of Health and Safety Compliance Items” checklist below.*
- *A charter school cannot receive a rating in this category greater than 3 for the following reason: Failed to provide evidence of any item on the “Review of Transparency and Stakeholder Information Compliance Items” checklist below.*



**O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM – QUALITY INDICATOR**

*The school has systems in place to ensure alignment to the curricular and educational program outlined in the approved charter by:*

- Implementing key features of the educational program described in the charter
- Implementing standards-based instruction in accordance with the California State Content Standards specific to the grade levels served and aligned with the needs of students
- Implementing assessments to measure the development of grade-level appropriate academic and non-academic skills
- Reviewing and analyzing school and student progress towards annual goals (schoolwide and for all student groups that the school serves) that are consistent with the educational performance measured by the California School Dashboard and state assessments
- Providing teacher, staff, and administrator professional development specific to supporting desired student outcomes and key features outlined in the school’s charter
- Implementing a system to monitor student progress toward, and completion of, graduation and A-G requirements (**high schools only**)

	Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school has fully implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</li> <li><input checked="" type="checkbox"/> The school has implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has partially implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has minimally implemented, or not at all, the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Key Features of the Educational Program</li> <li><input checked="" type="checkbox"/> Standards-Based Instructional Program</li> <li><input checked="" type="checkbox"/> Master Schedule/Course Schedule</li> <li><input checked="" type="checkbox"/> Student Achievement Data Analysis</li> <li><input checked="" type="checkbox"/> Professional Development documentation</li> <li><input checked="" type="checkbox"/> Classroom/site Observation</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul> <p>High School:</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> System for monitoring student progress toward and completion of graduation and A-G Requirements</li> <li><input checked="" type="checkbox"/> WASC Accreditation Notification Letter</li> <li><input checked="" type="checkbox"/> UC Doorways course approval</li> <li><input checked="" type="checkbox"/> Graduation Requirement/Policy</li> <li><input checked="" type="checkbox"/> Math Placement Assessment Policy</li> <li><input checked="" type="checkbox"/> Advanced Placement Exam: Participation Rate and Passage Rate</li> <li><input checked="" type="checkbox"/> College acceptance and enrollment rates, and other postsecondary indicators</li> </ul>



**O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS - QUALITY INDICATOR**

<p><i>The school has a system in place to ensure:</i></p> <ul style="list-style-type: none"> <li>• Implementation of differentiated instructional strategies and approaches described in the charter designed to meet the learning needs of all students, including all numerically significant student groups identified in the school’s LCAP and by the CDE</li> <li>• Implementation of internal student assessments aligned with instructional outcomes to determine student mastery of California State Content Standards</li> <li>• Disaggregation and analysis of data on a regular basis to address individual student needs and guide instructional planning and use of interventions</li> <li>• Implementation, review, and modification, as appropriate, of its Master Plan for English Learners (EL identification, standards-based designated and integrated ELD instruction, progress monitoring, assessment, and reclassification)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<p><input type="checkbox"/> The school has a well-developed system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; evidence of systems to modify instruction based on data analysis; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</p> <p><input checked="" type="checkbox"/> The school has a system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; and evidence of systems to modify instruction based on data analysis</p> <p><input type="checkbox"/> The school has partially implemented the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or limited evidence of systems to modify instruction based on data analysis</p> <p><input type="checkbox"/> The school has minimally implemented, or not at all, the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or no evidence of systems to modify instruction based on data analysis</p>	<p><input checked="" type="checkbox"/> Implementation of differentiated instructional strategies</p> <p><input checked="" type="checkbox"/> Intervention/Enrichment Program during the instructional day</p> <p><input checked="" type="checkbox"/> Student Group data analysis</p> <p><input checked="" type="checkbox"/> Professional Development documentation</p> <p><input checked="" type="checkbox"/> Classroom/site Observation</p> <p><input checked="" type="checkbox"/> Discussion with school leadership</p> <p><input type="checkbox"/> Other: (Specify)</p> <p>English Learners</p> <p><input checked="" type="checkbox"/> Master Plan for English Learners</p> <p><input checked="" type="checkbox"/> Designated English Language Development (ELD) schedule</p> <p><input checked="" type="checkbox"/> Documentation of implementation of the school’s Master Plan for English Learners</p> <p><input checked="" type="checkbox"/> Implementation of a data analysis system</p>



**O3: SPECIAL EDUCATION - QUALITY INDICATOR**

*The school has a system in place to ensure that the school:*

- Provides special education programs and services in accordance with students' IEPs
- Provides special education training for staff
- Conducts a special education self-review annually, using the Special Education Self-Review Checklist
- Maintains mandated IEP timeline records and accurate service provision records in Welligent

	Rubric	Sources of Evidence
Performance	<input type="checkbox"/> The school has a well-developed system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with regular and ongoing professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records <input checked="" type="checkbox"/> The school has a system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records <input type="checkbox"/> The school has a partially developed system in place for implementation and monitoring of its special education processes and program in compliance with all requirements <input type="checkbox"/> <input type="checkbox"/> The school has a minimal or no system in place for implementation and monitoring of its special education processes and program in compliance with all requirements <input type="checkbox"/> Not Applicable - Charter school participates in LAUSD's Option 1 SELPA <input type="checkbox"/> Charter school does not participate in LAUSD's SELPA	<input checked="" type="checkbox"/> Welligent IEP Timeline and Service Tracking Reports <input checked="" type="checkbox"/> District Validation Review (DVR) <input checked="" type="checkbox"/> Annual Self-Review Checklist <input checked="" type="checkbox"/> Professional Development documentation <input checked="" type="checkbox"/> Discussion with school leadership



**04: SCHOOL CLIMATE AND STUDENT DISCIPLINE - QUALITY INDICATOR**

*The school has a school climate and schoolwide student discipline system in place to ensure that the school's practices:*

- Align with principles of the District's Discipline Foundation Policy and School Climate Bill of Rights Resolution, including but not limited to, tiered behavior intervention, alternatives to suspension, schoolwide positive behavior support, and data monitoring
- Provide positive opportunities for student wellness, growth, and success, aimed at making the school safe, welcoming, supportive, and inclusive
- Minimize discretionary suspensions and expulsions
- Reduce or eliminate suspension disproportionality for student groups
- Minimize chronic absenteeism for all students and student groups
- Procedures for preventing acts of bullying, including cyberbullying, in accordance with the requirements of Ed. Code, §§ 32283.5 and 234.4

	Rubric	Sources of Evidence
<b>Performance</b>	<p><input type="checkbox"/> The school has a well-developed and effective school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 3%, and suspension disproportionality rates that do not reach or exceed 4.5% for the Students with Disabilities or African American student groups</p> <p><input checked="" type="checkbox"/> The school has a school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 4.5%, and suspension disproportionality rates that do not reach or exceed 14.5% for the Students with Disabilities or African American student groups</p> <p><input type="checkbox"/> The school has a partially developed and/or minimally effective school climate and student discipline system that is only partially aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights</p> <p><input type="checkbox"/> The school has a minimally developed school climate and student discipline system as demonstrated by one or more of the following: the issuance of repeated CSD Notices to Cure (tiered intervention) related to suspension/expulsion; noted concerns related to ensuring due process rights when implementing suspension/expulsion practices; violation of law or policy.</p>	<p><input checked="" type="checkbox"/> Positive school climate system and Restorative Justice documentation</p> <p><input checked="" type="checkbox"/> Documentation of systems to prevent acts of bullying</p> <p><input checked="" type="checkbox"/> Professional Development documentation</p> <p><input checked="" type="checkbox"/> LAUSD Office of Data &amp; Accountability's Data Sets for suspension, expulsion, and disproportionality</p> <p><input checked="" type="checkbox"/> Classroom/site Observation</p> <p><input checked="" type="checkbox"/> Discussion with school leadership</p> <p><input type="checkbox"/> Stakeholder focus group</p> <p><input type="checkbox"/> Other: (Specify)</p>



**O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT - QUALITY INDICATOR**

*The school has a system for stakeholder engagement, including gathering input, facilitating, and encouraging involvement, sharing information, and resolving concerns, which:*

- Provides parents, teachers, and students with meaningful opportunities for involvement and engagement that meet the requirements and goals of applicable federal and state law, the school’s charter, and the school LCAP
- Implements a School Site Council (SSC), English Learner Advisory Committee (ELAC), and/or Parent Advisory Committee (PAC) in accordance with applicable legal requirements (e.g., member composition of committee/council, legally required topics, etc.), if applicable
- The liaison for students experiencing homelessness has identified this population through outreach and coordination activities with other organizations, and provided related referral of services to families, children, and youth experiencing homelessness

Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements <input checked="" type="checkbox"/> The school provided evidence of a system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements <input type="checkbox"/> The school provided limited evidence of a system for stakeholder engagement, sharing information, and resolving concerns <input type="checkbox"/> The school provided little to no evidence of a system for stakeholder engagement, sharing information, and resolving concerns	<input checked="" type="checkbox"/> Yearlong Calendar of stakeholder engagement events/meetings. <input checked="" type="checkbox"/> Stakeholder Engagement <input checked="" type="checkbox"/> Stakeholder Consultation <input type="checkbox"/> School Site Council (SSC) documentation <input checked="" type="checkbox"/> Parent Advisory Committee (PAC) documentation <input checked="" type="checkbox"/> English Learners Advisory Committee (ELAC) documentation <input checked="" type="checkbox"/> Foster Youth/Students Experiencing Homelessness Designee <input checked="" type="checkbox"/> School website <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**O6: CLEARANCES AND CREDENTIALING COMPLIANCE - QUALITY INDICATOR**

***The school is in compliance with applicable law and the terms of its approved charter regarding clearances and credentialing:***

- All certificated staff are fully credentialed, including EL authorizations, and appropriately assigned as authorized by their credentials at all times
- Individuals who have been continuously employed in a teaching position since the 2019–20 school year obtain the appropriate certificate, permit, or other document for their certificated assignment no later than July 1, 2025 (Ed. Code § 47605.4(a))
- The school has obtained all necessary employee clearances, including criminal background and tuberculosis (TB) risk assessments/clearances, prior to employment, and keeps all clearances current
- The school has obtained all necessary vendor clearances, including criminal background and tuberculosis (TB) risk assessments/clearances as applicable, prior to the provision of service, and keeps all clearances current
- School employees and other mandated reporters working on behalf of the school receive annual training on child abuse awareness and reporting, in accordance with the requirements of Ed. Code, § 44691
- Staff receive annual training in Pupil Suicide Prevention and Awareness (as applicable) pursuant to Ed. Code §215
- Staff receive annual training in bloodborne pathogens, per 8 California Code of Regulations (“CCR”), § 5193
- The school has conducted volunteer clearances in accordance with applicable law and policy, including criminal background clearances for all volunteers who perform school site services while not under the direct supervision of a school employee, and tuberculosis (TB) risk assessments/clearances for all volunteers with frequent or prolonged contact with students

	Rubric	Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance <input type="checkbox"/> The school has implemented and monitors systems and procedures that maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements <input type="checkbox"/> The school has partially implemented and/or intermittently monitors systems and procedures leading to inconsistent compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements <input type="checkbox"/> The school has not implemented and/or does not monitor systems and procedures to maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements  <p>Note: The rating of this indicator incorporates the ESSA Grid and evidence provided by the charter school in its Triannual submission and at the time of the oversight visit for those staff and/or vendors not included in the Triannual submission.</p>	<input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”) <input checked="" type="checkbox"/> Staff roster <input checked="" type="checkbox"/> School master schedule <input checked="" type="checkbox"/> Custodian(s) of Records documentation <input checked="" type="checkbox"/> Criminal Background Clearance Certifications <input checked="" type="checkbox"/> Teaching credential/authorization documentation <input checked="" type="checkbox"/> Vendor clearances and credentialing certifications <input type="checkbox"/> Volunteer (TB) risk assessment/clearance certification <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Other: (Specify)





**Progress on LAUSD Board of Education Benchmarks and/or MOU related to ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS (if applicable):**

N/A

**Review of Health and Safety Compliance Items**

The items below are expected to be evident at the charter school to ensure the protection of student and staff health and safety. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and restrict the overall rating in the Organizational Management, Programs, and Operations category as indicated below.

**A charter school cannot receive a rating in this category greater than 1 if the items below are not evident.**

Item	Evident	Not Evident
A current, comprehensive, site-specific comprehensive Health, Safety, and Emergency School Safety Plan per requirements of Ed. Code, §§ 47605(c)(5)(F), 32282(a)(2)(A)(J), and 35179.4, as applicable. (Note: For schools co-located with a District school, the charter school participates in and complies with the District school's Integrated Safe School Plan)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A current site-specific Certificate(s) of Occupancy or equivalent that authorizes the current use of the site <b>N/A</b>	<input type="checkbox"/>	<input type="checkbox"/>

**A charter school cannot receive a rating in this category greater than 2 if any of the items below are not evident.**

If several (i.e., two or more) items below are not evident, charter school may receive an overall rating of 1 in this category.

Item	Evident	Not Evident
School has sufficient emergency supplies in the event of a natural disaster or other emergency (Ed. Code § 32280)	<input checked="" type="checkbox"/>	<input type="checkbox"/>



School conducts annual emergency drills and trainings as legally required to prepare for a natural disaster or other emergency, per Ed. Code §§ 32001 and 32282	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision and documentation of health screenings (e.g., vision, hearing, and scoliosis) per current applicable law and terms of the charter (Ed. Code § 49450 et seq, as referenced in FSDRL)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Stock and maintenance of the required number and type of emergency epinephrine auto-injectors (“epi-pen”) onsite and training has been provided to volunteer staff member(s) in the storage and emergency use, per Ed. Code § 49414 and § 4119.2 of the Business and Professions Code	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision of at least two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility, per Ed. Code § 49501.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A Board adopted Pupil Suicide Prevention Policy (grades 1-6 and/or grades 7-12, as applicable), requirements per of Ed. Code § 215. Suicide Prevention Lifeline and National Domestic Violence Hotline on at least one side of Student ID cards, as specified in Ed. Code § 215.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
For schools offering an interscholastic athletic program, at least one automated external defibrillator (AED) is onsite, and available at on-campus athletic activities or events per Ed. Code §§ 35179.4 and 35179.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notes: None		



**Review of Transparency and Stakeholder Information Compliance Items**

The items below are expected to be evident at the charter school to ensure that it operates in a transparent manner and keeps all stakeholders informed. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and impact the overall rating in the Organizational Management, Programs, and Operations category.

**A charter school cannot receive a rating in this category greater than 3 if any of the items below are not evident.**

Item	Evident	Not Evident
<p>The following information posted to the school’s website:</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> LCAP, per Ed. Code § 47606.5(h)</li> <li><input checked="" type="checkbox"/> Current Board agenda in compliance with Brown Act, per Gov. Code, §54954.2(a)(1)</li> <li><input checked="" type="checkbox"/> Policy on Pupil Suicide Prevention per Ed. Code § 234.6</li> <li><input checked="" type="checkbox"/> Title IX information, including a link to CDE’s Title IX website per Ed. Code § 234.6</li> <li><input checked="" type="checkbox"/> Policies on anti-discrimination, anti-harassment, anti-intimidation, anti-bullying, and sexual harassment policies, including: anti-cyberbullying procedures, social media anti-bullying procedures, and a link to statewide resources including community-based organizations compiled by CDE, per Ed. Code § 234.6</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Provides all stakeholders with appropriate, accessible, and relevant information about individual student and schoolwide academic progress and performance Ed. Code § 35256</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Access to approved charter</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Documentation of informing parents/guardians about transferability of courses/course credit and eligibility to meet A-G requirements (high schools only), per Ed. Code § 47605</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Informing parents/guardians of human trafficking prevention resources (grades 6-12), per Ed. Code § 49381	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notification of access to available mental health services, per Ed. Code § 49428. Additionally, charter schools serving any of the grades 6 to 12, shall prominently and conspicuously display a poster that identifies approaches and shares resources regarding pupil mental health in appropriate public areas that are accessible to, and commonly frequented by, pupils, per Ed. Code § 49428.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notes: None		



8011	2019-2020					2020-2021					2021-2022				
Magnolia Science Academy 4	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents		690,900	1,161,728	1,317,106	1,317,106		767,223	1,149,221	1,137,866	1,137,866		1,258,831	1,275,763	1,105,035	1,105,035
Accounts Receivable		35,069	59,336	108,884	180,928		239,819	275,316	445,376	445,377		439,446	419,855	603,432	684,976
Other Current Assets		1,500	0	758	758		0	0	3,934	3,934		0	0	644	644
<b>Total Current Assets</b>		<b>727,529</b>	<b>1,221,064</b>	<b>1,426,748</b>	<b>1,498,792</b>		<b>1,006,842</b>	<b>1,421,537</b>	<b>1,587,176</b>	<b>1,587,177</b>		<b>1,698,276</b>	<b>1,695,418</b>	<b>1,709,111</b>	<b>1,790,655</b>
Fixed and Other Assets		11,490	45,571	42,347	42,347		39,282	39,875	76,947	76,947		69,518	83,435	84,891	84,891
<b>Total Assets</b>		<b>739,019</b>	<b>1,266,635</b>	<b>1,469,095</b>	<b>1,541,139</b>		<b>1,046,124</b>	<b>1,461,212</b>	<b>1,664,123</b>	<b>1,664,124</b>		<b>1,767,794</b>	<b>1,778,853</b>	<b>1,793,802</b>	<b>1,875,346</b>
<b>Deferred Outflows of Resources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current Liabilities		97,400	603,183	755,624	632,850		121,048	483,597	442,176	442,177		460,930	614,151	526,329	526,330
Other Long Term Liabilities		0	0	0	0		229,930	229,930	0	0		0	0	0	0
Unfunded OPEB Liabilities		0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>		<b>97,400</b>	<b>603,183</b>	<b>755,624</b>	<b>632,850</b>		<b>350,976</b>	<b>713,527</b>	<b>442,176</b>	<b>442,177</b>		<b>460,930</b>	<b>614,151</b>	<b>526,329</b>	<b>526,330</b>
<b>Deferred Inflows of Resources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Assets</b>		<b>641,619</b>	<b>663,452</b>	<b>713,471</b>	<b>908,289</b>		<b>695,148</b>	<b>747,685</b>	<b>1,221,947</b>	<b>1,221,947</b>		<b>1,306,864</b>	<b>1,164,702</b>	<b>1,267,473</b>	<b>1,349,016</b>
Total Revenues	2,208,692	1,874,967	1,872,714	1,546,842	1,841,343	1,814,498	1,884,773	1,871,247	2,078,269	2,174,800	2,252,869	2,106,813	2,237,100	2,321,180	2,513,884
Total Expenditures	2,182,703	2,358,076	2,331,990	2,158,099	2,255,782	1,811,183	1,883,096	1,837,033	1,764,811	1,860,942	2,238,267	2,021,896	2,294,345	2,275,635	2,386,815
<b>Net Income / (Loss)</b>	<b>23,989</b>	<b>(681,109)</b>	<b>(659,276)</b>	<b>(609,257)</b>	<b>(414,439)</b>	<b>3,315</b>	<b>(18,323)</b>	<b>34,214</b>	<b>313,658</b>	<b>313,658</b>	<b>14,612</b>	<b>84,917</b>	<b>(57,245)</b>	<b>45,525</b>	<b>127,069</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Inc / (Dec) in Net Assets</b>	<b>23,989</b>	<b>(681,109)</b>	<b>(659,276)</b>	<b>(609,257)</b>	<b>(414,439)</b>	<b>3,315</b>	<b>(18,323)</b>	<b>34,214</b>	<b>313,658</b>	<b>313,658</b>	<b>14,612</b>	<b>84,917</b>	<b>(57,245)</b>	<b>45,525</b>	<b>127,069</b>
Net Assets, Beginning	882,996	713,471	713,471	713,471	908,289	663,452	713,471	713,471	713,471	908,289	942,503	1,221,947	1,221,947	1,221,948	1,221,947
Adj. for restatement / Prior Yr Adj	0	0	0	0	0	0	0	0	194,818	0	0	0	0	0	0
<b>Net Assets, Beginning, Adjusted</b>	<b>882,996</b>	<b>713,471</b>	<b>713,471</b>	<b>713,471</b>	<b>908,289</b>	<b>663,452</b>	<b>713,471</b>	<b>713,471</b>	<b>908,289</b>	<b>908,289</b>	<b>942,503</b>	<b>1,221,947</b>	<b>1,221,947</b>	<b>1,221,948</b>	<b>1,221,947</b>
<b>Net Assets, End</b>	<b>906,984</b>	<b>32,362</b>	<b>54,195</b>	<b>104,214</b>	<b>493,850</b>	<b>666,767</b>	<b>695,148</b>	<b>747,685</b>	<b>1,221,947</b>	<b>1,221,947</b>	<b>957,115</b>	<b>1,306,864</b>	<b>1,164,702</b>	<b>1,267,473</b>	<b>1,349,016</b>
Unrestricted Net Assets		636,315	660,148	645,587	908,289		695,148	667,279	1,171,879	1,221,947		1,201,128	948,885	1,188,556	1,349,016
Restricted Net Assets		3,304	3,304	67,884	0		0	80,406	50,068	0		105,736	215,817	78,917	0

8011	dited Financials					2022-2023					2023-2024				
Magnolia Science Academy 4	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents	1,317,106	1,137,866	1,105,035	1,599,759	0		1,536,580	1,019,351	1,599,759	1,599,759		1,107,751	1,198,211	0	0
Accounts Receivable	180,928	445,377	684,976	729,272	0		177,770	240,436	729,270	729,272		289,202	401,063	0	0
Other Current Assets	758	3,934	644	14,171	0		0	0	14,171	14,171		12,000	14,850	0	0
<b>Total Current Assets</b>	<b>1,498,792</b>	<b>1,587,177</b>	<b>1,790,655</b>	<b>2,343,202</b>	<b>0</b>		<b>1,713,350</b>	<b>1,259,786</b>	<b>2,343,200</b>	<b>2,343,202</b>		<b>1,408,953</b>	<b>1,614,114</b>	<b>0</b>	<b>0</b>
Fixed and Other Assets	42,347	76,947	84,891	58,683	0		73,723	70,575	58,683	58,683		21,501	20,860	0	0
<b>Total Assets</b>	<b>1,541,139</b>	<b>1,664,124</b>	<b>1,875,346</b>	<b>2,401,885</b>	<b>0</b>		<b>1,787,073</b>	<b>1,330,361</b>	<b>2,401,883</b>	<b>2,401,885</b>		<b>1,430,454</b>	<b>1,634,974</b>	<b>0</b>	<b>0</b>
<b>Deferred Outflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current Liabilities	632,850	442,177	526,330	944,464	0		492,216	90,220	941,078	944,464		339,376	299,532	0	0
Other Long Term Liabilities	0	0	0	8,568	0		0	0	11,932	8,568		9,161	8,109	0	0
Unfunded OPEB Liabilities	0	0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>	<b>632,850</b>	<b>442,177</b>	<b>526,330</b>	<b>953,012</b>	<b>0</b>		<b>492,216</b>	<b>90,220</b>	<b>953,010</b>	<b>953,012</b>		<b>348,537</b>	<b>307,641</b>	<b>0</b>	<b>0</b>
<b>Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Assets</b>	<b>908,289</b>	<b>1,221,947</b>	<b>1,349,016</b>	<b>1,448,873</b>	<b>0</b>		<b>1,294,857</b>	<b>1,240,141</b>	<b>1,448,873</b>	<b>1,448,873</b>		<b>1,081,916</b>	<b>1,327,334</b>	<b>0</b>	<b>0</b>
Total Revenues	1,841,343	2,174,800	2,513,884	2,677,049	0	2,478,872	2,602,072	2,404,353	2,582,174	2,677,049	2,723,868	2,623,388	2,703,031	0	0
Total Expenditures	2,255,782	1,880,942	2,386,815	2,577,192	0	2,411,735	2,574,687	2,513,229	2,492,318	2,577,192	2,668,968	2,990,344	2,824,571	0	0
<b>Net Income / (Loss)</b>	<b>(414,439)</b>	<b>313,658</b>	<b>127,069</b>	<b>99,857</b>	<b>0</b>	<b>67,137</b>	<b>27,385</b>	<b>(108,876)</b>	<b>99,856</b>	<b>99,857</b>	<b>54,899</b>	<b>(366,957)</b>	<b>(121,540)</b>	<b>0</b>	<b>0</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Inc / (Dec) in Net Assets</b>	<b>(414,439)</b>	<b>313,658</b>	<b>127,069</b>	<b>99,857</b>	<b>0</b>	<b>67,137</b>	<b>27,385</b>	<b>(108,876)</b>	<b>99,856</b>	<b>99,857</b>	<b>54,899</b>	<b>(366,957)</b>	<b>(121,540)</b>	<b>0</b>	<b>0</b>
Net Assets, Beginning	1,322,728	908,289	1,221,947	1,349,016	0	1,268,735	1,267,472	1,267,472	1,267,472	1,349,016	1,240,141	1,448,873	1,448,873	0	0
Adj. for restatement / Prior Yr Adj	0	0	0	0	0	0	0	0	81,545	81,545	0	0	0	0	0
<b>Net Assets, Beginning, Adjusted</b>	<b>1,322,728</b>	<b>908,289</b>	<b>1,221,947</b>	<b>1,349,016</b>	<b>0</b>	<b>1,268,735</b>	<b>1,267,472</b>	<b>1,349,017</b>	<b>1,349,017</b>	<b>1,349,016</b>	<b>1,240,141</b>	<b>1,448,873</b>	<b>1,448,873</b>	<b>0</b>	<b>0</b>
<b>Net Assets, End</b>	<b>908,289</b>	<b>1,221,947</b>	<b>1,349,016</b>	<b>1,448,873</b>	<b>0</b>	<b>1,335,872</b>	<b>1,294,857</b>	<b>1,240,141</b>	<b>1,448,873</b>	<b>1,448,873</b>	<b>1,295,041</b>	<b>1,081,916</b>	<b>1,327,334</b>	<b>0</b>	<b>0</b>
Unrestricted Net Assets	908,289	1,221,947	1,349,016	1,448,873	0		0	117,969	1,443,595	1,448,873		938,758	1,237,122	0	0
Restricted Net Assets	0	0	0	0	0		0	241,531	5,279	0		143,158	90,212	0	0



**FISCAL OPERATIONS**

You have been assessed by the Fiscal Oversight team and you are receiving the rating of **3, Proficient**.

According to the CSD’s Fiscal Operations Rubrics, to receive a fiscal rating of “4,” an existing school, at a minimum, meets *all* of the required and supplemental criteria. The criterion the school did not meet to receive a fiscal rating of “4” is that the school has more than five (5) items cited in Other Observations in this Annual Performance-Based Oversight Visit Report. Please refer to the Other Observations section below.

**Other circumstances and information could influence the rating and are noted in this evaluation.**

**Financial Highlights**

Magnolia Science Academy 4 (MSA 4) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

<b>FINANCIAL HIGHLIGHTS</b>					
<b>Magnolia Science Academy 4</b>	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$908,289	\$1,221,947	\$1,349,016	\$1,448,873	\$1,327,333
Net Income / (Loss)	(\$414,439)*	\$313,658	\$127,069	\$99,857	(\$121,540)**
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$1,317,106	\$1,137,866	\$1,105,035	\$1,599,759	\$1,198,211
Unrestricted Net Assets	\$908,289	\$1,221,947	\$1,349,016	\$1,448,873	\$1,237,122
Norm Enrollment Reported by the School	131	101	110	101	120
<b>FINANCIAL RATIO ANALYSIS</b>					



<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	40.26%	65.66%	56.52%	56.22%	43.80%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	58.39%	61.14%	46.30%	62.07%	42.42%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	236.83%	358.95%	340.22%	248.10%	538.88%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	41.06%	26.57%	28.07%	39.68%	18.82%

\*According to MERF, the net loss of (\$414,439) as reflected in MSA 4’s 2019-2020 Audited Financials was primarily due to the school not meeting its enrollment target of 176 students (the school’s 2019-2020 Norm Enrollment was 131 students).

\*\*The FY 2023-2024 Second Interim projects a net loss of (\$121,540). According to MERF, MSA 4 has several grants and programs that are currently being evaluated and will be incorporated in the 2023-2024 Unaudited Actuals Report (UAR). The school anticipates a small surplus at the end of FY 2023-2024 in the UAR.

**Charter Operator Fiscal Information**

<b>Magnolia Educational &amp; Research Foundation’s *</b>					
Source: Independent Audit Report for the Year Ending June 30, 2023					
# of Charter Schools		<b>Including</b> related parties and charter schools		<b>Excluding</b> related parties and charter schools	
Operated	Authorized by LAUSD	Net Assets	Net Income / (Loss)	Net Assets	Net Income / (Loss)
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196



**Management Fees:** According to MERF, MSA 4 paid annual management fees of \$197,930 (or 3% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 6; (2) Magnolia Science Academy 7; and (3) Magnolia Science Academy Bell. Per the charter operator’s 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school’s fiscal condition is positive. Please refer to the Financial Highlights table above

**Areas Noted for Further Growth and/or Improvement:**

No significant items noted.

**Other Observations (Items described in this section, which may not have been addressed in the charter school’s Fiscal Policies and Procedures, are recommended for improvement to align with optimal business practices).**

**1. Type of Observations: Low Student Enrollment**

- **Source(s) of Document Reviewed:** Norm Enrollment Data

**Description of Observation:** Pursuant to the District’s oversight obligations, the CSD reviews the charter schools’ financial condition and Norm Enrollment trends given that they are considered key indicators of a charter school’s future revenue stream and financial viability. The CSD also compares charter schools’ Norm Enrollment year-by-year to the approved enrollment capacity. As summarized in the table below, MSA 4 reported Norm Enrollment of 120 students for Fiscal Year 2023-2024, which represents 240 students (or approximately 66.7%) below its approved enrollment capacity (i.e., 360 students) per the school’s petition enrollment roll-out plan or approved enrollment capacity in its operative charter. The school’s reported Norm Enrollment was 131, 101, 110, 101, and 120 students for Fiscal Years 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 respectively. As summarized in the table below, the school’s Norm Enrollment count has been significantly under-enrolled since FY 2019-2020.

Magnolia Science Academy 4's Norm Day Enrollment History					
Grade Level	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024





6	10				12
7	14				9
8	9				1
9	28	25	35	23	20
10	27	27	22	34	30
11	24	26	27	20	33
12	19	23	26	24	15
<b>Total Enrollment</b>	<b>131</b>	<b>101</b>	<b>110</b>	<b>101</b>	<b>120</b>
<b>Increase/(Decrease) in Enrollment from Prior Year</b>	<b>N/A</b>	<b>(30)</b>	<b>9</b>	<b>(9)</b>	<b>19</b>
<b>Enrollment Growth (%)</b>	<b>N/A</b>	<b>(22.9%)</b>	<b>8.9%</b>	<b>(8.2%)</b>	<b>18.8%</b>

- Charter Operator’s Response:** MSA 4’s principal stated: “The COVID-19 pandemic has significantly impacted our enrollment, as it has for many educational institutions. The transition to distance learning during the 2020-21 school year resulted in a decrease from 131 students in 2019-20 to 100 students. This decline was influenced by the uncertainty and challenges posed by the pandemic, affecting both current and prospective families’ decisions. Additionally, in the 2019-20 school year, we developed plans for merging MSA 4 with MSA 6 which led our middle school students to transfer to MSA 6 at the beginning of the 2020-21 school year. However, due to the pandemic, the merger process was halted, thereby affecting our overall enrollment as we did not have a middle school cohort progressing to our high school up until the 2023-24 school year.

To address these challenges, we have developed a comprehensive plan of action. Our strategy includes increasing our visibility in the community through local events, partnerships with community organizations, and participation in community fairs. We launched a targeted marketing campaign utilizing social media, digital marketing and direct mail to reach potential families. Additionally, we host open houses and informational sessions, both in-person and virtually, to showcase our school’s strengths and programs.

Beginning with the 2023-24 school year, MSA 4 has increased middle school students, a move we believe significantly boosts our enrollment numbers. Our current enrollment initiatives have already led to 43 students completing registration. Additionally, with 27 students in the pipeline, we anticipate our enrollment to reach approximately 160 and potentially up to 180 students for the 2024-25 school year. Looking ahead, we project an enrollment of 210 students for the 2025-26 school year. These figures reflect a positive trend in our ongoing efforts, and we are actively working to convert these registrations into confirmed enrollments.

We are committed to addressing these challenges head-on and are confident that our comprehensive plan will help us achieve our enrollment targets and ensure the continued success of MSA 4.”



- **CSD's Recommendations/Comments:** As noted above, the school has maintained a balanced budget for Fiscal Year 2022-2023, and projects a net loss of approximately **(\$122K)** for Fiscal Year 2023-2024 per its 2023-2024 Second Interim Financials (though the school has met the financial ratios exceeding the CSD's recommended levels). The CSD will continue to monitor the school's student enrollment and its financial condition through oversight. The CSD will also monitor the school's implementation of its educational program, and its educational program effectiveness (e.g., teaching quality, student engagement, and resources and support) through oversight.

## 2. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings

- **Source(s) of Document Reviewed:** 2022-2023 Audited Financial Statements
- **Description of Observation:** According to MERF's 2022-2023 annual independent audit report, a finding, which was identified as material weakness by the auditor related to the state compliance that are required to be reported in accordance with California Education Code Section 8482.4(c)(1), was cited. This finding was specifically for MSA 8 and Magnolia Science Academy San Diego, respectively.

*The following finding represents instances of noncompliance relating to compliance with state laws and regulations. The finding has been coded as follows:*

*Five Digit Code 40000                      AB 3627 Finding Type – State Compliance*

### **2023-001 40000 – After School Education and Safety Program**

#### **Criteria or Specific Requirements**

*According to the California Education Code Section 8482.4(c)(1), a charter that receives state funding for an after-school program must report attendance to the California Department of Education (CDE) semiannually. Such reporting must be supported by attendance records supporting student participation.*

#### **Condition**

*The Organization compiles monthly summaries of student attendance for submission to the CDE. However, in reviewing the Organization's monthly summary totals for the second semi-annual reporting period, it was noted that the Organization's monthly totals as summarized did not agree with what was reported on the semi-annual report. The CDE report for the first semi-annual report shows 151 and 7,235 students served for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively. In contrast, the monthly summary totals for July through December 2022 shows 666 and 7,221 students served for the Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively.*

*This resulted in the Organization misstated the number of students served by 501.*



<u>Charter School</u>	<u>Summarized Attendance Documentation</u>	<u>Attendance Reported to the CDE</u>	<u>Difference</u>
Magnolia Science Academy 8	666	151	515
Magnolia Science Academy San Diego	7,221	7,235	(14)
			<u>501</u>

**Questioned Costs**

*Under the provisions of the program, there are no questioned costs associated with this condition. However, the number of students served appears understated by 515 students and overstated by 14 for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively, resulting in a misstatement of 501 for the first semi-annual reporting period for the Organization.*

**Context**

*The attendance condition was identified when the auditor selected one semi-annual reporting period dated July 2022 to December 2022. Auditor reviewed monthly summaries for the same period noting multiple exceptions as noted above.*

**Effect**

*In addition, the Organization was not compliant with Education Code Section 8482.4(c)(1) for the 2022-2023 fiscal year, since the number of students served as reported to the CDE is misstated when compared to supporting records.*

**Cause**

*The attendance condition appears to have resulted from inconsistent procedures utilized to track student attendance.*

**Repeat Finding**

*No.*

**Recommendation**

*For accurate attendance reporting, the Organization should review procedures used to report the number of students served to the CDE to methods are consistent to allow for accurate reporting. Procedures for attendance should include an independent review of the sign out sheets, monthly summaries, and semi-annual reports prior to submitting them to the CDE.*

**Corrective Action Plan and View of Responsible Officials**

*The Organization is taking steps to audit attendance from the sign-in and out sheets to the excel spreadsheets used to report the attendance. The attendance will be reviewed by another staff member in addition to the staff member preparing the data.*

- **Charter School's or Charter Operator's Response:** See the above.



- **CSD’s Recommendations/Comments:** The CSD recommends that the charter operator implement its corrective action plan describe above. The CSD will review MERF’s 2023-2024 independent audit report next year regarding the status of this audit finding. **Repeat material or significant audit findings may trigger additional appropriate actions in accordance with LAUSD’s tiered intervention approach to oversight. The results will be factored into the school’s rating.**

**3. Type of Observation: Lack of Itemized Receipt/Backup Documents**

- **Source(s) of Document Reviewed: Check Register**
- **Description of Observation:** The CSD noted a sample check register transaction (MSA 7, Check #75031, for \$932.76 dated 2/17/2023), pertaining to the reimbursement by the School Psychologist wherein the two (2) meals from Tacos Los Compas for \$27.42 and \$36.30 on February 7 & 8, 2023, respectively, were not supported by itemized receipts. Additionally, as part of check #75031, the backup documents for transportation of \$117.56 were also missing. This check #75031 is also mentioned under Item #3, “Duplicate Payment and Overpayment,” below.
- **Charter Operator’s Fiscal Policies and Procedures:** Page 31, Expense Report Preparation and Reimbursement of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: All required receipts for items charged must accompany all reimbursement documentation as well as uploaded into the existing financial system for approval and reimbursement payment process. In order to expedite reimbursement, the employee should ensure that the request is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented. Any questions regarding completion of the report should be directed to the employee's supervisor or the Finance Team.
- **Charter School's or Charter Operator’s Response:** MERF’s Senior Controller stated: “The backup for transportation was missing for a total of \$117.56 in charges. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.
- **CSD’s Recommendations/Comments:** The CSD recommends that the MERF Home Office and it charter schools strictly adhere to its governing board-approved financial policies and procedures and ensure that complete supporting documents are submitted/appropriate approvals are obtained for transactions (e.g., itemized receipts, invoices, etc.) to ensure that expenditures are properly supported for school purposes.

**4. Type of Observation: Duplicate Payments and Overpayments**

- **Source(s) of Document Reviewed: Check Register**

Item #	School	Check #	Date	Payee	Transaction Description	Amount	Description of Observation	MERF Home Office Response



1	MSA-04	DDP-00000530	6/28/23	American Express	Prepaid duplicate entry reversal	\$1,801.37	Double payments of credit card	Card was not fraud during June time frame the card for MSA4 was the first to stop working due to the new law whereby we had to add CFO's social security number to the account. AMEX somehow ran the transaction twice as I cannot see where it was submitted twice by the system. When we called to see why it ran twice there was no reason provided and they were unable to refund the difference it was applied as a credit on account.
2	MSA-04	43987	9/15/23	Barbara Dixon Attorney at Law	Legal Settlement C Perez	\$9,900.00	Per final settlement agreement, "the Charter (MSA4) agreed to pay \$7,500 in attorney fee & cost to Barbara Dixon, but actual payment made was \$9,900.	Vendor contacted attorney regarding overpayment from settlement. Attorney on case retired before matter could be resolved. Barbara Dixon is the client's attorney, and the overpayment was conveyed to the YMC attorney before the attorney on record for MPS retired. YMC never followed up after the cases settled to advise of the overpayment. Invoice for overpayment was sent to the Barbara Dixon. The invoice presented to accounts payable was listed at \$9900. Attorney has since been sent an invoice for overpayment and will adjust billing moving forward.
3	MSA-07	75031	02/17/23	School Psychologist	NASP Travel Reimbursement	\$932.76	1. The Feb. 9, 2023, total cost of food of \$100.87 was over the allowed per diem/day of \$69 (Breakfast \$17, Lunch \$18, & Dinner \$34) over by \$31.87. 2. The total reimbursement supported by receipt is \$799.72, however the amount paid to employee was \$932.76, over payment by \$133.04.	The backup for transportation was missing for a total of \$117.56 in charges. The meals were not overpaid.  Attached is a breakdown of meal reimbursements. There was a small overpayment to the employee due to a clerical error. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.



- **Charter Operator's Fiscal Policies and Procedures:** Pages 25-29, Travel and Entertainment of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, state: Expenses are to be within established Organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the Organization's money as carefully and judiciously as they would their own. Meals of employees on Organization business will be reimbursed for the actual cost of their meals not to exceed the guidelines of the General Services Administration for 2022 as follows. Per-Diem allowances are as follows (Breakfast up to \$17, lunch up to \$18 and dinner up \$34). An employee who uses their own automobile for business will be reimbursed according to IRS mileage reimbursement guidelines. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip. Page 250 Accounts Payable and Cash Disbursement of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments. All accounts payable and cash disbursements will have documented pre-approval, and the authorization limits are stated in the below Responsibilities section.
- **Charter School's or Charter Operator's Response:** Please see table above
- **CSD's Recommendations/Comments:** The CSD recommends that the MERF charter schools strictly adhere to its governing board-approved financial policies and procedures to ensure that all purchases are based on the guidelines and with proper documentations. The CSD also recommends the MERF Home Office and its back-office services provider exercise prudence in reviewing and verifying the supporting documents (e.g., invoices, itemized receipts, settlement agreements, statements, etc.) prior to processing the payments, to avoid duplicate payments or overpayments in the future.

**5. Type of Observation: Purchases of Gift Cards and Lack of Written Guidance Regarding the Magnolia Punch Card Participation Program and the Use of Community Engagement Initiative (CEI) Funds**

- **Source(s) of Document Reviewed: Credit Card Statement**
- **Description of Observation:** The CSD noted various gift cards (Starbucks, Amazon, Darden Restaurant, Happy Food & Laughs, & Visa gift cards) purchased from Amazon by MSA 4 & MSA 7 with American Express credit cards ending X1005 & X1002, in the amount of \$609.90 and \$600 on May 6, 2023, and March 12, 2023, respectively.
- **Charter Operator's Fiscal Policies and Procedures:** The CSD noted that MERF's Financial Policies and Procedures lack of guidance regarding the Magnolia Punch Card Participation Program and the use of Community Engagement Initiative (CEI) funds to purchase gift cards as reward for students and families for participating in the events and activities of the schools.
- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "Magnolia Public Schools applied for the Community Engagement Initiative (CEI) offered through the California Coalition for Educational Excellence (CCEE) in the Spring of 2022 as part of their Cohort III group...Every school participating in the program was able to create a list of events/ activities to engage families in collaboration with schools which would ultimately be tied to students' outcomes like attendance, academics, behavior, or social-emotional development...We wanted to make the rewards enticing enough so that families who often don't participate in events or activities would be motivated to participate. Based on experience of what families or students most often mention in meetings or class what they would like to receive or have a utility value to receive. Gift Cards were one of the rewards listed on the tiered rewards. The gift cards were earned based on the tiered recognition at each site and every school site PACE coordinator in communication with their principal was responsible for tracking families who reached and received a reward." The MERF organization further stated that they received verbal and written confirmation from representatives of the program that gift cards were permissible.



- **CSD’s Recommendations/Comments:** The CSD recommends that MERF strongly consider limiting or eliminating the use of gift cards due to the inherent risks of fraud and abuse, treatment as an unallowed gifting of public funds as well as the possibility of income treatment to the recipient. The CSD recommends the exploration of alternate means of achieving the purposes intended. If granting agencies condone gift card use, the CSD recommends that the charter operator obtain this guidance in writing and follow all suggested controls given by the agency or if none, develop and document strong controls by the MERF which may include, but not limited to, specific board approval with the purpose clearly stated and directly tied to public benefit, details of the distribution of gift cards to recipients, signature of recipient, requiring the collection of store receipts for the purchases utilized by the gift card and efforts taken to ensure that gift cards not be used for tobacco or alcohol purchases (such as stamping the cards with this language). The CSD also recommends that MERF’s staff members, its leadership team, and its governing board review the Fiscal Crisis & Management Assistant Team’s (FCMAT) 2022-23 *California Charter School Accounting and Best Practices Manual* (beginning with page 27 which addresses gifts of public funds), as reference, and consider this guidance in possible future gift card usage.

**6. Type of Observation: After-the-Fact Payment Approval**

- **Source(s) of Document Reviewed: Bank Statements**
- **Description of Observation:** The CSD noted a sample of bank debit transaction (MSA 8, ACH DEBIT UNIFORMITY & DM SALE, for \$3,849.80 dated 5/01/2023 with Citibank account ending in X5041) wherein the payment date was earlier than the payment approval date (5/01/2023 - payment date & 6/1/2023 - payment approval date).
- **Charter Operator’s Fiscal Policies and Procedures:** Page 254, Payment of Accounts Payable of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: “Immediately ensure that all printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation are signed and approved and correctly recorded in the accounting system. Stamp the invoices “paid” to document they've been paid.”
- **Charter School's or Charter Operator’s Response:** MERF’s Senior Controller stated: “PO823-00178 was approved on 04/23/23, and the payment was made on 05/01/23. Attached is a copy of the purchase order again for reference.”
- **CSD’s Recommendations/Comments:** Payments should be approved by appropriate personnel in addition to the Purchase Order (PO) approval since payment approval is intended to accept the supplies or product have been received, whereas the approval of POs is to approve the purchases prior to deliveries of goods or services. The CSD recommends that the MERF Home Office strictly adhere to its governing board-approved financial policies and procedures and ensure that all printed checks, wire transfers, electronic online bill pay, or ACH withdrawal documentation are signed and approved before payment of the transactions.

The Charter Schools Division will continue to monitor these issues referenced above during the next oversight visit. The results may be factored into the school’s rating for next year.

**Corrective Action Required:**

None noted that require immediate action to remedy concerns in this report.

**Progress on LAUSD Board of Education and/or MOU Benchmarks related to FISCAL OPERATIONS (if applicable):**

N/A

**Notes:****I. Review of Fiscal Documentation (Non-Fiscal Preparation Guide Items)**

1. Reviewed independent audit report for the Fiscal Year ended June 30, 2023, and noted the following:
  - a. Audit opinion: Unmodified/Unqualified.
  - b. Material weaknesses: Yes, please see the description below.  
See Item #2 under **Other Observations** above. MERF's 2022-2023 independent audit report disclosed a State Compliance finding (relating to the After School Education and Safety Program) that applies to Magnolia Science Academy 8 and Magnolia Science Academy San Diego (a non-LAUSD authorized MERF charter school) only.
  - c. Deficiencies/Findings: None Reported.
  - d. Lack of a Going Concern: None Reported.
2. The 2022-2023 audited and unaudited actuals mirror each other.
3. The school is currently under-enrolled. See details (Item #1) noted under other observations.
4. A Segregation of Duties (SOD) review(s) was conducted in person at Magnolia Science Academy 8. No discrepancies were noted.
5. The school is currently located on a Proposition 39 site. According to the District Charter Schools Accounting Unit's record, as of 3/31/2024, the school does not owe any Prop. 39 over-allocated space reimbursement fees. The CSD will continue to monitor this matter through oversight.

**II. Review of 2023-2024 Fiscal Preparation Guide**

1. Most current fiscal reports presented to the charter school's governing board at one of the meetings held in 2023-2024: a) Balance Sheet; b) Income Statement (Statement of Activities), and c) Monthly Cash Flow Projections were provided.
2. Minutes of the meeting and the board packet when the above fiscal reports (i.e., Items 1a., 1b., and 1c.) were presented to and approved by the charter school's governing board were provided.
3. Audit/fiscal reports issued by any public agency or third-party organizations, and the school's governing board minutes of all meetings reflecting the discussion of any of the fiscal reports and applicable audit findings resolution/corrective action were not provided as the charter school has indicated not applicable.
4. Minutes of the meeting when the 2023-2024 budget was adopted were provided.
5. Evidence of the benefits that the charter school is offering: STRS, PERS, and Social Security to its employees, and that this is done in a manner that is consistent with the charter terms and the Charter Schools Act (Education Code 47611) was provided.
6. Minutes of the meeting reflecting the selection of the independent auditor were provided.
7. Minutes of the meeting reflecting the discussion of the most current independent audit report were provided.
8. Minutes of the meeting reflecting the receipt, review, and discussion of the most current three interim financial reports (i.e., first interim and second interim financial reports, and unaudited actuals) submitted to LAUSD were provided.
9. Minutes of the meeting reflecting the discussion and resolution of complaints received from staff or vendors, if any, within the last year (i.e., 2022-2023) or since the last disclosure period, whichever is later were not provided as the charter school has indicated not applicable.
10. Minutes of the meeting reflecting the receipt, review, and discussion of the most current Annual Performance-Based Oversight Visit report. were provided.
11. A copy of the most current fiscal policies and procedures was provided.
12. Minutes of the meeting reflecting approval of the current fiscal policies and procedures and, if applicable, minutes of the meeting reflecting the approval of the current procurement policies and procedures were provided.





13. A copy of the charter school's organizational chart that depicts the current reporting structure of the charter school, including but not limited to, any board members, charter management organization (CMO) employees (when applicable), and/or school employees, who handle day-to-day finances and/or have responsibilities outlined within the charter school's fiscal policies and procedures was provided.
14. A summary of the total compensation paid in Fiscal Year 2022-2023, with a breakdown that includes the name of the employee, job title, regular pay, overtime pay, other pay, benefits, and total pay and benefits, for all executives, school leaders, administrators, directors, and non-certificated staff, who may have decision-making authority over the charter school, either employed directly by the charter school or the entity managing the charter school as defined by Education Code section 47604.1, including the organization's home office, CMO, any related party was provided.
15. A description of the relationship (legal, business or otherwise) the charter school maintains with any related party as defined in the CSD's 2023-2024 Fiscal Preparation Guide Item 14 was not provided as the charter school has indicated not applicable.
16. Copies of any and all of the most current signed and executed agreements/contracts within the last year (i.e., 2022-2023) or since the last update, whichever is later (including attachments and exhibits that accompany the agreements/contracts) with the administrative services provider and/or the back office services provider, or the charter school's operator and/or charter school's home office (e.g., management contracts, service agreements, license agreements, affiliation agreements, contract amendments, etc.) were provided.
17. Minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees were provided.
18. A copy of the sole statutory member's by-laws, and a copy of the sole statutory member's articles of incorporation were not provided as the charter school has indicated not applicable.
19. The most current accounts payable aging report listing the balances owed, vendor names, invoice numbers, invoice dates, number of days outstanding, and, if applicable, explanations for 90+ days outstanding invoice(s) or outstanding invoices exceeding the number of days in accordance with the charter school's fiscal policies and procedures was provided.
20. Check registers, or a list of all issued checks/cash disbursements, including voided checks (when the school's payments are outsourced to a third-party provider), documenting all checks and electronic debit transactions for the prior 12 months (spanning from October 2022 to September 2023) were provided. Reviewed 26 checks (and 12 electronic credit/debit transactions). The CSD's observations were noted under Other Observations.
21. a) A list of all active credit card account(s), All credit card statements for the most current twelve months (from October 2022 to October 2023) Choose an item. Selected the months of March 2023 through September 2023 and reviewed 16 credit card transactions for sample testing. The CSD's observations were noted under Other Observations.
22. a) A list of all active school bank account(s), Monthly bank statements and reconciliation reports for the most current six months (spanning from May 2023 to October 2023) were provided. Selected the months of May 2023 through June 2023 for sample testing. The CSD's observations were noted under Other Observations.
23. Student body financial records (including ASB policies and procedures, budgets, cash flow statements and projections, bank statements with reconciliations for the most current six months, audit reports, and other fiscal reports, if applicable) were not provided as the charter school has indicated not applicable.
24. The most current inventory listing for both capitalized and non-capitalized equipment, including equipment description/type, brand/model, tag number, acquisition date, purchasing price, book value, asset life, and location of use was provided.
25. The webpage address where the charter school posts the Education Protection Account (EPA) revenue and expenditures report pertaining to the prior fiscal year (i.e., 2022-2023) (as required by Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution) was provided.
26. The webpage address(es) where the charter school posts (1) Audited Financials, and (2) Local Control and Accountability Plan (LCAP), respectively, (or the school's assertion that its Audited Financial Statements are made available to members of the public) in accordance with Education Code section 47606.5(h) and/or LAUSD's Charter School Transparency Resolution were provided.
27. Documents pertaining to the charter operator's/school's financing/borrowing activities were provided.



a. MERF provided the Intra-Org. Loan Agreement commencing on or about July 1, 2020. MERF borrowed \$2,248,497 from MSA 8 (with an interest rate of 2% and a maturity date of June 30, 2025). Per MERF's CFO, the purpose of this loan is to address the charter operator's cash flow needs throughout the year. Per the loan schedule furnished by MERF, as of 6/30/2023, the balance owed to MSA 8 was \$1,011,824 and the balance owed to MSA (LACOE-authorized) was \$247,611, from MSA Santa Ana (SBE-authorized) of \$632,615; MSA San Diego (SBE-authorized) of \$390,615; and MERF of \$228,169, respectively, with a slight variance of \$8K). MERF shared that differences existing between the loan balances per the Loan Agreement and the audited net intra-organization receivables/payables balances represent the result of temporary operating transactions which fluctuate on a monthly basis. The CSD will continue to monitor MERF's and its charter schools' intraorganizational borrowing through oversight.

28. A copy of the current facility lease agreement(s) for the school's private site(s), if applicable, along with the approved meeting minutes of the school governing board's approval of the lease agreement(s) were not provided as the charter school has indicated not applicable.
29. The charter school's plan(s) for the purchase, new lease, relocation, and/or expansion to new school site(s), facilities-related expansions, and/or major improvements to the existing and/or new school site(s) and pertinent documents such as financing documents, copies of construction contract, a copy of the lease agreement (if applicable), and the following information, as appropriate: were not provided as the charter school has indicated not applicable.
30. Disclosure of legal issues was provided. MERF's Chief Finance Officer stated that all these matters are covered by MERF's insurance and that they would not have a material impact on the organization or its affiliated parties.



**Fiscal Operations Rubrics**

**Existing School** – a charter school that was/is in operation/active in the preceding school year(s) and the current school year. Existing schools may receive a rating of 1, 2, 3, or 4.

**New School** – a charter school that is in its first year of operation in the current school year and does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division. New schools are evaluated based on current year information. New schools may receive a rating of 1 or 2.

<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished [Rating of 4].</u></i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient [Rating of 3].</u></i></b></p>
<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the prior two audits;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., California State Teachers’ Retirement System (CalSTRS), California Public Employees’ Retirement System (CalPERS), Fiscal Crisis &amp; Management Assistance Team (FCMAT), United States Department of Education (USDE), California Department of Education (CDE), etc.), at the time of the oversight visit, show no outstanding material weaknesses, deficiencies, and/or findings;</li> <li>5. Vendors and staff are consistently paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school consistently adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> </ol>	<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the most current audit;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The most current annual independent audit shows no material weaknesses, deficiencies and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., CalSTRS, CalPERS, FCMAT, USDE, CDE, etc.), at the time of the oversight visit, show outstanding findings, and the school is able to demonstrate evidence of remedies in addressing these findings;</li> <li>5. Vendors and staff are generally paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school generally adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> <li>12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP are posted on the charter school’s website;</li> </ol>



*An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as **Accomplished [Rating of 4]**.*

- 12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP submitted to the appropriate agencies, are posted on the charter school's website;
- 13. The LCAP is submitted to the appropriate agencies;
- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are consistently processed or submitted by the charter school in a timely manner;
- 15. There are no items cited in Areas Noted for Further Growth and/or Improvement and there are no more than five (5) items cited in Other Observations for the most current year;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), adequate explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is consistently in place;
- 18. If applicable, there are no outstanding fiscal-related tiered intervention notices issued to the school; or the school has no tiered intervention notices as of the oversight report issuance date; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are fully met by the required deadline(s); or the school has no fiscal benchmarks in its current charter term.

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current two annual independent audits;

*An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as **Proficient [Rating of 3]**.*

- 13. The LCAP is submitted to the appropriate agencies;
- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are generally processed or submitted by the charter school in a timely manner;
- 15. There are no significant recurring issues cited in the Areas Noted for Further Growth and/or Improvement;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), at least partial explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is generally in place;
- 18. If applicable, the charter school is in the process of resolving outstanding fiscal issues cited in a Notice issued by the CSD as part of its tiered intervention process; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are partially met by the required deadline(s).

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance



<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished</u> [Rating of 4].</i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient</u> [Rating of 3].</i></b></p>
<ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current two annual independent audits;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current two annual independent audits;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the two most current annual independent audits;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)), or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	<p>divided by total expenditures) in the most current annual independent audit;</p> <ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current annual independent audit;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>

<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p>	<p><b><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></b></p>



***An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as Developing [Rating of 2].***

1. Net Assets are positive in the most current audit; net assets are negative with strong trend towards becoming positive (be positive at the end of the third year per the applicable interim financials); or the school's financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years;
2. The cash balance at the beginning of the school year is positive; and
3. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term.

**Note:** Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current annual independent audit;
2. The cash balance at the beginning of the school year is at least 5% of the prior year's expenses in the most current annual independent audit;
3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;
4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;

***An existing school would be assessed as Unsatisfactory [Rating of 1] based on the statements below:***

A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for *Accomplished*, *Proficient*, or *Developing*. The charter school was given a certain period of time to address the fiscal concerns of LAUSD, but failed to provide a satisfactory response. The charter school has shown no *feasible* financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school's operation to mitigate the negative fiscal condition. The charter school's governing board members and/or leadership lack fiscal capacity.

Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.

**Note:** Other circumstances and information could influence the rating and will be noted in the evaluation.



<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<ol style="list-style-type: none"> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	

<p><b><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<p><b><u>New Schools:</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Interim reports and/or unaudited actuals project positive net assets;</li> <li>2. Projected debt, if any, is managed efficiently and will not cause the charter school to end the fiscal year with negative net assets. The non-profit organization is financially viable to support the charter school;</li> <li>3. If enrollment is significantly below the enrollment per the school’s <i>Pupil Estimates for New or Significantly Expanding Charters</i> report and/or its approved petition budget, the charter school has made significant adjustments in their operations to allow for the reduced income, and submitted a revised viable three-year budget and three-year cash flow projections;</li> <li>4. Governing Board adopts the annual budget;</li> </ol>	<p><b><u>New Schools:</u></b></p> <p><b><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></b></p> <p>A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for <i>Developing</i>. The charter school was given a certain period of time to address the fiscal concerns of LAUSD but failed to provide a satisfactory response. The charter school has shown <i>no feasible</i> financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school’s operation to mitigate the negative fiscal condition. The charter school’s governing board members and/or leadership lack fiscal capacity.</p> <p>Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.</p>



<p><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></p>	<p><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></p>
<ol style="list-style-type: none"> <li>5. The governing board reviews and discusses the charter school’s financial reports as evidenced by the governing board meeting minutes;</li> <li>6. Reasonable requests for information made by the Charter Schools Division and LAUSD are processed or submitted by the charter school in a timely manner;</li> <li>7. The most current governing board-approved LCAP is posted on the charter school’s website; and</li> <li>8. The LCAP is submitted to the appropriate agencies.</li> </ol> <p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>	<p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>





# ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT REPORT\* 2023-2024 SCHOOL YEAR FOR

## MAGNOLIA SCIENCE ACADEMY 6 - 8013

Name and Location Code of Charter School

### LAUSD Vision

L.A. Unified will be a progressive global leader in education, providing a dynamic and inspiring learning experience where all students graduate ready for success.

### CSD Mission

The LAUSD Charter Schools Division (CSD) fosters high quality educational opportunities and outcomes for students in the greater Los Angeles community through exemplary charter public school authorizing, oversight, and sharing of promising practices so that all students maximize their potential.

### CSD Core Values

We believe that our success depends on:

- Making decisions that put the interests of students first.
- Serving with high expectations, integrity, professionalism, and commitment.
- Employing authentic, responsive, and effective leadership and teamwork.
- Continuously learning as a dynamic organization.
- Building and sustaining a healthy workplace culture where high performance, diversity, and creativity thrive.
- Developing productive relationships with our charter schools and all stakeholders.

\* Charter School shall comply in a timely manner with all applicable federal and state laws and regulations, as they may change from time to time, including but not limited to matters related to the school’s governance, programs, facilities, operations, and/or fiscal management. Elements of the oversight process may be modified as LAUSD continues to respond to the COVID-19 pandemic. To support the well-being of all at a school site, all are expected to follow applicable COVID-19 public health guidelines, including related District requirements for operations at District facilities. The assigned CSD Administrator will provide any updated information reach out with more details, as needed.



<b>Charter School Name:</b>	Magnolia Science Academy 6 (MSA6)			<b>Location Code:</b>	8013
<b>Current Address:</b>	<b>City:</b>	<b>ZIP Code:</b>	<b>Phone:</b>	<b>Fax:</b>	
745 S. Wilton Place	Los Angeles	90005	310-842-8555	310-842-8558	
<b>Current Term of Charter<sup>1</sup>:</b>	<b>LAUSD Board District:</b>		<b>LAUSD Region:</b>		
July 1, 2019 to June 30, 2027	1		West		
<b>Number of Students Currently Enrolled:</b>	<b>Enrollment Capacity Per Charter:</b>	<b>Number Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 184</b>	
116	300				
<b>Grades Currently Served:</b>	<b>Grades To Be Served Per Charter:</b>	<b>Percent Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 61.33%</b>	
6-8	6-8				
<b>Norm Enrollment Number:</b>	109				
<b>Total Number of Staff Members:</b>	15	<b>Certificated:</b>	8	<b>Classified:</b>	7
<b>Charter School's Leadership Team Members:</b>	James Choe, Principal; Jacob Theis, Assistant Principal; Erdinc Acar, CAO; Katie Mann, Director of EL and ELA Programs; Traci Lewin, Director of Math Programs				
<b>Charter School's Contact for Special Education:</b>	Vanessa Alquijay, Special Education Coordinator	<b>SELPA &amp; Option:</b>		LAUSD Option 3	
<b>CSD Assigned Administrator:</b>	Yolanda Jordan	<b>CSD Fiscal Oversight Manager:</b>		Constancia Carandang	
<b>Other School/CSD Team Members:</b>	N/A				
<b>Oversight Visit Date(s):</b>	March 14, 2024	<b>Fiscal Review Date (if different):</b>		N/A	
<b>Is school located on a District facility? If so, please indicate the applicable program (e.g., Prop 39, PSC, conversion, etc.):</b>	Yes, Prop 39	<b>LAUSD Co-Location Campus(es) (if applicable):</b>		Wilton Place Elementary	
<b>Certificate of Occupancy (COO) or Temporary Certificate of Occupancy Type: (if a TCO, please note expiration date)</b>	N/A	<b>COO/TCO Approved Grade Levels and Occupancy Loads:</b>		N/A	

SUMMARY OF RATINGS			
<i>(4)=Accomplished (3)=Proficient (2)=Developing (1)=Unsatisfactory</i>			
<b>Governance</b>	<b>Student Achievement and Educational Performance</b>	<b>Organizational Management, Programs, and Operations</b>	<b>Fiscal Operations</b>
<b>4, Accomplished</b>	<b>3, Proficient</b>	<b>4, Accomplished</b>	<b>3, Proficient</b>

<sup>1</sup> Education Code section 47607.4 provides that “all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years, and all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.”



### CHARTER RENEWAL CRITERIA

In accordance with Education Code §§ 47605, 47607, and 47607.2, in order to renew a charter, the District must determine whether the charter school has met specific renewal criteria prescribed in statute. .

### REPORT GUIDE

LAUSD’s oversight procedures are intended to balance a charter school’s autonomy of operation with its accountability to the public. LAUSD utilizes a holistic, performance-based approach to evaluate all charter schools, guided principally by making decisions in the best interest of students. The CSD observes and monitors each charter school in accordance with applicable laws, regulations, LAUSD policy, memoranda of understanding, and the school’s operative charter. Information gathered through oversight serves as part of the charter school’s ongoing record for the District to make informed decisions about charter school authorization, renewal, material revisions, sharing of promising practices, and if need be, revocation. While LAUSD is responsible to provide oversight of its charter schools and the entities managing charter schools, the primary oversight of each charter school must first and foremost be performed by the charter school’s own Governing Board. The Governing Board of a charter school has an ongoing responsibility to oversee the operations of its charter school(s), ensuring that every charter school it oversees is providing a high-quality educational program for students enrolled, is successfully fulfilling the terms of their charter, is fiscally sound, and complies with applicable laws, regulations, and court orders. In designing this document, the District has considered California charter school law, as well as the *LAUSD Policy and Procedures for Charter Schools*, California State Board of Education’s criteria for evaluating charter schools, and the National Association of Charter School Authorizers’ *Principles and Standards of Quality Authorizing*. This reporting tool provides guidelines and criteria used by the CSD to observe, record, assess, and reflect with the charter school on school performance as captured during the annual oversight visit process in these four categories:

**Governance** – demonstrating fulfillment of the Governing Board’s fiduciary responsibility to effectively direct and provide oversight for the charter public school, including but not limited to enactment and monitoring of policies and procedures to ensure the school’s full compliance with applicable law, policy, and the terms of the charter approved by the LAUSD Board of Education

**Student Achievement and Educational Performance** – demonstrating positive academic achievement and growth for all students

**Organizational Management, Programs, and Operations** – demonstrating effective leadership and implementation of the governing board’s policies and procedures, as well as the school’s educational program and systems and procedures for the day-to-day operations of the school

**Fiscal Operations** – demonstrating sound fiscal management, appropriate use of public funds, and compliance with regulatory requirements

This report, including the ratings in each category, is based on information and evidence gathered at the time of the annual oversight visit. The CSD considers evidence provided through CSD staff observations, document review, interviews, and discussion with school representatives and stakeholders. All charter schools are expected to prepare for the visit and have available, as applicable, all documentation requested in the *Annual Performance Based Oversight Visit Preparation Guide 2023-2024*. The “Sources of Evidence” sections below identify key information sources generally relevant to their respective indicators; these lists are not exhaustive, however, and some items may not be applicable to the grades served. Schools may present additional evidence as deemed relevant and appropriate. As needed, CSD staff also may request additional information and/or documentation prior to, during, and/or following the visit.

The tool employs the following four-point rubric to rate the school’s performance in each category: (4) *Accomplished*, (3) *Proficient*, (2) *Developing*, and (1) *Unsatisfactory*. In addition, the *Summary of School Performance* section in each category captures key findings under one or more of the following headings: (1) Areas of Demonstrated Strength and/or Progress (Note: potential “promising practices” are identified within this section with an asterisk [\*]); (2) Areas Noted for Further Growth and/or Improvement; and, if applicable, (3) Corrective Action Required. Under “Corrective Action Required,” the CSD reports findings of material noncompliance with applicable law, LAUSD charter policy, or the school’s approved charter. **If the report includes any findings under “Corrective Action Required,” the charter school must take immediate and appropriate steps to remedy the identified concern.** In accordance with its “tiered intervention” approach to charter school non-compliance and poor performance, the CSD may also send the school appropriate notices, separate and apart from this report, to provide and document time-specific follow-up as necessary. At the other end of the spectrum of performance, any school that earns a rating of *Accomplished* in any category is encouraged to submit to the CSD a summary of those “promising practices” that the school believes have contributed to its success, in order to support the CSD’s ongoing efforts to promote and facilitate reciprocal sharing of promising practices among education leaders from across all LAUSD schools.



GOVERNANCE	RATING*
Summary of School Performance	4, Accomplished

Areas of Demonstrated Strength and/or Progress

**G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING**

The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.).

As evidenced by information in Folder 1 and observation of a Governing Board meeting, some of the evidence include the following:

- The current Board of Directors of Magnolia Public Schools (MPS) is comprised of 7 directors, which is aligned with the organization’s most recent Bylaws requiring no less than 3 and no more than 11 directors.
- Calendar of Governing Board meetings for the 2023-2024 school year, showing monthly meetings scheduled from July 13, 2023 to June 20, 2024
- Calendar of Board Committees (e.g., Academic, Educational Partners & Development, Audit/Facilities, Finance, and Nominating/Governance), showing meetings scheduled from July 13, 2023 to June 13, 2024. Agendas are also posted to the school’s website.
- Brown Act and Conflict of Interest training was held during the Board meeting on August 10, 2023.

**G2: DUE PROCESS**

The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public.

As evidenced by information in Folder 1, some of the evidence include the following:

- Systems to provide due process for students, employees, and parents including, but not limited to the following:
  - Uniform Complaint Procedures (UCP) and related forms in the student/parent handbook, as well as on the school’s website.
  - Procedures for resolving general stakeholder complaints within the “General Complaint Procedures Form” located at the school site, within the student/parent handbook, and on the school’s website. Also, procedures and forms are available in English and Spanish.
  - Procedures/policies regarding Suspension/Expulsion (including appeals), grading policies, and student code of conduct are located at the school site, within the student/parent handbook, and on the school’s website.
  - Employee handbook which includes descriptions of the school’s employee Code of Conduct, Internal Complaint Review and Policy (e.g., complaints by employees against employees, complaints by third parties against employees), Open Door Policy, and employee discipline policy.

**G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS**

The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff.

As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence includes the following:



- Review and certification of relevant aspects of the *Compliance Monitoring and Certification of Board Compliance Review* form at the Governing Board’s meeting on October 12, 2023 and demonstrated clearances and credentialing compliance. Documentation provided by school leadership at both the first triannual submission and the time of oversight was complete and accurate.
- The schools’ governing board has established procedures to evaluate MPS Executive Director via Board on Track, an online platform. The Board’s evaluation of the CEO is during multiple points throughout the school year, reviewing the following performance areas: academic accountability, school operations, management and Board oversight, facilities, and educational partners.
- Schools have systems for evaluating school-based staff including, but not limited to, school leaders, teachers, and other school site staff (e.g., administrative support, plant manager, campus aide, etc.):
  - The “Teacher Evaluation Protocol” includes multiple domains aligned to the California Standards for the Teacher Profession, as well as measures for teacher performance on the MPS Framework for Teaching, Teacher Professional Qualities, Dispositions, and Responsibilities; Student, Parent, and Staff Voices; and Student Performance.
  - The “School Leader Evaluation Protocol” includes measures aligned with the California Professional Standards for Education Leaders (CPSELs); Student, Parent, and Staff Voices; and Student Performance. Some of the standards include development and implementation of shared vision, instructional leadership, management and learning environment, and family and community engagement.
  - The “Generic Employee Evaluation Protocol” includes multiple domains that measure employee performance on the MPS Core Value Indicators (Excellence, Innovation, and Connection); Student, Parent, and Staff Voices; and Student Performance. The evaluation protocol includes multiple means for monitoring and improving staff performance throughout the school year such as: frequent informal observations and feedback for the employee, collection of evidence to foster collaboration with the employee, and goal setting and monitoring.

Areas Noted for Further Growth and/or Improvement

None at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes: None

**\*NOTE:**

- *A charter school may receive a rating of 1 in this category for any of the following reasons: (1) Evidence of conflict (s) of interest within the organization (i.e. Governing Board, staff, contracted external parties, etc.), (2) School is in breach of the operative charter, including Federal, State, and District Required Language, (3) School is “Not in Good Standing,” and/or (4) If there are serious concerns related to fiscal matters (e.g., negative financial condition, fiscal mismanagement, and/or significant audit findings, etc.).*
- *A charter school cannot receive a rating greater than 3 in this category if it receives an overall rating of 2 or 1 in any other category (Student Achievement and Educational Performance; Organizational Management, Programs, and Operations; or Fiscal Operations).*



**G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING – QUALITY INDICATOR**

*The Governing Board has implemented the organizational structure, roles, and responsibilities set forth in the approved charter and applicable law, including:*

- Governing Board composition, structure, roles, and responsibilities as set forth in the approved charter
- Governing Board committees/councils are implemented as described in the school’s charter (e.g., Finance, Human Resources, Academics, etc.)
- The Governing Board has a system in place to ensure compliance with the public-integrity statutes including laws requiring open meetings and laws forbidding financial and other conflicts of interest.
- The Governing Board reviews and certifies the *Compliance Monitoring and Certification of Board Compliance Review* form

	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has implemented the organizational structure set forth in the school’s operative charter, including committees/councils; and has a system in place to ensure it complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has partially implemented the organizational structure set forth in the school’s operative charter; and/or has an ineffective system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has not implemented the organizational structure set forth in the school’s operative charter; and/or has no system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.)	<input checked="" type="checkbox"/> Organizational chart in approved charter <input checked="" type="checkbox"/> Organizational chart (current) <input checked="" type="checkbox"/> Board member roster <input checked="" type="checkbox"/> Bylaws (current) <input checked="" type="checkbox"/> Board Committee(s) Calendar(s) <input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G2: DUE PROCESS – QUALITY INDICATOR**

*The Governing Board has systems in place to ensure that the school provides adequate due process, in accordance with applicable law, the school’s charter, and LAUSD charter school policy, to honor and protect the rights of students, employees, parents, and the public in the following areas:*

- Student discipline
- Employee grievances and discipline
- Stakeholder complaint resolution pursuant to the Uniform Complaint Procedures (UCP)
- Parent/stakeholder complaint resolution for complaints outside regulatory scope of UCP

Rubric		Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has partially developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has minimal or no systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public	<input checked="" type="checkbox"/> Student Discipline Policy <input checked="" type="checkbox"/> Employee Grievance and Discipline Policy <input checked="" type="checkbox"/> Uniform Complaint Procedures Policy and form(s) <input checked="" type="checkbox"/> Stakeholder complaint procedures and form(s) <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G3: RESPONSIVE AND ACCOUNTABLE GOVERNANCE - EDUCATIONAL PROGRAM - QUALITY INDICATOR**

*The Governing Board has systems in place to ensure ongoing:*

- Review and use of academic performance data (e.g., CA School Dashboard, internal assessments, etc.) and other school data and information to ensure sound Governing Board decision-making in support of continuous improvement of student achievement, fiscal viability, compliance, and overall public school excellence
- Monitoring of the school’s implementation of its Local Control and Accountability Plan (LCAP) and additional school plans (e.g., Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), School Plan for Student Achievement (SPSA), and action plans for making progress toward LCAP goals)
- Transparent governance and accountability to stakeholders, including compliance with the LAUSD BOE’s Charter School Transparency Resolution, as well as consideration of input from the school’s committees/councils and stakeholders

Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The Governing Board regularly considers school performance data, stakeholder input, and other data, and takes appropriate action to achieve positive measurable pupil outcomes (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input checked="" type="checkbox"/> The Governing Board considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board inconsistently considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board seldom or does not consider school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.)	<input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation <input checked="" type="checkbox"/> Board member and executive leadership training <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)





**G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS - QUALITY INDICATOR**

*The Governing Board has systems in place to ensure ongoing:*

- Monitoring of staffing needs and the school’s compliance with all applicable credentialing, clearance, and training requirements
- Evaluation procedures with clear performance standards for all school-based staff, including but not limited to administrators, certificated staff, and classified staff
- Evaluation of executive level leadership (including, but not limited to, those positions reporting to the Governing Board, as indicated in Element 4 of the approved charter, such as Executive Director, Area Superintendent, Principal, etc.)

	Rubric	Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff <input type="checkbox"/> The Governing Board monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a system for the evaluation of all school-based staff and executive level leadership staff <input type="checkbox"/> The Governing Board inconsistently monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has partially implemented a system for the evaluation of all school-based staff and/or executive level leadership staff <input type="checkbox"/> The Governing Board seldom monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has not implemented a system for the evaluation of all school-based staff and/or executive level leadership staff	<input checked="" type="checkbox"/> Human Resources Policies and Procedures <input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation <input checked="" type="checkbox"/> Evaluation of Executive Leadership <input checked="" type="checkbox"/> Evaluation of all school-based staff <input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review <input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”) <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G5: FISCAL CONDITION - QUALITY INDICATOR**

<p><b>The Governing Board has a system in place to ensure fiscal viability:</b></p> <ul style="list-style-type: none"> <li>• The school is fiscally strong and net assets are positive in the prior two independent audit reports.</li> <li>• If applicable, all LAUSD Board of Education-approved fiscal condition-related benchmark(s) are met by the required deadline(s).</li> </ul>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%; background-color: #e0e0e0;">Rubric</th> <th style="background-color: #e0e0e0;">Sources of Evidence</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); background-color: #e0e0e0; padding: 5px; font-weight: bold; margin-right: 5px;">Performance</div> <div> <p><input checked="" type="checkbox"/> The school is fiscally strong with positive net assets and meets the four (4) recommended financial ratios (identified as part of the Supplemental Criteria within the Fiscal Operations Rubrics section below for the rating of 4, <i>Accomplished</i>) in the most current two independent audit reports, <b>and</b>, if applicable, all LAUSD Board of Education-approved fiscal-condition related benchmark(s) are met by the required deadline(s)</p> <p><input type="checkbox"/> The school is fiscally stable, with positive net assets in the most current independent audit report*</p> <p><input type="checkbox"/> The school is fiscally weak or unstable**, net assets are negative in the most current independent audit report, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p><input type="checkbox"/> The school is consistently fiscally weak, net assets are negative in the prior two independent audit reports, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p>*Additional considerations that could influence the rating may include: inadequate cash flow; financial condition and/or enrollment reflecting a downward trend and/or beginning to show signs of deteriorating financial health potentially leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years; multi-year reliance on financing resources for the school’s operations (e.g., factoring of receivables, intraorganizational loans, third party loans, continuing deficit spending, etc.); or that the school may not be able to carry out quality educational programs when the student enrollment drops to a certain level.</p> <p>**For example, the school’s financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years.</p> </div> </div> </td> <td style="vertical-align: top;"> <p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</p> <p><input checked="" type="checkbox"/> Observation of Governing Board meeting</p> <p><input checked="" type="checkbox"/> Discussion with leadership</p> <p><input checked="" type="checkbox"/> Independent audit report(s)</p> <p><input checked="" type="checkbox"/> Other financial information submitted by the school</p> <p><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</p> </td> </tr> </tbody> </table>		Rubric	Sources of Evidence	<div style="display: flex; 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financial condition and/or enrollment reflecting a downward trend and/or beginning to show signs of deteriorating financial health potentially leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years; multi-year reliance on financing resources for the school’s operations (e.g., factoring of receivables, intraorganizational loans, third party loans, continuing deficit spending, etc.); or that the school may not be able to carry out quality educational programs when the student enrollment drops to a certain level.</p> <p>**For example, the school’s financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years.</p> </div> </div>	<p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</p> <p><input checked="" type="checkbox"/> Observation of Governing Board meeting</p> <p><input checked="" type="checkbox"/> Discussion with leadership</p> <p><input checked="" type="checkbox"/> Independent audit report(s)</p> <p><input checked="" type="checkbox"/> Other financial information submitted by the school</p> <p><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</p>
Rubric	Sources of Evidence				
<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); background-color: #e0e0e0; padding: 5px; font-weight: bold; margin-right: 5px;">Performance</div> <div> <p><input checked="" type="checkbox"/> The school is fiscally strong with positive net assets and meets the four (4) recommended financial ratios (identified as part of the Supplemental Criteria within the Fiscal Operations Rubrics section below for the rating of 4, <i>Accomplished</i>) in the most current two independent audit reports, <b>and</b>, if applicable, all LAUSD Board of Education-approved fiscal-condition related benchmark(s) are met by the required deadline(s)</p> <p><input type="checkbox"/> The school is fiscally stable, with positive net assets in the most current independent audit report*</p> <p><input type="checkbox"/> The school is fiscally weak or unstable**, net assets are negative in the most current independent audit report, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p><input type="checkbox"/> The school is consistently fiscally weak, net assets are negative in the prior two independent audit reports, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p>*Additional considerations that could influence the rating may include: inadequate cash flow; financial condition and/or enrollment reflecting a downward trend and/or beginning to show signs of deteriorating financial health potentially leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years; multi-year reliance on financing resources for the school’s operations (e.g., factoring of receivables, intraorganizational loans, third party loans, continuing deficit spending, etc.); or that the school may not be able to carry out quality educational programs when the student enrollment drops to a certain level.</p> <p>**For example, the school’s financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years.</p> </div> </div>	<p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</p> <p><input checked="" type="checkbox"/> Observation of Governing Board meeting</p> <p><input checked="" type="checkbox"/> Discussion with leadership</p> <p><input checked="" type="checkbox"/> Independent audit report(s)</p> <p><input checked="" type="checkbox"/> Other financial information submitted by the school</p> <p><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</p>				



**G6: FISCAL MANAGEMENT AND ACCOUNTABILITY - QUALITY INDICATOR**

<p><i>The Governing Board has a system in place to ensure sound fiscal management and accountability:</i></p> <ul style="list-style-type: none"> <li>• The school adheres to the Governing Board approved fiscal policies and procedures, and does not have any areas noted for improvement.</li> <li>• The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings.</li> </ul>	
Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school <b>consistently adheres</b> to the Governing Board approved fiscal policies and procedures, does not have any areas noted for improvement, and the two most current annual independent audits show no material weaknesses, deficiencies, and/or findings</li> <li><input checked="" type="checkbox"/> The school <b>generally adheres</b> to the Governing Board approved fiscal policies and procedures, but has areas noted for improvement, and the most current annual independent audit shows no material weaknesses, deficiencies, and/or findings</li> <li><input type="checkbox"/> The school is <b>not adhering</b> to the Governing Board approved fiscal policies and procedures, and has areas noted for improvement, <b>or</b> has significant fiscal-related issues (e.g., fiscal mismanagement, audit findings, unresolved recurring issues, potential conflicts of interest, etc.)</li> <li><input type="checkbox"/> The school is <b>continuously not adhering</b> to the Governing Board approved fiscal policies and procedures, <b>or</b> has significant and recurring fiscal-related issues (e.g., fiscal mismanagement, audit findings, potential conflicts of interest, etc.)</li> </ul>
<p><b>Progress on LAUSD Board of Education Benchmarks and/or MOU related to GOVERNANCE (if applicable):</b></p>	
<p>N/A</p>	



STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
Summary of School Performance	3, Proficient
California Department of Education’s (CDE) Charter School’s Performance Category (as published in 2024)	High Performing
<p><b>The state identified the charter school as qualifying for Differentiated Assistance (DA)?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p><b>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA).</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO  <b>If yes, the school’s identification:</b> (See additional information within “Notes” section below)  <input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u>  <b>A1: DASHBOARD SCHOOLWIDE ELA</b>            The schoolwide Dashboard ELA Indicator color is Blue, compared to the state’s color of Orange.  <ul style="list-style-type: none"> <li>Per CDE, the school’s overall Distance From Standard (“DFS”) is 19.5 points, compared to the state at -13.6.</li> </ul> <b>A2: DASHBOARD STUDENT GROUP ELA</b>            All numerically significant student groups have “Status/DFS” scores above the statewide DFS.  <ul style="list-style-type: none"> <li>The school has two (2) numerically significant student groups (Latino and Socioeconomically Disadvantaged). The numerically significant student groups and their respective DFS is as follows:               <ul style="list-style-type: none"> <li>Latino students DFS is 20.7, compared to the state at -40.2</li> <li>Socioeconomically Disadvantaged students DFS is 23.5, compared to the state at -42.6</li> </ul> </li> </ul> <b>A3: DASHBOARD SCHOOLWIDE MATH</b>            The schoolwide Dashboard Math Indicator color is Green, compared to the state’s color of Orange.  <ul style="list-style-type: none"> <li>Per CDE, the school’s overall DFS is -15.3 points, compared to the state at -49.1.</li> </ul> <b>A4: DASHBOARD STUDENT GROUP MATH</b>            All numerically significant student groups have “Status/DFS” scores above the statewide DFS  <ul style="list-style-type: none"> <li>The numerically significant student groups and their DFS is as follows:               <ul style="list-style-type: none"> <li>Latino students DFS is -15.8, compared to the state at -80.8</li> <li>Socioeconomically Disadvantaged students DFS is -13.2, compared to the state at -80.8</li> </ul> </li> </ul> </p>	



Areas Noted for Further Growth and/or Improvement

**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM**

The schoolwide Dashboard Chronic Absenteeism Indicator color is Orange and higher than the statewide percentage.

- Per CDE, 32.0% of students have chronic absenteeism, compared to the state at 24.3% (Yellow)
- School leadership shared supports being implemented to decrease Chronic Absenteeism. Some include the following:
  - Following the attendance and truancy policy with more fidelity.
  - Utilizing the Magnolia Public Schools (MPS) Student Attendance Review Team (SART) policies, per school leadership, “which strategizes contact with families and creating meetings after 3, 7, and 10 instances of truancy or absence.”
  - New this year: the development of teacher/student SSPT partnerships for students who are chronically absent. Per school leadership, “teachers are tasked with providing attendance oversight to 1 or 2 students who suffer the worst absenteeism rate to develop plans for growth and success.”
  - Continue targeting the students with ongoing absenteeism and truancy issues, specifically students with disabilities and English Learners, by making home visits.

**A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR**

The schoolwide Dashboard Suspension Rate Indicator color is Orange and below statewide percentage.

- Per the CDE, 3.1% of students were suspended at least once, compared to the state at 3.5%.
- Per school leadership, the school is implementing systems to minimize suspensions. Some of those systems and strategies include the following:
  - Utilization of *Leader in Me* curriculum, which is “an evidenced-based, comprehensive model that builds leadership and life skills in students, creates a high-trust culture, and lays the foundation for sustained academic achievement.”
  - Continued implementation of alternatives to suspension.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

**English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the “Annual Reclassification (RFEP) Counts and Rates” for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-203 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

***\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state’s published list.***



**A1: DASHBOARD SCHOOLWIDE ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELA data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input checked="" type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Green; or Yellow and at/above statewide Distance From Standard (“DFS”) <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Yellow and below statewide DFS; or Orange <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the ELA Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A2: DASHBOARD STUDENT GROUP ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard ELA (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input checked="" type="checkbox"/> All numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> The majority of numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Not Available - No assessment of performance for this indicator	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A3: DASHBOARD SCHOOLWIDE MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Math data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Blue <input checked="" type="checkbox"/> The schoolwide Dashboard Math Indicator color is Green; or Yellow and at/above statewide DFS <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Yellow and below statewide DFS; or Orange <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Math Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A4: DASHBOARD STUDENT GROUP MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard Math (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.) (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input checked="" type="checkbox"/> All numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> The majority of numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Not Available - No assessment of performance for this indicator	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A5: DASHBOARD SCHOOLWIDE ENGLISH LEARNER PROGRESS (ELPI) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELPI data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard ELPI color is Blue <input type="checkbox"/> The schoolwide Dashboard ELPI color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard ELPI color is Yellow and below statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard ELPI color is Red <input checked="" type="checkbox"/> Not Available - No color assigned for the ELPI on the Dashboard	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A6: DASHBOARD SCHOOLWIDE COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide CCI data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very High <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is High; or Medium and at/above the statewide percentage <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Medium and below the statewide percentage; or Low <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very Low <input type="checkbox"/> Not Available – No assessment of performance for this indicator <input checked="" type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)





**A7: DASHBOARD STUDENT GROUP COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard CCI (Students with Disabilities, English Learners, and Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> The majority of numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> Not Available – No assessment of performance for this indicator <input checked="" type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM - (GRADES K-8) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Chronic Absenteeism Indicator data (CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Green; or Yellow and at/below statewide percentage <input checked="" type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Yellow and above statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Chronic Absenteeism Indicator on the Dashboard <input type="checkbox"/> Not Applicable - The Chronic Absenteeism Indicator is not applicable for the grade levels assigned at the charter school	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A9: DASHBOARD SCHOOLWIDE GRADUATION RATE - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Graduation Rate Indicator data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Yellow and below statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Graduation Rate Indicator on the Dashboard <input checked="" type="checkbox"/> Not Applicable - The Graduation Rate Indicator is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Suspension Rate Indicator data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Green; or Yellow and at/below statewide percentage <input checked="" type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Yellow and above statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Suspension Rate Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)



**A11: INTERNAL ASSESSMENT – VERIFIED DATA IMPLEMENTATION – QUALITY INDICATOR**

The information provided in this report on internal assessments is to determine the charter school’s verified data implementation, as applicable. As part of renewal, as applicable, for charter schools that are identified by the California Department of Education (CDE) as Middle or Low Performing, the LAUSD Board shall consider schoolwide performance and performance of all student groups on the California School Dashboard and shall also consider clear and convincing evidence, demonstrated by verified data, showing either a) the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each in school or b) strong postsecondary outcomes equal to similar peers.

The LAUSD Board shall only consider verified data adopted by the State Board of Education pursuant to Education Code section 47607.2(c) (Link: [Approved List](#)). In addition, staff’s review of the charter school’s submitted materials will be based on the verified data sources and related information adopted by the State Board of Education (Ed. Code, § 47607.2(c)(3).) Charter schools submitting verified data for this purpose must adhere to the state-approved criteria.

**The information below is based on charter school’s self-reported data and will not be scored.**

The charter school did provide Verified Data for consideration.

**Academic Progress Indicator(s) for the 2022-2023 School Year:**

Academic Progress Indicator (ELA): MAP Growth by NWEA, Grades K–12	Grade Levels: 6-8	Assessment Administration: Fall/Spring	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met
Academic Progress Indicator (Math): MAP Growth by NWEA, Grades K–12	Grade Levels: 6-8	Assessment Administration: Fall/Spring	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met

\*If the charter school did not meet the 95% participation, the charter school’s plan to address the participation is included in the Notes below.

1.  The charter school disaggregated student performance data for the following student groups: Latino and Socioeconomically Disadvantaged  
 The charter school did not disaggregate student performance data by student groups.
2. The charter school affirmed that the assessments were administrated as intended, consistent with the test publishers’ administration and test security procedures.
3. The charter school provided the following verified data report(s):
  - i-Ready K-8 by Curriculum Associates: *Diagnostic Growth*
  - MAP Growth by NWEA: *Student Growth Summary Report*
  - Star Assessment by Renaissance: *Star Growth Report*
  - Other: Click or tap here to enter text.
  - The charter school did not provide the correct report from the publisher to determine one year’s growth.

**Postsecondary Outcomes (high school only):**

1. The charter school uses the Choose an item. data source and Choose an item. the results of at least 95% of eligible students.
  - a. If the charter school did not meet the 95% participation rate, the charter school’s plan to address the participation is included in the Notes below.



- 2. The charter school Choose an item. the number of eligible students and missing or non-participating students.
- 3. The charter school Choose an item. evidence of comparing the data to similar peers (which may include, but not limited to, similar demographics, pupil student groups, first-time college attendance, or other similar circumstances and if not available, comparison to statewide data).
- 4.  The charter school did not provide postsecondary outcomes

Notes: None

**Progress on LAUSD Board of Education Benchmarks and/or MOU related to STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE (if applicable):**

N/A

**LOCAL CONTROL ACCOUNTABILITY PLAN 2023-2024 (For Informational Purposes Only)**

*The CSD reviewed the Local Control Accountability Plan.*

**All requested template information and descriptions were provided:**

**Sources of Evidence**

- LCFF Budget Overview for Parents
- Plan Summary
- Engaging Educational Partners
- Goals and Actions
- Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
- Action Tables

- Local Control Accountability Plan
- Board Agenda and Minutes

Notes:

None



ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS	RATING*
<b>Summary of School Performance</b>	4, Accomplished
<p><u>Areas of Demonstrated Strength and/or Progress</u></p> <p><b>O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM</b>  The school has fully implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report.</p> <ul style="list-style-type: none"> <li>• Some of the evidence found in Folder 3 include the following: <ul style="list-style-type: none"> <li>○ Sample grade level lesson and unit plans. Classroom observations included evidence that the school’s courses are aligned to the California Standards. Additionally, classroom observations revealed CA Content standards were posted in all of the classrooms visited.</li> <li>○ Year-long professional learning calendar and some sample professional development activities during the 2023-2024 school year (e.g., Accommodating our Special Populations, Supporting English Learners, etc..).</li> <li>○ Classroom observations included the focus areas of Kagan Teaching Strategies (e.g. checking for understanding, etc.) and academic discourse with student to student and student to teacher interactions.</li> <li>○ Brief description of how professional development needs are assessed, including sample survey provided to teachers for them to indicate suggestions for future professional development, as well as encouraging staff to attend any conferences, classes, or meetings to enhance their individual professional development that’s in alignment with their professional goals and the school’s LCAP goals.</li> </ul> </li> </ul> <p><b>O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS</b>  The school has a well-developed system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; evidence of systems to modify instruction based on data analysis; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report.</p> <ul style="list-style-type: none"> <li>• Some of the evidence found in Folder 3 include the following: <ul style="list-style-type: none"> <li>○ All student groups outperformed their respective student group state averages in both ELA and Math per the 2023 CA Dashboard.</li> <li>○ Implementation of integrated and designated ELD (e.g. sample instructional material, English Learner Master Plan, Supporting English Learners training in August 2023, etc.).</li> <li>○ Implementation of Universal Design for Learning practices, paraprofessional support for students in small groups, and Kagan strategies.</li> </ul> </li> </ul> <p><b>O3: SPECIAL EDUCATION</b>  The school has a well-developed system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with regular and ongoing professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records.</p> <ul style="list-style-type: none"> <li>• Some of the evidence in Folder 3 and Welligent reports include the following: <ul style="list-style-type: none"> <li>○ Per Welligent 300 report, all service records were in Tier 3 or below and majority of services were in Tier 1 on the day of the oversight visit.</li> <li>○ Professional development activities (504 Plans and Intervention Strategies and Accommodating our Special Populations on November 1, 2023).</li> </ul> </li> </ul>	



**O6: CLEARANCES AND CREDENTIALING COMPLIANCE**

The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance.

- Review of the *Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024* form (“ESSA Grid”) and supporting documentation indicated that all new employees had all applicable clearances (e.g., criminal background check, TB risk assessment, etc.) before beginning work, all staff participated in all legally mandated trainings within applicable timelines, vendor certification forms were received from all vendors prior to the provision of services, and all teachers were appropriately credentialed for their assignments.
- Documentation provided by the school at both the first triannual submission and the time of oversight was clear, complete, and accurate.

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

School leadership shared some priority areas they would like to grow in. Some included the following:

- Enrollment and outreach to facilitate continued growth
- Chronic Absenteeism: goal is to go below 20%
- Stronger parent collaboration



**\*NOTE:**

- *A charter school cannot receive a rating in this category greater than 1 for any of the following reasons: (1) Failed to complete criminal background clearances for any new staff and/or sole proprietor (as defined on the Certification of Clearances, Credentialing, and Mandated Training) prior to employment; and/or failed to obtain DOJ clearance certification, as appropriate, from a vendor; (2) Failed to have Health, Safety, and Emergency Plan; (3) Failed to have an appropriate Certificate of Occupancy, or equivalent; and/or (4) The school is in breach of the operative charter, including Federal, State, and District Required Language related to this section.*
- *A charter school cannot receive a rating in this category greater than 2 for any of the following reasons: (1) Failed to conduct child abuse mandated reporter training in accordance with Education Code 44691; (2) Any teacher of the instructional program is not appropriately credentialed and assigned per legal requirements and the school's operative charter at any time during the academic year; and/or (3) Failed to provide evidence of any item on the "Review of Health and Safety Compliance Items" checklist below.*
- *A charter school cannot receive a rating in this category greater than 3 for the following reason: Failed to provide evidence of any item on the "Review of Transparency and Stakeholder Information Compliance Items" checklist below.*



**O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM – QUALITY INDICATOR**

*The school has systems in place to ensure alignment to the curricular and educational program outlined in the approved charter by:*

- Implementing key features of the educational program described in the charter
- Implementing standards-based instruction in accordance with the California State Content Standards specific to the grade levels served and aligned with the needs of students
- Implementing assessments to measure the development of grade-level appropriate academic and non-academic skills
- Reviewing and analyzing school and student progress towards annual goals (schoolwide and for all student groups that the school serves) that are consistent with the educational performance measured by the California School Dashboard and state assessments
- Providing teacher, staff, and administrator professional development specific to supporting desired student outcomes and key features outlined in the school’s charter
- Implementing a system to monitor student progress toward, and completion of, graduation and A-G requirements (**high schools only**)

	Rubric	Sources of Evidence
Performance	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The school has fully implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</li> <li><input type="checkbox"/> The school has implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has partially implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has minimally implemented, or not at all, the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Key Features of the Educational Program</li> <li><input checked="" type="checkbox"/> Standards-Based Instructional Program</li> <li><input checked="" type="checkbox"/> Master Schedule/Course Schedule</li> <li><input checked="" type="checkbox"/> Student Achievement Data Analysis</li> <li><input checked="" type="checkbox"/> Professional Development documentation</li> <li><input checked="" type="checkbox"/> Classroom/site Observation</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul> <p>High School:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> System for monitoring student progress toward and completion of graduation and A-G Requirements</li> <li><input type="checkbox"/> WASC Accreditation Notification Letter</li> <li><input type="checkbox"/> UC Doorways course approval</li> <li><input type="checkbox"/> Graduation Requirement/Policy</li> <li><input type="checkbox"/> Math Placement Assessment Policy</li> <li><input type="checkbox"/> Advanced Placement Exam: Participation Rate and Passage Rate</li> <li><input type="checkbox"/> College acceptance and enrollment rates, and other postsecondary indicators</li> </ul>





**O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS - QUALITY INDICATOR**

<p><i>The school has a system in place to ensure:</i></p> <ul style="list-style-type: none"> <li>• Implementation of differentiated instructional strategies and approaches described in the charter designed to meet the learning needs of all students, including all numerically significant student groups identified in the school’s LCAP and by the CDE</li> <li>• Implementation of internal student assessments aligned with instructional outcomes to determine student mastery of California State Content Standards</li> <li>• Disaggregation and analysis of data on a regular basis to address individual student needs and guide instructional planning and use of interventions</li> <li>• Implementation, review, and modification, as appropriate, of its Master Plan for English Learners (EL identification, standards-based designated and integrated ELD instruction, progress monitoring, assessment, and reclassification)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The school has a well-developed system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; evidence of systems to modify instruction based on data analysis; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</li> <li><input type="checkbox"/> The school has a system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; and evidence of systems to modify instruction based on data analysis</li> <li><input type="checkbox"/> The school has partially implemented the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or limited evidence of systems to modify instruction based on data analysis</li> <li><input type="checkbox"/> The school has minimally implemented, or not at all, the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or no evidence of systems to modify instruction based on data analysis</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Implementation of differentiated instructional strategies</li> <li><input checked="" type="checkbox"/> Intervention/Enrichment Program during the instructional day</li> <li><input checked="" type="checkbox"/> Student Group data analysis</li> <li><input checked="" type="checkbox"/> Professional Development documentation</li> <li><input checked="" type="checkbox"/> Classroom/site Observation</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul> <p>English Learners</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Master Plan for English Learners</li> <li><input checked="" type="checkbox"/> Designated English Language Development (ELD) schedule</li> <li><input checked="" type="checkbox"/> Documentation of implementation of the school’s Master Plan for English Learners</li> <li><input checked="" type="checkbox"/> Implementation of a data analysis system</li> </ul>



**O3: SPECIAL EDUCATION - QUALITY INDICATOR**

*The school has a system in place to ensure that the school:*

- Provides special education programs and services in accordance with students' IEPs
- Provides special education training for staff
- Conducts a special education self-review annually, using the Special Education Self-Review Checklist
- Maintains mandated IEP timeline records and accurate service provision records in Welligent

	Rubric	Sources of Evidence
Performance	<input checked="" type="checkbox"/> The school has a well-developed system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with regular and ongoing professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records <input type="checkbox"/> The school has a system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records <input type="checkbox"/> The school has a partially developed system in place for implementation and monitoring of its special education processes and program in compliance with all requirements <input type="checkbox"/> <input type="checkbox"/> The school has a minimal or no system in place for implementation and monitoring of its special education processes and program in compliance with all requirements <input type="checkbox"/> Not Applicable - Charter school participates in LAUSD's Option 1 SELPA <input type="checkbox"/> Charter school does not participate in LAUSD's SELPA	<input checked="" type="checkbox"/> Welligent IEP Timeline and Service Tracking Reports <input checked="" type="checkbox"/> District Validation Review (DVR) <input checked="" type="checkbox"/> Annual Self-Review Checklist <input checked="" type="checkbox"/> Professional Development documentation <input checked="" type="checkbox"/> Discussion with school leadership



**04: SCHOOL CLIMATE AND STUDENT DISCIPLINE - QUALITY INDICATOR**

*The school has a school climate and schoolwide student discipline system in place to ensure that the school's practices:*

- Align with principles of the District's Discipline Foundation Policy and School Climate Bill of Rights Resolution, including but not limited to, tiered behavior intervention, alternatives to suspension, schoolwide positive behavior support, and data monitoring
- Provide positive opportunities for student wellness, growth, and success, aimed at making the school safe, welcoming, supportive, and inclusive
- Minimize discretionary suspensions and expulsions
- Reduce or eliminate suspension disproportionality for student groups
- Minimize chronic absenteeism for all students and student groups
- Procedures for preventing acts of bullying, including cyberbullying, in accordance with the requirements of Ed. Code, §§ 32283.5 and 234.4

	Rubric	Sources of Evidence
<b>Performance</b>	<p><input type="checkbox"/> The school has a well-developed and effective school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 3%, and suspension disproportionality rates that do not reach or exceed 4.5% for the Students with Disabilities or African American student groups</p> <p><input checked="" type="checkbox"/> The school has a school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 4.5%, and suspension disproportionality rates that do not reach or exceed 14.5% for the Students with Disabilities or African American student groups</p> <p><input type="checkbox"/> The school has a partially developed and/or minimally effective school climate and student discipline system that is only partially aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights</p> <p><input type="checkbox"/> The school has a minimally developed school climate and student discipline system as demonstrated by one or more of the following: the issuance of repeated CSD Notices to Cure (tiered intervention) related to suspension/expulsion; noted concerns related to ensuring due process rights when implementing suspension/expulsion practices; violation of law or policy.</p>	<p><input checked="" type="checkbox"/> Positive school climate system and Restorative Justice documentation</p> <p><input checked="" type="checkbox"/> Documentation of systems to prevent acts of bullying</p> <p><input checked="" type="checkbox"/> Professional Development documentation</p> <p><input checked="" type="checkbox"/> LAUSD Office of Data &amp; Accountability's Data Sets for suspension, expulsion, and disproportionality</p> <p><input checked="" type="checkbox"/> Classroom/site Observation</p> <p><input checked="" type="checkbox"/> Discussion with school leadership</p> <p><input type="checkbox"/> Stakeholder focus group</p> <p><input type="checkbox"/> Other: (Specify)</p>



**O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT - QUALITY INDICATOR**

*The school has a system for stakeholder engagement, including gathering input, facilitating, and encouraging involvement, sharing information, and resolving concerns, which:*

- Provides parents, teachers, and students with meaningful opportunities for involvement and engagement that meet the requirements and goals of applicable federal and state law, the school’s charter, and the school LCAP
- Implements a School Site Council (SSC), English Learner Advisory Committee (ELAC), and/or Parent Advisory Committee (PAC) in accordance with applicable legal requirements (e.g., member composition of committee/council, legally required topics, etc.), if applicable
- The liaison for students experiencing homelessness has identified this population through outreach and coordination activities with other organizations, and provided related referral of services to families, children, and youth experiencing homelessness

	Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements</li> <li><input checked="" type="checkbox"/> The school provided evidence of a system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements</li> <li><input type="checkbox"/> The school provided limited evidence of a system for stakeholder engagement, sharing information, and resolving concerns</li> <li><input type="checkbox"/> The school provided little to no evidence of a system for stakeholder engagement, sharing information, and resolving concerns</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Yearlong Calendar of stakeholder engagement events/meetings.</li> <li><input checked="" type="checkbox"/> Stakeholder Engagement</li> <li><input checked="" type="checkbox"/> Stakeholder Consultation</li> <li><input checked="" type="checkbox"/> School Site Council (SSC) documentation</li> <li><input checked="" type="checkbox"/> Parent Advisory Committee (PAC) documentation</li> <li><input checked="" type="checkbox"/> English Learners Advisory Committee (ELAC) documentation</li> <li><input checked="" type="checkbox"/> Foster Youth/Students Experiencing Homelessness Designee</li> <li><input checked="" type="checkbox"/> School website</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Stakeholder focus group</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul>



**O6: CLEARANCES AND CREDENTIALING COMPLIANCE - QUALITY INDICATOR**

***The school is in compliance with applicable law and the terms of its approved charter regarding clearances and credentialing:***

- All certificated staff are fully credentialed, including EL authorizations, and appropriately assigned as authorized by their credentials at all times
- Individuals who have been continuously employed in a teaching position since the 2019–20 school year obtain the appropriate certificate, permit, or other document for their certificated assignment no later than July 1, 2025 (Ed. Code § 47605.4(a))
- The school has obtained all necessary employee clearances, including criminal background and tuberculosis (TB) risk assessments/clearances, prior to employment, and keeps all clearances current
- The school has obtained all necessary vendor clearances, including criminal background and tuberculosis (TB) risk assessments/clearances as applicable, prior to the provision of service, and keeps all clearances current
- School employees and other mandated reporters working on behalf of the school receive annual training on child abuse awareness and reporting, in accordance with the requirements of Ed. Code, § 44691
- Staff receive annual training in Pupil Suicide Prevention and Awareness (as applicable) pursuant to Ed. Code §215
- Staff receive annual training in bloodborne pathogens, per 8 California Code of Regulations (“CCR”), § 5193
- The school has conducted volunteer clearances in accordance with applicable law and policy, including criminal background clearances for all volunteers who perform school site services while not under the direct supervision of a school employee, and tuberculosis (TB) risk assessments/clearances for all volunteers with frequent or prolonged contact with students

	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance</li> <li><input type="checkbox"/> The school has implemented and monitors systems and procedures that maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements</li> <li><input type="checkbox"/> The school has partially implemented and/or intermittently monitors systems and procedures leading to inconsistent compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements</li> <li><input type="checkbox"/> The school has not implemented and/or does not monitor systems and procedures to maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements</li> </ul> <p>Note: The rating of this indicator incorporates the ESSA Grid and evidence provided by the charter school in its Triannual submission and at the time of the oversight visit for those staff and/or vendors not included in the Triannual submission.</p>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”)</li> <li><input checked="" type="checkbox"/> Staff roster</li> <li><input checked="" type="checkbox"/> School master schedule</li> <li><input checked="" type="checkbox"/> Custodian(s) of Records documentation</li> <li><input checked="" type="checkbox"/> Criminal Background Clearance Certifications</li> <li><input checked="" type="checkbox"/> Teaching credential/authorization documentation</li> <li><input checked="" type="checkbox"/> Vendor clearances and credentialing certifications</li> <li><input type="checkbox"/> Volunteer (TB) risk assessment/clearance certification</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul>



**Progress on LAUSD Board of Education Benchmarks and/or MOU related to ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS (if applicable):**

N/A

**Review of Health and Safety Compliance Items**

The items below are expected to be evident at the charter school to ensure the protection of student and staff health and safety. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and restrict the overall rating in the Organizational Management, Programs, and Operations category as indicated below.

**A charter school cannot receive a rating in this category greater than 1 if the items below are not evident.**

Item	Evident	Not Evident
A current, comprehensive, site-specific comprehensive Health, Safety, and Emergency School Safety Plan per requirements of Ed. Code, §§ 47605(c)(5)(F), 32282(a)(2)(A)(J), and 35179.4, as applicable. (Note: For schools co-located with a District school, the charter school participates in and complies with the District school's Integrated Safe School Plan)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A current site-specific Certificate(s) of Occupancy or equivalent that authorizes the current use of the site <b>N/A</b>	<input type="checkbox"/>	<input type="checkbox"/>

**A charter school cannot receive a rating in this category greater than 2 if any of the items below are not evident.**

If several (i.e., two or more) items below are not evident, charter school may receive an overall rating of 1 in this category.

Item	Evident	Not Evident
School has sufficient emergency supplies in the event of a natural disaster or other emergency (Ed. Code § 32280)	<input checked="" type="checkbox"/>	<input type="checkbox"/>



School conducts annual emergency drills and trainings as legally required to prepare for a natural disaster or other emergency, per Ed. Code §§ 32001 and 32282	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision and documentation of health screenings (e.g., vision, hearing, and scoliosis) per current applicable law and terms of the charter (Ed. Code § 49450 et seq, as referenced in FSDRL)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Stock and maintenance of the required number and type of emergency epinephrine auto-injectors (“epi-pen”) onsite and training has been provided to volunteer staff member(s) in the storage and emergency use, per Ed. Code § 49414 and § 4119.2 of the Business and Professions Code	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision of at least two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility, per Ed. Code § 49501.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A Board adopted Pupil Suicide Prevention Policy (grades 1-6 and/or grades 7-12, as applicable), requirements per of Ed. Code § 215. Suicide Prevention Lifeline and National Domestic Violence Hotline on at least one side of Student ID cards, as specified in Ed. Code § 215.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
For schools offering an interscholastic athletic program, at least one automated external defibrillator (AED) is onsite, and available at on-campus athletic activities or events per Ed. Code §§ 35179.4 and 35179.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notes: None		



**Review of Transparency and Stakeholder Information Compliance Items**

The items below are expected to be evident at the charter school to ensure that it operates in a transparent manner and keeps all stakeholders informed. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and impact the overall rating in the Organizational Management, Programs, and Operations category.

**A charter school cannot receive a rating in this category greater than 3 if any of the items below are not evident.**

Item	Evident	Not Evident
The following information posted to the school’s website: <input checked="" type="checkbox"/> LCAP, per Ed. Code § 47606.5(h) <input checked="" type="checkbox"/> Current Board agenda in compliance with Brown Act, per Gov. Code, §54954.2(a)(1) <input checked="" type="checkbox"/> Policy on Pupil Suicide Prevention per Ed. Code § 234.6 <input checked="" type="checkbox"/> Title IX information, including a link to CDE’s Title IX website per Ed. Code § 234.6 <input checked="" type="checkbox"/> Policies on anti-discrimination, anti-harassment, anti-intimidation, anti-bullying, and sexual harassment policies, including: anti-cyberbullying procedures, social media anti-bullying procedures, and a link to statewide resources including community-based organizations compiled by CDE, per Ed. Code § 234.6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provides all stakeholders with appropriate, accessible, and relevant information about individual student and schoolwide academic progress and performance Ed. Code § 35256	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access to approved charter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Documentation of informing parents/guardians about transferability of courses/course credit and eligibility to meet A-G requirements (high schools only), per Ed. Code § 47605 <b>N/A</b>	<input type="checkbox"/>	<input type="checkbox"/>





Informing parents/guardians of human trafficking prevention resources (grades 6-12), per Ed. Code § 49381	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notification of access to available mental health services, per Ed. Code § 49428. Additionally, charter schools serving any of the grades 6 to 12, shall prominently and conspicuously display a poster that identifies approaches and shares resources regarding pupil mental health in appropriate public areas that are accessible to, and commonly frequented by, pupils, per Ed. Code § 49428.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notes: None		



8013 Magnolia Science Academy 6	2019-2020					2020-2021					2021-2022				
	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents		1,712,887	1,705,049	2,024,300	2,024,300		1,893,524	1,994,416	2,037,758	2,037,758		2,176,082	2,397,022	2,434,523	2,434,523
Accounts Receivable		112,720	107,034	120,082	199,173		293,584	313,972	528,476	528,476		333,286	378,916	401,287	423,454
Other Current Assets		1,500	0	0	455		0	0	13,804	3,804		10,000	10,000	10,521	521
<b>Total Current Assets</b>		<b>1,827,107</b>	<b>1,812,083</b>	<b>2,144,382</b>	<b>2,223,928</b>		<b>2,187,108</b>	<b>2,298,388</b>	<b>2,580,038</b>	<b>2,570,038</b>		<b>2,519,348</b>	<b>2,785,938</b>	<b>2,846,331</b>	<b>2,858,498</b>
Fixed and Other Assets		28,518	15,940	43,937	43,937		43,937	80,800	82,611	92,611		74,080	83,361	54,070	64,069
<b>Total Assets</b>		<b>1,855,625</b>	<b>1,828,023</b>	<b>2,188,319</b>	<b>2,267,865</b>		<b>2,231,045</b>	<b>2,379,188</b>	<b>2,662,649</b>	<b>2,662,649</b>		<b>2,593,428</b>	<b>2,869,299</b>	<b>2,900,401</b>	<b>2,922,567</b>
Deferred Outflows of Resources		0	0	0	0		0	0	0	0		0	0	0	0
Current Liabilities		228,713	204,967	367,198	416,321		237,929	415,797	252,105	252,105		156,315	555,780	482,445	482,446
Other Long Term Liabilities		0	0	0	0		0	0	0	0		0	0	0	0
Unfunded OPEB Liabilities		0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>		<b>228,713</b>	<b>204,967</b>	<b>367,198</b>	<b>416,321</b>		<b>237,929</b>	<b>415,797</b>	<b>252,105</b>	<b>252,105</b>		<b>156,315</b>	<b>555,780</b>	<b>482,445</b>	<b>482,446</b>
Deferred Inflows of Resources		0	0	0	0		0	0	0	0		0	0	0	0
<b>Net Assets</b>		<b>1,626,912</b>	<b>1,623,056</b>	<b>1,821,121</b>	<b>1,851,544</b>		<b>1,993,116</b>	<b>1,963,391</b>	<b>2,410,544</b>	<b>2,410,544</b>		<b>2,437,113</b>	<b>2,313,519</b>	<b>2,417,956</b>	<b>2,440,121</b>
Total Revenues	1,998,128	1,677,398	1,672,181	1,588,962	1,771,452	1,873,958	2,119,616	2,130,400	2,348,817	2,415,232	1,722,802	1,811,981	1,878,243	1,781,077	1,885,786
Total Expenditures	1,950,181	1,864,776	1,863,415	1,582,131	1,734,198	1,838,498	1,947,621	1,968,129	1,789,817	1,866,232	1,673,885	1,785,412	1,975,268	1,773,666	1,866,209
<b>Net Income / (Loss)</b>	<b>47,947</b>	<b>(187,378)</b>	<b>(191,234)</b>	<b>6,831</b>	<b>37,254</b>	<b>35,460</b>	<b>171,995</b>	<b>142,271</b>	<b>559,000</b>	<b>559,000</b>	<b>48,917</b>	<b>26,569</b>	<b>(97,025)</b>	<b>7,412</b>	<b>29,577</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Inc / (Dec) in Net Assets</b>	<b>47,947</b>	<b>(187,378)</b>	<b>(191,234)</b>	<b>6,831</b>	<b>37,254</b>	<b>35,460</b>	<b>171,995</b>	<b>142,271</b>	<b>559,000</b>	<b>559,000</b>	<b>48,917</b>	<b>26,569</b>	<b>(97,025)</b>	<b>7,412</b>	<b>29,577</b>
Net Assets, Beginning	1,620,159	1,821,121	1,821,120	1,821,120	1,851,544	1,823,056	1,821,121	1,821,120	1,821,120	1,851,544	1,993,813	2,410,544	2,410,544	2,410,544	2,410,544
Adj. for Restatement / Prior Yr Adj	0	0	0	0	0	0	0	0	30,424	0	0	0	0	0	0
<b>Net Assets, Beginning, Adjusted</b>	<b>1,620,159</b>	<b>1,821,121</b>	<b>1,821,120</b>	<b>1,821,120</b>	<b>1,851,544</b>	<b>1,823,056</b>	<b>1,821,121</b>	<b>1,821,120</b>	<b>1,851,544</b>	<b>1,851,544</b>	<b>1,993,813</b>	<b>2,410,544</b>	<b>2,410,544</b>	<b>2,410,544</b>	<b>2,410,544</b>
<b>Net Assets, End</b>	<b>1,668,106</b>	<b>1,633,743</b>	<b>1,629,886</b>	<b>1,827,951</b>	<b>1,888,798</b>	<b>1,658,516</b>	<b>1,993,116</b>	<b>1,963,391</b>	<b>2,410,544</b>	<b>2,410,544</b>	<b>2,042,730</b>	<b>2,437,113</b>	<b>2,313,519</b>	<b>2,417,956</b>	<b>2,440,121</b>
Unrestricted Net Assets		1,625,943	1,622,087	1,729,420	1,851,544		1,993,116	1,798,898	2,337,482	2,410,544		2,258,986	2,189,947	2,356,358	2,440,121
Restricted Net Assets		969	969	91,701	0		0	164,493	73,062	0		178,127	153,572	62,598	0

8013 Magnolia Science Academy 6	Audited Financials					2022-2023					2023-2024				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents	2,024,300	2,037,758	2,434,523	2,993,077	0		2,575,028	1,888,182	2,993,077	2,993,077		2,700,534	2,721,018	0	0
Accounts Receivable	199,173	528,476	423,454	533,398	0		496,591	205,084	533,397	533,398		298,926	288,759	0	0
Other Current Assets	455	3,804	521	12,521	0		10,000	10,000	22,521	12,521		22,000	14,700	0	0
<b>Total Current Assets</b>	<b>2,223,928</b>	<b>2,570,038</b>	<b>2,858,498</b>	<b>3,538,996</b>	<b>0</b>		<b>3,080,619</b>	<b>2,103,266</b>	<b>3,548,995</b>	<b>3,538,996</b>		<b>3,019,461</b>	<b>3,024,477</b>	<b>0</b>	<b>0</b>
Fixed and Other Assets	43,937	92,611	64,069	33,727	0		17,849	37,076	23,727	33,727		1,582	5,606	0	0
<b>Total Assets</b>	<b>2,267,865</b>	<b>2,662,649</b>	<b>2,922,567</b>	<b>3,572,723</b>	<b>0</b>		<b>3,098,468</b>	<b>2,140,342</b>	<b>3,572,723</b>	<b>3,572,723</b>		<b>3,021,023</b>	<b>3,030,083</b>	<b>0</b>	<b>0</b>
Deferred Outflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
Current Liabilities	416,321	252,105	482,446	723,790	0		473,112	78,803	721,138	723,790		275,428	179,825	0	0
Other Long Term Liabilities	0	0	0	0	0		0	0	2,851	0		473	0	0	0
Unfunded OPEB Liabilities	0	0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>	<b>416,321</b>	<b>252,105</b>	<b>482,446</b>	<b>723,790</b>	<b>0</b>		<b>473,112</b>	<b>78,803</b>	<b>723,789</b>	<b>723,790</b>		<b>275,901</b>	<b>179,825</b>	<b>0</b>	<b>0</b>
Deferred Inflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
<b>Net Assets</b>	<b>1,851,544</b>	<b>2,410,544</b>	<b>2,440,121</b>	<b>2,848,933</b>	<b>0</b>		<b>2,625,356</b>	<b>2,061,539</b>	<b>2,848,933</b>	<b>2,848,933</b>		<b>2,745,123</b>	<b>2,850,258</b>	<b>0</b>	<b>0</b>
Total Revenues	1,771,452	2,415,232	1,886,786	2,872,345	0	2,173,434	2,719,572	1,998,328	2,822,585	2,872,345	2,473,074	2,355,983	2,401,023	0	0
Total Expenditures	1,734,198	1,866,232	1,856,209	2,463,533	0	2,082,288	2,512,172	2,376,910	2,413,752	2,463,533	2,449,274	2,459,774	2,399,699	0	0
<b>Net Income / (Loss)</b>	<b>37,254</b>	<b>559,000</b>	<b>29,577</b>	<b>408,812</b>	<b>0</b>	<b>91,146</b>	<b>207,400</b>	<b>(378,582)</b>	<b>408,813</b>	<b>408,812</b>	<b>23,799</b>	<b>(103,811)</b>	<b>1,325</b>	<b>0</b>	<b>0</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Inc / (Dec) in Net Assets</b>	<b>37,254</b>	<b>559,000</b>	<b>29,577</b>	<b>408,812</b>	<b>0</b>	<b>91,146</b>	<b>207,400</b>	<b>(378,582)</b>	<b>408,813</b>	<b>408,812</b>	<b>23,799</b>	<b>(103,811)</b>	<b>1,325</b>	<b>0</b>	<b>0</b>
Net Assets, Beginning	1,814,290	1,851,544	2,410,544	2,440,121	0	2,490,028	2,417,956	2,417,956	2,417,956	2,440,121	2,061,539	2,848,933	2,848,933	0	0
Adj. for Restatement / Prior Yr Adj	0	0	0	0	0	0	0	0	22,166	0	0	0	0	0	0
<b>Net Assets, Beginning, Adjusted</b>	<b>1,814,290</b>	<b>1,851,544</b>	<b>2,410,544</b>	<b>2,440,121</b>	<b>0</b>	<b>2,490,028</b>	<b>2,417,956</b>	<b>2,440,121</b>	<b>2,440,121</b>	<b>2,440,121</b>	<b>2,061,539</b>	<b>2,848,933</b>	<b>2,848,933</b>	<b>0</b>	<b>0</b>
<b>Net Assets, End</b>	<b>1,851,544</b>	<b>2,410,544</b>	<b>2,440,121</b>	<b>2,848,933</b>	<b>0</b>	<b>2,581,174</b>	<b>2,625,356</b>	<b>2,061,539</b>	<b>2,848,933</b>	<b>2,848,933</b>	<b>2,085,338</b>	<b>2,745,123</b>	<b>2,850,258</b>	<b>0</b>	<b>0</b>
Unrestricted Net Assets	1,851,544	2,410,544	2,440,121	2,848,933	0		0	104,662	2,825,466	2,848,933		2,441,582	2,510,771	0	0
Restricted Net Assets	0	0	0	0	0		0	115,570	23,477	0		303,581	339,487	0	0



**FISCAL OPERATIONS**

You have been assessed by the Fiscal Oversight team and you are receiving the rating of **3, Proficient**.

According to the CSD’s Fiscal Operations Rubrics, to receive a fiscal rating of “4,” an existing school, at a minimum, meets *all* of the required and supplemental criteria. The criterion the school did not meet to receive a fiscal rating of “4” is that the school has more than five (5) items cited in Other Observations in this Annual Performance-Based Oversight Visit Report. Please refer to the Other Observations section below.

**Other circumstances and information could influence the rating and are noted in this evaluation.**

**Financial Highlights**

Magnolia Science Academy 6 (MSA 6) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

<b>FINANCIAL HIGHLIGHTS</b>					
<b>Magnolia Science Academy 6</b>	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$1,851,544	\$2,410,544	\$2,440,121	\$2,848,933	\$2,850,258
Net Income / (Loss)	\$37,254	\$559,000	\$29,577	\$408,812	\$1,325
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$2,024,300	\$2,037,758	\$2,434,523	\$2,993,077	\$2,721,018
Unrestricted Net Assets	\$1,851,544	\$2,410,544	\$2,440,121	\$2,848,933	\$2,510,771
Norm Enrollment Reported by the School	134	163	84	89	109
<b>FINANCIAL RATIO ANALYSIS</b>					



<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	106.77%	129.86%	131.46%	115.64%	104.63%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	116.73%	109.78%	131.16%	121.50%	113.39%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	534.19%	1019.43%	592.50%	488.95%	1681.90%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	18.36%	9.47%	16.51%	20.26%	5.93%

**Charter Operator Fiscal Information**

<b>Magnolia Educational &amp; Research Foundation's *</b>					
Source: Independent Audit Report for the Year Ending June 30, 2023					
# of Charter Schools		<b>Including</b> related parties and charter schools		<b>Excluding</b> related parties and charter schools	
Operated	Authorized by LAUSD	Net Assets	Net Income / (Loss)	Net Assets	Net Income / (Loss)
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196



**Management Fees:** According to MERF, MSA6 paid annual management fees of \$285,177 (or 4% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 4; (2) Magnolia Science Academy 7; and (3) Magnolia Science Academy Bell. Per the charter operator’s 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school’s fiscal condition is positive. Please refer to the Financial Highlights table above. Despite the school’s low student enrollment situation, the latest performance categories published by the State of California lists this school as high performing.

**Areas Noted for Further Growth and/or Improvement:**

No significant items noted.

**Other Observations (Items described in this section, which may not have been addressed in the charter school’s Fiscal Policies and Procedures, are recommended for improvement to align with optimal business practices).**

**1. Type of Observations: Low Student Enrollment**

- **Source(s) of Document Reviewed:** Norm Enrollment Data

**Description of Observation:** Pursuant to the District’s oversight obligations, the CSD reviews the charter schools’ financial condition and Norm Enrollment trends given that they are considered key indicators of a charter school’s future revenue stream and financial viability. The CSD also compares charter schools’ Norm Enrollment year-by-year to the approved enrollment capacity. As summarized in the table below, MSA 6 reported Norm Enrollment of 109 students for Fiscal Year 2023-2024, which represents 83 students (or approximately 43.2%) below its approved enrollment capacity (i.e., 192 students) per the school’s petition enrollment roll-out plan or approved enrollment capacity in its operative charter. The school’s reported Norm Enrollment was 134, 163, 84, 89, and 109 students for Fiscal Years 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 respectively. As summarized in the table below, the school’s Norm Enrollment count has been significantly under-enrolled since FY 2019-2020.

**Magnolia Science Academy 6’s Norm Day Enrollment History**



Grade Level	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
6	33	49	19	33	41
7	55	49	30	22	38
8	46	65	35	34	30
<b>Total Enrollment</b>	<b>134</b>	<b>163</b>	<b>84</b>	<b>89</b>	<b>109</b>
<b>Increase/(Decrease) in Enrollment from Prior Year</b>	<b>N/A</b>	<b>29</b>	<b>(79)</b>	<b>5</b>	<b>20</b>
<b>Enrollment Growth (%)</b>	<b>N/A</b>	<b>21.6%</b>	<b>(48.5%)</b>	<b>6.0%</b>	<b>22.5%</b>

- Charter Operator’s Response:** The MSA 6’s principal stated: “Magnolia Science Academy 6 (MSA 6) has been in the West Los Angeles, Palms, area for the first 12 years. The unexpected non-renewal of our lease in 2021, meant we would apply for the Prop 39 option with LAUSD’s school. In full transparency we made it a point to announce the non-renewal of our lease in April, and the move to the LAUSD school, Pio Pico, which was 6 miles away. Despite strong efforts to provide transportation support for families, recruitment, and retention efforts were an issue for the upcoming school year. We were able to meet the minimum enrollment target of students to secure a Prop 39 school, which consisted of 80 students.

For the 2021-2022 school year, MSA 6 started and ended at Pio Pico. However, through the Prop 39 process LAUSD decided the Pico middle site would no longer be an option for our school and decided to offer a new location. The new location for MSA 6 was a move a mile away from Pio Pico to Wilton Elementary school for the 2022-2023 school year. Thankfully due to the move being a mile away, we were able to retain more families and strategically work on marketing for the new location including the option of transportation subsequently our student enrollment increased to 100 students. This year, 2023-2024, at census day, we had 109 students enrolled, and currently at 115 student enrollments.

The projected MSA 6 enrollment for the upcoming 2024-25 school year is 121 students. MSA 6 is continuously building its presence at its new school site location as well as developing new relationships within the community, which appear to be making progress. As of today, Jun 11, 2024, we have 130 students who are to come to the first day of school, August 13th, 2024.

- CSD’s Recommendations/Comments:** As noted above, the school has maintained a balanced budget for Fiscal Year 2022-2023, and projects a balanced budget for Fiscal Year 2023-2024 per its 2023-2024 Second Interim Financials. The CSD will continue to monitor the school’s student enrollment and its financial condition through oversight. The CSD will also monitor the school’s implementation of its educational program, and its educational program effectiveness (e.g., teaching quality, student engagement, and resources and support) through oversight.

**2. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings**

- Source(s) of Document Reviewed:** 2022-2023 Audited Financial Statements



- **Description of Observation:** According to MERF’s 2022-2023 annual independent audit report, a finding, which was identified as material weakness by the auditor related to the state compliance that are required to be reported in accordance with California Education Code Section 8482.4(c)(1), was cited. This finding was specifically for MSA 8 and Magnolia Science Academy San Diego, respectively.

*The following finding represents instances of noncompliance relating to compliance with state laws and regulations. The finding has been coded as follows:*

*Five Digit Code 40000                      AB 3627 Finding Type – State Compliance*

**2023-001 40000 – After School Education and Safety Program**

**Criteria or Specific Requirements**

*According to the California Education Code Section 8482.4(c)(1), a charter that receives state funding for an after-school program must report attendance to the California Department of Education (CDE) semiannually. Such reporting must be supported by attendance records supporting student participation.*

**Condition**

*The Organization compiles monthly summaries of student attendance for submission to the CDE. However, in reviewing the Organization’s monthly summary totals for the second semi-annual reporting period, it was noted that the Organization’s monthly totals as summarized did not agree with what was reported on the semi-annual report. The CDE report for the first semi-annual report shows 151 and 7,235 students served for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively. In contrast, the monthly summary totals for July through December 2022 shows 666 and 7,221 students served for the Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively.*

*This resulted in the Organization misstated the number of students served by 501.*

<u>Charter School</u>	<u>Summarized Attendance Documentation</u>	<u>Attendance Reported to the CDE</u>	<u>Difference</u>
Magnolia Science Academy 8	666	151	515
Magnolia Science Academy San Diego	7,221	7,235	(14)
			<u>501</u>

**Questioned Costs**

*Under the provisions of the program, there are no questioned costs associated with this condition. However, the number of students served appears understated by 515 students and overstated by 14 for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively, resulting in a misstatement of 501 for the first semi-annual reporting period for the Organization.*

**Context**



*The attendance condition was identified when the auditor selected one semi-annual reporting period dated July 2022 to December 2022. Auditor reviewed monthly summaries for the same period noting multiple exceptions as noted above.*

***Effect***

*In addition, the Organization was not compliant with Education Code Section 8482.4(c)(1) for the 2022-2023 fiscal year, since the number of students served as reported to the CDE is misstated when compared to supporting records.*

***Cause***

*The attendance condition appears to have resulted from inconsistent procedures utilized to track student attendance.*

***Repeat Finding***

*No.*

***Recommendation***

*For accurate attendance reporting, the Organization should review procedures used to report the number of students served to the CDE to methods are consistent to allow for accurate reporting. Procedures for attendance should include an independent review of the sign out sheets, monthly summaries, and semi-annual reports prior to submitting them to the CDE.*

***Corrective Action Plan and View of Responsible Officials***

*The Organization is taking steps to audit attendance from the sign-in and out sheets to the excel spreadsheets used to report the attendance. The attendance will be reviewed by another staff member in addition to the staff member preparing the data.*

- **Charter School's or Charter Operator's Response:** See the above.
- **CSD's Recommendations/Comments:** The CSD recommends that the charter operator implement its corrective action plan describe above. The CSD will review MERF's 2023-2024 independent audit report next year regarding the status of this audit finding. Repeat material or significant audit findings may trigger additional appropriate actions in accordance with LAUSD's tiered intervention approach to oversight. The results will be factored into the school's rating.

**3. Type of Observation: Lack of Itemized Receipt/Backup Documents**

- **Source(s) of Document Reviewed: Check Register**
- **Description of Observation:** The CSD noted a sample check register transaction (MSA 7, Check #75031, for \$932.76 dated 2/17/2023), pertaining to the reimbursement by the School Psychologist wherein the two (2) meals from Tacos Los Compas for \$27.42 and \$36.30 on February 7 & 8, 2023, respectively, were not supported by itemized receipts. Additionally, as part of check #75031, the backup documents for transportation of \$117.56 were also missing. This check #75031 is also mentioned under Item #3, "Duplicate Payment and Overpayment," below.
- **Charter Operator's Fiscal Policies and Procedures:** Page 31, Expense Report Preparation and Reimbursement of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: All required receipts for items charged must accompany all reimbursement documentation as well as uploaded into the existing financial system for approval and reimbursement payment process. In order to expedite reimbursement, the employee should ensure that the request is completed properly, required documentation is attached, proper authorization is obtained,





and any unusual items properly explained and documented. Any questions regarding completion of the report should be directed to the employee's supervisor or the Finance Team.

- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "The backup for transportation was missing for a total of \$117.56 in charges. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.
- **CSD's Recommendations/Comments:** The CSD recommends that the MERF Home Office and its charter schools strictly adhere to its governing board-approved financial policies and procedures and ensure that complete supporting documents are submitted/appropriate approvals are obtained for transactions (e.g., itemized receipts, invoices, etc.) to ensure that expenditures are properly supported for school purposes.

**4. Type of Observation: Duplicate Payments and Overpayments**

- **Source(s) of Document Reviewed: Check Register**

Item #	School	Check #	Date	Payee	Transaction Description	Amount	Description of Observation	MERF Home Office Response
1	MSA-04	DDP-00000530	6/28/23	American Express	Prepaid duplicate entry reversal	\$1,801.37	Double payments of credit card	Card was not fraud during June time frame the card for MSA4 was the first to stop working due to the new law whereby we had to add CFO's social security number to the account. AMEX somehow ran the transaction twice as I cannot see where it was submitted twice by the system. When we called to see why it ran twice there was no reason provided and they were unable to refund the difference it was applied as a credit on account.
2	MSA-04	43987	9/15/23	Barbara Dixon Attorney at Law	Legal Settlement C Perez	\$9,900.00	Per final settlement agreement, "the Charter (MSA4) agreed to pay \$7,500 in attorney fee & cost to Barbara Dixon, but actual payment made was \$9,900.	Vendor contacted attorney regarding overpayment from settlement. Attorney on case retired before matter could be resolved. Barbara Dixon is the client's attorney, and the overpayment was conveyed to the YMC attorney before the attorney on record for MPS retired. YMC never followed up after the cases settled to advise of the overpayment. Invoice for overpayment was sent to the Barbara Dixon. The invoice presented to accounts payable was listed at \$9900. Attorney has since



								been sent an invoice for overpayment and will adjust billing moving forward.
3	MSA-07	75031	02/17/23	School Psychologist	NASP Travel Reimbursement	\$932.76	<p>1. The Feb. 9, 2023, total cost of food of \$100.87 was over the allowed per diem/day of \$69 (Breakfast \$17, Lunch \$18, &amp; Dinner \$34) over by \$31.87.</p> <p>2. The total reimbursement supported by receipt is \$799.72, however the amount paid to employee was \$932.76, over payment by \$133.04.</p>	<p>The backup for transportation was missing for a total of \$117.56 in charges. The meals were not overpaid.</p> <p>Attached is a breakdown of meal reimbursements. There was a small overpayment to the employee due to a clerical error. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.</p>

- Charter Operator’s Fiscal Policies and Procedures:** Pages 25-29, Travel and Entertainment of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, state: Expenses are to be within established Organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the Organization’s money as carefully and judiciously as they would their own. Meals of employees on Organization business will be reimbursed for the actual cost of their meals not to exceed the guidelines of the General Services Administration for 2022 as follows. Per-Diem allowances are as follows (Breakfast up to \$17, lunch up to \$18 and dinner up \$34). An employee who uses their own automobile for business will be reimbursed according to IRS mileage reimbursement guidelines. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip. Page 250 Accounts Payable and Cash Disbursement of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments. All accounts payable and cash disbursements will have documented pre-approval, and the authorization limits are stated in the below Responsibilities section.
- Charter School’s or Charter Operator’s Response:** Please see table above
- CSD’s Recommendations/Comments:** The CSD recommends that the MERF charter schools strictly adhere to its governing board-approved financial policies and procedures to ensure that all purchases are based on the guidelines and with proper documentations. The CSD also recommends the MERF Home Office and its back-office services provider exercise prudence in reviewing and verifying the supporting documents (e.g., invoices, itemized receipts, settlement agreements, statements, etc.) prior to processing the payments, to avoid duplicate payments or overpayments in the future.

**5. Type of Observation: Purchases of Gift Cards and Lack of Written Guidance Regarding the Magnolia Punch Card Participation Program and the Use of Community Engagement Initiative (CEI) Funds**



- **Source(s) of Document Reviewed: Credit Card Statement**
- **Description of Observation:** The CSD noted various gift cards (Starbucks, Amazon, Darden Restaurant, Happy Food & Laughs, & Visa gift cards) purchased from Amazon by MSA 4 & MSA 7 with American Express credit cards ending X1005 & X1002, in the amount of \$609.90 and \$600 on May 6, 2023, and March 12, 2023, respectively.
- **Charter Operator's Fiscal Policies and Procedures:** The CSD noted that MERF's Financial Policies and Procedures lack of guidance regarding the Magnolia Punch Card Participation Program and the use of Community Engagement Initiative (CEI) funds to purchase gift cards as reward for students and families for participating in the events and activities of the schools.
- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "Magnolia Public Schools applied for the Community Engagement Initiative (CEI) offered through the California Coalition for Educational Excellence (CCEE) in the Spring of 2022 as part of their Cohort III group...Every school participating in the program was able to create a list of events/ activities to engage families in collaboration with schools which would ultimately be tied to students' outcomes like attendance, academics, behavior, or social-emotional development...We wanted to make the rewards enticing enough so that families who often don't participate in events or activities would be motivated to participate. Based on experience of what families or students most often mention in meetings or class what they would like to receive or have a utility value to receive. Gift Cards were one of the rewards listed on the tiered rewards. The gift cards were earned based on the tiered recognition at each site and every school site PACE coordinator in communication with their principal was responsible for tracking families who reached and received a reward." The MERF organization further stated that they received verbal and written confirmation from representatives of the program that gift cards were permissible.
- **CSD's Recommendations/Comments:** The CSD recommends that MERF strongly consider limiting or eliminating the use of gift cards due to the inherent risks of fraud and abuse, treatment as an unallowed gifting of public funds as well as the possibility of income treatment to the recipient. The CSD recommends the exploration of alternate means of achieving the purposes intended. If granting agencies condone gift card use, the CSD recommends that the charter operator obtain this guidance in writing and follow all suggested controls given by the agency or if none, develop and document strong controls by the MERF which may include, but not limited to, specific board approval with the purpose clearly stated and directly tied to public benefit, details of the distribution of gift cards to recipients, signature of recipient, requiring the collection of store receipts for the purchases utilized by the gift card and efforts taken to ensure that gift cards not be used for tobacco or alcohol purchases (such as stamping the cards with this language). The CSD also recommends that MERF's staff members, its leadership team, and its governing board review the Fiscal Crisis & Management Assistant Team's (FCMAT) 2022-23 *California Charter School Accounting and Best Practices Manual* (beginning with page 27 which addresses gifts of public funds), as reference, and consider this guidance in possible future gift card usage.

#### 6. Type of Observation: After-the-Fact Payment Approval

- **Source(s) of Document Reviewed: Bank Statements**
- **Description of Observation:** The CSD noted a sample of bank debit transaction (MSA 8, ACH DEBIT UNIFORMITY & DM SALE, for \$3,849.80 dated 5/01/2023 with Citibank account ending in X5041) wherein the payment date was earlier than the payment approval date (5/01/2023 - payment date & 6/1/2023 - payment approval date).
- **Charter Operator's Fiscal Policies and Procedures:** Page 254, Payment of Accounts Payable of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: "Immediately ensure that all printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation are signed and approved and correctly recorded in the accounting system. Stamp the invoices "paid" to document they've been paid."
- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "PO823-00178 was approved on 04/23/23, and the payment was made on 05/01/23. Attached is a copy of the purchase order again for reference."



- CSD’s Recommendations/Comments:** Payments should be approved by appropriate personnel in addition to the Purchase Order (PO) approval since payment approval is intended to accept the supplies or product have been received, whereas the approval of POs is to approve the purchases prior to deliveries of goods or services. The CSD recommends that the MERF Home Office strictly adhere to its governing board-approved financial policies and procedures and ensure that all printed checks, wire transfers, electronic online bill pay, or ACH withdrawal documentation are signed and approved before payment of the transactions.

The Charter Schools Division will continue to monitor these issues referenced above during the next oversight visit. The results may be factored into the school’s rating for next year.

**Corrective Action Required:**

None noted that require immediate action to remedy concerns in this report.

**Progress on LAUSD Board of Education and/or MOU Benchmarks related to FISCAL OPERATIONS (if applicable):**

N/A

**Notes:****I. Review of Fiscal Documentation (Non-Fiscal Preparation Guide Items)**

1. Reviewed independent audit report for the Fiscal Year ended June 30, 2023, and noted the following:
  - a. Audit opinion: Unmodified/Unqualified.
  - b. Material weaknesses: Yes, please see the description below.  
See Item #2 under **Other Observations** above. MERF's 2022-2023 independent audit report disclosed a State Compliance finding (relating to the After School Education and Safety Program) that applies to Magnolia Science Academy 8 and Magnolia Science Academy San Diego (a non-LAUSD authorized MERF charter school) only.
  - c. Deficiencies/Findings: None Reported.
  - d. Lack of a Going Concern: None Reported.
2. The 2022-2023 audited and unaudited actuals mirror each other.
3. The school is currently under-enrolled. See details (Item #1) noted under other observations.
4. A Segregation of Duties (SOD) review(s) was conducted in person at Magnolia Science Academy 8. No discrepancies were noted.
5. The school is currently located on a Proposition 39 site. According to the District Charter Schools Accounting Unit's record, as of 3/31/2024, the school does not owe any Prop. 39 over-allocated space reimbursement fees. The CSD will continue to monitor this matter through oversight.

**II. Review of 2023-2024 Fiscal Preparation Guide**

1. Most current fiscal reports presented to the charter school's governing board at one of the meetings held in 2023-2024: a) Balance Sheet; b) Income Statement (Statement of Activities), and c) Monthly Cash Flow Projections were provided.
2. Minutes of the meeting and the board packet when the above fiscal reports (i.e., Items 1a., 1b., and 1c.) were presented to and approved by the charter school's governing board were provided.
3. Audit/fiscal reports issued by any public agency or third-party organizations, and the school's governing board minutes of all meetings reflecting the discussion of any of the fiscal reports and applicable audit findings resolution/corrective action were not provided as the charter school has indicated not applicable.
4. Minutes of the meeting when the 2023-2024 budget was adopted were provided.
5. Evidence of the benefits that the charter school is offering: STRS, PERS, and Social Security to its employees, and that this is done in a manner that is consistent with the charter terms and the Charter Schools Act (Education Code 47611) was provided.
6. Minutes of the meeting reflecting the selection of the independent auditor were provided.
7. Minutes of the meeting reflecting the discussion of the most current independent audit report were provided.
8. Minutes of the meeting reflecting the receipt, review, and discussion of the most current three interim financial reports (i.e., first interim and second interim financial reports, and unaudited actuals) submitted to LAUSD were provided.
9. Minutes of the meeting reflecting the discussion and resolution of complaints received from staff or vendors, if any, within the last year (i.e., 2022-2023) or since the last disclosure period, whichever is later were not provided as the charter school has indicated not applicable.
10. Minutes of the meeting reflecting the receipt, review, and discussion of the most current Annual Performance-Based Oversight Visit report. were provided.
11. A copy of the most current fiscal policies and procedures was provided.
12. Minutes of the meeting reflecting approval of the current fiscal policies and procedures and, if applicable, minutes of the meeting reflecting the approval of the current procurement policies and procedures were provided.



13. A copy of the charter school's organizational chart that depicts the current reporting structure of the charter school, including but not limited to, any board members, charter management organization (CMO) employees (when applicable), and/or school employees, who handle day-to-day finances and/or have responsibilities outlined within the charter school's fiscal policies and procedures was provided.
14. A summary of the total compensation paid in Fiscal Year 2022-2023, with a breakdown that includes the name of the employee, job title, regular pay, overtime pay, other pay, benefits, and total pay and benefits, for all executives, school leaders, administrators, directors, and non-certificated staff, who may have decision-making authority over the charter school, either employed directly by the charter school or the entity managing the charter school as defined by Education Code section 47604.1, including the organization's home office, CMO, any related party was provided.
15. A description of the relationship (legal, business or otherwise) the charter school maintains with any related party as defined in the CSD's 2023-2024 Fiscal Preparation Guide Item 14 was not provided as the charter school has indicated not applicable.
16. Copies of any and all of the most current signed and executed agreements/contracts within the last year (i.e., 2022-2023) or since the last update, whichever is later (including attachments and exhibits that accompany the agreements/contracts) with the administrative services provider and/or the back office services provider, or the charter school's operator and/or charter school's home office (e.g., management contracts, service agreements, license agreements, affiliation agreements, contract amendments, etc.) were provided.
17. Minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees were provided.
18. A copy of the sole statutory member's by-laws, and a copy of the sole statutory member's articles of incorporation were not provided as the charter school has indicated not applicable.
19. The most current accounts payable aging report listing the balances owed, vendor names, invoice numbers, invoice dates, number of days outstanding, and, if applicable, explanations for 90+ days outstanding invoice(s) or outstanding invoices exceeding the number of days in accordance with the charter school's fiscal policies and procedures was provided.
20. Check registers, or a list of all issued checks/cash disbursements, including voided checks (when the school's payments are outsourced to a third-party provider), documenting all checks and electronic debit transactions for the prior 12 months (spanning from October 2022 to September 2023) were provided. Reviewed 26 checks (and 12 electronic credit/debit transactions). The CSD's observations were noted under Other Observations.
21. a) A list of all active credit card account(s), All credit card statements for the most current twelve months (from October 2022 to October 2023) were provided. Selected the months of March 2023 through September 2023 and reviewed 16 credit card transactions for sample testing. The CSD's observations were noted under Other Observations.
22. a) A list of all active school bank account(s), Monthly bank statements and reconciliation reports for the most current six months (spanning from May 2023 to October 2023) were provided. Selected the months of May 2023 through June 2023 for sample testing. The CSD's observations were noted under Other Observations.
23. Student body financial records (including ASB policies and procedures, budgets, cash flow statements and projections, bank statements with reconciliations for the most current six months, audit reports, and other fiscal reports, if applicable) were not provided as the charter school has indicated not applicable.
24. The most current inventory listing for both capitalized and non-capitalized equipment, including equipment description/type, brand/model, tag number, acquisition date, purchasing price, book value, asset life, and location of use was provided.
25. The webpage address where the charter school posts the Education Protection Account (EPA) revenue and expenditures report pertaining to the prior fiscal year (i.e., 2022-2023) (as required by Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution) was provided.
26. The webpage address(es) where the charter school posts (1) Audited Financials, and (2) Local Control and Accountability Plan (LCAP), respectively, (or the school's assertion that its Audited Financial Statements are made available to members of the public) in accordance with Education Code section 47606.5(h) and/or LAUSD's Charter School Transparency Resolution were provided.
27. Documents pertaining to the charter operator's/school's financing/borrowing activities were provided.



a. MERF provided the Intra-Org. Loan Agreement commencing on or about July 1, 2020. MERF borrowed \$2,248,497 from MSA 8 (with an interest rate of 2% and a maturity date of June 30, 2025). Per MERF's CFO, the purpose of this loan is to address the charter operator's cash flow needs throughout the year. Per the loan schedule furnished by MERF, as of 6/30/2023, the balance owed to MSA 8 was \$1,011,824 and the balance owed to MSA (LACOE-authorized) was \$247,611, from MSA Santa Ana (SBE-authorized) of \$632,615; MSA San Diego (SBE-authorized) of \$390,615; and MERF of \$228,169, respectively, with a slight variance of \$8K). MERF shared that differences existing between the loan balances per the Loan Agreement and the audited net intra-organization receivables/payables balances represent the result of temporary operating transactions which fluctuate on a monthly basis. The CSD will continue to monitor MERF's and its charter schools' intraorganizational borrowing through oversight.

28. A copy of the current facility lease agreement(s) for the school's private site(s), if applicable, along with the approved meeting minutes of the school governing board's approval of the lease agreement(s) were not provided as the charter school has indicated not applicable.
29. The charter school's plan(s) for the purchase, new lease, relocation, and/or expansion to new school site(s), facilities-related expansions, and/or major improvements to the existing and/or new school site(s) and pertinent documents such as financing documents, copies of construction contract, a copy of the lease agreement (if applicable), and the following information, as appropriate: were not provided as the charter school has indicated not applicable.
30. Disclosure of legal issues was provided. MERF's Chief Finance Officer stated that all these matters are covered by MERF's insurance and that they would not have a material impact on the organization or its affiliated parties.



**Fiscal Operations Rubrics**

*Existing School* – a charter school that was/is in operation/active in the preceding school year(s) and the current school year. Existing schools may receive a rating of 1, 2, 3, or 4.

*New School* – a charter school that is in its first year of operation in the current school year and does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division. New schools are evaluated based on current year information. New schools may receive a rating of 1 or 2.

<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished [Rating of 4].</u></i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient [Rating of 3].</u></i></b></p>
<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the prior two audits;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., California State Teachers’ Retirement System (CalSTRS), California Public Employees’ Retirement System (CalPERS), Fiscal Crisis &amp; Management Assistance Team (FCMAT), United States Department of Education (USDE), California Department of Education (CDE), etc.), at the time of the oversight visit, show no outstanding material weaknesses, deficiencies, and/or findings;</li> <li>5. Vendors and staff are consistently paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school consistently adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> </ol>	<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the most current audit;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The most current annual independent audit shows no material weaknesses, deficiencies and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., CalSTRS, CalPERS, FCMAT, USDE, CDE, etc.), at the time of the oversight visit, show outstanding findings, and the school is able to demonstrate evidence of remedies in addressing these findings;</li> <li>5. Vendors and staff are generally paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school generally adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> <li>12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP are posted on the charter school’s website;</li> <li>13. The LCAP is submitted to the appropriate agencies;</li> </ol>





*An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as **Accomplished [Rating of 4]**.*

- 12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP submitted to the appropriate agencies, are posted on the charter school's website;
- 13. The LCAP is submitted to the appropriate agencies;
- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are consistently processed or submitted by the charter school in a timely manner;
- 15. There are no items cited in Areas Noted for Further Growth and/or Improvement and there are no more than five (5) items cited in Other Observations for the most current year;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), adequate explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is consistently in place;
- 18. If applicable, there are no outstanding fiscal-related tiered intervention notices issued to the school; or the school has no tiered intervention notices as of the oversight report issuance date; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are fully met by the required deadline(s); or the school has no fiscal benchmarks in its current charter term.

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current two annual independent audits;

*An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as **Proficient [Rating of 3]**.*

- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are generally processed or submitted by the charter school in a timely manner;
- 15. There are no significant recurring issues cited in the Areas Noted for Further Growth and/or Improvement;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), at least partial explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is generally in place;
- 18. If applicable, the charter school is in the process of resolving outstanding fiscal issues cited in a Notice issued by the CSD as part of its tiered intervention process; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are partially met by the required deadline(s).

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current annual independent audit;



<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished</u> [Rating of 4].</i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient</u> [Rating of 3].</i></b></p>
<ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current two annual independent audits;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current two annual independent audits;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the two most current annual independent audits;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)), or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	<ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current annual independent audit;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>

<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net Assets are positive in the most current audit; net assets are negative with strong trend towards becoming positive (be positive at the end of the third year per the applicable interim financials); or the</li> </ol>	<p><b><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></b>  A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for <i>Accomplished</i>, <i>Proficient</i>, or <i>Developing</i>. The charter</p>



***An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as Developing [Rating of 2].***

school's financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years;

2. The cash balance at the beginning of the school year is positive; and
3. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term.

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current annual independent audit;
2. The cash balance at the beginning of the school year is at least 5% of the prior year's expenses in the most current annual independent audit;
3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;
4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;
5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);

***An existing school would be assessed as Unsatisfactory [Rating of 1] based on the statements below:***

school was given a certain period of time to address the fiscal concerns of LAUSD, but failed to provide a satisfactory response. The charter school has shown no *feasible* financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school's operation to mitigate the negative fiscal condition. The charter school's governing board members and/or leadership lack fiscal capacity.

Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.

Note: Other circumstances and information could influence the rating and will be noted in the evaluation.



<p><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></p>	<p><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></p>
<ol style="list-style-type: none"> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	

<p><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></p>	<p><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></p>
<p><b><u>New Schools:</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Interim reports and/or unaudited actuals project positive net assets;</li> <li>2. Projected debt, if any, is managed efficiently and will not cause the charter school to end the fiscal year with negative net assets. The non-profit organization is financially viable to support the charter school;</li> <li>3. If enrollment is significantly below the enrollment per the school’s <i>Pupil Estimates for New or Significantly Expanding Charters</i> report and/or its approved petition budget, the charter school has made significant adjustments in their operations to allow for the reduced income, and submitted a revised viable three-year budget and three-year cash flow projections;</li> <li>4. Governing Board adopts the annual budget;</li> <li>5. The governing board reviews and discusses the charter school’s financial reports as evidenced by the governing board meeting minutes;</li> </ol>	<p><b><u>New Schools:</u></b></p> <p><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></p> <p>A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for <i>Developing</i>. The charter school was given a certain period of time to address the fiscal concerns of LAUSD but failed to provide a satisfactory response. The charter school has shown no <i>feasible</i> financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school’s operation to mitigate the negative fiscal condition. The charter school’s governing board members and/or leadership lack fiscal capacity.</p> <p>Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.</p>



<p><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></p>	<p><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></p>
<ol style="list-style-type: none"> <li>6. Reasonable requests for information made by the Charter Schools Division and LAUSD are processed or submitted by the charter school in a timely manner;</li> <li>7. The most current governing board-approved LCAP is posted on the charter school’s website; and</li> <li>8. The LCAP is submitted to the appropriate agencies.</li> </ol> <p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>	<p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>



# ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT REPORT\* 2023-2024 SCHOOL YEAR FOR

**MAGNOLIA SCIENCE ACADEMY 7 - 8014**

Name and Location Code of Charter School

## LAUSD Vision

L.A. Unified will be a progressive global leader in education, providing a dynamic and inspiring learning experience where all students graduate ready for success.

## CSD Mission

The LAUSD Charter Schools Division (CSD) fosters high quality educational opportunities and outcomes for students in the greater Los Angeles community through exemplary charter public school authorizing, oversight, and sharing of promising practices so that all students maximize their potential.

## CSD Core Values

We believe that our success depends on:

- Making decisions that put the interests of students first.
- Serving with high expectations, integrity, professionalism, and commitment.
- Employing authentic, responsive, and effective leadership and teamwork.
- Continuously learning as a dynamic organization.
- Building and sustaining a healthy workplace culture where high performance, diversity, and creativity thrive.
- Developing productive relationships with our charter schools and all stakeholders.

\* Charter School shall comply in a timely manner with all applicable federal and state laws and regulations, as they may change from time to time, including but not limited to matters related to the school’s governance, programs, facilities, operations, and/or fiscal management. Elements of the oversight process may be modified as LAUSD continues to respond to the COVID-19 pandemic. To support the well-being of all at a school site, all are expected to follow applicable COVID-19 public health guidelines, including related District requirements for operations at District facilities. The assigned CSD Administrator will provide any updated information reach out with more details, as needed.



<b>Charter School Name:</b>	Magnolia Science Academy 7 (MSA7)			<b>Location Code:</b>	8014
<b>Current Address:</b>	<b>City:</b>	<b>ZIP Code:</b>	<b>Phone:</b>	<b>Fax:</b>	
18355 Roscoe Blvd.	Northridge	91325	818-221-5328	818-975-5215	
<b>Current Term of Charter<sup>1</sup>:</b>	<b>LAUSD Board District:</b>		<b>LAUSD Region:</b>		
July 1, 2019 to June 30, 2027	3		North		
<b>Number of Students Currently Enrolled:</b>	<b>Enrollment Capacity Per Charter:</b>	<b>Number Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 20</b>	
280	300				
<b>Grades Currently Served:</b>	<b>Grades To Be Served Per Charter:</b>	<b>Percent Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 6.67%</b>	
TK-5	TK-5				
<b>Norm Enrollment Number:</b>	281				
<b>Total Number of Staff Members:</b>	39	<b>Certificated:</b>	19	<b>Classified:</b>	20
<b>Charter School's Leadership Team Members:</b>	Meagan Wittek, Principal; Gil Yoon, Assistant Principal; Erdinc Acar, CAO; Katie Mann, Director of ELA and ELD Programs; Traci Lewin, Director of Math Programs; Alexandra Cohea, Dean of Academics; Fiorella Del Carpio, Chief People Officer; Andross Milteer, ELOP Coordinator				
<b>Charter School's Contact for Special Education:</b>		<b>SELPA &amp; Option:</b>		LAUSD Option 3	
<b>CSD Assigned Administrator:</b>	Yolanda Jordan	<b>CSD Fiscal Oversight Manager:</b>		Constancia Carandang	
<b>Other School/CSD Team Members:</b>	N/A				
<b>Oversight Visit Date(s):</b>	March 6, 2024		<b>Fiscal Review Date (if different):</b>	February 6, 2024	
<b>Is school located on a District facility? If so, please indicate the applicable program (e.g., Prop 39, PSC, conversion, etc.):</b>	No		<b>LAUSD Co-Location Campus(es) (if applicable):</b>	N/A	
<b>Certificate of Occupancy (COO) or Temporary Certificate of Occupancy Type: (if a TCO, please note expiration date)</b>	COO		<b>COO/TCO Approved Grade Levels and Occupancy Loads:</b>	Elementary/425	

SUMMARY OF RATINGS			
<i>(4)=Accomplished (3)=Proficient (2)=Developing (1)=Unsatisfactory</i>			
<b>Governance</b>	<b>Student Achievement and Educational Performance</b>	<b>Organizational Management, Programs, and Operations</b>	<b>Fiscal Operations</b>
<b>3, Proficient</b>	<b>2, Developing</b>	<b>4, Accomplished</b>	<b>4, Accomplished</b>

<sup>1</sup> Education Code section 47607.4 provides that “all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years, and all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.”



### CHARTER RENEWAL CRITERIA

In accordance with Education Code §§ 47605, 47607, and 47607.2, in order to renew a charter, the District must determine whether the charter school has met specific renewal criteria prescribed in statute. .

### REPORT GUIDE

LAUSD’s oversight procedures are intended to balance a charter school’s autonomy of operation with its accountability to the public. LAUSD utilizes a holistic, performance-based approach to evaluate all charter schools, guided principally by making decisions in the best interest of students. The CSD observes and monitors each charter school in accordance with applicable laws, regulations, LAUSD policy, memoranda of understanding, and the school’s operative charter. Information gathered through oversight serves as part of the charter school’s ongoing record for the District to make informed decisions about charter school authorization, renewal, material revisions, sharing of promising practices, and if need be, revocation. While LAUSD is responsible to provide oversight of its charter schools and the entities managing charter schools, the primary oversight of each charter school must first and foremost be performed by the charter school’s own Governing Board. The Governing Board of a charter school has an ongoing responsibility to oversee the operations of its charter school(s), ensuring that every charter school it oversees is providing a high-quality educational program for students enrolled, is successfully fulfilling the terms of their charter, is fiscally sound, and complies with applicable laws, regulations, and court orders. In designing this document, the District has considered California charter school law, as well as the *LAUSD Policy and Procedures for Charter Schools*, California State Board of Education’s criteria for evaluating charter schools, and the National Association of Charter School Authorizers’ *Principles and Standards of Quality Authorizing*. This reporting tool provides guidelines and criteria used by the CSD to observe, record, assess, and reflect with the charter school on school performance as captured during the annual oversight visit process in these four categories:

**Governance** – demonstrating fulfillment of the Governing Board’s fiduciary responsibility to effectively direct and provide oversight for the charter public school, including but not limited to enactment and monitoring of policies and procedures to ensure the school’s full compliance with applicable law, policy, and the terms of the charter approved by the LAUSD Board of Education

**Student Achievement and Educational Performance** – demonstrating positive academic achievement and growth for all students

**Organizational Management, Programs, and Operations** – demonstrating effective leadership and implementation of the governing board’s policies and procedures, as well as the school’s educational program and systems and procedures for the day-to-day operations of the school

**Fiscal Operations** – demonstrating sound fiscal management, appropriate use of public funds, and compliance with regulatory requirements

This report, including the ratings in each category, is based on information and evidence gathered at the time of the annual oversight visit. The CSD considers evidence provided through CSD staff observations, document review, interviews, and discussion with school representatives and stakeholders. All charter schools are expected to prepare for the visit and have available, as applicable, all documentation requested in the *Annual Performance Based Oversight Visit Preparation Guide 2023-2024*. The “Sources of Evidence” sections below identify key information sources generally relevant to their respective indicators; these lists are not exhaustive, however, and some items may not be applicable to the grades served. Schools may present additional evidence as deemed relevant and appropriate. As needed, CSD staff also may request additional information and/or documentation prior to, during, and/or following the visit.

The tool employs the following four-point rubric to rate the school’s performance in each category: (4) *Accomplished*, (3) *Proficient*, (2) *Developing*, and (1) *Unsatisfactory*. In addition, the *Summary of School Performance* section in each category captures key findings under one or more of the following headings: (1) Areas of Demonstrated Strength and/or Progress (Note: potential “promising practices” are identified within this section with an asterisk [\*]); (2) Areas Noted for Further Growth and/or Improvement; and, if applicable, (3) Corrective Action Required. Under “Corrective Action Required,” the CSD reports findings of material noncompliance with applicable law, LAUSD charter policy, or the school’s approved charter. **If the report includes any findings under “Corrective Action Required,” the charter school must take immediate and appropriate steps to remedy the identified concern.** In accordance with its “tiered intervention” approach to charter school non-compliance and poor performance, the CSD may also send the school appropriate notices, separate and apart from this report, to provide and document time-specific follow-up as necessary. At the other end of the spectrum of performance, any school that earns a rating of *Accomplished* in any category is encouraged to submit to the CSD a summary of those “promising practices” that the school believes have contributed to its success, in order to support the CSD’s ongoing efforts to promote and facilitate reciprocal sharing of promising practices among education leaders from across all LAUSD schools.





GOVERNANCE	RATING*
<b>Summary of School Performance</b>	3, Proficient
<p><u>Areas of Demonstrated Strength and/or Progress</u></p> <p><b>G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING</b>  The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.).</p> <p>As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• The current Board of Directors of Magnolia Public Schools (MPS) is comprised of 7 directors, which is aligned with the organization’s most recent Bylaws requiring no less than 3 and no more than 11 directors.</li> <li>• Calendar of Governing Board meetings for the 2023-2024 school year, showing monthly meetings scheduled from July 13, 2023 to June 20, 2024</li> <li>• Calendar of Board Committees (e.g. Academic, Educational Partners &amp; Development, Audit/Facilities, Finance, and Nominating/Governance), showing meetings scheduled from July 13, 2023 to June13, 2024. Agendas are also posted to the school’s website</li> <li>• Brown Act and Conflict of Interest training was held during the Board meeting on August 10, 2023</li> </ul> <p><b>G2: DUE PROCESS</b>  The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public.</p> <p>As evidenced by information in Folder 1, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• Systems to provide due for students, employees, and parent including, but not limited to the following: <ul style="list-style-type: none"> <li>○ Uniform Complaint Procedures (UCP) and related forms in the student/parent handbook, as well as on the school’s website</li> <li>○ Procedures for resolving general stakeholder complaints within the “General Complaint Procedures Form” located at the school site, within the student/parent handbook and on the school’s website. Procedures and forms are available in English and Spanish</li> <li>○ Procedures/policies regarding Suspension/Expulsion (including appeals), grading policies, and student code of conduct located at the school site, within the student/parent handbook and the school’s website</li> <li>○ Employee handbook which includes descriptions of the school’s employee Code of Conduct, Internal Complaint Review and Policy (e.g., complaints by employees against employees, complaints by third parties against employees) , Open Door Policy, and employee discipline policy</li> </ul> </li> </ul> <p><b>G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS</b>  The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff.</p> <p>As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence includes the following:</p>	



- Review and certification of relevant aspects of the *Compliance Monitoring and Certification of Board Compliance Review* form at the Governing Board’s meeting on October 12, 2023 and a score of accomplished in indicator O6: Clearances and Credentialing Compliance. Documentation provided by school leadership at both the first triannual submission and the time of oversight was complete and accurate.
- The schools’ governing board has established procedures to evaluate MPS Executive Director via Board on Track, an online platform. The Board’s evaluation of the CEO is during multiple points throughout the school year reviewing the following performance areas: academic accountability, school operations, management and Board oversight, facilities, and educational partners.
- Schools have systems for evaluating school-based staff including, but not limited to, school leaders, teachers, and other school site staff (e.g. administrative support, plant manager, campus aide, etc.)
  - The “Teacher Evaluation Protocol” includes multiple domains aligned to the California Standards for the Teacher Profession, as well as measures for teacher performance on the MPS Framework for Teaching, Teacher Professional Qualities, Dispositions, and Responsibilities; Student Parent, and Staff Voices, and Student Performance.
  - The “School Leader Evaluation Protocol” includes measures aligned with the California Professional Standards for Education Leaders (CPSELs); Student, Parent, and Staff Voices; and Student Performance. Some of the standards include development and implementation of shared vision, instructional leadership, management and learning environment, and family and community engagement.
  - The “Generic Employee Evaluation Protocol” includes multiple domains that measure employee performance on the MPS Core Value Indicators (Excellence, Innovation, and Connection); Student, Parent, and Staff Voices; and Student Performance. The evaluation protocol includes multiple means for monitoring and improving staff performance throughout the school year such as: frequent informal observations and feedback for the employee, collection of evidence to foster collaboration with the employee, and goal setting and monitoring.

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

Please see highlighted note below as it relates to the overall rating in the Governance category for MSA7.

**\*NOTE:**

- *A charter school may receive a rating of 1 in this category for any of the following reasons: (1) Evidence of conflict (s) of interest within the organization (i.e. Governing Board, staff, contracted external parties, etc.), (2) School is in breach of the operative charter, including Federal, State, and District Required Language, (3) School is “Not in Good Standing,” and/or (4) If there are serious concerns related to fiscal matters (e.g., negative financial condition, fiscal mismanagement, and/or significant audit findings, etc.).*
- *A charter school cannot receive a rating greater than 3 in this category if it receives an overall rating of 2 or 1 in any other category (Student Achievement and Educational Performance; Organizational Management, Programs, and Operations; or Fiscal Operations).*



**G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING – QUALITY INDICATOR**

*The Governing Board has implemented the organizational structure, roles, and responsibilities set forth in the approved charter and applicable law, including:*

- Governing Board composition, structure, roles, and responsibilities as set forth in the approved charter
- Governing Board committees/councils are implemented as described in the school’s charter (e.g., Finance, Human Resources, Academics, etc.)
- The Governing Board has a system in place to ensure compliance with the public-integrity statutes including laws requiring open meetings and laws forbidding financial and other conflicts of interest.
- The Governing Board reviews and certifies the *Compliance Monitoring and Certification of Board Compliance Review* form

Rubric		Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has implemented the organizational structure set forth in the school’s operative charter, including committees/councils; and has a system in place to ensure it complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has partially implemented the organizational structure set forth in the school’s operative charter; and/or has an ineffective system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has not implemented the organizational structure set forth in the school’s operative charter; and/or has no system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.)	<input checked="" type="checkbox"/> Organizational chart in approved charter <input checked="" type="checkbox"/> Organizational chart (current) <input checked="" type="checkbox"/> Board member roster <input checked="" type="checkbox"/> Bylaws (current) <input checked="" type="checkbox"/> Board Committee(s) Calendar(s) <input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G2: DUE PROCESS – QUALITY INDICATOR**

*The Governing Board has systems in place to ensure that the school provides adequate due process, in accordance with applicable law, the school’s charter, and LAUSD charter school policy, to honor and protect the rights of students, employees, parents, and the public in the following areas:*

- Student discipline
- Employee grievances and discipline
- Stakeholder complaint resolution pursuant to the Uniform Complaint Procedures (UCP)
- Parent/stakeholder complaint resolution for complaints outside regulatory scope of UCP

Rubric		Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has partially developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has minimal or no systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public	<input checked="" type="checkbox"/> Student Discipline Policy <input checked="" type="checkbox"/> Employee Grievance and Discipline Policy <input checked="" type="checkbox"/> Uniform Complaint Procedures Policy and form(s) <input checked="" type="checkbox"/> Stakeholder complaint procedures and form(s) <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G3: RESPONSIVE AND ACCOUNTABLE GOVERNANCE - EDUCATIONAL PROGRAM - QUALITY INDICATOR**

*The Governing Board has systems in place to ensure ongoing:*

- Review and use of academic performance data (e.g., CA School Dashboard, internal assessments, etc.) and other school data and information to ensure sound Governing Board decision-making in support of continuous improvement of student achievement, fiscal viability, compliance, and overall public school excellence
- Monitoring of the school’s implementation of its Local Control and Accountability Plan (LCAP) and additional school plans (e.g., Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), School Plan for Student Achievement (SPSA), and action plans for making progress toward LCAP goals)
- Transparent governance and accountability to stakeholders, including compliance with the LAUSD BOE’s Charter School Transparency Resolution, as well as consideration of input from the school’s committees/councils and stakeholders

	Rubric	Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The Governing Board regularly considers school performance data, stakeholder input, and other data, and takes appropriate action to achieve positive measurable pupil outcomes (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input checked="" type="checkbox"/> The Governing Board considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board inconsistently considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board seldom or does not consider school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.)	<input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation <input checked="" type="checkbox"/> Board member and executive leadership training <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS - QUALITY INDICATOR**

**The Governing Board has systems in place to ensure ongoing:**

- Monitoring of staffing needs and the school’s compliance with all applicable credentialing, clearance, and training requirements
- Evaluation procedures with clear performance standards for all school-based staff, including but not limited to administrators, certificated staff, and classified staff
- Evaluation of executive level leadership (including, but not limited to, those positions reporting to the Governing Board, as indicated in Element 4 of the approved charter, such as Executive Director, Area Superintendent, Principal, etc.)

	Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff</li> <li><input type="checkbox"/> The Governing Board monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a system for the evaluation of all school-based staff and executive level leadership staff</li> <li><input type="checkbox"/> The Governing Board inconsistently monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has partially implemented a system for the evaluation of all school-based staff and/or executive level leadership staff</li> <li><input type="checkbox"/> The Governing Board seldom monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has not implemented a system for the evaluation of all school-based staff and/or executive level leadership staff</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Human Resources Policies and Procedures</li> <li><input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation</li> <li><input checked="" type="checkbox"/> Evaluation of Executive Leadership</li> <li><input checked="" type="checkbox"/> Evaluation of all school-based staff</li> <li><input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review</li> <li><input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”)</li> <li><input checked="" type="checkbox"/> Observation of Governing Board meeting(s)</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Stakeholder focus group</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul>



**G5: FISCAL CONDITION - QUALITY INDICATOR**

<p><b>The Governing Board has a system in place to ensure fiscal viability:</b></p> <ul style="list-style-type: none"> <li>• The school is fiscally strong and net assets are positive in the prior two independent audit reports.</li> <li>• If applicable, all LAUSD Board of Education-approved fiscal condition-related benchmark(s) are met by the required deadline(s).</li> </ul>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%; background-color: #e0e0e0;">Rubric</th> <th style="background-color: #e0e0e0;">Sources of Evidence</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); background-color: #e0e0e0; padding: 5px; font-weight: bold; margin-right: 5px;">Performance</div> <div style="flex-grow: 1;"> <p><input checked="" type="checkbox"/> The school is fiscally strong with positive net assets and meets the four (4) recommended financial ratios (identified as part of the Supplemental Criteria within the Fiscal Operations Rubrics section below for the rating of 4, <i>Accomplished</i>) in the most current two independent audit reports, <b>and</b>, if applicable, all LAUSD Board of Education-approved fiscal-condition related benchmark(s) are met by the required deadline(s)</p> <p><input type="checkbox"/> The school is fiscally stable, with positive net assets in the most current independent audit report*</p> <p><input type="checkbox"/> The school is fiscally weak or unstable**, net assets are negative in the most current independent audit report, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p><input type="checkbox"/> The school is consistently fiscally weak, net assets are negative in the prior two independent audit reports, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p>*Additional considerations that could influence the rating may include: inadequate cash flow; financial condition and/or enrollment reflecting a downward trend and/or beginning to show signs of deteriorating financial health potentially leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years; multi-year reliance on financing resources for the school’s operations (e.g., factoring of receivables, intraorganizational loans, third party loans, continuing deficit spending, etc.); or that the school may not be able to carry out quality educational programs when the student enrollment drops to a certain level.</p> <p>**For example, the school’s financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years.</p> </div> </div> </td> <td style="vertical-align: top;"> <p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</p> <p><input checked="" type="checkbox"/> Observation of Governing Board meeting</p> <p><input checked="" type="checkbox"/> Discussion with leadership</p> <p><input checked="" type="checkbox"/> Independent audit report(s)</p> <p><input checked="" type="checkbox"/> Other financial information submitted by the school</p> <p><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</p> </td> </tr> </tbody> </table>		Rubric	Sources of Evidence	<div style="display: flex; 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Rubric	Sources of Evidence				
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**G6: FISCAL MANAGEMENT AND ACCOUNTABILITY - QUALITY INDICATOR**

<i>The Governing Board has a system in place to ensure sound fiscal management and accountability:</i>	
<ul style="list-style-type: none"> <li>• The school adheres to the Governing Board approved fiscal policies and procedures, and does not have any areas noted for improvement.</li> <li>• The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings.</li> </ul>	
Performance	Rubric
<b>Performance</b>	<p><input checked="" type="checkbox"/> The school <b>consistently adheres</b> to the Governing Board approved fiscal policies and procedures, does not have any areas noted for improvement, and the two most current annual independent audits show no material weaknesses, deficiencies, and/or findings</p> <p><input type="checkbox"/> The school <b>generally adheres</b> to the Governing Board approved fiscal policies and procedures, but has areas noted for improvement, and the most current annual independent audit shows no material weaknesses, deficiencies, and/or findings</p> <p><input type="checkbox"/> The school is <b>not adhering</b> to the Governing Board approved fiscal policies and procedures, and has areas noted for improvement, <b>or</b> has significant fiscal-related issues (e.g., fiscal mismanagement, audit findings, unresolved recurring issues, potential conflicts of interest, etc.)</p> <p><input type="checkbox"/> The school is <b>continuously not adhering</b> to the Governing Board approved fiscal policies and procedures, <b>or</b> has significant and recurring fiscal-related issues (e.g., fiscal mismanagement, audit findings, potential conflicts of interest, etc.)</p>
Sources of Evidence	
<p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</p> <p><input checked="" type="checkbox"/> Observation of Governing Board meeting</p> <p><input checked="" type="checkbox"/> Discussion with leadership</p> <p><input checked="" type="checkbox"/> Independent audit report(s)</p> <p><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</p>	
Progress on LAUSD Board of Education Benchmarks and/or MOU related to GOVERNANCE (if applicable):	
N/A	





STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
Summary of School Performance	2, Developing
California Department of Education’s (CDE) Charter School’s Performance Category (as published in 2024)	Middle Performing
<p><b>The state identified the charter school as qualifying for Differentiated Assistance (DA)?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p><b>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA).</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO  <b>If yes, the school’s identification:</b> (See additional information within “Notes” section below)  <input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u>  <b>A2: DASHBOARD STUDENT GROUP ELA</b>            The majority of numerically significant student groups have Distance From Standard (“DFS”) scores above the statewide DFS.</p> <ul style="list-style-type: none"> <li>• Per CDE, the school has three (3) numerically significant student groups (English Learner, Latino, and Socioeconomically Disadvantaged). Two out of three have scores higher than the state:               <ul style="list-style-type: none"> <li>○ English Learners (ELs): -52.8 (Yellow), compared to the state at -67.7 (Orange)</li> <li>○ Latino: -40 (Orange), compared to the state at -40.2 (Orange)</li> <li>○ Socioeconomically Disadvantaged: -44.8 (Orange), compared to the state at -42.6 (Orange)</li> </ul> </li> </ul> <p><b>A4: DASHBOARD STUDENT GROUP MATH</b>            All numerically significant student groups have “Status/DFS” scores above the statewide DFS.</p> <ul style="list-style-type: none"> <li>• The school has three (3) numerically significant student groups (English Learner, Latino, and Socioeconomically Disadvantaged):               <ul style="list-style-type: none"> <li>○ English Learners (Els): -140.6 (Orange), compared to the state at -93.4 (Orange)</li> <li>○ Latino: -97.6 (Red), compared to the state at -80.8 (Orange)</li> <li>○ Socioeconomically Disadvantaged: -94.5 (Orange), compared to the state at -80.8 (Yellow)</li> </ul> </li> </ul> <p><b>A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR</b>            The schoolwide Dashboard Suspension Rate Indicator color is Blue.</p> <ul style="list-style-type: none"> <li>• Per CDE, 0.4% of students were suspended at least once, compared to the state at 3.5%</li> </ul>	

Areas Noted for Further Growth and/or Improvement**A1: DASHBOARD SCHOOLWIDE ELA**

The schoolwide Dashboard ELA Indicator color is Orange (the state is Yellow) and below statewide DFS.

- Per the CDE, the school's DFS in ELA is -32.7, compared to the state at -13.6
- The school leadership team shared supports and strategies being implemented to increase academic achievement in ELA schoolwide. Some of them include the following:
  - Increased and consistent implementation of IXL, including the IXL diagnostic to monitor student growth and inform ELA instruction.
  - Increased the school-wide goal for reading books on MyOn from 600 books to 5500 books, as measured by completed and 'passed' AR tests.
  - Reorganized teacher assignments (re-assigned teaching assignments were implemented, per school leadership "to better align teacher placements with the grade levels in which they will have the most significant positive impact").
  - Monthly Grade Level Planning Time sessions
  - Weekly informal classroom observations with feedback cycles from administrators ("Relay Playbook Look-Fors").

**A3: DASHBOARD SCHOOLWIDE MATH**

The schoolwide Dashboard Math Indicator color is Orange (same as the state) and below statewide DFS.

- Per the CDE, the school's DFS in Math is -58.2, compared to the state at -49.1.
- The school leadership team shared supports and strategies being implemented to increase academic achievement in Math schoolwide. Some of them include the following:
  - Increased and consistent implementation of IXL, including the IXL diagnostic to monitor student growth and inform Math instruction.
  - Implementation of new HMH Into Math curriculum.
  - Participation in specific elementary math professional development provided by HMH (2 symposium sessions, full day math workshop for elementary teachers, and an online session on standards deep dive and instructional strategies to support math materials implementation)
  - Guided Math Instructional Model
  - Peer-modeling opportunities (specifically led by lead teachers)
  - Weekly informal classroom observations with feedback cycles from administrators ("Relay Playbook Look-Fors")

**A5: DASHBOARD SCHOOLWIDE English Learner Progress (ELPI)**

The schoolwide Dashboard ELPI color is Red.

- Per CDE, 33.3% (Red) of English Learners were making progress towards English proficiency, compared to the state at 48.7% (Yellow)
  - School leadership shared supports being implemented to increase English Learner Progress. Some include the following:
    - Increased professional development for ELD instructional strategies, including modeling and coaching by the ELD Coordinator for all teachers and staff.
    - Targeted interventions have been and are being developed to provide tailored support to students, addressing their specific language acquisition needs.
    - Retraining of support staff (e.g., paraprofessionals) to ensure the implementation of the ELD curriculum with fidelity.



**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM**

The schoolwide Dashboard Chronic Absenteeism Indicator color is Red.

- Per CDE, 29.0% of students have chronic absenteeism, compared to the state at 24.3% (Yellow).
- School leadership shared supports being implemented to decrease Chronic Absenteeism. Some include the following:
  - The attendance team reviews weekly and monthly reports through the Infinite Campus system to identify students facing chronic absenteeism, tardiness, or truancy for early intervention.
  - Parents are sent an automated message through ParentSquare everyday if their child is absent. If there is no response within 24 hours, the office and Dean of Students reaches out to ensure the student’s well-being.
  - Provision of Metro TapCards to any student that need it at no cost.
  - Partnership with CareSolace allows the school to support parents in addressing their child’s attendance needs directly.
  - Per school leadership, “The Home Visit program has improved this year with a total of forty students (15%) being visited so far.”

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

**English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the “Annual Reclassification (RFEP) Counts and Rates” for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-2023 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

*\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state’s published list.*



**A1: DASHBOARD SCHOOLWIDE ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELA data (CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Green; or Yellow and at/above statewide Distance From Standard (“DFS”) <input checked="" type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Yellow and below statewide DFS; or Orange <input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the ELA Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A2: DASHBOARD STUDENT GROUP ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard ELA (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have “Status/DFS” scores above the statewide DFS <input checked="" type="checkbox"/> The majority of numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Not Available - No assessment of performance for this indicator	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A3: DASHBOARD SCHOOLWIDE MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Math data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Green; or Yellow and at/above statewide DFS <input checked="" type="checkbox"/> The schoolwide Dashboard Math Indicator color is Yellow and below statewide DFS; or Orange <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Math Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A4: DASHBOARD STUDENT GROUP MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard Math (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.) (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input checked="" type="checkbox"/> All numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> The majority of numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/DFS” scores above the statewide DFS <input type="checkbox"/> Not Available - No assessment of performance for this indicator	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A5: DASHBOARD SCHOOLWIDE ENGLISH LEARNER PROGRESS (ELPI) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELPI data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard ELPI color is Blue <input type="checkbox"/> The schoolwide Dashboard ELPI color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard ELPI color is Yellow and below statewide percentage; or Orange <input checked="" type="checkbox"/> The schoolwide Dashboard ELPI color is Red <input type="checkbox"/> Not Available - No color assigned for the ELPI on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A6: DASHBOARD SCHOOLWIDE COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide CCI data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very High <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is High; or Medium and at/above the statewide percentage <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Medium and below the statewide percentage; or Low <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very Low <input type="checkbox"/> Not Available – No assessment of performance for this indicator <input checked="" type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)



**A7: DASHBOARD STUDENT GROUP COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard CCI (Students with Disabilities, English Learners, and Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> The majority of numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> Not Available – No assessment of performance for this indicator <input checked="" type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM - (GRADES K-8) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Chronic Absenteeism Indicator data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Green; or Yellow and at/below statewide percentage <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Yellow and above statewide percentage; or Orange <input checked="" type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Chronic Absenteeism Indicator on the Dashboard <input type="checkbox"/> Not Applicable - The Chronic Absenteeism Indicator is not applicable for the grade levels assigned at the charter school	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)



**A9: DASHBOARD SCHOOLWIDE GRADUATION RATE - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Graduation Rate Indicator data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Yellow and below statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Graduation Rate Indicator on the Dashboard <input checked="" type="checkbox"/> Not Applicable - The Graduation Rate Indicator is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Suspension Rate Indicator data (CDE)</li> </ul>		
<b>Rubric</b>		<b>Sources of Evidence</b>
<b>Performance</b>	<input checked="" type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Green; or Yellow and at/below statewide percentage <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Yellow and above statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Suspension Rate Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)





**A11: INTERNAL ASSESSMENT – VERIFIED DATA IMPLEMENTATION – QUALITY INDICATOR**

The information provided in this report on internal assessments is to determine the charter school’s verified data implementation, as applicable. As part of renewal, as applicable, for charter schools that are identified by the California Department of Education (CDE) as Middle or Low Performing, the LAUSD Board shall consider schoolwide performance and performance of all student groups on the California School Dashboard and shall also consider clear and convincing evidence, demonstrated by verified data, showing either a) the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each in school or b) strong postsecondary outcomes equal to similar peers.

The LAUSD Board shall only consider verified data adopted by the State Board of Education pursuant to Education Code section 47607.2(c) (Link: [Approved List](#)). In addition, staff’s review of the charter school’s submitted materials will be based on the verified data sources and related information adopted by the State Board of Education (Ed. Code, § 47607.2(c)(3).) Charter schools submitting verified data for this purpose must adhere to the state-approved criteria.

**The information below is based on charter school’s self-reported data and will not be scored.**

The charter school did provide Verified Data for consideration.

**Academic Progress Indicator(s) for the 2022-2023 School Year:**

Academic Progress Indicator (ELA): MAP Growth by NWEA, Grades K–12	Grade Levels: 1 <sup>st</sup> -5 <sup>th</sup>	Assessment Administration: Fall/Spring	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met
Academic Progress Indicator (Math): MAP Growth by NWEA, Grades K–12	Grade Levels: 1 <sup>st</sup> -5 <sup>th</sup>	Assessment Administration: Fall/Spring	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met

\*If the charter school did not meet the 95% participation, the charter school’s plan to address the participation is included in the Notes below.

1.  The charter school disaggregated student performance data for the following student groups: English Learners, Students with Disabilities, Latino, and Socioeconomically Disadvantaged  
 The charter school did not disaggregate student performance data by student groups.
2. The charter school affirmed that the assessments were administrated as intended, consistent with the test publishers’ administration and test security procedures.
3. The charter school provided the following verified data report(s):
  - i-Ready K-8 by Curriculum Associates: *Diagnostic Growth*
  - MAP Growth by NWEA: *Student Growth Summary Report*
  - Star Assessment by Renaissance: *Star Growth Report*
  - Other: Click or tap here to enter text.
  - The charter school did not provide the correct report from the publisher to determine one year’s growth.



**Postsecondary Outcomes (high school only):**

1. The charter school uses the Choose an item. data source and Choose an item. the results of at least 95% of eligible students.
  - a. If the charter school did not meet the 95% participation rate, the charter school’s plan to address the participation is included in the Notes below.
2. The charter school Choose an item. the number of eligible students and missing or non-participating students.
3. The charter school Choose an item. evidence of comparing the data to similar peers (which may include, but not limited to, similar demographics, pupil student groups, first-time college attendance, or other similar circumstances and if not available, comparison to statewide data).
4.  The charter school did not provide postsecondary outcomes

**Notes:**  
**None at this time**

**Progress on LAUSD Board of Education Benchmarks and/or MOU related to STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE (if applicable):**

**On October 23, 2018, the LAUSD Board of Education adopted by consent vote to renew Magnolia Science Academy 7 (MSA7), to serve up to 300 students in grades TK-5, with Academic Benchmarks. MSA 7 must meet the following benchmarks during the 2019-2024 charter term in order to address academic concerns. Below is the status of each benchmark:**

**Note: 2023 is the first year Performance Level is being reported on the Dashboard following state law suspending the reporting of state indicators due to the Covid-19 pandemic. Accordingly, change in Performance Level cannot be determined until 2024 Dashboard data is available. In addition, California no longer uses any form of similar school rankings either for assessment or accountability.**

1. The school will demonstrate at least one performance level growth per academic year, as reported on the California School Dashboard, for “English Learners” in English Language Arts (ELA), as measured by CAASPP (SBAC) Assessment at a rate equal to or greater than the Resident and Similar Schools, with the goal of achieving and maintaining the “Green” performance level or higher by the end of the charter term. **Status: Partially Met – English Learners (ELs) Status Level in 2022 was “Low” with a DFS of -61.2 points. However, in 2023, Performance Level (Color) is Yellow with a DFS of -52.8 points, an increase of 5.6 points. The Resident Schools Median Performance Color for ELs is Red and their DFS is -90.6, lower than MSA Bell.**
2. The school will demonstrate at least one performance level growth per academic year, as reported on the California School Dashboard, for “English Learners” in Math, as measured by CAASPP (SBAC) Assessment at a rate equal to or greater than the Resident and Similar Schools, with the goal of achieving and maintaining the “Green” performance level or higher by the end of the charter term. **Status: Partially Met: – ELs Status Level in 2022 was “Low” with a DFS of -70.7 points. In 2023, Performance Level (Color) is Orange with a DFS of -79.9 points, a decrease of -9.2 points. The Resident Schools Median Performance Color for ELs is Orange and their DFS is -89.1, lower than MSA Bell.**



**LOCAL CONTROL ACCOUNTABILITY PLAN 2023-2024 (For Informational Purposes Only)**

<i>The CSD reviewed the Local Control Accountability Plan.</i>	
<b>All requested template information and descriptions were provided:</b>	<b>Sources of Evidence</b>
<input checked="" type="checkbox"/> LCFF Budget Overview for Parents <input checked="" type="checkbox"/> Plan Summary <input checked="" type="checkbox"/> Engaging Educational Partners <input checked="" type="checkbox"/> Goals and Actions <input checked="" type="checkbox"/> Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students <input checked="" type="checkbox"/> Action Tables	<input checked="" type="checkbox"/> Local Control Accountability Plan <input checked="" type="checkbox"/> Board Agenda and Minutes
<b>Notes:</b>	
None	



ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS	RATING*
<b>Summary of School Performance</b>	4, Accomplished
<p><u>Areas of Demonstrated Strength and/or Progress</u></p>	
<p><b>O4: SCHOOL CLIMATE AND STUDENT DISCIPLINE</b></p>	
<p>The school has a well-developed and effective school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 3%, and suspension disproportionality rates that do not reach or exceed 4.5% for the Students with Disabilities or African American student groups.</p>	
<ul style="list-style-type: none"> <li>• Some of the evidence in Folder 3 and per discussion with leadership include the following:           <ul style="list-style-type: none"> <li>○ The school’s suspension rate for the 2022-2023 school year was 0.38% (which equates to three events in the school year), suspension disproportionality rates for the school’s African American and Students with Disabilities were -0.38% each and no expulsions.</li> <li>○ Implementation of Positive School Climate and Restorative Justice systems of support through the implementation programs such as <i>Second Step</i> (a schoolwide Social-Emotional Learning (SEL) curriculum), and PBIS Rewards Points Tracker (points are tracked in the areas of safety, responsibility, and respect).</li> <li>○ School received the Gold Implementation Award in 2023 for their PBIS and Anti-bullying programs from the California PBIS.</li> </ul> </li> </ul>	
<p><b>O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT</b></p>	
<p>The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements.</p>	
<ul style="list-style-type: none"> <li>• Some of the evidence in Folder 3 include the following:           <ul style="list-style-type: none"> <li>○ Event calendar for the 2023-2024 including: Back to School Community Event on August 19, 2023, Back to School Night on September 13, 2023, and Awards Assembly on December 8, 2023.</li> <li>○ Parent Task Force (PTF), ELAC, and PAC meeting agendas, minutes, and sign-in sheets (e.g., October 17, 2023 PAC meeting discussed LCFF Budget Overview and PAC meeting on February 20, 2024 provided a Needs Assessment to parents)</li> <li>○ Results of the needs assessment from the 2022-2023 school year from the PAC.</li> </ul> </li> </ul>	
<p><b>O6: CLEARANCES AND CREDENTIALING COMPLIANCE</b></p>	
<p>The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance.</p>	
<ul style="list-style-type: none"> <li>• Review of the <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”) and supporting documentation indicated that all new employees had all applicable clearances (e.g., criminal background check, TB risk assessment, etc.) before beginning work, all staff participated in all legally mandated trainings within applicable timelines, vendor certification forms were received from all vendors prior to the provision of services, and all teachers were appropriately credentialed for their assignments.</li> <li>• Documentation provided by the school at both the first triannual submission and the time of oversight was clear, complete, and accurate.</li> </ul>	

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

School leadership has noted the following priorities for the 2023-2024:

- Student Growth in ELA & Math
  - 42% of students will demonstrate proficiency on the ELA SBAC
  - 30% of students will demonstrate proficiency on the Math SBAC
  - 60% of students will meet their growth targets on the MAP (NWEA) Reading and Math
- Attendance
  - Increase ADA from 93% to 97% or above
  - Decrease Chronic Absenteeism Rate from 21.5% to 18% or lower
  - Lower Truancy Rate from 33.9% to 25% or lower
- EL Student Growth & Progress
  - Increase number of students making progress toward EL proficiency
  - Improve the quality of the ELD Program & Eld instruction to focus on growth
- High Quality Teaching
  - Prioritize professional development focused on high quality instructional strategies
  - Increase number of informal observations
  - Create a culture of coaching and growth

**\*NOTE:**

- *A charter school cannot receive a rating in this category greater than 1 for any of the following reasons: (1) Failed to complete criminal background clearances for any new staff and/or sole proprietor (as defined on the Certification of Clearances, Credentialing, and Mandated Training) prior to employment; and/or failed to obtain DOJ clearance certification, as appropriate, from a vendor; (2) Failed to have Health, Safety, and Emergency Plan; (3) Failed to have an appropriate Certificate of Occupancy, or equivalent; and/or (4) The school is in breach of the operative charter, including Federal, State, and District Required Language related to this section.*
- *A charter school cannot receive a rating in this category greater than 2 for any of the following reasons: (1) Failed to conduct child abuse mandated reporter training in accordance with Education Code 44691; (2) Any teacher of the instructional program is not appropriately credentialed and assigned per legal requirements and the school's operative charter at any time during the academic year; and/or (3) Failed to provide evidence of any item on the "Review of Health and Safety Compliance Items" checklist below.*
- *A charter school cannot receive a rating in this category greater than 3 for the following reason: Failed to provide evidence of any item on the "Review of Transparency and Stakeholder Information Compliance Items" checklist below.*



**O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM – QUALITY INDICATOR**

<p><i>The school has systems in place to ensure alignment to the curricular and educational program outlined in the approved charter by:</i></p> <ul style="list-style-type: none"> <li>• Implementing key features of the educational program described in the charter</li> <li>• Implementing standards-based instruction in accordance with the California State Content Standards specific to the grade levels served and aligned with the needs of students</li> <li>• Implementing assessments to measure the development of grade-level appropriate academic and non-academic skills</li> <li>• Reviewing and analyzing school and student progress towards annual goals (schoolwide and for all student groups that the school serves) that are consistent with the educational performance measured by the California School Dashboard and state assessments</li> <li>• Providing teacher, staff, and administrator professional development specific to supporting desired student outcomes and key features outlined in the school’s charter</li> <li>• Implementing a system to monitor student progress toward, and completion of, graduation and A-G requirements (<b>high schools only</b>)</li> </ul>	
Rubric	Sources of Evidence
<p><b>Performance</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school has fully implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</li> <li><input checked="" type="checkbox"/> The school has implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has partially implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has minimally implemented, or not at all, the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> </ul>
	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Key Features of the Educational Program</li> <li><input checked="" type="checkbox"/> Standards-Based Instructional Program</li> <li><input checked="" type="checkbox"/> Master Schedule/Course Schedule</li> <li><input checked="" type="checkbox"/> Student Achievement Data Analysis</li> <li><input checked="" type="checkbox"/> Professional Development documentation</li> <li><input checked="" type="checkbox"/> Classroom/site Observation</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul> <p>High School:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> System for monitoring student progress toward and completion of graduation and A-G Requirements</li> <li><input type="checkbox"/> WASC Accreditation Notification Letter</li> <li><input type="checkbox"/> UC Doorways course approval</li> <li><input type="checkbox"/> Graduation Requirement/Policy</li> <li><input type="checkbox"/> Math Placement Assessment Policy</li> <li><input type="checkbox"/> Advanced Placement Exam: Participation Rate and Passage Rate</li> <li><input type="checkbox"/> College acceptance and enrollment rates, and other postsecondary indicators</li> </ul>



**O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS - QUALITY INDICATOR**

<p><i>The school has a system in place to ensure:</i></p> <ul style="list-style-type: none"> <li>• Implementation of differentiated instructional strategies and approaches described in the charter designed to meet the learning needs of all students, including all numerically significant student groups identified in the school’s LCAP and by the CDE</li> <li>• Implementation of internal student assessments aligned with instructional outcomes to determine student mastery of California State Content Standards</li> <li>• Disaggregation and analysis of data on a regular basis to address individual student needs and guide instructional planning and use of interventions</li> <li>• Implementation, review, and modification, as appropriate, of its Master Plan for English Learners (EL identification, standards-based designated and integrated ELD instruction, progress monitoring, assessment, and reclassification)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<p><input type="checkbox"/> The school has a well-developed system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; evidence of systems to modify instruction based on data analysis; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</p> <p><input checked="" type="checkbox"/> The school has a system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; and evidence of systems to modify instruction based on data analysis</p> <p><input type="checkbox"/> The school has partially implemented the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or limited evidence of systems to modify instruction based on data analysis</p> <p><input type="checkbox"/> The school has minimally implemented, or not at all, the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or no evidence of systems to modify instruction based on data analysis</p>	<p><input checked="" type="checkbox"/> Implementation of differentiated instructional strategies</p> <p><input checked="" type="checkbox"/> Intervention/Enrichment Program during the instructional day</p> <p><input checked="" type="checkbox"/> Student Group data analysis</p> <p><input checked="" type="checkbox"/> Professional Development documentation</p> <p><input checked="" type="checkbox"/> Classroom/site Observation</p> <p><input checked="" type="checkbox"/> Discussion with school leadership</p> <p><input type="checkbox"/> Other: (Specify)</p> <p>English Learners</p> <p><input checked="" type="checkbox"/> Master Plan for English Learners</p> <p><input checked="" type="checkbox"/> Designated English Language Development (ELD) schedule</p> <p><input checked="" type="checkbox"/> Documentation of implementation of the school’s Master Plan for English Learners</p> <p><input checked="" type="checkbox"/> Implementation of a data analysis system</p>



**O3: SPECIAL EDUCATION - QUALITY INDICATOR**

*The school has a system in place to ensure that the school:*

- Provides special education programs and services in accordance with students' IEPs
- Provides special education training for staff
- Conducts a special education self-review annually, using the Special Education Self-Review Checklist
- Maintains mandated IEP timeline records and accurate service provision records in Welligent

	Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school has a well-developed system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with regular and ongoing professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records</li> <li><input checked="" type="checkbox"/> The school has a system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records</li> <li><input type="checkbox"/> The school has a partially developed system in place for implementation and monitoring of its special education processes and program in compliance with all requirements <input type="checkbox"/></li> <li><input type="checkbox"/> The school has a minimal or no system in place for implementation and monitoring of its special education processes and program in compliance with all requirements</li> <li><input type="checkbox"/> Not Applicable - Charter school participates in LAUSD's Option 1 SELPA</li> <li><input type="checkbox"/> Charter school does not participate in LAUSD's SELPA</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Welligent IEP Timeline and Service Tracking Reports</li> <li><input checked="" type="checkbox"/> District Validation Review (DVR)</li> <li><input checked="" type="checkbox"/> Annual Self-Review Checklist</li> <li><input checked="" type="checkbox"/> Professional Development documentation</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> </ul>





**04: SCHOOL CLIMATE AND STUDENT DISCIPLINE - QUALITY INDICATOR**

*The school has a school climate and schoolwide student discipline system in place to ensure that the school's practices:*

- Align with principles of the District's Discipline Foundation Policy and School Climate Bill of Rights Resolution, including but not limited to, tiered behavior intervention, alternatives to suspension, schoolwide positive behavior support, and data monitoring
- Provide positive opportunities for student wellness, growth, and success, aimed at making the school safe, welcoming, supportive, and inclusive
- Minimize discretionary suspensions and expulsions
- Reduce or eliminate suspension disproportionality for student groups
- Minimize chronic absenteeism for all students and student groups
- Procedures for preventing acts of bullying, including cyberbullying, in accordance with the requirements of Ed. Code, §§ 32283.5 and 234.4

	Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The school has a well-developed and effective school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 3%, and suspension disproportionality rates that do not reach or exceed 4.5% for the Students with Disabilities or African American student groups</li> <li><input type="checkbox"/> The school has a school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 4.5%, and suspension disproportionality rates that do not reach or exceed 14.5% for the Students with Disabilities or African American student groups</li> <li><input type="checkbox"/> The school has a partially developed and/or minimally effective school climate and student discipline system that is only partially aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights</li> <li><input type="checkbox"/> The school has a minimally developed school climate and student discipline system as demonstrated by one or more of the following: the issuance of repeated CSD Notices to Cure (tiered intervention) related to suspension/expulsion; noted concerns related to ensuring due process rights when implementing suspension/expulsion practices; violation of law or policy.</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Positive school climate system and Restorative Justice documentation</li> <li><input checked="" type="checkbox"/> Documentation of systems to prevent acts of bullying</li> <li><input checked="" type="checkbox"/> Professional Development documentation</li> <li><input checked="" type="checkbox"/> LAUSD Office of Data &amp; Accountability's Data Sets for suspension, expulsion, and disproportionality</li> <li><input checked="" type="checkbox"/> Classroom/site Observation</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Stakeholder focus group</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul>



**O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT - QUALITY INDICATOR**

*The school has a system for stakeholder engagement, including gathering input, facilitating, and encouraging involvement, sharing information, and resolving concerns, which:*

- Provides parents, teachers, and students with meaningful opportunities for involvement and engagement that meet the requirements and goals of applicable federal and state law, the school’s charter, and the school LCAP
- Implements a School Site Council (SSC), English Learner Advisory Committee (ELAC), and/or Parent Advisory Committee (PAC) in accordance with applicable legal requirements (e.g., member composition of committee/council, legally required topics, etc.), if applicable
- The liaison for students experiencing homelessness has identified this population through outreach and coordination activities with other organizations, and provided related referral of services to families, children, and youth experiencing homelessness

	Rubric	Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements <input type="checkbox"/> The school provided evidence of a system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements <input type="checkbox"/> The school provided limited evidence of a system for stakeholder engagement, sharing information, and resolving concerns <input type="checkbox"/> The school provided little to no evidence of a system for stakeholder engagement, sharing information, and resolving concerns	<input checked="" type="checkbox"/> Yearlong Calendar of stakeholder engagement events/meetings. <input checked="" type="checkbox"/> Stakeholder Engagement <input checked="" type="checkbox"/> Stakeholder Consultation <input checked="" type="checkbox"/> School Site Council (SSC) documentation <input checked="" type="checkbox"/> Parent Advisory Committee (PAC) documentation <input checked="" type="checkbox"/> English Learners Advisory Committee (ELAC) documentation <input checked="" type="checkbox"/> Foster Youth/Students Experiencing Homelessness Designee <input checked="" type="checkbox"/> School website <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)

**O6: CLEARANCES AND CREDENTIALING COMPLIANCE - QUALITY INDICATOR**

*The school is in compliance with applicable law and the terms of its approved charter regarding clearances and credentialing:*

- All certificated staff are fully credentialed, including EL authorizations, and appropriately assigned as authorized by their credentials at all times
- Individuals who have been continuously employed in a teaching position since the 2019–20 school year obtain the appropriate certificate, permit, or other document for their certificated assignment no later than July 1, 2025 (Ed. Code § 47605.4(a))
- The school has obtained all necessary employee clearances, including criminal background and tuberculosis (TB) risk assessments/clearances, prior to employment, and keeps all clearances current
- The school has obtained all necessary vendor clearances, including criminal background and tuberculosis (TB) risk assessments/clearances as applicable, prior to the provision of service, and keeps all clearances current



- School employees and other mandated reporters working on behalf of the school receive annual training on child abuse awareness and reporting, in accordance with the requirements of Ed. Code, § 44691
- Staff receive annual training in Pupil Suicide Prevention and Awareness (as applicable) pursuant to Ed. Code §215
- Staff receive annual training in bloodborne pathogens, per 8 California Code of Regulations (“CCR”), § 5193
- The school has conducted volunteer clearances in accordance with applicable law and policy, including criminal background clearances for all volunteers who perform school site services while not under the direct supervision of a school employee, and tuberculosis (TB) risk assessments/clearances for all volunteers with frequent or prolonged contact with students

Rubric		Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance <input type="checkbox"/> The school has implemented and monitors systems and procedures that maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements <input type="checkbox"/> The school has partially implemented and/or intermittently monitors systems and procedures leading to inconsistent compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements <input type="checkbox"/> The school has not implemented and/or does not monitor systems and procedures to maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements  <p>Note: The rating of this indicator incorporates the ESSA Grid and evidence provided by the charter school in its Triannual submission and at the time of the oversight visit for those staff and/or vendors not included in the Triannual submission.</p>	<input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”) <input checked="" type="checkbox"/> Staff roster <input checked="" type="checkbox"/> School master schedule <input checked="" type="checkbox"/> Custodian(s) of Records documentation <input checked="" type="checkbox"/> Criminal Background Clearance Certifications <input checked="" type="checkbox"/> Teaching credential/authorization documentation <input checked="" type="checkbox"/> Vendor clearances and credentialing certifications <input type="checkbox"/> Volunteer (TB) risk assessment/clearance certification <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Other: (Specify)

**Progress on LAUSD Board of Education Benchmarks and/or MOU related to ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS (if applicable):**

N/A



**Review of Health and Safety Compliance Items**

The items below are expected to be evident at the charter school to ensure the protection of student and staff health and safety. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and restrict the overall rating in the Organizational Management, Programs, and Operations category as indicated below.

**A charter school cannot receive a rating in this category greater than 1 if the items below are not evident.**

Item	Evident	Not Evident
A current, comprehensive, site-specific comprehensive Health, Safety, and Emergency School Safety Plan per requirements of Ed. Code, §§ 47605(c)(5)(F), 32282(a)(2)(A)(J), and 35179.4, as applicable. (Note: For schools co-located with a District school, the charter school participates in and complies with the District school's Integrated Safe School Plan)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A current site-specific Certificate(s) of Occupancy or equivalent that authorizes the current use of the site	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**A charter school cannot receive a rating in this category greater than 2 if any of the items below are not evident.**

If several (i.e., two or more) items below are not evident, charter school may receive an overall rating of 1 in this category.

Item	Evident	Not Evident
School has sufficient emergency supplies in the event of a natural disaster or other emergency (Ed. Code § 32280)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
School conducts annual emergency drills and trainings as legally required to prepare for a natural disaster or other emergency, per Ed. Code §§ 32001 and 32282	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision and documentation of health screenings (e.g., vision, hearing, and scoliosis) per current applicable law and terms of the charter (Ed. Code § 49450 et seq, as referenced in FSDRL)	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Stock and maintenance of the required number and type of emergency epinephrine auto-injectors (“epi-pen”) onsite and training has been provided to volunteer staff member(s) in the storage and emergency use, per Ed. Code § 49414 and § 4119.2 of the Business and Professions Code	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision of at least two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility, per Ed. Code § 49501.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A Board adopted Pupil Suicide Prevention Policy (grades 1-6 and/or grades 7-12, as applicable), requirements per of Ed. Code § 215. Suicide Prevention Lifeline and National Domestic Violence Hotline on at least one side of Student ID cards, as specified in Ed. Code § 215.5 <b>N/A</b>	<input type="checkbox"/>	<input type="checkbox"/>
For schools offering an interscholastic athletic program, at least one automated external defibrillator (AED) is onsite, and available at on-campus athletic activities or events per Ed. Code §§ 35179.4 and 35179.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notes: None		



**Review of Transparency and Stakeholder Information Compliance Items**

The items below are expected to be evident at the charter school to ensure that it operates in a transparent manner and keeps all stakeholders informed. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and impact the overall rating in the Organizational Management, Programs, and Operations category.

**A charter school cannot receive a rating in this category greater than 3 if any of the items below are not evident.**

Item	Evident	Not Evident
<p>The following information posted to the school’s website:</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> LCAP, per Ed. Code § 47606.5(h)</li> <li><input checked="" type="checkbox"/> Current Board agenda in compliance with Brown Act, per Gov. Code, §54954.2(a)(1)</li> <li><input checked="" type="checkbox"/> Policy on Pupil Suicide Prevention per Ed. Code § 234.6</li> <li><input checked="" type="checkbox"/> Title IX information, including a link to CDE’s Title IX website per Ed. Code § 234.6</li> <li><input checked="" type="checkbox"/> Policies on anti-discrimination, anti-harassment, anti-intimidation, anti-bullying, and sexual harassment policies, including: anti-cyberbullying procedures, social media anti-bullying procedures, and a link to statewide resources including community-based organizations compiled by CDE, per Ed. Code § 234.6</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Provides all stakeholders with appropriate, accessible, and relevant information about individual student and schoolwide academic progress and performance Ed. Code § 35256</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Access to approved charter</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Documentation of informing parents/guardians about transferability of courses/course credit and eligibility to meet A-G requirements (high schools only), per Ed. Code § 47605 <b>N/A</b></p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Informing parents/guardians of human trafficking prevention resources (grades 6-12), per Ed. Code § 49381 <b>N/A</b></p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Notification of access to available mental health services, per Ed. Code § 49428. Additionally, charter schools serving any of the grades 6 to 12, shall prominently and conspicuously display a poster that identifies approaches and shares resources regarding pupil mental health in appropriate public areas that are accessible to, and commonly frequented by, pupils, per Ed. Code § 49428.5 <b>N/A</b></p>	<input type="checkbox"/>	<input type="checkbox"/>



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy 7

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 3/6/2024

Notes: None		



8014	2019-2020					2020-2021					2021-2022				
Magnolia Science Academy 7	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents		1,340,343	1,177,482	1,832,981	1,632,981		1,281,833	1,348,241	1,421,162	1,421,162		1,827,090	1,800,594	1,783,300	1,783,300
Accounts Receivable		389,488	389,947	296,901	496,732		614,869	614,869	942,848	942,847		714,880	752,923	968,078	1,078,778
Other Current Assets		1,500	0	1,742	1,742		0	0	29,438	29,438		0	175	28,215	28,215
<b>Total Current Assets</b>		<b>1,711,329</b>	<b>1,547,429</b>	<b>1,931,684</b>	<b>2,131,455</b>		<b>1,876,302</b>	<b>1,960,910</b>	<b>2,393,446</b>	<b>2,393,447</b>		<b>2,541,970</b>	<b>2,553,682</b>	<b>2,777,593</b>	<b>2,888,293</b>
Fixed and Other Assets		139,181	423,065	504,930	504,930		509,930	527,389	496,581	498,580		444,694	466,468	554,806	554,806
<b>Total Assets</b>		<b>1,850,510</b>	<b>1,970,494</b>	<b>2,436,614</b>	<b>2,636,385</b>		<b>2,386,232</b>	<b>2,488,299</b>	<b>2,892,027</b>	<b>2,892,027</b>		<b>2,986,664</b>	<b>3,019,150</b>	<b>3,332,199</b>	<b>3,442,898</b>
Deferred Outflows of Resources		0	0	0	0		0	0	0	0		0	0	0	0
Current Liabilities		100,539	223,745	647,768	757,493		522,150	629,575	392,881	392,881		400,267	403,023	828,250	828,250
Other Long Term Liabilities		0	0	0	0		0	0	0	0		0	0	0	0
Unfunded OPEB Liabilities		0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>		<b>100,539</b>	<b>223,745</b>	<b>647,768</b>	<b>757,493</b>		<b>522,150</b>	<b>629,575</b>	<b>392,881</b>	<b>392,881</b>		<b>400,267</b>	<b>403,023</b>	<b>828,250</b>	<b>828,250</b>
Deferred Inflows of Resources		0	0	0	0		0	0	0	0		0	0	0	0
<b>Net Assets</b>		<b>1,749,971</b>	<b>1,746,749</b>	<b>1,788,846</b>	<b>1,878,892</b>		<b>1,864,082</b>	<b>1,858,724</b>	<b>2,499,146</b>	<b>2,499,146</b>		<b>2,586,397</b>	<b>2,616,127</b>	<b>2,503,949</b>	<b>2,614,648</b>
Total Revenues	3,740,844	3,888,283	3,911,147	3,701,289	3,884,832	3,803,878	4,131,404	4,128,273	4,814,214	4,727,835	4,333,373	4,327,191	4,856,883	4,532,050	4,793,728
Total Expenditures	3,860,305	3,890,952	3,707,038	3,455,083	3,548,380	3,497,378	4,056,169	4,058,391	3,993,960	4,107,381	4,232,824	4,239,940	4,538,882	4,527,247	4,678,226
<b>Net Income / (Loss)</b>	<b>80,339</b>	<b>207,331</b>	<b>204,109</b>	<b>246,206</b>	<b>336,252</b>	<b>106,498</b>	<b>75,235</b>	<b>69,882</b>	<b>620,254</b>	<b>620,254</b>	<b>100,549</b>	<b>87,251</b>	<b>116,981</b>	<b>4,803</b>	<b>115,502</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inc / (Dec) in Net Assets	80,339	207,331	204,109	246,206	336,252	106,498	75,235	69,882	620,254	620,254	100,549	87,251	116,981	4,803	115,502
Net Assets, Beginning	1,220,433	1,788,847	1,788,842	1,788,847	1,878,892	1,748,749	1,788,847	1,788,842	1,788,847	1,878,892	1,948,773	2,499,146	2,499,146	2,499,146	2,499,146
Adj. for restatement / Prior Yr Adj	0	0	0	0	0	0	0	0	90,045	0	0	0	0	0	0
Net Assets, Beginning, Adjusted	1,220,433	1,788,847	1,788,842	1,788,847	1,878,892	1,748,749	1,788,847	1,788,842	1,878,892	1,878,892	1,948,773	2,499,146	2,499,146	2,499,146	2,499,146
<b>Net Assets, End</b>	<b>1,300,772</b>	<b>1,996,178</b>	<b>1,992,951</b>	<b>2,035,053</b>	<b>2,215,144</b>	<b>1,853,247</b>	<b>1,864,082</b>	<b>1,858,724</b>	<b>2,499,146</b>	<b>2,499,146</b>	<b>2,049,322</b>	<b>2,586,397</b>	<b>2,616,127</b>	<b>2,503,949</b>	<b>2,614,648</b>
Unrestricted Net Assets		1,210,974	1,346,836	1,097,369	1,878,892		1,157,208	1,858,724	2,094,064	2,499,146		1,883,905	2,009,160	2,297,732	2,614,648
Restricted Net Assets		538,997	401,114	891,487	0		706,874	0	405,082	0		702,492	606,967	208,217	0

8014	Audited Financials					2022-2023					2023-2024				
Magnolia Science Academy 7	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents	1,832,981	1,421,162	1,783,300	2,885,843	0		2,157,002	1,985,042	2,885,842	2,885,843		3,238,701	2,586,786	0	0
Accounts Receivable	496,732	942,847	1,078,778	1,535,509	0		972,498	431,954	1,535,509	1,535,509		648,407	616,842	0	0
Other Current Assets	1,742	29,438	28,215	37,866	0		0	0	37,866	37,866		12,000	19,442	0	0
<b>Total Current Assets</b>	<b>2,131,455</b>	<b>2,393,447</b>	<b>2,888,293</b>	<b>4,439,208</b>	<b>0</b>		<b>3,129,500</b>	<b>2,416,996</b>	<b>4,439,208</b>	<b>4,439,208</b>		<b>3,897,108</b>	<b>3,222,070</b>	<b>0</b>	<b>0</b>
Fixed and Other Assets	504,930	498,580	554,806	1,921,791	0		594,551	757,706	1,921,791	1,921,791		1,810,578	1,513,238	0	0
<b>Total Assets</b>	<b>2,636,385</b>	<b>2,892,027</b>	<b>3,442,898</b>	<b>6,360,999</b>	<b>0</b>		<b>3,724,051</b>	<b>3,174,701</b>	<b>6,360,999</b>	<b>6,360,999</b>		<b>5,507,687</b>	<b>4,735,308</b>	<b>0</b>	<b>0</b>
Deferred Outflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
Current Liabilities	757,493	392,881	828,250	2,185,101	0		1,030,060	180,584	1,982,571	2,185,101		1,303,076	537,819	0	0
Other Long Term Liabilities	0	0	0	918,804	0		0	0	1,169,334	918,804		921,829	825,019	0	0
Unfunded OPEB Liabilities	0	0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>	<b>757,493</b>	<b>392,881</b>	<b>828,250</b>	<b>3,101,905</b>	<b>0</b>		<b>1,030,060</b>	<b>180,584</b>	<b>3,101,905</b>	<b>3,101,905</b>		<b>2,224,904</b>	<b>1,362,638</b>	<b>0</b>	<b>0</b>
Deferred Inflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
<b>Net Assets</b>	<b>1,878,892</b>	<b>2,499,146</b>	<b>2,614,648</b>	<b>3,259,094</b>	<b>0</b>		<b>2,693,991</b>	<b>2,994,117</b>	<b>3,259,094</b>	<b>3,259,094</b>		<b>3,282,782</b>	<b>3,372,671</b>	<b>0</b>	<b>0</b>
Total Revenues	3,884,832	4,727,835	4,793,728	6,211,816	0	5,917,134	5,882,832	5,881,874	6,093,598	6,211,816	6,382,563	6,282,820	6,450,456	0	0
Total Expenditures	3,548,380	4,107,381	4,878,228	5,587,170	0	5,887,299	5,472,590	5,482,206	5,449,152	5,587,170	6,112,891	6,239,132	6,338,879	0	0
<b>Net Income / (Loss)</b>	<b>336,252</b>	<b>620,254</b>	<b>115,502</b>	<b>644,446</b>	<b>0</b>	<b>249,835</b>	<b>190,042</b>	<b>379,469</b>	<b>644,446</b>	<b>644,446</b>	<b>249,672</b>	<b>23,688</b>	<b>113,576</b>	<b>0</b>	<b>0</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inc / (Dec) in Net Assets	336,252	620,254	115,502	644,446	0	249,835	190,042	379,469	644,446	644,446	249,672	23,688	113,576	0	0
Net Assets, Beginning	1,542,640	1,878,892	2,499,146	2,614,648	0	2,867,932	2,503,949	2,503,949	2,503,949	2,614,648	2,994,116	3,259,094	3,259,094	0	0
Adj. for restatement / Prior Yr Adj	0	0	0	0	0	0	0	0	110,899	0	0	0	0	0	0
Net Assets, Beginning, Adjusted	1,542,640	1,878,892	2,499,146	2,614,648	0	2,867,932	2,503,949	2,614,648	2,614,648	2,614,648	2,994,116	3,259,094	3,259,094	0	0
<b>Net Assets, End</b>	<b>1,878,892</b>	<b>2,499,146</b>	<b>2,614,648</b>	<b>3,259,094</b>	<b>0</b>	<b>2,917,767</b>	<b>2,693,991</b>	<b>2,994,117</b>	<b>3,259,094</b>	<b>3,259,094</b>	<b>3,243,788</b>	<b>3,282,782</b>	<b>3,372,671</b>	<b>0</b>	<b>0</b>
Unrestricted Net Assets	1,878,892	2,499,146	2,614,648	3,259,094	0		301,958	3,245,084	3,259,094			2,961,179	3,365,732	0	0
Restricted Net Assets	0	0	0	0	0		712,994	14,011	0	0		321,604	6,938	0	0





**FISCAL OPERATIONS**

You have been assessed by the Fiscal Oversight team and you are receiving the rating of **4, Accomplished**.

**Other circumstances and information could influence the rating and are noted in this evaluation.**

**Financial Highlights**

Magnolia Science Academy 7 (MSA 7) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

<b>FINANCIAL HIGHLIGHTS</b>					
<b>Magnolia Science Academy 7</b>	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$1,878,892	\$2,499,146	\$2,614,648	\$3,259,094	\$3,372,671
Net Income / (Loss)	\$336,252	\$620,254	\$115,502	\$644,446	\$113,576
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$1,632,981	\$1,421,162	\$1,783,300	\$2,865,843	\$2,585,786
Unrestricted Net Assets	\$1,878,892	\$2,499,146	\$2,614,648	\$3,259,094	\$3,365,732
Norm Enrollment Reported by the School	292	294	279	262	281
<b>FINANCIAL RATIO ANALYSIS</b>					



<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	52.95%	60.85%	55.89%	58.54%	53.11%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	46.02%	34.60%	38.12%	51.48%	40.81%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	281.38%	609.20%	348.72%	203.16%	599.32%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	28.73%	13.58%	24.06%	48.76%	28.78%

**Charter Operator Fiscal Information**

<b>Magnolia Educational &amp; Research Foundation *</b>					
Source: Independent Audit Report for the Year Ending June 30, 2023					
# of Charter Schools		<b>Including</b> related parties and charter schools		<b>Excluding</b> related parties and charter schools	
Operated	Authorized by LAUSD	Net Assets	Net Income / (Loss)	Net Assets	Net Income / (Loss)
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196



**Management Fees:** According to MERF, MSA 7 paid annual management fees of \$272,627 (or 4% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 4; (2) Magnolia Science Academy 6; and (3) Magnolia Science Academy Bell. Per the charter operator’s 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school’s fiscal condition is positive. Please refer to the Financial Highlights table above.

**Areas Noted for Further Growth and/or Improvement:**

No significant items noted.

**Other Observations (Items described in this section, which may not have been addressed in the charter school’s Fiscal Policies and Procedures, are recommended for improvement to align with optimal business practices).**

**1. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings**

- **Source(s) of Document Reviewed:** 2022-2023 Audited Financial Statements
- **Description of Observation:** According to MERF’s 2022-2023 annual independent audit report, a finding, which was identified as material weakness by the auditor related to the state compliance that are required to be reported in accordance with California Education Code Section 8482.4(c)(1), was cited. This finding was specifically for MSA 8 and Magnolia Science Academy San Diego, respectively.

*The following finding represents instances of noncompliance relating to compliance with state laws and regulations. The finding has been coded as follows:*

*Five Digit Code 40000                      AB 3627 Finding Type – State Compliance*

**2023-001 40000 – After School Education and Safety Program**



**Criteria or Specific Requirements**

According to the California Education Code Section 8482.4(c)(1), a charter that receives state funding for an after-school program must report attendance to the California Department of Education (CDE) semiannually. Such reporting must be supported by attendance records supporting student participation.

**Condition**

The Organization compiles monthly summaries of student attendance for submission to the CDE. However, in reviewing the Organization’s monthly summary totals for the second semi-annual reporting period, it was noted that the Organization’s monthly totals as summarized did not agree with what was reported on the semi-annual report. The CDE report for the first semi-annual report shows 151 and 7,235 students served for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively. In contrast, the monthly summary totals for July through December 2022 shows 666 and 7,221 students served for the Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively.

This resulted in the Organization misstated the number of students served by 501.

<u>Charter School</u>	<u>Summarized Attendance Documentation</u>	<u>Attendance Reported to the CDE</u>	<u>Difference</u>
Magnolia Science Academy 8	666	151	515
Magnolia Science Academy San Diego	7,221	7,235	<u>(14)</u>
			501

**Questioned Costs**

Under the provisions of the program, there are no questioned costs associated with this condition. However, the number of students served appears understated by 515 students and overstated by 14 for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively, resulting in a misstatement of 501 for the first semi-annual reporting period for the Organization.

**Context**

The attendance condition was identified when the auditor selected one semi-annual reporting period dated July 2022 to December 2022. Auditor reviewed monthly summaries for the same period noting multiple exceptions as noted above.

**Effect**

In addition, the Organization was not compliant with Education Code Section 8482.4(c)(1) for the 2022-2023 fiscal year, since the number of students served as reported to the CDE is misstated when compared to supporting records.

**Cause**

The attendance condition appears to have resulted from inconsistent procedures utilized to track student attendance.

***Repeat Finding***

No.

***Recommendation***

*For accurate attendance reporting, the Organization should review procedures used to report the number of students served to the CDE to methods are consistent to allow for accurate reporting. Procedures for attendance should include an independent review of the sign out sheets, monthly summaries, and semi-annual reports prior to submitting them to the CDE.*

***Corrective Action Plan and View of Responsible Officials***

*The Organization is taking steps to audit attendance from the sign-in and out sheets to the excel spreadsheets used to report the attendance. The attendance will be reviewed by another staff member in addition to the staff member preparing the data.*

- **Charter School's or Charter Operator's Response:** See the above.
- **CSD's Recommendations/Comments:** The CSD recommends that the charter operator implement its corrective action plan describe above. The CSD will review MERF's 2023-2024 independent audit report next year regarding the status of this audit finding. **Repeat material or significant audit findings may trigger additional appropriate actions in accordance with LAUSD's tiered intervention approach to oversight. The results will be factored into the school's rating.**

**2. Type of Observation: Lack of Itemized Receipt/Backup Documents**

- **Source(s) of Document Reviewed: Check Register**
- **Description of Observation:** The CSD noted a sample check register transaction (MSA 7, Check #75031, for \$932.76 dated 2/17/2023), pertaining to the reimbursement by the School Psychologist wherein the two (2) meals from Tacos Los Compas for \$27.42 and \$36.30 on February 7 & 8, 2023, respectively, were not supported by itemized receipts. Additionally, as part of check #75031, the backup documents for transportation of \$117.56 were also missing. This check #75031 is also mentioned under Item #3, "Duplicate Payment and Overpayment," below.
- **Charter Operator's Fiscal Policies and Procedures:** Page 31, Expense Report Preparation and Reimbursement of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: All required receipts for items charged must accompany all reimbursement documentation as well as uploaded into the existing financial system for approval and reimbursement payment process. In order to expedite reimbursement, the employee should ensure that the request is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented. Any questions regarding completion of the report should be directed to the employee's supervisor or the Finance Team.
- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "The backup for transportation was missing for a total of \$117.56 in charges. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.
- **CSD's Recommendations/Comments:** The CSD recommends that the MERF Home Office and it charter schools strictly adhere to its governing board-approved financial policies and procedures and ensure that complete supporting documents are submitted/appropriate approvals are obtained for transactions (e.g., itemized receipts, invoices, etc.) to ensure that expenditures are properly supported for school purposes.



**3. Type of Observation: Duplicate Payments and Overpayments**

- **Source(s) of Document Reviewed: Check Register**

Item #	School	Check #	Date	Payee	Transaction Description	Amount	Description of Observation	MERF Home Office Response
1	MSA-04	DDP-00000530	6/28/23	American Express	Prepaid duplicate entry reversal	\$1,801.37	Double payments of credit card	Card was not fraud during June time frame the card for MSA4 was the first to stop working due to the new law whereby we had to add CFO's social security number to the account. AMEX somehow ran the transaction twice as I cannot see where it was submitted twice by the system. When we called to see why it ran twice there was no reason provided and they were unable to refund the difference it was applied as a credit on account.
2	MSA-04	43987	9/15/23	Barbara Dixon Attorney at Law	Legal Settlement C Perez	\$9,900.00	Per final settlement agreement, "the Charter (MSA4) agreed to pay \$7,500 in attorney fee & cost to Barbara Dixon, but actual payment made was \$9,900.	Vendor contacted attorney regarding overpayment from settlement. Attorney on case retired before matter could be resolved. Barbara Dixon is the client's attorney, and the overpayment was conveyed to the YMC attorney before the attorney on record for MPS retired. YMC never followed up after the cases settled to advise of the overpayment. Invoice for overpayment was sent to the Barbara Dixon. The invoice presented to accounts payable was listed at \$9900. Attorney has since been sent an invoice for overpayment and will adjust billing moving forward.
3	MSA-07	75031	02/17/23	School Psychologist	NASP Travel Reimbursement	\$932.76	1. The Feb. 9, 2023, total cost of food of \$100.87 was over the allowed per diem/day of \$69 (Breakfast \$17, Lunch \$18, & Dinner \$34) over by \$31.87.	The backup for transportation was missing for a total of \$117.56 in charges. The meals were not overpaid.  Attached is a breakdown of meal reimbursements. There was a small overpayment to the employee due to a clerical



							2. The total reimbursement supported by receipt is \$799.72, however the amount paid to employee was \$932.76, over payment by \$133.04.	error. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.
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- Charter Operator’s Fiscal Policies and Procedures:** Pages 25-29, Travel and Entertainment of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, state: Expenses are to be within established Organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the Organization’s money as carefully and judiciously as they would their own. Meals of employees on Organization business will be reimbursed for the actual cost of their meals not to exceed the guidelines of the General Services Administration for 2022 as follows. Per-Diem allowances are as follows (Breakfast up to \$17, lunch up to \$18 and dinner up \$34). An employee who uses their own automobile for business will be reimbursed according to IRS mileage reimbursement guidelines. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip. Page 250 Accounts Payable and Cash Disbursement of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments. All accounts payable and cash disbursements will have documented pre-approval, and the authorization limits are stated in the below Responsibilities section.
- Charter School’s or Charter Operator’s Response:** Please see table above
- CSD’s Recommendations/Comments:** The CSD recommends that the MERF charter schools strictly adhere to its governing board-approved financial policies and procedures to ensure that all purchases are based on the guidelines and with proper documentations. The CSD also recommends the MERF Home Office and its back-office services provider exercise prudence in reviewing and verifying the supporting documents (e.g., invoices, itemized receipts, settlement agreements, statements, etc.) prior to processing the payments, to avoid duplicate payments or overpayments in the future.

**4. Type of Observation: Purchases of Gift Cards and Lack of Written Guidance Regarding the Magnolia Punch Card Participation Program and the Use of Community Engagement Initiative (CEI) Funds**

- Source(s) of Document Reviewed: Credit Card Statement**
- Description of Observation:** The CSD noted various gift cards (Starbucks, Amazon, Darden Restaurant, Happy Food & Laughs, & Visa gift cards) purchased from Amazon by MSA 4 & MSA 7 with American Express credit cards ending X1005 & X1002, in the amount of \$609.90 and \$600 on May 6, 2023, and March 12, 2023, respectively.
- Charter Operator’s Fiscal Policies and Procedures:** The CSD noted that MERF’s Financial Policies and Procedures lack of guidance regarding the Magnolia Punch Card Participation Program and the use of Community Engagement Initiative (CEI) funds to purchase gift cards as reward for students and families for participating in the events and activities of the schools.



- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "Magnolia Public Schools applied for the Community Engagement Initiative (CEI) offered through the California Coalition for Educational Excellence (CCEE) in the Spring of 2022 as part of their Cohort III group...Every school participating in the program was able to create a list of events/ activities to engage families in collaboration with schools which would ultimately be tied to students' outcomes like attendance, academics, behavior, or social-emotional development...We wanted to make the rewards enticing enough so that families who often don't participate in events or activities would be motivated to participate. Based on experience of what families or students most often mention in meetings or class what they would like to receive or have a utility value to receive. Gift Cards were one of the rewards listed on the tiered rewards. The gift cards were earned based on the tiered recognition at each site and every school site PACE coordinator in communication with their principal was responsible for tracking families who reached and received a reward." The MERF organization further stated that they received verbal and written confirmation from representatives of the program that gift cards were permissible.
- **CSD's Recommendations/Comments:** The CSD recommends that MERF strongly consider limiting or eliminating the use of gift cards due to the inherent risks of fraud and abuse, treatment as an unallowed gifting of public funds as well as the possibility of income treatment to the recipient. The CSD recommends the exploration of alternate means of achieving the purposes intended. If granting agencies condone gift card use, the CSD recommends that the charter operator obtain this guidance in writing and follow all suggested controls given by the agency or if none, develop and document strong controls by the MERF which may include, but not limited to, specific board approval with the purpose clearly stated and directly tied to public benefit, details of the distribution of gift cards to recipients, signature of recipient, requiring the collection of store receipts for the purchases utilized by the gift card and efforts taken to ensure that gift cards not be used for tobacco or alcohol purchases (such as stamping the cards with this language). The CSD also recommends that MERF's staff members, its leadership team, and its governing board review the Fiscal Crisis & Management Assistant Team's (FCMAT) 2022-23 *California Charter School Accounting and Best Practices Manual* (beginning with page 27 which addresses gifts of public funds), as reference, and consider this guidance in possible future gift card usage.

##### 5. Type of Observation: After-the-Fact Payment Approval

- **Source(s) of Document Reviewed: Bank Statements**
- **Description of Observation:** The CSD noted a sample of bank debit transaction (MSA 8, ACH DEBIT UNIFORMITY & DM SALE, for \$3,849.80 dated 5/01/2023 with Citibank account ending in X5041) wherein the payment date was earlier than the payment approval date (5/01/2023 - payment date & 6/1/2023 - payment approval date).
- **Charter Operator's Fiscal Policies and Procedures:** Page 254, Payment of Accounts Payable of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: "Immediately ensure that all printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation are signed and approved and correctly recorded in the accounting system. Stamp the invoices "paid" to document they've been paid."
- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "PO823-00178 was approved on 04/23/23, and the payment was made on 05/01/23. Attached is a copy of the purchase order again for reference."
- **CSD's Recommendations/Comments:** Payments should be approved by appropriate personnel in addition to the Purchase Order (PO) approval since payment approval is intended to accept the supplies or product have been received, whereas the approval of POs is to approve the purchases prior to deliveries of goods or services. The CSD recommends that the MERF Home Office strictly adhere to its governing board-approved financial policies and procedures and ensure that all printed checks, wire transfers, electronic online bill pay, or ACH withdrawal documentation are signed and approved before payment of the transactions.





The Charter Schools Division will continue to monitor these issues referenced above during the next oversight visit. The results may be factored into the school's rating for next year.

**Corrective Action Required:**

None noted that require immediate action to remedy concerns in this report.

**Progress on LAUSD Board of Education and/or MOU Benchmarks related to FISCAL OPERATIONS (if applicable):**

N/A

**Notes:****I. Review of Fiscal Documentation (Non-Fiscal Preparation Guide Items)**

1. Reviewed independent audit report for the Fiscal Year ended June 30, 2023, and noted the following:
  - a. Audit opinion: Unmodified/Unqualified.
  - b. Material weaknesses: Yes, please see the description below.  
See Item #1 under **Other Observations** above. MERF's 2022-2023 independent audit report disclosed a State Compliance finding (relating to the After School Education and Safety Program) that applies to Magnolia Science Academy 8 and Magnolia Science Academy San Diego (a non-LAUSD authorized MERF charter school) only.
  - c. Deficiencies/Findings: None Reported.
  - d. Lack of a Going Concern: None Reported.
2. The 2022-2023 audited and unaudited actuals do not mirror each other. According to MERF, MSA 7's variances between the 2022-2023 audited and unaudited actuals (UAR) are primarily due to the auditor's reclassification of current portion of lease liabilities, whereas it was previously included in Other Long-Term Liabilities in the UAR and now included in Current Liabilities in the Audited Financials.
3. The school's reported Norm Enrollment was 292, 294, 279, 262, and 281 students for Fiscal Years 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 respectively, representing an accumulated decrease in enrollment of 11 students (or 3.8%) since Fiscal Year 2019-2020. The school's reported Norm Enrollment for Fiscal Year 2023-2024 is 281 students, which is 11 students (or approximately 3.8%) below its projected student enrollment for Fiscal Year 2023-2024 (i.e., 292 students) per the school's petition enrollment roll-out plan in its operative charter. As noted above, the school has maintained a balanced budget for Fiscal Year 2022-2023, and projects a balanced budget for Fiscal Year 2023-2024 per its 2023-2024 Second Interim Financials. The CSD will continue to monitor the school's student enrollment through oversight.
4. A Segregation of Duties (SOD) review(s) was conducted in person at Magnolia Science Academy 8. No discrepancies were noted.

**II. Review of 2023-2024 Fiscal Preparation Guide**

1. Most current fiscal reports presented to the charter school's governing board at one of the meetings held in 2023-2024: a) Balance Sheet; b) Income Statement (Statement of Activities), and c) Monthly Cash Flow Projections were provided.
2. Minutes of the meeting and the board packet when the above fiscal reports (i.e., Items 1a., 1b., and 1c.) were presented to and approved by the charter school's governing board were provided.
3. Audit/fiscal reports issued by any public agency or third-party organizations, and the school's governing board minutes of all meetings reflecting the discussion of any of the fiscal reports and applicable audit findings resolution/corrective action were not provided as the charter school has indicated not applicable.
4. Minutes of the meeting when the 2023-2024 budget was adopted were provided.
5. Evidence of the benefits that the charter school is offering: STRS, PERS, and Social Security to its employees, and that this is done in a manner that is consistent with the charter terms and the Charter Schools Act (Education Code 47611) was provided.
6. Minutes of the meeting reflecting the selection of the independent auditor were provided.
7. Minutes of the meeting reflecting the discussion of the most current independent audit report were provided.
8. Minutes of the meeting reflecting the receipt, review, and discussion of the most current three interim financial reports (i.e., first interim and second interim financial reports, and unaudited actuals) submitted to LAUSD were provided.



9. Minutes of the meeting reflecting the discussion and resolution of complaints received from staff or vendors, if any, within the last year (i.e., 2022-2023) or since the last disclosure period, whichever is later were not provided as the charter school has indicated not applicable.
10. Minutes of the meeting reflecting the receipt, review, and discussion of the most current Annual Performance-Based Oversight Visit report. were provided.
11. A copy of the most current fiscal policies and procedures was provided.
12. Minutes of the meeting reflecting approval of the current fiscal policies and procedures and, if applicable, minutes of the meeting reflecting the approval of the current procurement policies and procedures were provided.
13. A copy of the charter school's organizational chart that depicts the current reporting structure of the charter school, including but not limited to, any board members, charter management organization (CMO) employees (when applicable), and/or school employees, who handle day-to-day finances and/or have responsibilities outlined within the charter school's fiscal policies and procedures was provided.
14. A summary of the total compensation paid in Fiscal Year 2022-2023, with a breakdown that includes the name of the employee, job title, regular pay, overtime pay, other pay, benefits, and total pay and benefits, for all executives, school leaders, administrators, directors, and non-certificated staff, who may have decision-making authority over the charter school, either employed directly by the charter school or the entity managing the charter school as defined by Education Code section 47604.1, including the organization's home office, CMO, any related party was provided.
15. A description of the relationship (legal, business or otherwise) the charter school maintains with any related party as defined in the CSD's 2023-2024 Fiscal Preparation Guide Item 14 was not provided as the charter school has indicated not applicable.
16. Copies of any and all of the most current signed and executed agreements/contracts within the last year (i.e., 2022-2023) or since the last update, whichever is later (including attachments and exhibits that accompany the agreements/contracts) with the administrative services provider and/or the back office services provider, or the charter school's operator and/or charter school's home office (e.g., management contracts, service agreements, license agreements, affiliation agreements, contract amendments, etc.) were provided.
17. Minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees were provided.
18. A copy of the sole statutory member's by-laws, and a copy of the sole statutory member's articles of incorporation were not provided as the charter school has indicated not applicable.
19. The most current accounts payable aging report listing the balances owed, vendor names, invoice numbers, invoice dates, number of days outstanding, and, if applicable, explanations for 90+ days outstanding invoice(s) or outstanding invoices exceeding the number of days in accordance with the charter school's fiscal policies and procedures was provided.
20. Check registers, or a list of all issued checks/cash disbursements, including voided checks (when the school's payments are outsourced to a third-party provider), documenting all checks and electronic debit transactions for the prior 12 months (spanning from October 2022 to September 2023) were provided. Reviewed 26 checks (and 12 electronic credit/debit transactions). The CSD's observations were noted under Other Observations.
21. a) A list of all active credit card account(s), All credit card statements for the most current twelve months (from October 2022 to October 2023) Choose an item. Selected the months of March 2023 through September 2023 and reviewed 16 credit card transactions for sample testing. The CSD's observations were noted under Other Observations.
22. a) A list of all active school bank account(s), Monthly bank statements and reconciliation reports for the most current six months (spanning from May 2023 to October 2023) were provided. Selected the months of May 2023 through June 2023 for sample testing. The CSD's observations were noted under Other Observations.
23. Student body financial records (including ASB policies and procedures, budgets, cash flow statements and projections, bank statements with reconciliations for the most current six months, audit reports, and other fiscal reports, if applicable) were not provided as the charter school has indicated not applicable.
24. The most current inventory listing for both capitalized and non-capitalized equipment, including equipment description/type, brand/model, tag number, acquisition date, purchasing price, book value, asset life, and location of use was provided.



25. The webpage address where the charter school posts the Education Protection Account (EPA) revenue and expenditures report pertaining to the prior fiscal year (i.e., 2022-2023) (as required by Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution) was provided.
26. The webpage address(es) where the charter school posts (1) Audited Financials, and (2) Local Control and Accountability Plan (LCAP), respectively, (or the school's assertion that its Audited Financial Statements are made available to members of the public) in accordance with Education Code section 47606.5(h) and/or LAUSD's Charter School Transparency Resolution were provided.
27. Documents pertaining to the charter operator's/school's financing/borrowing activities were provided.
  - a. MERF provided the Intra-Org. Loan Agreement commencing on or about July 1, 2020. MERF borrowed \$2,248,497 from MSA 8 (with an interest rate of 2% and a maturity date of June 30, 2025). Per MERF's CFO, the purpose of this loan is to address the charter operator's cash flow needs throughout the year. Per the loan schedule furnished by MERF, as of 6/30/2023, the balance owed to MSA 8 was \$1,011,824 and the balance owed to MSA (LACOE-authorized) was \$247,611, from MSA Santa Ana (SBE-authorized) of \$632,615; MSA San Diego (SBE-authorized) of \$390,615; and MERF of \$228,169, respectively, with a slight variance of \$8K). MERF shared that differences existing between the loan balances per the Loan Agreement and the audited net intra-organization receivables/payables balances represent the result of temporary operating transactions which fluctuate on a monthly basis. The CSD will continue to monitor MERF's and its charter schools' intraorganizational borrowing through oversight.
28. A copy of the current facility lease agreement(s) for the school's private site(s), if applicable, along with the approved meeting minutes of the school governing board's approval of the lease agreement(s) were provided.
29. The charter school's plan(s) for the purchase, new lease, relocation, and/or expansion to new school site(s), facilities-related expansions, and/or major improvements to the existing and/or new school site(s) and pertinent documents such as financing documents, copies of construction contract, a copy of the lease agreement (if applicable), and the following information, as appropriate: were not provided as the charter school has indicated not applicable.
30. Disclosure of legal issues was provided. MERF's Chief Finance Officer stated that all these matters are covered by MERF's insurance and that they would not have a material impact on the organization or its affiliated parties.



**Fiscal Operations Rubrics**

**Existing School** – a charter school that was/is in operation/active in the preceding school year(s) and the current school year. Existing schools may receive a rating of 1, 2, 3, or 4.

**New School** – a charter school that is in its first year of operation in the current school year and does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division. New schools are evaluated based on current year information. New schools may receive a rating of 1 or 2.

<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished [Rating of 4].</u></i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient [Rating of 3].</u></i></b></p>
<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the prior two audits;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., California State Teachers’ Retirement System (CalSTRS), California Public Employees’ Retirement System (CalPERS), Fiscal Crisis &amp; Management Assistance Team (FCMAT), United States Department of Education (USDE), California Department of Education (CDE), etc.), at the time of the oversight visit, show no outstanding material weaknesses, deficiencies, and/or findings;</li> <li>5. Vendors and staff are consistently paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school consistently adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> </ol>	<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the most current audit;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The most current annual independent audit shows no material weaknesses, deficiencies and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., CalSTRS, CalPERS, FCMAT, USDE, CDE, etc.), at the time of the oversight visit, show outstanding findings, and the school is able to demonstrate evidence of remedies in addressing these findings;</li> <li>5. Vendors and staff are generally paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school generally adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> <li>12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP are posted on the charter school’s website;</li> </ol>



*An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as **Accomplished [Rating of 4]**.*

- 12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP submitted to the appropriate agencies, are posted on the charter school's website;
- 13. The LCAP is submitted to the appropriate agencies;
- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are consistently processed or submitted by the charter school in a timely manner;
- 15. There are no items cited in Areas Noted for Further Growth and/or Improvement and there are no more than five (5) items cited in Other Observations for the most current year;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), adequate explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is consistently in place;
- 18. If applicable, there are no outstanding fiscal-related tiered intervention notices issued to the school; or the school has no tiered intervention notices as of the oversight report issuance date; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are fully met by the required deadline(s); or the school has no fiscal benchmarks in its current charter term.

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current two annual independent audits;

*An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as **Proficient [Rating of 3]**.*

- 13. The LCAP is submitted to the appropriate agencies;
- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are generally processed or submitted by the charter school in a timely manner;
- 15. There are no significant recurring issues cited in the Areas Noted for Further Growth and/or Improvement;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), at least partial explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is generally in place;
- 18. If applicable, the charter school is in the process of resolving outstanding fiscal issues cited in a Notice issued by the CSD as part of its tiered intervention process; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are partially met by the required deadline(s).

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance



<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished</u> [Rating of 4].</i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient</u> [Rating of 3].</i></b></p>
<ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current two annual independent audits;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current two annual independent audits;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the two most current annual independent audits;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)), or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	<p>divided by total expenditures) in the most current annual independent audit;</p> <ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current annual independent audit;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>

<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p>	<p><b><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></b></p>



***An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as Developing [Rating of 2].***

1. Net Assets are positive in the most current audit; net assets are negative with strong trend towards becoming positive (be positive at the end of the third year per the applicable interim financials); or the school's financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years;
2. The cash balance at the beginning of the school year is positive; and
3. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term.

**Note:** Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current annual independent audit;
2. The cash balance at the beginning of the school year is at least 5% of the prior year's expenses in the most current annual independent audit;
3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;
4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;

***An existing school would be assessed as Unsatisfactory [Rating of 1] based on the statements below:***

A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for *Accomplished*, *Proficient*, or *Developing*. The charter school was given a certain period of time to address the fiscal concerns of LAUSD, but failed to provide a satisfactory response. The charter school has shown no *feasible* financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school's operation to mitigate the negative fiscal condition. The charter school's governing board members and/or leadership lack fiscal capacity.

Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.

**Note:** Other circumstances and information could influence the rating and will be noted in the evaluation.





<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<ol style="list-style-type: none"> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	

<p><b><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<p><b><u>New Schools:</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Interim reports and/or unaudited actuals project positive net assets;</li> <li>2. Projected debt, if any, is managed efficiently and will not cause the charter school to end the fiscal year with negative net assets. The non-profit organization is financially viable to support the charter school;</li> <li>3. If enrollment is significantly below the enrollment per the school’s <i>Pupil Estimates for New or Significantly Expanding Charters</i> report and/or its approved petition budget, the charter school has made significant adjustments in their operations to allow for the reduced income, and submitted a revised viable three-year budget and three-year cash flow projections;</li> <li>4. Governing Board adopts the annual budget;</li> </ol>	<p><b><u>New Schools:</u></b></p> <p><b><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></b></p> <p>A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for <i>Developing</i>. The charter school was given a certain period of time to address the fiscal concerns of LAUSD but failed to provide a satisfactory response. The charter school has shown <i>no feasible</i> financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school’s operation to mitigate the negative fiscal condition. The charter school’s governing board members and/or leadership lack fiscal capacity.</p> <p>Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.</p>



<p><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></p>	<p><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></p>
<ol style="list-style-type: none"> <li>5. The governing board reviews and discusses the charter school’s financial reports as evidenced by the governing board meeting minutes;</li> <li>6. Reasonable requests for information made by the Charter Schools Division and LAUSD are processed or submitted by the charter school in a timely manner;</li> <li>7. The most current governing board-approved LCAP is posted on the charter school’s website; and</li> <li>8. The LCAP is submitted to the appropriate agencies.</li> </ol> <p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>	<p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>



# ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT REPORT\* 2023-2024 SCHOOL YEAR FOR

**MAGNOLIA SCIENCE ACADEMY BELL (PSC) - 5166**

Name and Location Code of Charter School

## LAUSD Vision

L.A. Unified will be a progressive global leader in education, providing a dynamic and inspiring learning experience where all students graduate ready for success.

## CSD Mission

The LAUSD Charter Schools Division (CSD) fosters high quality educational opportunities and outcomes for students in the greater Los Angeles community through exemplary charter public school authorizing, oversight, and sharing of promising practices so that all students maximize their potential.

## CSD Core Values

We believe that our success depends on:

- Making decisions that put the interests of students first.
- Serving with high expectations, integrity, professionalism, and commitment.
- Employing authentic, responsive, and effective leadership and teamwork.
- Continuously learning as a dynamic organization.
- Building and sustaining a healthy workplace culture where high performance, diversity, and creativity thrive.
- Developing productive relationships with our charter schools and all stakeholders.

\* Charter School shall comply in a timely manner with all applicable federal and state laws and regulations, as they may change from time to time, including but not limited to matters related to the school’s governance, programs, facilities, operations, and/or fiscal management. Elements of the oversight process may be modified as LAUSD continues to respond to the COVID-19 pandemic. To support the well-being of all at a school site, all are expected to follow applicable COVID-19 public health guidelines, including related District requirements for operations at District facilities. The assigned CSD Administrator will provide any updated information reach out with more details, as needed.



<b>Charter School Name:</b>	<b>Magnolia Science Academy BELL (PSC) – (MSA8)</b>			<b>Location Code:</b>	<b>5166</b>
<b>Current Address:</b>	<b>City:</b>	<b>ZIP Code:</b>	<b>Phone:</b>	<b>Fax:</b>	
6411 Orchard Avenue	Bell	90201	323-826-3925	323-826-3926	
<b>Current Term of Charter<sup>1</sup>:</b>		<b>LAUSD Board District:</b>	<b>LAUSD Region:</b>		
July 1, 2028 to June 30, 2028		5	South		
<b>Number of Students Currently Enrolled:</b>	<b>Enrollment Capacity Per Charter:</b>	<b>Number Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 92</b>	
404	496				
<b>Grades Currently Served:</b>	<b>Grades To Be Served Per Charter:</b>	<b>Percent Above/Below Enrollment Capacity (day of visit):</b>		<b>Below by 18.55%</b>	
6-8	6-8				
<b>Norm Enrollment Number:</b>	402				
<b>Total Number of Staff Members:</b>	47	<b>Certificated:</b>	24	<b>Classified:</b>	23
<b>Charter School’s Leadership Team Members:</b>	Laura Schlottman, Principal; Darlene Boagni, Assistant Principal; Arturo Prado, Assistant Principal; Erdinc Acar, Chief Academic Officer; Suat Acar, Chief Operations Officer; Fiorella Del Carpio, Chief People Officer; Traci Lewin, Director of Math Programs; Brenda Olivares, Chief External Officer; Krystal Zavala, Special Programs Coordinator; Alfredo Rubalcava, Chief Executive Officer				
<b>Charter School’s Contact for Special Education:</b>	Cecilia Martinez	<b>SELPA &amp; Option:</b>		LAUSD Option 3	
<b>CSD Assigned Administrator:</b>	Yolanda Jordan	<b>CSD Fiscal Oversight Manager:</b>		Constancia Carandang	
<b>Other School/CSD Team Members:</b>	N/A				
<b>Oversight Visit Date(s):</b>	February 6, 2024		<b>Fiscal Review Date (if different):</b>	N/A	
<b>Is school located on a District facility? If so, please indicate the applicable program (e.g., Prop 39, PSC, conversion, etc.):</b>	Yes, PSC		<b>LAUSD Co-Location Campus(es) (if applicable):</b>	Orchard Academies	
<b>Certificate of Occupancy (COO) or Temporary Certificate of Occupancy Type: (if a TCO, please note expiration date)</b>	N/A		<b>COO/TCO Approved Grade Levels and Occupancy Loads:</b>	N/A	

SUMMARY OF RATINGS			
<i>(4)=Accomplished (3)=Proficient (2)=Developing (1)=Unsatisfactory</i>			
<b>Governance</b>	<b>Student Achievement and Educational Performance</b>	<b>Organizational Management, Programs, and Operations</b>	<b>Fiscal Operations</b>
<b>3, Proficient</b>	<b>2, Developing</b>	<b>3, Proficient</b>	<b>3, Proficient</b>

<sup>1</sup> Education Code section 47607.4 provides that “all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years, and all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.”



### CHARTER RENEWAL CRITERIA

In accordance with Education Code §§ 47605, 47607, and 47607.2, in order to renew a charter, the District must determine whether the charter school has met specific renewal criteria prescribed in statute. .

### REPORT GUIDE

LAUSD’s oversight procedures are intended to balance a charter school’s autonomy of operation with its accountability to the public. LAUSD utilizes a holistic, performance-based approach to evaluate all charter schools, guided principally by making decisions in the best interest of students. The CSD observes and monitors each charter school in accordance with applicable laws, regulations, LAUSD policy, memoranda of understanding, and the school’s operative charter. Information gathered through oversight serves as part of the charter school’s ongoing record for the District to make informed decisions about charter school authorization, renewal, material revisions, sharing of promising practices, and if need be, revocation. While LAUSD is responsible to provide oversight of its charter schools and the entities managing charter schools, the primary oversight of each charter school must first and foremost be performed by the charter school’s own Governing Board. The Governing Board of a charter school has an ongoing responsibility to oversee the operations of its charter school(s), ensuring that every charter school it oversees is providing a high-quality educational program for students enrolled, is successfully fulfilling the terms of their charter, is fiscally sound, and complies with applicable laws, regulations, and court orders. In designing this document, the District has considered California charter school law, as well as the *LAUSD Policy and Procedures for Charter Schools*, California State Board of Education’s criteria for evaluating charter schools, and the National Association of Charter School Authorizers’ *Principles and Standards of Quality Authorizing*. This reporting tool provides guidelines and criteria used by the CSD to observe, record, assess, and reflect with the charter school on school performance as captured during the annual oversight visit process in these four categories:

**Governance** – demonstrating fulfillment of the Governing Board’s fiduciary responsibility to effectively direct and provide oversight for the charter public school, including but not limited to enactment and monitoring of policies and procedures to ensure the school’s full compliance with applicable law, policy, and the terms of the charter approved by the LAUSD Board of Education

**Student Achievement and Educational Performance** – demonstrating positive academic achievement and growth for all students

**Organizational Management, Programs, and Operations** – demonstrating effective leadership and implementation of the governing board’s policies and procedures, as well as the school’s educational program and systems and procedures for the day-to-day operations of the school

**Fiscal Operations** – demonstrating sound fiscal management, appropriate use of public funds, and compliance with regulatory requirements

This report, including the ratings in each category, is based on information and evidence gathered at the time of the annual oversight visit. The CSD considers evidence provided through CSD staff observations, document review, interviews, and discussion with school representatives and stakeholders. All charter schools are expected to prepare for the visit and have available, as applicable, all documentation requested in the *Annual Performance Based Oversight Visit Preparation Guide 2023-2024*. The “Sources of Evidence” sections below identify key information sources generally relevant to their respective indicators; these lists are not exhaustive, however, and some items may not be applicable to the grades served. Schools may present additional evidence as deemed relevant and appropriate. As needed, CSD staff also may request additional information and/or documentation prior to, during, and/or following the visit.

The tool employs the following four-point rubric to rate the school’s performance in each category: (4) *Accomplished*, (3) *Proficient*, (2) *Developing*, and (1) *Unsatisfactory*. In addition, the *Summary of School Performance* section in each category captures key findings under one or more of the following headings: (1) Areas of Demonstrated Strength and/or Progress (Note: potential “promising practices” are identified within this section with an asterisk [\*]); (2) Areas Noted for Further Growth and/or Improvement; and, if applicable, (3) Corrective Action Required. Under “Corrective Action Required,” the CSD reports findings of material noncompliance with applicable law, LAUSD charter policy, or the school’s approved charter. **If the report includes any findings under “Corrective Action Required,” the charter school must take immediate and appropriate steps to remedy the identified concern.** In accordance with its “tiered intervention” approach to charter school non-compliance and poor performance, the CSD may also send the school appropriate notices, separate and apart from this report, to provide and document time-specific follow-up as necessary. At the other end of the spectrum of performance, any school that earns a rating of *Accomplished* in any category is encouraged to submit to the CSD a summary of those “promising practices” that the school believes have contributed to its success, in order to support the CSD’s ongoing efforts to promote and facilitate reciprocal sharing of promising practices among education leaders from across all LAUSD schools.



GOVERNANCE	RATING*
Summary of School Performance	3, Proficient
<p><u>Areas of Demonstrated Strength and/or Progress</u></p> <p><b>G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING</b>            The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.).</p> <p>As evidenced by information in Folder 1 and observation of a Governing Board meeting, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• The current Board of Directors of Magnolia Public Schools (MPS) is comprised of 7 directors, which is aligned with the organization’s most recent Bylaws requiring no less than 3 and no more than 11 directors.</li> <li>• Calendar of Governing Board meetings for the 2023-2024 school year, showing monthly meetings scheduled from July 13, 2023 to June 20, 2024</li> <li>• Calendar of Board Committees (e.g., Academic, Educational Partners &amp; Development, Audit/Facilities, Finance, and Nominating/Governance), showing meetings scheduled from July 13, 2023 to June 13, 2024. Agendas are also posted to the school’s website.</li> <li>• Brown Act and Conflict of Interest training was held during the Board meeting on August 10, 2023.</li> </ul> <p><b>G2: DUE PROCESS</b>            The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public.</p> <p>As evidenced by information in Folder 1, some of the evidence include the following:</p> <ul style="list-style-type: none"> <li>• Systems to provide due process for students, employees, and parents including, but not limited to the following:               <ul style="list-style-type: none"> <li>○ Uniform Complaint Procedures (UCP) and related forms in the student/parent handbook, as well as on the school’s website.</li> <li>○ Procedures for resolving general stakeholder complaints within the “General Complaint Procedures Form” located at the school site, within the student/parent handbook, and on the school’s website. Also, procedures and forms are available in English and Spanish.</li> <li>○ Procedures/policies regarding Suspension/Expulsion (including appeals), grading policies, and student code of conduct are located at the school site, within the student/parent handbook, and on the school’s website.</li> <li>○ Employee handbook which includes descriptions of the school’s employee Code of Conduct, Internal Complaint Review and Policy (e.g., complaints by employees against employees, complaints by third parties against employees), Open Door Policy, and employee discipline policy.</li> </ul> </li> </ul> <p><b>G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS</b>            The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff.</p> <p>As evidenced by information in Folder 1 and observation of Governing Board meetings, some of the evidence includes the following:</p>	



- Review and certification of relevant aspects of the *Compliance Monitoring and Certification of Board Compliance Review* form at the Governing Board’s meeting on October 12, 2023 and demonstrated clearances and credentialing compliance. Documentation provided by school leadership at both the first triannual submission and the time of oversight was complete and accurate.
- The schools’ governing board has established procedures to evaluate MPS Executive Director via Board on Track, an online platform. The Board’s evaluation of the CEO is during multiple points throughout the school year, reviewing the following performance areas: academic accountability, school operations, management and Board oversight, facilities, and educational partners.
- Schools have systems for evaluating school-based staff including, but not limited to, school leaders, teachers, and other school site staff (e.g., administrative support, plant manager, campus aide, etc.)
  - The “Teacher Evaluation Protocol” includes multiple domains aligned to the California Standards for the Teacher Profession, as well as measures for teacher performance on the MPS Framework for Teaching, Teacher Professional Qualities, Dispositions, and Responsibilities; Student, Parent, and Staff Voices; and Student Performance.
  - The “School Leader Evaluation Protocol” includes measures aligned with the California Professional Standards for Education Leaders (CPSELs); Student, Parent, and Staff Voices; and Student Performance. Some of the standards include development and implementation of shared vision, instructional leadership, management and learning environment, and family and community engagement.
  - The “Generic Employee Evaluation Protocol” includes multiple domains that measure employee performance on the MPS Core Value Indicators (Excellence, Innovation, and Connection); Student, Parent, and Staff Voices; and Student Performance. The evaluation protocol includes multiple means for monitoring and improving staff performance throughout the school year such as: frequent informal observations and feedback for the employee, collection of evidence to foster collaboration with the employee, and goal setting and monitoring.

Areas Noted for Further Growth and/or Improvement

None noted at this time.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

**Please see highlighted note below as it relates to the overall rating in the Governance category for MSA8.**



**\*NOTE:**

- *A charter school may receive a rating of 1 in this category for any of the following reasons: (1) Evidence of conflict (s) of interest within the organization (i.e. Governing Board, staff, contracted external parties, etc.), (2) School is in breach of the operative charter, including Federal, State, and District Required Language, (3) School is “Not in Good Standing,” and/or (4) If there are serious concerns related to fiscal matters (e.g., negative financial condition, fiscal mismanagement, and/or significant audit findings, etc.).*
- *A charter school cannot receive a rating greater than 3 in this category if it receives an overall rating of 2 or 1 in any other category (Student Achievement and Educational Performance; Organizational Management, Programs, and Operations; or Fiscal Operations).*





**G1: GOVERNANCE STRUCTURE AND COMPLIANCE MONITORING – QUALITY INDICATOR**

*The Governing Board has implemented the organizational structure, roles, and responsibilities set forth in the approved charter and applicable law, including:*

- Governing Board composition, structure, roles, and responsibilities as set forth in the approved charter
- Governing Board committees/councils are implemented as described in the school’s charter (e.g., Finance, Human Resources, Academics, etc.)
- The Governing Board has a system in place to ensure compliance with the public-integrity statutes including laws requiring open meetings and laws forbidding financial and other conflicts of interest.
- The Governing Board reviews and certifies the *Compliance Monitoring and Certification of Board Compliance Review* form

Rubric		Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has fully implemented the organizational structure set forth in the school’s operative charter, including all committees/councils; and has a system in place to ensure it consistently complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has implemented the organizational structure set forth in the school’s operative charter, including committees/councils; and has a system in place to ensure it complies with the applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has partially implemented the organizational structure set forth in the school’s operative charter; and/or has an ineffective system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.) <input type="checkbox"/> The Governing Board has not implemented the organizational structure set forth in the school’s operative charter; and/or has no system in place to ensure it is complying with applicable open meeting requirements for local agencies (e.g., Brown Act, Gov. Code, § 54950 et seq.)	<input checked="" type="checkbox"/> Organizational chart in approved charter <input checked="" type="checkbox"/> Organizational chart (current) <input checked="" type="checkbox"/> Board member roster <input checked="" type="checkbox"/> Bylaws (current) <input checked="" type="checkbox"/> Board Committee(s) Calendar(s) <input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with leadership <input checked="" type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G2: DUE PROCESS – QUALITY INDICATOR**

*The Governing Board has systems in place to ensure that the school provides adequate due process, in accordance with applicable law, the school’s charter, and LAUSD charter school policy, to honor and protect the rights of students, employees, parents, and the public in the following areas:*

- Student discipline
- Employee grievances and discipline
- Stakeholder complaint resolution pursuant to the Uniform Complaint Procedures (UCP)
- Parent/stakeholder complaint resolution for complaints outside regulatory scope of UCP

Rubric		Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board has well-developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has partially developed systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public <input type="checkbox"/> The Governing Board has minimal or no systems in place to ensure that the school provides due process, in accordance with applicable law, the charter, and LAUSD charter policy, for students, employees, parents, and the public	<input checked="" type="checkbox"/> Student Discipline Policy <input checked="" type="checkbox"/> Employee Grievance and Discipline Policy <input checked="" type="checkbox"/> Uniform Complaint Procedures Policy and form(s) <input checked="" type="checkbox"/> Stakeholder complaint procedures and form(s) <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input checked="" type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G3: RESPONSIVE AND ACCOUNTABLE GOVERNANCE - EDUCATIONAL PROGRAM - QUALITY INDICATOR**

*The Governing Board has systems in place to ensure ongoing:*

- Review and use of academic performance data (e.g., CA School Dashboard, internal assessments, etc.) and other school data and information to ensure sound Governing Board decision-making in support of continuous improvement of student achievement, fiscal viability, compliance, and overall public school excellence
- Monitoring of the school’s implementation of its Local Control and Accountability Plan (LCAP) and additional school plans (e.g., Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), School Plan for Student Achievement (SPSA), and action plans for making progress toward LCAP goals)
- Transparent governance and accountability to stakeholders, including compliance with the LAUSD BOE’s Charter School Transparency Resolution, as well as consideration of input from the school’s committees/councils and stakeholders

Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The Governing Board regularly considers school performance data, stakeholder input, and other data, and takes appropriate action to achieve positive measurable pupil outcomes (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input checked="" type="checkbox"/> The Governing Board considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board inconsistently considers school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.) <input type="checkbox"/> The Governing Board seldom or does not consider school performance data, stakeholder input, and other data to inform decision-making (e.g., approving action plans and/or resources, analysis and discussion, etc.)	<input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation <input checked="" type="checkbox"/> Board member and executive leadership training <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input checked="" type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G4: RESPONSIVE AND ACCOUNTABLE GOVERNANCE – STAFFING AND EVALUATIONS - QUALITY INDICATOR**

**The Governing Board has systems in place to ensure ongoing:**

- Monitoring of staffing needs and the school’s compliance with all applicable credentialing, clearance, and training requirements
- Evaluation procedures with clear performance standards for all school-based staff, including but not limited to administrators, certificated staff, and classified staff
- Evaluation of executive level leadership (including, but not limited to, those positions reporting to the Governing Board, as indicated in Element 4 of the approved charter, such as Executive Director, Area Superintendent, Principal, etc.)

	Rubric	Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The Governing Board regularly monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a well-developed system for the evaluation of all school-based staff and executive level leadership staff <input type="checkbox"/> The Governing Board monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and has implemented a system for the evaluation of all school-based staff and executive level leadership staff <input type="checkbox"/> The Governing Board inconsistently monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has partially implemented a system for the evaluation of all school-based staff and/or executive level leadership staff <input type="checkbox"/> The Governing Board seldom monitors school staffing to ensure that all students are taught by appropriately credentialed and assigned teachers, and/or has not implemented a system for the evaluation of all school-based staff and/or executive level leadership staff	<input checked="" type="checkbox"/> Human Resources Policies and Procedures <input checked="" type="checkbox"/> Board meeting agendas, minutes, and/or documentation <input checked="" type="checkbox"/> Evaluation of Executive Leadership <input checked="" type="checkbox"/> Evaluation of all school-based staff <input checked="" type="checkbox"/> Compliance Monitoring and Certification of Board Compliance Review <input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”) <input checked="" type="checkbox"/> Observation of Governing Board meeting(s) <input checked="" type="checkbox"/> Discussion with school leadership <input checked="" type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**G5: FISCAL CONDITION - QUALITY INDICATOR**

<p><b>The Governing Board has a system in place to ensure fiscal viability:</b></p> <ul style="list-style-type: none"> <li>• The school is fiscally strong and net assets are positive in the prior two independent audit reports.</li> <li>• If applicable, all LAUSD Board of Education-approved fiscal condition-related benchmark(s) are met by the required deadline(s).</li> </ul>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%; background-color: #e0e0e0;">Rubric</th> <th style="background-color: #e0e0e0;">Sources of Evidence</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); background-color: #e0e0e0; padding: 5px; font-weight: bold; margin-right: 5px;">Performance</div> <div style="flex-grow: 1;"> <p><input checked="" type="checkbox"/> The school is fiscally strong with positive net assets and meets the four (4) recommended financial ratios (identified as part of the Supplemental Criteria within the Fiscal Operations Rubrics section below for the rating of 4, <i>Accomplished</i>) in the most current two independent audit reports, <b>and</b>, if applicable, all LAUSD Board of Education-approved fiscal-condition related benchmark(s) are met by the required deadline(s)</p> <p><input type="checkbox"/> The school is fiscally stable, with positive net assets in the most current independent audit report*</p> <p><input type="checkbox"/> The school is fiscally weak or unstable**, net assets are negative in the most current independent audit report, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p><input type="checkbox"/> The school is consistently fiscally weak, net assets are negative in the prior two independent audit reports, <b>or</b> the school does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division*</p> <p>*Additional considerations that could influence the rating may include: inadequate cash flow; financial condition and/or enrollment reflecting a downward trend and/or beginning to show signs of deteriorating financial health potentially leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years; multi-year reliance on financing resources for the school’s operations (e.g., factoring of receivables, intraorganizational loans, third party loans, continuing deficit spending, etc.); or that the school may not be able to carry out quality educational programs when the student enrollment drops to a certain level.</p> <p>**For example, the school’s financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years.</p> </div> </div> </td> <td style="vertical-align: top;"> <p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</p> <p><input checked="" type="checkbox"/> Observation of Governing Board meeting</p> <p><input checked="" type="checkbox"/> Discussion with leadership</p> <p><input checked="" type="checkbox"/> Independent audit report(s)</p> <p><input checked="" type="checkbox"/> Other financial information submitted by the school</p> <p><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</p> </td> </tr> </tbody> </table>		Rubric	Sources of Evidence	<div style="display: flex; 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Rubric	Sources of Evidence				
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**G6: FISCAL MANAGEMENT AND ACCOUNTABILITY - QUALITY INDICATOR**

<i>The Governing Board has a system in place to ensure sound fiscal management and accountability:</i>	
<ul style="list-style-type: none"> <li>• The school adheres to the Governing Board approved fiscal policies and procedures, and does not have any areas noted for improvement.</li> <li>• The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings.</li> </ul>	
Rubric	Sources of Evidence
<b>Performance</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school <b>consistently adheres</b> to the Governing Board approved fiscal policies and procedures, does not have any areas noted for improvement, and the two most current annual independent audits show no material weaknesses, deficiencies, and/or findings</li> <li><input checked="" type="checkbox"/> The school <b>generally adheres</b> to the Governing Board approved fiscal policies and procedures, but has areas noted for improvement, and the most current annual independent audit shows no material weaknesses, deficiencies, and/or findings</li> <li><input type="checkbox"/> The school is <b>not adhering</b> to the Governing Board approved fiscal policies and procedures, and has areas noted for improvement, <b>or</b> has significant fiscal-related issues (e.g., fiscal mismanagement, audit findings, unresolved recurring issues, potential conflicts of interest, etc.)</li> <li><input type="checkbox"/> The school is <b>continuously not adhering</b> to the Governing Board approved fiscal policies and procedures, <b>or</b> has significant and recurring fiscal-related issues (e.g., fiscal mismanagement, audit findings, potential conflicts of interest, etc.)</li> </ul>
<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Board meeting agendas and minutes</li> <li><input type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances</li> <li><input checked="" type="checkbox"/> Observation of Governing Board meeting</li> <li><input checked="" type="checkbox"/> Discussion with leadership</li> <li><input checked="" type="checkbox"/> Independent audit report(s)</li> <li><input checked="" type="checkbox"/> Other: (see Fiscal Operations section below)</li> </ul>	
<b>Progress on LAUSD Board of Education Benchmarks and/or MOU related to GOVERNANCE (if applicable):</b>	
N/A	



STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE	RATING*
<b>Summary of School Performance</b>	2, Developing
<b>California Department of Education’s (CDE) Charter School’s Performance Category (as published in 2024)</b>	Middle Performing
<p><b>The state identified the charter school as qualifying for Differentiated Assistance (DA)?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO            Differentiated Assistance is technical assistance provided to Local Education Agencies (LEA) that the state has identified for underperformance. DA is targeted support that is available to LEAs that meet the eligibility requirements set by the State Board of Education (SBE).</p>	
<p><b>The charter school is a state-identified school under the Every Student Succeeds Act (ESSA).</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO  <b>If yes, the school’s identification:</b> (See additional information within “Notes” section below)  <input type="checkbox"/> Comprehensive Support and Improvement (CSI)  <input checked="" type="checkbox"/> Additional Targeted Support and Improvement (ATSI)</p>	
<p><u>Areas of Demonstrated Strength and/or Progress</u>  <b>A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR</b>            The schoolwide Dashboard Suspension Rate Indicator color is Yellow and at/below statewide percentage.</p> <ul style="list-style-type: none"> <li>• Per CDE, 2.5% of students were suspended at least once, compared to the state at 3.5%.</li> </ul> <p><u>Areas Noted for Further Growth and/or Improvement</u>  <b>A1: DASHBOARD SCHOOLWIDE ELA</b>            The schoolwide Dashboard ELA Indicator color is Orange and below statewide Distance From Standard (DFS).</p> <ul style="list-style-type: none"> <li>• Per the CDE, the school’s DFS in ELA is -41.1, compared to the state at -13.6.</li> </ul> <p><b>A2: DASHBOARD STUDENT GROUP ELA</b>            Less than a majority of the numerically significant student groups have “Status/DFS” scores above the statewide DFS.</p> <ul style="list-style-type: none"> <li>• The school has four (4) numerically significant student groups (English Learner, Latino, Socioeconomically Disadvantaged, and Students with Disabilities). Three out of the four student groups have scores lower than the state:               <ul style="list-style-type: none"> <li>○ English Learners (ELs): -109.8 (Red), compared to the state at -67.7 (Orange)</li> <li>○ Latino: -43.4 (Orange), compared to the state at -40.2 (Orange)</li> <li>○ Socioeconomically Disadvantaged: -41.9 (Orange), compared to the state at -42.6 (Orange)</li> <li>○ Students with Disabilities: -134.4 (Red), compared to the state at -96.3 (Red)</li> </ul> </li> </ul> <p><b>*The school leadership team shared supports and strategies being implemented to increase academic achievement in ELA schoolwide and with student groups. Some of them include the following:</b></p> <ul style="list-style-type: none"> <li>• Implementation of Tier 2 interventions that are on an 8 week cycle of pull out intervention during study skills (4 times a week).</li> </ul>	



- Additional designated English Language Development (ELD) support for 8<sup>th</sup> grade ELs during their advisory elective, in addition to their regularly scheduled Designated ELD and the integrated support they receive during ELA core class.
- School hired a bilingual ELD paraprofessional who provides push in support in the classroom.

### **A3: DASHBOARD SCHOOLWIDE MATH**

The schoolwide Dashboard Math Indicator color is Orange and below statewide DFS.

- Per the CDE, the school's DFS in Math is -94.6, compared to the state at -49.1.

### **A4: DASHBOARD STUDENT GROUP MATH**

None of the school's numerically significant student groups have "Status/DFS" scores above the statewide DFS.

- The school has four (4) numerically significant student groups (English Learner, Latino, Socioeconomically Disadvantaged, and Students with Disabilities).
  - English Learner: -140.6 (Orange), compared to the state at -93.4 (Orange)
  - Latino: -97.6 (Red), compared to the state at -80.8 (Orange)
  - Socioeconomically Disadvantaged: -94.5 (Orange), compared to the state at -80.8 (Yellow)
  - Students with Disabilities: -156.9 (Red), compared to the state at -96.3 (Red)

**\*The school leadership team shared supports and strategies being implemented to increase academic achievement in Math schoolwide and with student groups. Some of them include the following:**

- Adoption of new materials, HMH Math/Into AGA, which, according to school leadership, offers students more opportunities to engage in discourse and higher order thinking than the previous math materials. Additionally, these new math materials, per school leadership, provide differentiated support and tiered interventions to support all proficiency levels of students.
- Interventions have been restructured and tiered to provide tailored support to students at varying proficiency levels, including numerically significant student groups.
- Study skills class with individual, personalized learning using IXL.
- Implementation of Kagan Structures (e.g., verbal communication with shoulder partner to share their understanding of the intended learning and vice versa, etc.)

### **A5: DASHBOARD SCHOOLWIDE English Learner Progress (ELPI)**

The schoolwide Dashboard ELPI color is Red.

- Per CDE, 44.4% (Red) of English Learners were making progress towards English proficiency, compared to the state at 48.7% (Yellow).
  - School leadership shared supports being implemented to increase English Learner Progress. Some include the following:
    - Assistance of the Curricular Professional Development Team of StudySync to provide additional professional development for the ELA department.
    - Increased classroom support for EL students with the addition of a bilingual paraprofessional who provides one to one student assistance. School leadership noted, "The bilingual paraprofessional pushes into History, ELA, and Science courses, providing translation for newcomer students as well as targeted support and 1:1 assistance to students as needed."





- Winter Camp was offered to 30 EL students. Per school leadership, “This intersession camp focused on ELPAC preparation, including the implementation of the new released ELPAC IABs.”
- Increased staff-wide professional development, provided by the EL Coordinator, which focuses on strategies for Integrated EL support in all classrooms.

**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM**

The schoolwide Dashboard Chronic Absenteeism Indicator color is Red.

- Per CDE, 28.4% of students have chronic absenteeism, compared to the state at 24.3% (Yellow).
- School leadership shared supports being implemented to decrease Chronic Absenteeism. Some include the following:
  - “Through staff training, all teachers and staff are encouraged to create a welcoming environment by greeting students by name at the door, getting to know their students, having a clean and neat learning space, and creating engaging lessons.”
  - Providing Metro TapCards to any students that need them at no cost.
  - Attendance team reviews attendance reports periodically to identify the students at different attendance tiers and home visits are conducted on a regular basis. School leadership stated that, as of December 2023, almost 100 families were visited this school year.

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

**English Learner (EL) Reclassification:**

As of the time of the issuance of this Annual Performance-Based Oversight Visit Report, the state has not published the “Annual Reclassification (RFEP) Counts and Rates” for the 2021-2022 and 2022-2023 academic years. Please note that, depending on the release date of the 2021-2022 and 2022-203 RFEP counts and rates, the District may elect to update and reissue a revised 2023-2024 Annual Performance-Based Oversight Visit Report.

***\*NOTE: A charter school cannot receive a rating in this category greater than a 1 if the school has been identified as a Low Performing charter school based on the state’s published list.***



**A1: DASHBOARD SCHOOLWIDE ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELA data (CDE)</li> </ul>	
Rubric	Sources of Evidence
<p><b>Performance</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Blue</li> <li><input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Green; or Yellow and at/above statewide Distance From Standard (“DFS”)</li> <li><input checked="" type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Yellow and below statewide DFS; or Orange</li> <li><input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Red</li> <li><input type="checkbox"/> Not Available - No color assigned for the ELA Indicator on the Dashboard</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> California School Dashboard Report (CDE)</li> <li><input checked="" type="checkbox"/> LAUSD Office of Data &amp; Accountability’s Data Set</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul>

**A2: DASHBOARD STUDENT GROUP ELA - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard ELA (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>	
Rubric	Sources of Evidence
<p><b>Performance</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> All numerically significant student groups have “Status/DFS” scores above the statewide DFS</li> <li><input type="checkbox"/> The majority of numerically significant student groups have “Status/DFS” scores above the statewide DFS</li> <li><input checked="" type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/DFS” scores above the statewide DFS</li> <li><input type="checkbox"/> None of the school’s numerically significant student groups have “Status/DFS” scores above the statewide DFS</li> <li><input type="checkbox"/> Not Available - No assessment of performance for this indicator</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> California School Dashboard Report (CDE)</li> <li><input checked="" type="checkbox"/> LAUSD Office of Data &amp; Accountability’s Data Set</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul>

**A3: DASHBOARD SCHOOLWIDE MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Math data (CDE)</li> </ul>	
Rubric	Sources of Evidence



<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Green; or Yellow and at/above statewide DFS <input checked="" type="checkbox"/> The schoolwide Dashboard Math Indicator color is Yellow and below statewide DFS; or Orange <input type="checkbox"/> The schoolwide Dashboard Math Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Math Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)
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**A4: DASHBOARD STUDENT GROUP MATH - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard Math (Students with Disabilities, English Learners, Socioeconomically Disadvantaged, etc.) (CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have "Status/DFS" scores above the statewide DFS <input type="checkbox"/> The majority of numerically significant student groups have "Status/DFS" scores above the statewide DFS <input type="checkbox"/> Less than a majority of the numerically significant student groups have "Status/DFS" scores above the statewide DFS <input checked="" type="checkbox"/> None of the school's numerically significant student groups have "Status/DFS" scores above the statewide DFS <input type="checkbox"/> Not Available - No assessment of performance for this indicator	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A5: DASHBOARD SCHOOLWIDE ENGLISH LEARNER PROGRESS (ELPI) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide ELPI data (CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>



<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard ELPI color is Blue <input type="checkbox"/> The schoolwide Dashboard ELPI color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard ELPI color is Yellow and below statewide percentage; or Orange <input checked="" type="checkbox"/> The schoolwide Dashboard ELPI color is Red <input type="checkbox"/> Not Available - No color assigned for the ELPI on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)
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**A6: DASHBOARD SCHOOLWIDE COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide CCI data (CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very High <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is High; or Medium and at/above the statewide percentage <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Medium and below the statewide percentage; or Low <input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very Low <input type="checkbox"/> Not Available – No assessment of performance for this indicator <input checked="" type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A7: DASHBOARD STUDENT GROUP COLLEGE/CAREER (CCI) - (GRADES 9-12) - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>Performance of all numerically significant student groups (30 or more students) on the California School Dashboard CCI (Students with Disabilities, English Learners, and Socioeconomically Disadvantaged, etc.)(CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>		



<b>Performance</b>	<input type="checkbox"/> All numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> The majority of numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> Less than a majority of the numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> None of the school’s numerically significant student groups have “Status/percent” scores above the statewide averages <input type="checkbox"/> Not Available – No assessment of performance for this indicator <input checked="" type="checkbox"/> Not Applicable - CCI is not applicable for the grade levels assigned at the charter school	<input type="checkbox"/> California School Dashboard Report (CDE) <input type="checkbox"/> Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A8: DASHBOARD SCHOOLWIDE CHRONIC ABSENTEEISM - (GRADES K-8) - QUALITY INDICATOR**

*The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:*

- California School Dashboard Schoolwide Chronic Absenteeism Indicator data (CDE)

	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Green; or Yellow and at/below statewide percentage <input type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Yellow and above statewide percentage; or Orange <input checked="" type="checkbox"/> The schoolwide Dashboard Chronic Absenteeism Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Chronic Absenteeism Indicator on the Dashboard <input type="checkbox"/> Not Applicable - The Chronic Absenteeism Indicator is not applicable for the grade levels assigned at the charter school	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability’s Data Set <input type="checkbox"/> Other: (Specify)

**A9: DASHBOARD SCHOOLWIDE GRADUATION RATE - (GRADES 9-12) - QUALITY INDICATOR**

*The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:*

- California School Dashboard Schoolwide Graduation Rate Indicator data (CDE)

	<b>Rubric</b>	<b>Sources of Evidence</b>



<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Blue <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Green; or Yellow and at/above statewide percentage <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Yellow and below statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Graduation Rate Indicator on the Dashboard <input checked="" type="checkbox"/> Not Applicable - The Graduation Rate Indicator is not applicable for the grade levels assigned at the charter school	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)
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**A10: DASHBOARD SCHOOLWIDE SUSPENSION RATE INDICATOR - QUALITY INDICATOR**

<p><i>The school demonstrates student academic achievement, including progress towards closing the achievement gap, as measured by:</i></p> <ul style="list-style-type: none"> <li>California School Dashboard Schoolwide Suspension Rate Indicator data (CDE)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Blue <input checked="" type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Green; or Yellow and at/below statewide percentage <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Yellow and above statewide percentage; or Orange <input type="checkbox"/> The schoolwide Dashboard Suspension Rate Indicator color is Red <input type="checkbox"/> Not Available - No color assigned for the Suspension Rate Indicator on the Dashboard	<input checked="" type="checkbox"/> California School Dashboard Report (CDE) <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Set <input type="checkbox"/> Other: (Specify)

**A11: INTERNAL ASSESSMENT – VERIFIED DATA IMPLEMENTATION – QUALITY INDICATOR**

The information provided in this report on internal assessments is to determine the charter school's verified data implementation, as applicable. As part of renewal, as applicable, for charter schools that are identified by the California Department of Education (CDE) as Middle or Low Performing, the LAUSD Board shall consider schoolwide performance and performance of all student groups on the California School Dashboard and shall also consider clear and convincing evidence, demonstrated by verified data, showing either a) the school achieved measurable increases in academic achievement, as defined by at least one year's progress for each in school or b) strong postsecondary outcomes equal to similar peers.

The LAUSD Board shall only consider verified data adopted by the State Board of Education pursuant to Education Code section 47607.2(c) (Link: [Approved List](#)). In addition, staff's review of the charter school's submitted materials will be based on the verified data sources and related information adopted by the State Board of Education (Ed. Code, § 47607.2(c)(3).) Charter schools submitting verified data for this purpose must adhere to the state-approved criteria.

**The information below is based on charter school's self-reported data and will not be scored.**



The charter school did provide Verified Data for consideration.

**Academic Progress Indicator(s) for the 2022-2023 School Year:**

Academic Progress Indicator (ELA): MAP Growth by NWEA, Grades K–12	Grade Levels: 6 <sup>th</sup> – 8 <sup>th</sup>	Assessment Administration: Beginning Year/End of Year	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met
Academic Progress Indicator (Math): MAP Growth by NWEA, Grades K–12	Grade Levels: 6 <sup>th</sup> – 8 <sup>th</sup>	Assessment Administration: Beginning Year/End of Year	95% Participation Met*: <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met

\*If the charter school did not meet the 95% participation, the charter school’s plan to address the participation is included in the Notes below.

1.  The charter school disaggregated student performance data for the following student groups: English Learner, Latino and Socioeconomically Disadvantaged  
 The charter school did not disaggregate student performance data by student groups.
2. The charter school affirmed that the assessments were administrated as intended, consistent with the test publishers’ administration and test security procedures.
3. The charter school provided the following verified data report(s):
  - i-Ready K-8 by Curriculum Associates: *Diagnostic Growth*
  - MAP Growth by NWEA: *Student Growth Summary Report*
  - Star Assessment by Renaissance: *Star Growth Report*
  - Other: Click or tap here to enter text.
  - The charter school did not provide the correct report from the publisher to determine one year’s growth.

**Postsecondary Outcomes (high school only):**

1. The charter school uses the Choose an item. data source and Choose an item. the results of at least 95% of eligible students.
  - a. If the charter school did not meet the 95% participation rate, the charter school’s plan to address the participation is included in the Notes below.
2. The charter school Choose an item. the number of eligible students and missing or non-participating students.
3. The charter school Choose an item. evidence of comparing the data to similar peers (which may include, but not limited to, similar demographics, pupil student groups, first-time college attendance, or other similar circumstances and if not available, comparison to statewide data).
4.  The charter school did not provide postsecondary outcomes

**Notes:**  
**None at this time**



**Progress on LAUSD Board of Education Benchmarks and/or MOU related to STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE (if applicable):**

On October 15, 2019, the LAUSD Board of Education adopted by consent vote to renew Magnolia Science Academy Bell (MSA Bell), to serve up to 495 students in grades 6-8, with Academic Benchmarks. MSA Bell must meet the following benchmarks during the 2020-2025 charter term in order to address academic concerns. Below is the status of each benchmark:

Note: 2023 is the first year Performance Level is being reported on the Dashboard following state law suspending the reporting of state indicators due to the Covid-19 pandemic. Accordingly, change in Performance Level cannot be determined until 2024 Dashboard data is available. In addition, California no longer uses any form of similar school rankings either for assessment or accountability.

1. The Charter School shall demonstrate at least one performance level growth per academic year, as reported on the California School Dashboard, for “English Learners” in ELA as measured by CAASPP (SBAC) Assessment, with the goal of achieving and maintaining the “Green” performance level or higher by the end of the charter term. Status: No Update – As noted above, change in performance level cannot be determined until 2024 Dashboard data is available. However, per the California School Dashboard, Charter School’s English Learners’ (EL) 2023 ELA performance level (color) is Red. Additionally, per the 2023 CAASPP (SBAC), 0% of Charter School’s ELs Met or Exceeded Standard for ELA.
2. The Charter School shall demonstrate at least one performance level growth per academic year, as reported on the California School Dashboard, for “English Learners” in Math as measured by CAASPP (SBAC) Assessment, with the goal of achieving and maintaining the “Green” performance level or higher by the end of the charter term. No Update – As noted above, change in performance level cannot be determined until 2024 Dashboard data is available. However, per the California School Dashboard, Charter School’s English Learners’ (EL) 2023 Math performance level (color) is Orange. Additionally, per the 2023 CAASPP (SBAC), 1.85% of Charter School’s ELs Met or Exceeded Standard for Math.

**LOCAL CONTROL ACCOUNTABILITY PLAN 2023-2024 (For Informational Purposes Only)**

*The CSD reviewed the Local Control Accountability Plan.*

All requested template information and descriptions were provided:

Sources of Evidence

- LCFF Budget Overview for Parents
- Plan Summary
- Engaging Educational Partners
- Goals and Actions
- Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
- Action Tables

- Local Control Accountability Plan
- Board Agenda and Minutes

Notes:

None at this time





ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS	RATING*
<b>Summary of School Performance</b>	3, Proficient
<p><u>Areas of Demonstrated Strength and/or Progress</u></p> <p><b>O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS</b>  The school has a system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; and evidence of systems to modify instruction based on data analysis.</p> <ul style="list-style-type: none"> <li>• As evidenced in Folder 3 and discussion with school leadership, some of the evidence includes the following: <ul style="list-style-type: none"> <li>○ Implementation of differentiated instructional strategies (e.g., Kagan strategies, technology, small group instruction).</li> <li>○ Professional development materials (e.g., <i>Anchor Charts and More</i>, <i>Accommodating our Special Populations</i>).</li> <li>○ Continued utilization of IXL for 20 minutes per day during both ELA and Math instruction.</li> <li>○ Continued utilization of MyOn, a digital library offering a collection of books, as part of the plan to improve ELA outcomes for all students.</li> </ul> </li> </ul> <p><b>O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT</b>  The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements.</p> <ul style="list-style-type: none"> <li>• As evidenced in Folder 3 and discussion with leadership, some of the evidence includes the following: <ul style="list-style-type: none"> <li>○ A year-long calendar with opportunities for stakeholder engagement and consultation (e.g., PAC and ELAC meetings, Coffee with Administrators, Back to School Night, etc.)</li> <li>○ Educational Partners Survey Reflections from the 2022-2023 school year. For example, Spring 2023 asked “Overall, I am satisfied and would recommend this school to other students/parents/educators” revealed the following results: Students: 77%; Family 92%; and Staff 87%</li> <li>○ ELAC meeting agendas and sign in sheets for September 7, 2023 and January 18, 2024</li> <li>○ PAC meeting agendas, sign-in sheets and minutes for September 7, 2023, October 12, 2023, November 2, 2023, and December 14, 2023. During the meetings there was a discussion about the school’s LCAP, NWEA MAP data, academic interventions in ELA and Math, and the Parent College (classes offered for parents such as ESL and English Language Development Adult School on Saturdays with daycare included).</li> </ul> </li> </ul> <p><u>Areas Noted for Further Growth and/or Improvement</u></p> <p><b>O4: SCHOOL CLIMATE AND STUDENT DISCIPLINE</b>  The school has a partially developed and/or minimally effective school climate and student discipline system that is only partially aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights.</p> <ul style="list-style-type: none"> <li>• As evidence by the LAUSD Discipline Report, the school’s Students with Disabilities were suspended at a rate of 21.21%, representing a 17.56 percentage point disproportionality relative to the 3.65% suspension rate for all students during the 2022-2023 school year. The school received a Notice of Concern on February 13, 2024. MSA Bell provided a response to the Charter Schools Division detailing a root cause analysis, as well as an action plan. As evidenced in Folder 3 and school leadership discussion, some of the evidence of the action plan includes the following:</li> </ul>	



- Implementation of a Classroom-Managed Behavior vs. Major Office Discipline Referral Matrix
- Enhanced Restorative Justice practices to address behavioral issues more effectively (e.g., Restorative Justice Coordinator, utilization of restorative circles for students exhibiting repeated inappropriate behaviors, staff training, anti-bullying program)
- Implementation of a Social Emotional Learning (SEL) program named *The Positivity Project*, “grounded in the principles of positive psychology, rooted in the belief that students thrive when their social and emotional well-being is nurtured alongside academic growth and growth-mindset.”

Corrective Action Required

None noted that require immediate action to remedy concerns indicated in this report.

Notes:

School leadership identified several “Grows.” Some include the following:

- Academic growth
- Attendance
- Teacher retention
- Mastering new curriculum
- Social emotional needs

**\*NOTE:**

- *A charter school cannot receive a rating in this category greater than 1 for any of the following reasons: (1) Failed to complete criminal background clearances for any new staff and/or sole proprietor (as defined on the Certification of Clearances, Credentialing, and Mandated Training) prior to employment; and/or failed to obtain DOJ clearance certification, as appropriate, from a vendor; (2) Failed to have Health, Safety, and Emergency Plan; (3) Failed to have an appropriate Certificate of Occupancy, or equivalent; and/or (4) The school is in breach of the operative charter, including Federal, State, and District Required Language related to this section.*
- *A charter school cannot receive a rating in this category greater than 2 for any of the following reasons: (1) Failed to conduct child abuse mandated reporter training in accordance with Education Code 44691; (2) Any teacher of the instructional program is not appropriately credentialed and assigned per legal requirements and the school’s operative charter at any time during the academic year; and/or (3) Failed to provide evidence of any item on the “Review of Health and Safety Compliance Items” checklist below.*
- *A charter school cannot receive a rating in this category greater than 3 for the following reason: Failed to provide evidence of any item on the “Review of Transparency and Stakeholder Information Compliance Items” checklist below.*



**O1: IMPLEMENTATION OF THE EDUCATIONAL PROGRAM – QUALITY INDICATOR**

*The school has systems in place to ensure alignment to the curricular and educational program outlined in the approved charter by:*

- Implementing key features of the educational program described in the charter
- Implementing standards-based instruction in accordance with the California State Content Standards specific to the grade levels served and aligned with the needs of students
- Implementing assessments to measure the development of grade-level appropriate academic and non-academic skills
- Reviewing and analyzing school and student progress towards annual goals (schoolwide and for all student groups that the school serves) that are consistent with the educational performance measured by the California School Dashboard and state assessments
- Providing teacher, staff, and administrator professional development specific to supporting desired student outcomes and key features outlined in the school’s charter
- Implementing a system to monitor student progress toward, and completion of, graduation and A-G requirements (**high schools only**)

	Rubric	Sources of Evidence
Performance	<ul style="list-style-type: none"> <li><input type="checkbox"/> The school has fully implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</li> <li><input checked="" type="checkbox"/> The school has implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has partially implemented the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> <li><input type="checkbox"/> The school has minimally implemented, or not at all, the educational program, including key features, outlined in the school’s charter and aligned to California State Content Standards specific to the grade levels served</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Key Features of the Educational Program</li> <li><input checked="" type="checkbox"/> Standards-Based Instructional Program</li> <li><input checked="" type="checkbox"/> Master Schedule/Course Schedule</li> <li><input checked="" type="checkbox"/> Student Achievement Data Analysis</li> <li><input checked="" type="checkbox"/> Professional Development documentation</li> <li><input checked="" type="checkbox"/> Classroom/site Observation</li> <li><input checked="" type="checkbox"/> Discussion with school leadership</li> <li><input type="checkbox"/> Other: (Specify)</li> </ul> <p>High School:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> System for monitoring student progress toward and completion of graduation and A-G Requirements</li> <li><input type="checkbox"/> WASC Accreditation Notification Letter</li> <li><input type="checkbox"/> UC Doorways course approval</li> <li><input type="checkbox"/> Graduation Requirement/Policy</li> <li><input type="checkbox"/> Math Placement Assessment Policy</li> <li><input type="checkbox"/> Advanced Placement Exam: Participation Rate and Passage Rate</li> <li><input type="checkbox"/> College acceptance and enrollment rates, and other postsecondary indicators</li> </ul>



**O2: MEETING THE NEEDS OF ALL STUDENTS; STUDENT GROUP DATA ANALYSIS - QUALITY INDICATOR**

<p><i>The school has a system in place to ensure:</i></p> <ul style="list-style-type: none"> <li>• Implementation of differentiated instructional strategies and approaches described in the charter designed to meet the learning needs of all students, including all numerically significant student groups identified in the school’s LCAP and by the CDE</li> <li>• Implementation of internal student assessments aligned with instructional outcomes to determine student mastery of California State Content Standards</li> <li>• Disaggregation and analysis of data on a regular basis to address individual student needs and guide instructional planning and use of interventions</li> <li>• Implementation, review, and modification, as appropriate, of its Master Plan for English Learners (EL identification, standards-based designated and integrated ELD instruction, progress monitoring, assessment, and reclassification)</li> </ul>		
	<b>Rubric</b>	<b>Sources of Evidence</b>
<b>Performance</b>	<p><input type="checkbox"/> The school has a well-developed system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; evidence of systems to modify instruction based on data analysis; and has achieved an overall rating of “3” or “4” in the Student Achievement and Educational Performance category of this year’s oversight report</p> <p><input checked="" type="checkbox"/> The school has a system to implement and monitor the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups; provides standards-aligned designated and integrated ELD for English Learners; and evidence of systems to modify instruction based on data analysis</p> <p><input type="checkbox"/> The school has partially implemented the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or limited evidence of systems to modify instruction based on data analysis</p> <p><input type="checkbox"/> The school has minimally implemented, or not at all, the components of the charter's instructional program designed to meet the learning needs of all students, including its student groups, and/or no evidence of systems to modify instruction based on data analysis</p>	<p><input checked="" type="checkbox"/> Implementation of differentiated instructional strategies</p> <p><input checked="" type="checkbox"/> Intervention/Enrichment Program during the instructional day</p> <p><input checked="" type="checkbox"/> Student Group data analysis</p> <p><input checked="" type="checkbox"/> Professional Development documentation</p> <p><input checked="" type="checkbox"/> Classroom/site Observation</p> <p><input checked="" type="checkbox"/> Discussion with school leadership</p> <p><input checked="" type="checkbox"/> Other: (Specify)</p> <p>English Learners</p> <p><input checked="" type="checkbox"/> Master Plan for English Learners</p> <p><input checked="" type="checkbox"/> Designated English Language Development (ELD) schedule</p> <p><input checked="" type="checkbox"/> Documentation of implementation of the school’s Master Plan for English Learners</p> <p><input checked="" type="checkbox"/> Implementation of a data analysis system</p>



**O3: SPECIAL EDUCATION - QUALITY INDICATOR**

***The school has a system in place to ensure that the school:***

- Provides special education programs and services in accordance with students' IEPs
- Provides special education training for staff
- Conducts a special education self-review annually, using the Special Education Self-Review Checklist
- Maintains mandated IEP timeline records and accurate service provision records in Welligent

	Rubric	Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The school has a well-developed system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with regular and ongoing professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records <input checked="" type="checkbox"/> The school has a system in place for full implementation and monitoring of its special education processes and program in compliance with all requirements; provides staff with professional development/training to support implementation of its special education program; and, as documented in Welligent, adheres to mandated IEP timelines and maintains accurate service provision records <input type="checkbox"/> The school has a partially developed system in place for implementation and monitoring of its special education processes and program in compliance with all requirements <input type="checkbox"/> <input type="checkbox"/> The school has a minimal or no system in place for implementation and monitoring of its special education processes and program in compliance with all requirements <input type="checkbox"/> Not Applicable - Charter school participates in LAUSD's Option 1 SELPA <input type="checkbox"/> Charter school does not participate in LAUSD's SELPA	<input checked="" type="checkbox"/> Welligent IEP Timeline and Service Tracking Reports <input checked="" type="checkbox"/> District Validation Review (DVR) <input checked="" type="checkbox"/> Annual Self-Review Checklist <input checked="" type="checkbox"/> Professional Development documentation <input checked="" type="checkbox"/> Discussion with school leadership



**04: SCHOOL CLIMATE AND STUDENT DISCIPLINE - QUALITY INDICATOR**

*The school has a school climate and schoolwide student discipline system in place to ensure that the school's practices:*

- Align with principles of the District's Discipline Foundation Policy and School Climate Bill of Rights Resolution, including but not limited to, tiered behavior intervention, alternatives to suspension, schoolwide positive behavior support, and data monitoring
- Provide positive opportunities for student wellness, growth, and success, aimed at making the school safe, welcoming, supportive, and inclusive
- Minimize discretionary suspensions and expulsions
- Reduce or eliminate suspension disproportionality for student groups
- Minimize chronic absenteeism for all students and student groups
- Procedures for preventing acts of bullying, including cyberbullying, in accordance with the requirements of Ed. Code, §§ 32283.5 and 234.4

	Rubric	Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The school has a well-developed and effective school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 3%, and suspension disproportionality rates that do not reach or exceed 4.5% for the Students with Disabilities or African American student groups <input type="checkbox"/> The school has a school climate and student discipline system that is aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights, as demonstrated by schoolwide suspension event rate data less than 4.5%, and suspension disproportionality rates that do not reach or exceed 14.5% for the Students with Disabilities or African American student groups <input checked="" type="checkbox"/> The school has a partially developed and/or minimally effective school climate and student discipline system that is only partially aligned with the principles of the Discipline Foundation Policy and School Climate Bill of Rights <input type="checkbox"/> The school has a minimally developed school climate and student discipline system as demonstrated by one or more of the following: the issuance of repeated CSD Notices to Cure (tiered intervention) related to suspension/expulsion; noted concerns related to ensuring due process rights when implementing suspension/expulsion practices; violation of law or policy.	<input checked="" type="checkbox"/> Positive school climate system and Restorative Justice documentation <input checked="" type="checkbox"/> Documentation of systems to prevent acts of bullying <input checked="" type="checkbox"/> Professional Development documentation <input checked="" type="checkbox"/> LAUSD Office of Data & Accountability's Data Sets for suspension, expulsion, and disproportionality <input checked="" type="checkbox"/> Classroom/site Observation <input checked="" type="checkbox"/> Discussion with school leadership <input checked="" type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



**O5: STAKEHOLDER ENGAGEMENT AND INVOLVEMENT - QUALITY INDICATOR**

*The school has a system for stakeholder engagement, including gathering input, facilitating, and encouraging involvement, sharing information, and resolving concerns, which:*

- Provides parents, teachers, and students with meaningful opportunities for involvement and engagement that meet the requirements and goals of applicable federal and state law, the school’s charter, and the school LCAP
- Implements a School Site Council (SSC), English Learner Advisory Committee (ELAC), and/or Parent Advisory Committee (PAC) in accordance with applicable legal requirements (e.g., member composition of committee/council, legally required topics, etc.), if applicable
- The liaison for students experiencing homelessness has identified this population through outreach and coordination activities with other organizations, and provided related referral of services to families, children, and youth experiencing homelessness

	Rubric	Sources of Evidence
<b>Performance</b>	<input checked="" type="checkbox"/> The school provided evidence of a well-developed and effective system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements <input type="checkbox"/> The school provided evidence of a system for stakeholder engagement, including gathering input, encouraging involvement, sharing information, and resolving concerns; and, as applicable, implements an SSC, ELAC, and/or PAC in accordance with all legal requirements <input type="checkbox"/> The school provided limited evidence of a system for stakeholder engagement, sharing information, and resolving concerns <input type="checkbox"/> The school provided little to no evidence of a system for stakeholder engagement, sharing information, and resolving concerns	<input checked="" type="checkbox"/> Yearlong Calendar of stakeholder engagement events/meetings. <input checked="" type="checkbox"/> Stakeholder Engagement <input checked="" type="checkbox"/> Stakeholder Consultation <input checked="" type="checkbox"/> School Site Council (SSC) documentation <input checked="" type="checkbox"/> Parent Advisory Committee (PAC) documentation <input checked="" type="checkbox"/> English Learners Advisory Committee (ELAC) documentation <input checked="" type="checkbox"/> Foster Youth/Students Experiencing Homelessness Designee <input checked="" type="checkbox"/> School website <input checked="" type="checkbox"/> Discussion with school leadership <input checked="" type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)

**O6: CLEARANCES AND CREDENTIALING COMPLIANCE - QUALITY INDICATOR**

*The school is in compliance with applicable law and the terms of its approved charter regarding clearances and credentialing:*

- All certificated staff are fully credentialed, including EL authorizations, and appropriately assigned as authorized by their credentials at all times
- Individuals who have been continuously employed in a teaching position since the 2019–20 school year obtain the appropriate certificate, permit, or other document for their certificated assignment no later than July 1, 2025 (Ed. Code § 47605.4(a))
- The school has obtained all necessary employee clearances, including criminal background and tuberculosis (TB) risk assessments/clearances, prior to employment, and keeps all clearances current
- The school has obtained all necessary vendor clearances, including criminal background and tuberculosis (TB) risk assessments/clearances as applicable, prior to the provision of service, and keeps all clearances current



- School employees and other mandated reporters working on behalf of the school receive annual training on child abuse awareness and reporting, in accordance with the requirements of Ed. Code, § 44691
- Staff receive annual training in Pupil Suicide Prevention and Awareness (as applicable) pursuant to Ed. Code §215
- Staff receive annual training in bloodborne pathogens, per 8 California Code of Regulations (“CCR”), § 5193
- The school has conducted volunteer clearances in accordance with applicable law and policy, including criminal background clearances for all volunteers who perform school site services while not under the direct supervision of a school employee, and tuberculosis (TB) risk assessments/clearances for all volunteers with frequent or prolonged contact with students

Rubric		Sources of Evidence
<b>Performance</b>	<input type="checkbox"/> The school has implemented an effective system which includes procedures to continually monitor and maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements at all times, which has led to clear and accurate record keeping/documentation of its compliance <input checked="" type="checkbox"/> The school has implemented and monitors systems and procedures that maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements <input type="checkbox"/> The school has partially implemented and/or intermittently monitors systems and procedures leading to inconsistent compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements <input type="checkbox"/> The school has not implemented and/or does not monitor systems and procedures to maintain compliance with applicable law, including but not limited to clearance, credentialing, and assignment requirements  <p>Note: The rating of this indicator incorporates the ESSA Grid and evidence provided by the charter school in its Triannual submission and at the time of the oversight visit for those staff and/or vendors not included in the Triannual submission.</p>	<input checked="" type="checkbox"/> <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> form (“ESSA Grid”) <input checked="" type="checkbox"/> Staff roster <input checked="" type="checkbox"/> School master schedule <input checked="" type="checkbox"/> Custodian(s) of Records documentation <input checked="" type="checkbox"/> Criminal Background Clearance Certifications <input checked="" type="checkbox"/> Teaching credential/authorization documentation <input checked="" type="checkbox"/> Vendor clearances and credentialing certifications <input type="checkbox"/> Volunteer (TB) risk assessment/clearance certification <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Other: (Specify)

**Progress on LAUSD Board of Education Benchmarks and/or MOU related to ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS (if applicable):**

N/A





**Review of Health and Safety Compliance Items**

The items below are expected to be evident at the charter school to ensure the protection of student and staff health and safety. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and restrict the overall rating in the Organizational Management, Programs, and Operations category as indicated below.

**A charter school cannot receive a rating in this category greater than 1 if the items below are not evident.**

Item	Evident	Not Evident
A current, comprehensive, site-specific comprehensive Health, Safety, and Emergency School Safety Plan per requirements of Ed. Code, §§ 47605(c)(5)(F), 32282(a)(2)(A)(J), and 35179.4, as applicable. (Note: For schools co-located with a District school, the charter school participates in and complies with the District school’s Integrated Safe School Plan)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A current site-specific Certificate(s) of Occupancy or equivalent that authorizes the current use of the site <b>N/A</b>	<input type="checkbox"/>	<input type="checkbox"/>

**A charter school cannot receive a rating in this category greater than 2 if any of the items below are not evident.**

If several (i.e., two or more) items below are not evident, charter school may receive an overall rating of 1 in this category.

Item	Evident	Not Evident
School has sufficient emergency supplies in the event of a natural disaster or other emergency (Ed. Code § 32280)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
School conducts annual emergency drills and trainings as legally required to prepare for a natural disaster or other emergency, per Ed. Code §§ 32001 and 32282	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision and documentation of health screenings (e.g., vision, hearing, and scoliosis) per current applicable law and terms of the charter (Ed. Code § 49450 et seq, as referenced in FSDRL)	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Stock and maintenance of the required number and type of emergency epinephrine auto-injectors (“epi-pen”) onsite and training has been provided to volunteer staff member(s) in the storage and emergency use, per Ed. Code § 49414 and § 4119.2 of the Business and Professions Code	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provision of at least two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility, per Ed. Code § 49501.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A Board adopted Pupil Suicide Prevention Policy (grades 1-6 and/or grades 7-12, as applicable), requirements per of Ed. Code § 215. Suicide Prevention Lifeline and National Domestic Violence Hotline on at least one side of Student ID cards, as specified in Ed. Code § 215.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
For schools offering an interscholastic athletic program, at least one automated external defibrillator (AED) is onsite, and available at on-campus athletic activities or events per Ed. Code §§ 35179.4 and 35179.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notes: None		



**Review of Transparency and Stakeholder Information Compliance Items**

The items below are expected to be evident at the charter school to ensure that it operates in a transparent manner and keeps all stakeholders informed. Failure to provide evidence of any of the applicable items below may lead to tiered intervention, as appropriate, and impact the overall rating in the Organizational Management, Programs, and Operations category.

**A charter school cannot receive a rating in this category greater than 3 if any of the items below are not evident.**

Item	Evident	Not Evident
<p>The following information posted to the school’s website:</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> LCAP, per Ed. Code § 47606.5(h)</li> <li><input checked="" type="checkbox"/> Current Board agenda in compliance with Brown Act, per Gov. Code, §54954.2(a)(1)</li> <li><input checked="" type="checkbox"/> Policy on Pupil Suicide Prevention per Ed. Code § 234.6</li> <li><input checked="" type="checkbox"/> Title IX information, including a link to CDE’s Title IX website per Ed. Code § 234.6</li> <li><input checked="" type="checkbox"/> Policies on anti-discrimination, anti-harassment, anti-intimidation, anti-bullying, and sexual harassment policies, including: anti-cyberbullying procedures, social media anti-bullying procedures, and a link to statewide resources including community-based organizations compiled by CDE, per Ed. Code § 234.6</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Provides all stakeholders with appropriate, accessible, and relevant information about individual student and schoolwide academic progress and performance Ed. Code § 35256</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Access to approved charter</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Documentation of informing parents/guardians about transferability of courses/course credit and eligibility to meet A-G requirements (high schools only), per Ed. Code § 47605 <b>N/A</b></p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Informing parents/guardians of human trafficking prevention resources (grades 6-12), per Ed. Code § 49381</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>Notification of access to available mental health services, per Ed. Code § 49428. Additionally, charter schools serving any of the grades 6 to 12, shall prominently and conspicuously display a poster that identifies approaches and shares resources regarding pupil mental health in appropriate public areas that are accessible to, and commonly frequented by, pupils, per Ed. Code § 49428.5</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>



LAUSD CHARTER SCHOOLS DIVISION

SCHOOL NAME: Magnolia Science Academy BELL

Annual Performance-Based Oversight Visit Report

DATE OF VISIT: 2/6/2024

Notes: None		



5166 Magnolia Science Academy Bell	2019-2020					2020-2021					2021-2022				
	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents		2,972,402	2,389,250	3,014,092	3,014,092		2,904,194	2,904,194	3,388,788	3,388,788		4,488,619	4,521,343	3,937,972	3,937,972
Accounts Receivable		1,553,258	2,321,949	2,730,962	2,928,491		2,659,454	2,666,177	3,131,883	3,131,884		2,138,687	2,371,769	2,870,649	3,091,884
Other Current Assets		1,500	0	1,061	1,061		0	0	4,424	4,424		0	0	274	274
<b>Total Current Assets</b>		<b>4,527,220</b>	<b>4,691,199</b>	<b>5,746,145</b>	<b>5,943,644</b>		<b>5,563,648</b>	<b>5,570,371</b>	<b>6,523,095</b>	<b>6,523,096</b>		<b>6,627,306</b>	<b>6,893,112</b>	<b>6,808,895</b>	<b>7,030,130</b>
Fixed and Other Assets		7,887	12,764	77,038	77,038		55,802	348,175	361,073	361,073		227,615	261,887	387,292	387,292
<b>Total Assets</b>		<b>4,535,107</b>	<b>4,703,963</b>	<b>5,823,183</b>	<b>6,020,682</b>		<b>5,619,250</b>	<b>5,918,546</b>	<b>6,884,168</b>	<b>6,884,169</b>		<b>6,854,921</b>	<b>7,154,999</b>	<b>7,196,187</b>	<b>7,417,422</b>
Deferred Outflows of Resources		0	0	0	0		0	0	0	0		0	0	0	0
Current Liabilities		262,184	596,949	1,074,356	1,232,735		708,866	1,007,730	771,349	771,350		603,471	883,969	984,578	984,578
Other Long Term Liabilities		0	0	0	0		0	0	0	0		0	0	0	0
Unfunded OPEB Liabilities		0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>		<b>262,184</b>	<b>596,949</b>	<b>1,074,356</b>	<b>1,232,735</b>		<b>708,866</b>	<b>1,007,730</b>	<b>771,349</b>	<b>771,350</b>		<b>603,471</b>	<b>883,969</b>	<b>984,578</b>	<b>984,578</b>
Deferred Inflows of Resources		0	0	0	0		0	0	0	0		0	0	0	0
<b>Net Assets</b>		<b>4,272,923</b>	<b>4,107,014</b>	<b>4,748,827</b>	<b>4,787,947</b>		<b>4,910,384</b>	<b>4,910,816</b>	<b>6,112,819</b>	<b>6,112,819</b>		<b>6,251,450</b>	<b>6,271,030</b>	<b>6,211,609</b>	<b>6,432,844</b>
Total Revenues	5,850,494	5,854,938	5,758,564	5,762,243	6,019,696	5,450,445	6,289,850	6,298,108	6,961,906	7,146,652	6,149,766	6,043,428	6,423,448	6,501,534	6,968,616
Total Expenditures	5,791,779	5,817,574	5,887,109	5,249,975	5,467,308	5,395,820	6,128,293	6,137,119	5,637,034	5,821,780	6,121,455	5,904,797	6,265,237	6,402,734	6,648,591
<b>Net Income / (Loss)</b>	<b>58,705</b>	<b>37,364</b>	<b>(128,545)</b>	<b>513,268</b>	<b>552,388</b>	<b>54,625</b>	<b>161,557</b>	<b>161,989</b>	<b>1,324,872</b>	<b>1,324,872</b>	<b>28,311</b>	<b>138,631</b>	<b>158,211</b>	<b>98,790</b>	<b>320,025</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets Inc / (Dec) in Net Assets	0	0	(128,545)	0	0	0	0	0	0	0	0	0	0	0	0
<b>Net Assets, Beginning</b>	<b>4,254,119</b>	<b>4,748,827</b>	<b>4,748,827</b>	<b>4,748,827</b>	<b>4,787,947</b>	<b>4,107,014</b>	<b>4,748,827</b>	<b>4,748,827</b>	<b>4,748,827</b>	<b>4,787,947</b>	<b>4,949,937</b>	<b>6,112,819</b>	<b>6,112,819</b>	<b>6,112,819</b>	<b>6,112,819</b>
Adj. for restatement / Prior Yr Adj	0	0	0	0	0	0	0	0	39,120	0	0	0	0	0	0
<b>Net Assets, Beginning, Adjusted</b>	<b>4,254,119</b>	<b>4,748,827</b>	<b>4,748,827</b>	<b>4,748,827</b>	<b>4,787,947</b>	<b>4,107,014</b>	<b>4,748,827</b>	<b>4,748,827</b>	<b>4,787,947</b>	<b>4,787,947</b>	<b>4,949,937</b>	<b>6,112,819</b>	<b>6,112,819</b>	<b>6,112,819</b>	<b>6,112,819</b>
<b>Net Assets, End</b>	<b>4,312,824</b>	<b>4,786,191</b>	<b>4,620,282</b>	<b>5,262,095</b>	<b>5,340,335</b>	<b>4,161,639</b>	<b>4,910,384</b>	<b>4,910,816</b>	<b>6,112,819</b>	<b>6,112,819</b>	<b>4,978,248</b>	<b>6,251,450</b>	<b>6,271,030</b>	<b>6,211,609</b>	<b>6,432,844</b>
Unrestricted Net Assets	4,220,988	4,107,014	4,107,014	4,601,521	4,787,947	4,774,006	4,910,816	4,910,816	5,721,888	6,112,819		5,824,105	5,683,464	5,831,324	6,432,844
Restricted Net Assets	51,936	0	0	147,306	0	136,379	0	0	390,961	0		427,345	587,566	380,285	0

5166 Magnolia Science Academy Bell	Audited Financials					2022-2023					2023-2024				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials	Preliminary Budget	First Interim	Second Interim	Unaudited Actuals	Audited Financials
Cash and Cash Equivalents	3,014,092	3,388,788	3,937,972	6,786,891	0		5,766,147	5,342,443	6,786,891	6,786,891		7,606,053	7,761,751	0	0
Accounts Receivable	2,928,491	3,131,884	3,091,884	3,188,322	0		1,479,496	2,076,148	3,188,324	3,188,322		1,352,998	770,332	0	0
Other Current Assets	1,061	4,424	274	12,274	0		0	0	12,274	12,274		12,000	21,650	0	0
<b>Total Current Assets</b>	<b>5,943,644</b>	<b>6,523,096</b>	<b>7,030,130</b>	<b>9,987,487</b>	<b>0</b>		<b>7,244,642</b>	<b>7,418,591</b>	<b>9,987,488</b>	<b>9,987,487</b>		<b>8,971,052</b>	<b>8,553,733</b>	<b>0</b>	<b>0</b>
Fixed and Other Assets	77,038	361,073	387,292	197,813	0		336,904	217,742	197,813	197,813		92,574	92,210	0	0
<b>Total Assets</b>	<b>6,020,682</b>	<b>6,884,169</b>	<b>7,417,422</b>	<b>10,185,300</b>	<b>0</b>		<b>7,581,546</b>	<b>7,636,333</b>	<b>10,185,301</b>	<b>10,185,300</b>		<b>9,063,626</b>	<b>8,645,943</b>	<b>0</b>	<b>0</b>
Deferred Outflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
Current Liabilities	1,232,735	771,350	984,578	2,577,446	0		998,024	633,780	2,574,500	2,577,446		1,356,345	630,985	0	0
Other Long Term Liabilities	0	0	0	2,973	0		0	0	5,920	2,973		4,852	2,409	0	0
Unfunded OPEB Liabilities	0	0	0	0	0		0	0	0	0		0	0	0	0
<b>Total Liabilities</b>	<b>1,232,735</b>	<b>771,350</b>	<b>984,578</b>	<b>2,580,419</b>	<b>0</b>		<b>998,024</b>	<b>633,780</b>	<b>2,580,419</b>	<b>2,580,419</b>		<b>1,361,197</b>	<b>633,394</b>	<b>0</b>	<b>0</b>
Deferred Inflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
<b>Net Assets</b>	<b>4,787,947</b>	<b>6,112,819</b>	<b>6,432,844</b>	<b>7,604,881</b>	<b>0</b>		<b>6,583,522</b>	<b>7,002,553</b>	<b>7,604,881</b>	<b>7,604,881</b>		<b>7,702,429</b>	<b>8,012,549</b>	<b>0</b>	<b>0</b>
Total Revenues	6,019,696	7,146,652	6,968,616	8,979,488	0	7,117,807	7,765,359	7,845,010	8,791,399	8,979,488	7,475,569	7,527,855	7,976,706	0	0
Total Expenditures	5,467,308	5,821,780	6,848,591	7,807,451	0	7,057,084	7,393,445	7,275,300	7,619,361	7,807,451	7,341,857	7,430,307	7,569,038	0	0
<b>Net Income / (Loss)</b>	<b>552,388</b>	<b>1,324,872</b>	<b>320,025</b>	<b>1,172,037</b>	<b>0</b>	<b>60,723</b>	<b>371,914</b>	<b>569,710</b>	<b>1,172,038</b>	<b>1,172,037</b>	<b>133,712</b>	<b>97,547</b>	<b>407,667</b>	<b>0</b>	<b>0</b>
Operating Transfers In (Out) and Sources / Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Item - Transfer of Net Assets Inc / (Dec) in Net Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Net Assets, Beginning</b>	<b>4,235,559</b>	<b>4,787,947</b>	<b>6,112,819</b>	<b>6,432,844</b>	<b>0</b>	<b>6,394,130</b>	<b>6,211,608</b>	<b>6,211,609</b>	<b>6,211,609</b>	<b>6,432,844</b>	<b>7,002,554</b>	<b>7,804,881</b>	<b>7,804,881</b>	<b>0</b>	<b>0</b>
Adj. for restatement / Prior Yr Adj	0	0	0	0	0	0	0	221,234	221,234	0	0	0	0	0	0
<b>Net Assets, Beginning, Adjusted</b>	<b>4,235,559</b>	<b>4,787,947</b>	<b>6,112,819</b>	<b>6,432,844</b>	<b>0</b>	<b>6,394,130</b>	<b>6,211,608</b>	<b>6,432,843</b>	<b>6,432,843</b>	<b>6,432,844</b>	<b>7,002,554</b>	<b>7,804,881</b>	<b>7,804,881</b>	<b>0</b>	<b>0</b>
<b>Net Assets, End</b>	<b>4,787,947</b>	<b>6,112,819</b>	<b>6,432,844</b>	<b>7,604,881</b>	<b>0</b>	<b>6,454,853</b>	<b>6,583,522</b>	<b>7,002,553</b>	<b>7,604,881</b>	<b>7,604,881</b>	<b>7,136,266</b>	<b>7,702,429</b>	<b>8,012,549</b>	<b>0</b>	<b>0</b>
Unrestricted Net Assets	4,787,947	6,112,819	6,432,844	7,604,881	0			444,044	7,604,881	7,604,881		7,464,196	7,914,542	0	0
Restricted Net Assets	0	0	0	0	0			675,451	0	0		238,231	98,007	0	0



**FISCAL OPERATIONS**

You have been assessed by the Fiscal Oversight team and you are receiving the rating of **3, Proficient**.

According to the CSD’s Fiscal Operations Rubrics, in order to earn a fiscal rating of 4, schools must have the two most current audits that show no material weaknesses, deficiencies, and/or findings, and no discrepancies cited in the Areas Noted for Further Growth and/or Improvement. Magnolia Educational & Research Foundation’s (MERF) independent audit report for the fiscal year ended 2022-2023 reported an audit finding (state compliance relating to the After School Education and Safety Program). This audit finding applies to Magnolia Science Academy 8 and Magnolia Science Academy San Diego (a non-LAUSD authorized MERF charter school). Please see further details below.

**Other circumstances and information could influence the rating and are noted in this evaluation.**

**Financial Highlights**

Magnolia Science Academy Bell’s (MSA Bell or MSA 8) fiscal condition is positive and has been upward trending since the 2019-2020 fiscal year.

<b>FINANCIAL HIGHLIGHTS</b>					
<b>Magnolia Science Academy Bell</b>	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	\$4,787,947	\$6,112,819	\$6,432,844	\$7,604,881	\$8,012,548
Net Income / (Loss)	\$552,388	\$1,324,872	\$320,025	\$1,172,037	\$407,667
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$3,014,092	\$3,386,788	\$3,937,972	\$6,786,891	\$7,761,751
Unrestricted Net Assets	\$4,787,947	\$6,112,819	\$6,432,844	\$7,604,881	\$7,914,542
Norm Enrollment Reported by the School	481	441	393	384	402



FINANCIAL RATIO ANALYSIS					
<b>Fund Reserve (Reserve for Economic Uncertainty)</b> (Unrestricted Net Assets/Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	87.57%	105.00%	96.75%	97.41%	104.56%
<b>Cash Reserve Level</b> (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	55.13%	58.17%	59.23%	86.93%	102.55%
<b>Current Ratio (Working Capital Ratio)</b> (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	482.15%	845.67%	714.02%	387.50%	1355.62%
<b>Debt Ratio</b> (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	20.48%	11.20%	13.27%	25.33%	7.33%

**Charter Operator Fiscal Information**

Magnolia Educational & Research Foundation *					
Source: Independent Audit Report for the Year Ending June 30, 2023					
# of Charter Schools		Including related parties and charter schools		Excluding related parties and charter schools	
Operated	Authorized by LAUSD	Net Assets	Net Income / (Loss)	Net Assets	Net Income / (Loss)
10	4	\$53,752,216	\$6,055,642	\$3,563,059	\$1,172,196



**Management Fees:** According to MERF, MSA Bell paid annual management fees of \$998,539 (or 14% of the home office expenses) in FY 2022-2023 to MERF for organization-wide services, including administrative services such as management, human resources, accounting, student and special education services, technology, as well as school-specific costs such as rent, debt service, utilities, and facilities management. Home Office Services Costs generally encompass salaries of administrators and other personnel providing services organization-wide, certain vendor costs, or other costs. These costs are budgeted and may be adjusted as needed during the year. Organization-wide home office fees are typically calculated based on a tier factor determined by the Average Daily Attendance numbers of the schools, while school-specific costs are directly charged to the applicable schools.

\*The other LAUSD-authorized MERF charter schools are: (1) Magnolia Science Academy 4; (2) Magnolia Science Academy 6; and (3) Magnolia Science Academy 7. Per the charter operator’s 2022-2023 annual independent audit report, MERF also operates six (6) other charter schools in Southern California: MSA Santa Ana and MSA San Diego, both of which are currently authorized by the State of California Department of Education (SBE); and MSA, MSA 2, MSA 3, and MSA 5 are currently authorized by the Los Angeles County Office of Education (LACOE).

**Areas of Demonstrated Strength and/or Progress:**

The school’s fiscal condition is positive. Please refer to the Financial Highlights table above.

**Areas Noted for Further Growth and/or Improvement:**

Through conducting fiscal oversight and analyzing the data below, the CSD requests and receives fiscal documents from MERF (including bank statements, bank reconciliations, credit card statements, and check registers) for the four (4) MERF charter schools that are currently authorized by LAUSD. The CSD reviews these financial documents and a sampling of checks and credit card transactions across these MERF charter schools, to assess overall compliance with Magnolia Public Schools’s Financial Policies and Procedures Manual. Any areas noted for further growth and/or improvement relating to MERF’s and its charter schools’ overall compliance to the aforementioned manual are indicated within each charter school’s Annual Performance-Based Oversight Visit Report, which may or may not have been experienced by the specific MERF school named above. Lastly, any exceptions that are school-specific, such as the fiscal condition, are reviewed separately for each MERF charter school.

**1. Type of Observations: 2022-2023 Independent Audit Report - State Compliance Findings**

- **Source(s) of Document Reviewed:** 2022-2023 Audited Financial Statements
- **Description of Observation:** According to MERF’s 2022-2023 annual independent audit report, a finding, which was identified as material weakness by the auditor related to the state compliance that are required to be reported in accordance with California Education Code Section 8482.4(c)(1), was cited. This finding was specifically for MSA 8 and Magnolia Science Academy San Diego, respectively.

*The following finding represents instances of noncompliance relating to compliance with state laws and regulations. The finding has been coded as follows:*





Five Digit Code 40000

AB 3627 Finding Type – State Compliance

**2023-001 40000 – After School Education and Safety Program**

**Criteria or Specific Requirements**

According to the California Education Code Section 8482.4(c)(1), a charter that receives state funding for an after-school program must report attendance to the California Department of Education (CDE) semiannually. Such reporting must be supported by attendance records supporting student participation.

**Condition**

The Organization compiles monthly summaries of student attendance for submission to the CDE. However, in reviewing the Organization’s monthly summary totals for the second semi-annual reporting period, it was noted that the Organization’s monthly totals as summarized did not agree with what was reported on the semi-annual report. The CDE report for the first semi-annual report shows 151 and 7,235 students served for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively. In contrast, the monthly summary totals for July through December 2022 shows 666 and 7,221 students served for the Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively.

This resulted in the Organization misstated the number of students served by 501.

<u>Charter School</u>	<u>Summarized Attendance Documentation</u>	<u>Attendance Reported to the CDE</u>	<u>Difference</u>
Magnolia Science Academy 8	666	151	515
Magnolia Science Academy San Diego	7,221	7,235	<u>(14)</u>
			501

**Questioned Costs**

Under the provisions of the program, there are no questioned costs associated with this condition. However, the number of students served appears understated by 515 students and overstated by 14 for Magnolia Science Academy 8 and Magnolia Science Academy San Diego, respectively, resulting in a misstatement of 501 for the first semi-annual reporting period for the Organization.

**Context**

The attendance condition was identified when the auditor selected one semi-annual reporting period dated July 2022 to December 2022. Auditor reviewed monthly summaries for the same period noting multiple exceptions as noted above.

**Effect**

In addition, the Organization was not compliant with Education Code Section 8482.4(c)(1) for the 2022-2023 fiscal year, since the number of students served as reported to the CDE is misstated when compared to supporting records.



**Cause**

*The attendance condition appears to have resulted from inconsistent procedures utilized to track student attendance.*

**Repeat Finding**

*No.*

**Recommendation**

*For accurate attendance reporting, the Organization should review procedures used to report the number of students served to the CDE to methods are consistent to allow for accurate reporting. Procedures for attendance should include an independent review of the sign out sheets, monthly summaries, and semi-annual reports prior to submitting them to the CDE.*

**Corrective Action Plan and View of Responsible Officials**

*The Organization is taking steps to audit attendance from the sign-in and out sheets to the excel spreadsheets used to report the attendance. The attendance will be reviewed by another staff member in addition to the staff member preparing the data.*

- **Charter School's or Charter Operator's Response:** See the above.
- **CSD's Recommendations/Comments:** The CSD recommends that the charter operator implement its corrective action plan describe above. The CSD will review MERF's 2023-2024 independent audit report next year regarding the status of this audit finding. **Repeat material or significant audit findings may trigger additional appropriate actions in accordance with LAUSD's tiered intervention approach to oversight. The results will be factored into the school's rating.**

The governing board and leadership team of the charter school are responsible for managing the operations of the school. The CSD recommends that the Annual Performance-Based Oversight Visit Report, including the above-noted fiscal findings and observations, be discussed at MERF's next governing board meeting, highly preferably no later than 90 days following the school's receipt of this report, so that the charter school and its governing board may address any issues early enough to implement changes in order to see results in its next fiscal year. It is the school's responsibility to provide the CSD its action plans/steps, proof of implementation of the mitigating actions taken by the school, and/or documentation (e.g., governing board meeting agendas and approved board meeting minutes, etc.), as applicable, prior to or during the next Annual Performance-Based Oversight Visit. The CSD will continue these issues through oversight.

The CSD will review MERF 2023-2024 independent audit report next year regarding the status of the audit findings. **Repeat material or significant audit findings may trigger additional appropriate actions in accordance with LAUSD's tiered intervention approach to oversight. The results will be factored into the school's rating. Failing to comply with all applicable legal, District and charter requirements (thus requiring corrective actions) will be considered and assessed in future renewals and material revision applications.**

**Other Observations (Items described in this section, which may not have been addressed in the charter school's Fiscal Policies and Procedures, are recommended for improvement to align with optimal business practices).**



**1. Type of Observation: Lack of Itemized Receipt/Backup Documents**

- **Source(s) of Document Reviewed: Check Register**
- **Description of Observation:** The CSD noted a sample check register transaction (MSA 7, Check #75031, for \$932.76 dated 2/17/2023), pertaining to the reimbursement by the School Psychologist wherein the two (2) meals from Tacos Los Compas for \$27.42 and \$36.30 on February 7 & 8, 2023, respectively, were not supported by itemized receipts. Additionally, as part of check #75031, the backup documents for transportation of \$117.56 were also missing. This check #75031 is also mentioned under Item #2, “Duplicate Payment and Overpayment,” below.
- **Charter Operator’s Fiscal Policies and Procedures:** Page 31, Expense Report Preparation and Reimbursement of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: All required receipts for items charged must accompany all reimbursement documentation as well as uploaded into the existing financial system for approval and reimbursement payment process. In order to expedite reimbursement, the employee should ensure that the request is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented. Any questions regarding completion of the report should be directed to the employee’s supervisor or the Finance Team.
- **Charter School’s or Charter Operator’s Response:** MERF’s Senior Controller stated: “The backup for transportation was missing for a total of \$117.56 in charges. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.
- **CSD’s Recommendations/Comments:** The CSD recommends that the MERF Home Office and its charter schools strictly adhere to its governing board-approved financial policies and procedures and ensure that complete supporting documents are submitted/appropriate approvals are obtained for transactions (e.g., itemized receipts, invoices, etc.) to ensure that expenditures are properly supported for school purposes.

**2. Type of Observation: Duplicate Payments and Overpayments**

- **Source(s) of Document Reviewed: Check Register**

Item #	School	Check #	Date	Payee	Transaction Description	Amount	Description of Observation	MERF Home Office Response
1	MSA-04	DDP-00000530	6/28/23	American Express	Prepaid duplicate entry reversal	\$1,801.37	Double payments of credit card	Card was not fraud during June time frame the card for MSA4 was the first to stop working due to the new law whereby we had to add CFO's social security number to the account. AMEX somehow ran the transaction twice as I cannot see where it was submitted twice by the system. When we called to see why it ran twice there was no reason provided and they were unable to refund the difference it was applied as a credit on account.



2	MSA-04	43987	9/15/23	Barbara Dixon Attorney at Law	Legal Settlement C Perez	\$9,900.00	Per final settlement agreement, "the Charter (MSA4) agreed to pay \$7,500 in attorney fee & cost to Barbara Dixon, but actual payment made was \$9,900.	Vendor contacted attorney regarding overpayment from settlement. Attorney on case retired before matter could be resolved. Barbara Dixon is the client's attorney, and the overpayment was conveyed to the YMC attorney before the attorney on record for MPS retired. YMC never followed up after the cases settled to advise of the overpayment. Invoice for overpayment was sent to the Barbara Dixon. The invoice presented to accounts payable was listed at \$9900. Attorney has since been sent an invoice for overpayment and will adjust billing moving forward.
3	MSA-07	75031	02/17/23	School Psychologist	NASP Travel Reimbursement	\$932.76	1. The Feb. 9, 2023, total cost of food of \$100.87 was over the allowed per diem/day of \$69 (Breakfast \$17, Lunch \$18, & Dinner \$34) over by \$31.87. 2. The total reimbursement supported by receipt is \$799.72, however the amount paid to employee was \$932.76, over payment by \$133.04.	The backup for transportation was missing for a total of \$117.56 in charges. The meals were not overpaid.  Attached is a breakdown of meal reimbursements. There was a small overpayment to the employee due to a clerical error. All employees understand that they are required to submit an itemized reimbursement report. This report is used to calculate reimbursements based on per diem rates, ensuring accuracy. Additionally, we have implemented another layer of review to ensure the correct amounts are paid.

- Charter Operator's Fiscal Policies and Procedures:** Pages 25-29, Travel and Entertainment of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, state: Expenses are to be within established Organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the Organization's money as carefully and judiciously as they would their own. Meals of employees on Organization business will be reimbursed for the actual cost of their meals not to exceed the guidelines of the General Services Administration for 2022 as follows. Per-Diem allowances are as follows (Breakfast up to \$17, lunch up to \$18 and dinner up \$34). An employee who uses their own automobile for business will be reimbursed according to IRS mileage reimbursement guidelines. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip. Page 250 Accounts Payable and Cash Disbursement of MERF's Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger



accounts and appropriate timing of payments. All accounts payable and cash disbursements will have documented pre-approval, and the authorization limits are stated in the below Responsibilities section.

- **Charter School's or Charter Operator's Response:** Please see table above
- **CSD's Recommendations/Comments:** The CSD recommends that the MERF charter schools strictly adhere to its governing board-approved financial policies and procedures to ensure that all purchases are based on the guidelines and with proper documentations. The CSD also recommends the MERF Home Office and its back-office services provider exercise prudence in reviewing and verifying the supporting documents (e.g., invoices, itemized receipts, settlement agreements, statements, etc.) prior to processing the payments, to avoid duplicate payments or overpayments in the future.

**3. Type of Observation: Purchases of Gift Cards and Lack of Written Guidance Regarding the Magnolia Punch Card Participation Program and the Use of Community Engagement Initiative (CEI) Funds**

- **Source(s) of Document Reviewed: Credit Card Statement**
- **Description of Observation:** The CSD noted various gift cards (Starbucks, Amazon, Darden Restaurant, Happy Food & Laughs, & Visa gift cards) purchased from Amazon by MSA 4 & MSA 7 with American Express credit cards ending X1005 & X1002, in the amount of \$609.90 and \$600 on May 6, 2023, and March 12, 2023, respectively.
- **Charter Operator's Fiscal Policies and Procedures:** The CSD noted that MERF's Financial Policies and Procedures lack of guidance regarding the Magnolia Punch Card Participation Program and the use of Community Engagement Initiative (CEI) funds to purchase gift cards as reward for students and families for participating in the events and activities of the schools.
- **Charter School's or Charter Operator's Response:** MERF's Senior Controller stated: "Magnolia Public Schools applied for the Community Engagement Initiative (CEI) offered through the California Coalition for Educational Excellence (CCEE) in the Spring of 2022 as part of their Cohort III group...Every school participating in the program was able to create a list of events/ activities to engage families in collaboration with schools which would ultimately be tied to students' outcomes like attendance, academics, behavior, or social-emotional development...We wanted to make the rewards enticing enough so that families who often don't participate in events or activities would be motivated to participate. Based on experience of what families or students most often mention in meetings or class what they would like to receive or have a utility value to receive. Gift Cards were one of the rewards listed on the tiered rewards. The gift cards were earned based on the tiered recognition at each site and every school site PACE coordinator in communication with their principal was responsible for tracking families who reached and received a reward." The MERF organization further stated that they received verbal and written confirmation from representatives of the program that gift cards were permissible.
- **CSD's Recommendations/Comments:** The CSD recommends that MERF strongly consider limiting or eliminating the use of gift cards due to the inherent risks of fraud and abuse, treatment as an unallowed gifting of public funds as well as the possibility of income treatment to the recipient. The CSD recommends the exploration of alternate means of achieving the purposes intended. If granting agencies condone gift card use, the CSD recommends that the charter operator obtain this guidance in writing and follow all suggested controls given by the agency or if none, develop and document strong controls by the MERF which may include, but not limited to, specific board approval with the purpose clearly stated and directly tied to public benefit, details of the distribution of gift cards to recipients, signature of recipient, requiring the collection of store receipts for the purchases utilized by the gift card and efforts taken to ensure that gift cards not be used for tobacco or alcohol purchases (such as stamping the cards with this language). The CSD also recommends that MERF's staff members, its leadership team, and its governing board review the Fiscal Crisis &



Management Assistant Team’s (FCMAT) 2022-23 *California Charter School Accounting and Best Practices Manual* (beginning with page 27 which addresses gifts of public funds), as reference, and consider this guidance in possible future gift card usage.

**4. Type of Observation: After-the-Fact Payment Approval**

- **Source(s) of Document Reviewed: Bank Statements**
- **Description of Observation:** The CSD noted a sample of bank debit transaction (MSA 8, ACH DEBIT UNIFORMITY & DM SALE, for \$3,849.80 dated 5/01/2023 with Citibank account ending in X5041) wherein the payment date was earlier than the payment approval date (5/01/2023 - payment date & 6/1/2023 - payment approval date).
- **Charter Operator’s Fiscal Policies and Procedures:** Page 254, Payment of Accounts Payable of MERF’s Financial Policies and Procedures Manual approved by the Board on April 7, 2022, states: “Immediately ensure that all printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation are signed and approved and correctly recorded in the accounting system. Stamp the invoices “paid” to document they’ve been paid.”
- **Charter School’s or Charter Operator’s Response:** MERF’s Senior Controller stated: “PO823-00178 was approved on 04/23/23, and the payment was made on 05/01/23. Attached is a copy of the purchase order again for reference.”
- **CSD’s Recommendations/Comments:** Payments should be approved by appropriate personnel in addition to the Purchase Order (PO) approval since payment approval is intended to accept the supplies or product have been received, whereas the approval of POs is to approve the purchases prior to deliveries of goods or services. The CSD recommends that the MERF Home Office strictly adhere to its governing board-approved financial policies and procedures and ensure that all printed checks, wire transfers, electronic online bill pay, or ACH withdrawal documentation are signed and approved before payment of the transactions.

The Charter Schools Division will continue to monitor these issues referenced above during the next oversight visit. The results may be factored into the school’s rating for next year

**Corrective Action Required:**

None noted that require immediate action to remedy concerns in this report.

**Progress on LAUSD Board of Education and/or MOU Benchmarks related to FISCAL OPERATIONS (if applicable):**

N/A

**Notes:****I. Review of Fiscal Documentation (Non-Fiscal Preparation Guide Items)**

1. Reviewed independent audit report for the Fiscal Year ended June 30, 2023, and noted the following:
  - a. Audit opinion: Unmodified/Unqualified. For State Compliance, unqualified for all programs except for the After School Education and Safety Program which was qualified.
  - b. Material weaknesses: Yes, please see the description below.

Based on the Independent Audit Report for FY 2022-2023, MSA 8 had a State Compliance finding, which the auditor identified as a material weakness in internal control over state compliance. The Organization's monthly totals summary of student attendance for the 1st semi-annual reporting period did not match the number submitted to CDE. The CDE report for the first semi-annual report shows 151 students. In contrast, the monthly summary totals for July through December 2022 show 666 students. This resulted in the Organization misstating (and under-reporting) the number of students served by 515 for MSA 8. See Item #1 under **Areas Noted for Further Growth and/or Improvement** above for further information. The After School Education and Safety Program was not part of MSA 8's operative charter and is not being overseen by LAUSD.
  - c. Deficiencies/Findings: None Reported.
  - d. Lack of a Going Concern: None Reported.
2. The 2022-2023 audited and unaudited actuals mirror each other.
3. The school's reported Norm Enrollment was 481, 441, 393, 384, and 402 students for Fiscal Years 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 respectively, representing an accumulated decrease in enrollment of 79 students (or 16.4%) since Fiscal Year 2019-2020. The school's reported Norm Enrollment for Fiscal Year 2023-2024 is 402 students, which is 93 students (or approximately 18.8%) below its projected student enrollment for Fiscal Year 2023-2024 (i.e., 495 students) per the school's petition enrollment roll-out plan in its operative charter. As noted above, the school has maintained a balanced budget for Fiscal Year 2022-2023, and projects a balanced budget for Fiscal Year 2023-2024 per its 2023-2024 Second Interim Financials. The CSD will continue to monitor the school's student enrollment through oversight.
4. A Segregation of Duties (SOD) review(s) was conducted in person at Magnolia Science Academy 8. No discrepancies were noted.

**II. Review of 2023-2024 Fiscal Preparation Guide**

1. Most current fiscal reports presented to the charter school's governing board at one of the meetings held in 2023-2024: a) Balance Sheet; b) Income Statement (Statement of Activities), and c) Monthly Cash Flow Projections were provided.
2. Minutes of the meeting and the board packet when the above fiscal reports (i.e., Items 1a., 1b., and 1c.) were presented to and approved by the charter school's governing board were provided.
3. Audit/fiscal reports issued by any public agency or third-party organizations, and the school's governing board minutes of all meetings reflecting the discussion of any of the fiscal reports and applicable audit findings resolution/corrective action were not provided as the charter school has indicated not applicable.
4. Minutes of the meeting when the 2023-2024 budget was adopted were provided.
5. Evidence of the benefits that the charter school is offering: STRS, PERS, and Social Security to its employees, and that this is done in a manner that is consistent with the charter terms and the Charter Schools Act (Education Code 47611) was provided.
6. Minutes of the meeting reflecting the selection of the independent auditor were provided.
7. Minutes of the meeting reflecting the discussion of the most current independent audit report were provided.



8. Minutes of the meeting reflecting the receipt, review, and discussion of the most current three interim financial reports (i.e., first interim and second interim financial reports, and unaudited actuals) submitted to LAUSD were provided.
9. Minutes of the meeting reflecting the discussion and resolution of complaints received from staff or vendors, if any, within the last year (i.e., 2022-2023) or since the last disclosure period, whichever is later were not provided as the charter school has indicated not applicable.
10. Minutes of the meeting reflecting the receipt, review, and discussion of the most current Annual Performance-Based Oversight Visit report. were provided.
11. A copy of the most current fiscal policies and procedures was provided.
12. Minutes of the meeting reflecting approval of the current fiscal policies and procedures and, if applicable, minutes of the meeting reflecting the approval of the current procurement policies and procedures were provided.
13. A copy of the charter school's organizational chart that depicts the current reporting structure of the charter school, including but not limited to, any board members, charter management organization (CMO) employees (when applicable), and/or school employees, who handle day-to-day finances and/or have responsibilities outlined within the charter school's fiscal policies and procedures was provided.
14. A summary of the total compensation paid in Fiscal Year 2022-2023, with a breakdown that includes the name of the employee, job title, regular pay, overtime pay, other pay, benefits, and total pay and benefits, for all executives, school leaders, administrators, directors, and non-certificated staff, who may have decision-making authority over the charter school, either employed directly by the charter school or the entity managing the charter school as defined by Education Code section 47604.1, including the organization's home office, CMO, any related party was provided.
15. A description of the relationship (legal, business or otherwise) the charter school maintains with any related party as defined in the CSD's 2023-2024 Fiscal Preparation Guide Item 14 was not provided as the charter school has indicated not applicable.
16. Copies of any and all of the most current signed and executed agreements/contracts within the last year (i.e., 2022-2023) or since the last update, whichever is later (including attachments and exhibits that accompany the agreements/contracts) with the administrative services provider and/or the back office services provider, or the charter school's operator and/or charter school's home office (e.g., management contracts, service agreements, license agreements, affiliation agreements, contract amendments, etc.) were provided.
17. Minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees were provided.
18. A copy of the sole statutory member's by-laws, and a copy of the sole statutory member's articles of incorporation were not provided as the charter school has indicated not applicable.
19. The most current accounts payable aging report listing the balances owed, vendor names, invoice numbers, invoice dates, number of days outstanding, and, if applicable, explanations for 90+ days outstanding invoice(s) or outstanding invoices exceeding the number of days in accordance with the charter school's fiscal policies and procedures was provided.
20. Check registers, or a list of all issued checks/cash disbursements, including voided checks (when the school's payments are outsourced to a third-party provider), documenting all checks and electronic debit transactions for the prior 12 months (spanning from October 2022 to September 2023) were provided. Reviewed 26 checks (and 12 electronic credit/debit transactions). The CSD's observations were noted under Other Observations.
21. a) A list of all active credit card account(s), All credit card statements for the most current twelve months (from October 2022 to October 2023) Choose an item. Selected the months of March 2023 through September 2023 and reviewed 16 credit card transactions for sample testing. The CSD's observations were noted under Other Observations.
22. a) A list of all active school bank account(s), Monthly bank statements and reconciliation reports for the most current six months (spanning from May 2023 to October 2023) were provided. Selected the months of May 2023 through June 2023 for sample testing. The CSD's observations were noted under Other Observations.
23. Student body financial records (including ASB policies and procedures, budgets, cash flow statements and projections, bank statements with reconciliations for the most current six months, audit reports, and other fiscal reports, if applicable) were not provided as the charter school has indicated not applicable.





24. The most current inventory listing for both capitalized and non-capitalized equipment, including equipment description/type, brand/model, tag number, acquisition date, purchasing price, book value, asset life, and location of use was provided.
25. The webpage address where the charter school posts the Education Protection Account (EPA) revenue and expenditures report pertaining to the prior fiscal year (i.e., 2022-2023) (as required by Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution) was provided.
26. The webpage address(es) where the charter school posts (1) Audited Financials, and (2) Local Control and Accountability Plan (LCAP), respectively, (or the school's assertion that its Audited Financial Statements are made available to members of the public) in accordance with Education Code section 47606.5(h) and/or LAUSD's Charter School Transparency Resolution were provided.
27. Documents pertaining to the charter operator's/school's financing/borrowing activities were provided.
  - a. MERF provided the Intra-Org. Loan Agreement commencing on or about July 1, 2020. MERF borrowed \$2,248,497 from MSA 8 (with an interest rate of 2% and a maturity date of June 30, 2025). Per MERF's CFO, the purpose of this loan is to address the charter operator's cash flow needs throughout the year. Per the loan schedule furnished by MERF, as of 6/30/2023, the balance owed to MSA 8 was \$1,011,824 and the balance owed to MSA (LACOE-authorized) was \$247,611, from MSA Santa Ana (SBE-authorized) of \$632,615; MSA San Diego (SBE-authorized) of \$390,615; and MERF of \$228,169, respectively, with a slight variance of \$8K). MERF shared that differences existing between the loan balances per the Loan Agreement and the audited net intra-organization receivables/payables balances represent the result of temporary operating transactions which fluctuate on a monthly basis. The CSD will continue to monitor MERF's and its charter schools' intraorganizational borrowing through oversight.
28. A copy of the current facility lease agreement(s) for the school's private site(s), if applicable, along with the approved meeting minutes of the school governing board's approval of the lease agreement(s) were not provided as the charter school has indicated not applicable.
29. The charter school's plan(s) for the purchase, new lease, relocation, and/or expansion to new school site(s), facilities-related expansions, and/or major improvements to the existing and/or new school site(s) and pertinent documents such as financing documents, copies of construction contract, a copy of the lease agreement (if applicable), and the following information, as appropriate: were not provided as the charter school has indicated not applicable.
30. Disclosure of legal issues was provided. MERF's Chief Finance Officer stated that all these matters are covered by MERF's insurance and that they would not have a material impact on the organization or its affiliated parties.



**Fiscal Operations Rubrics**

*Existing School* – a charter school that was/is in operation/active in the preceding school year(s) and the current school year. Existing schools may receive a rating of 1, 2, 3, or 4.

*New School* – a charter school that is in its first year of operation in the current school year and does not have an independent audit report or audited financial result for its first operative year on file with the Charter Schools Division. New schools are evaluated based on current year information. New schools may receive a rating of 1 or 2.

<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished [Rating of 4].</u></i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient [Rating of 3].</u></i></b></p>
<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the prior two audits;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., California State Teachers’ Retirement System (CalSTRS), California Public Employees’ Retirement System (CalPERS), Fiscal Crisis &amp; Management Assistance Team (FCMAT), United States Department of Education (USDE), California Department of Education (CDE), etc.), at the time of the oversight visit, show no outstanding material weaknesses, deficiencies, and/or findings;</li> <li>5. Vendors and staff are consistently paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school consistently adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> </ol>	<p><b><u>Existing Schools (based on the most current annual audit):</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net assets are positive in the most current audit;</li> <li>2. The cash balance at the beginning of the school year is positive;</li> <li>3. The most current annual independent audit shows no material weaknesses, deficiencies and/or findings;</li> <li>4. If applicable, federal, state, and other public agency audits/reviews (e.g., CalSTRS, CalPERS, FCMAT, USDE, CDE, etc.), at the time of the oversight visit, show outstanding findings, and the school is able to demonstrate evidence of remedies in addressing these findings;</li> <li>5. Vendors and staff are generally paid in a timely manner;</li> <li>6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term;</li> <li>7. Charter school generally adheres to the governing board-approved Fiscal Policies and Procedures;</li> <li>8. Governing board adopts the annual budget;</li> <li>9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD;</li> <li>10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD;</li> <li>11. There is no apparent conflict of interest;</li> <li>12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP are posted on the charter school’s website;</li> <li>13. The LCAP is submitted to the appropriate agencies;</li> </ol>



*An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as **Accomplished [Rating of 4]**.*

- 12. The Education Protection Account allocation and expenditures, audited financial statements, and the most current governing board-approved LCAP submitted to the appropriate agencies, are posted on the charter school's website;
- 13. The LCAP is submitted to the appropriate agencies;
- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are consistently processed or submitted by the charter school in a timely manner;
- 15. There are no items cited in Areas Noted for Further Growth and/or Improvement and there are no more than five (5) items cited in Other Observations for the most current year;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), adequate explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is consistently in place;
- 18. If applicable, there are no outstanding fiscal-related tiered intervention notices issued to the school; or the school has no tiered intervention notices as of the oversight report issuance date; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are fully met by the required deadline(s); or the school has no fiscal benchmarks in its current charter term.

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current two annual independent audits;

*An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as **Proficient [Rating of 3]**.*

- 14. Reasonable requests for information made by the Charter Schools Division and LAUSD are generally processed or submitted by the charter school in a timely manner;
- 15. There are no significant recurring issues cited in the Areas Noted for Further Growth and/or Improvement;
- 16. If applicable (when audited and unaudited actuals do not mirror each other), at least partial explanations are provided by the school for significant variances between audited and unaudited actuals, and there are no indications of the school's potential lack of internal controls over financial statements;
- 17. Proper segregation of duties is generally in place;
- 18. If applicable, the charter school is in the process of resolving outstanding fiscal issues cited in a Notice issued by the CSD as part of its tiered intervention process; and
- 19. If applicable, all LAUSD Board of Education-approved fiscal benchmark(s) are partially met by the required deadline(s).

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current annual independent audit;



<p><b><i>An existing school that, at a minimum, meets all of the Required and Supplemental Criteria listed below would be assessed eligible to be considered as <u>Accomplished</u> [Rating of 4].</i></b></p>	<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria and at least five of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Proficient</u> [Rating of 3].</i></b></p>
<ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current two annual independent audits;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current two annual independent audits;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the two most current annual independent audits;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)), or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	<ol style="list-style-type: none"> <li>2. The cash balance at the beginning of the school year is at least 5% of the prior year’s expenses in the most current annual independent audit;</li> <li>3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;</li> <li>4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;</li> <li>5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);</li> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>

<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Net Assets are positive in the most current audit; net assets are negative with strong trend towards becoming positive (be positive at the end of the third year per the applicable interim financials); or the</li> </ol>	<p><b><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></b>  A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for <i>Accomplished</i>, <i>Proficient</i>, or <i>Developing</i>. The charter</p>



***An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as Developing [Rating of 2].***

***An existing school would be assessed as Unsatisfactory [Rating of 1] based on the statements below:***

school's financial condition fluctuates from year to year, with significant net losses, leading to negative net assets in the current fiscal year and/or the foreseeable future fiscal years;

- 2. The cash balance at the beginning of the school year is positive; and
- 3. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term.

school was given a certain period of time to address the fiscal concerns of LAUSD, but failed to provide a satisfactory response. The charter school has shown no *feasible* financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school's operation to mitigate the negative fiscal condition. The charter school's governing board members and/or leadership lack fiscal capacity.

Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.

Note: Other circumstances and information could influence the rating, which may include the supplemental criteria below, and will be noted in the evaluation.

Note: Other circumstances and information could influence the rating and will be noted in the evaluation.

**SUPPLEMENTAL CRITERIA**

- 1. The school maintains the minimum reserve for economic uncertainties as defined in California Code of Regulations (CCR), Title 5, Section 15450 (5 CCR § 15450 Reserves) (i.e., unrestricted fund balance divided by total expenditures) in the most current annual independent audit;
- 2. The cash balance at the beginning of the school year is at least 5% of the prior year's expenses in the most current annual independent audit;
- 3. The school maintains sound short-term financial viability (i.e., current ratio is recommended to be at least 1.2 or 120%) in the most current annual independent audit;
- 4. The school maintains sound long-term financial sustainability (i.e., debt ratio is recommended to be lower than 1.0 or 100%) in the most current annual independent audit;
- 5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.);



<p><b><i>An existing school that, at a minimum, meets all of the Required Criteria, and at least four of the Supplemental Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>An existing school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<ol style="list-style-type: none"> <li>6. Fiscal reports (e.g., balance sheet, income statement, budget to actuals, cash flow statement, etc.) are presented to the governing board at governing board meetings;</li> <li>7. The most current annual independent audit is submitted to the appropriate agencies, including the school’s chartering authorizer, by December 15 following the end of the fiscal year (California Education Code 47605(m)) or by the extended deadline granted by the charter authorizer due to extraordinary reason(s) or approved by law; and</li> <li>8. The preliminary budget, first interim financial report, second interim financial report, and the unaudited actuals report for the preceding fiscal year are submitted to the appropriate agencies, including the school’s charter authorizer, pursuant to the timelines established in California Education Code 47604.33(a)(1,3,4,5).</li> </ol>	

<p><b><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></b></p>	<p><b><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></b></p>
<p><b><u>New Schools:</u></b></p> <p style="text-align: center;"><b><u>REQUIRED CRITERIA</u></b></p> <ol style="list-style-type: none"> <li>1. Interim reports and/or unaudited actuals project positive net assets;</li> <li>2. Projected debt, if any, is managed efficiently and will not cause the charter school to end the fiscal year with negative net assets. The non-profit organization is financially viable to support the charter school;</li> <li>3. If enrollment is significantly below the enrollment per the school’s <i>Pupil Estimates for New or Significantly Expanding Charters</i> report and/or its approved petition budget, the charter school has made significant adjustments in their operations to allow for the reduced income, and submitted a revised viable three-year budget and three-year cash flow projections;</li> <li>4. Governing Board adopts the annual budget;</li> <li>5. The governing board reviews and discusses the charter school’s financial reports as evidenced by the governing board meeting minutes;</li> </ol>	<p><b><u>New Schools:</u></b></p> <p><b><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i></b></p> <p>A charter school is assessed as Unsatisfactory if the charter school does not meet the criteria for <i>Developing</i>. The charter school was given a certain period of time to address the fiscal concerns of LAUSD but failed to provide a satisfactory response. The charter school has shown no <i>feasible</i> financial plans, and/or immediate sources of funding to maintain a viable budget and/or sustain the school’s operation to mitigate the negative fiscal condition. The charter school’s governing board members and/or leadership lack fiscal capacity.</p> <p>Continued operation of a charter school that is assessed as Unsatisfactory may result to non-implementation of instructional programs as provided in the petition.</p>



<p><i>A new school that, at a minimum, meets all of the Required Criteria listed below would be assessed eligible to be considered as <u>Developing</u> [Rating of 2].</i></p>	<p><i>A new school would be assessed as <u>Unsatisfactory</u> [Rating of 1] based on the statements below:</i></p>
<ol style="list-style-type: none"> <li>6. Reasonable requests for information made by the Charter Schools Division and LAUSD are processed or submitted by the charter school in a timely manner;</li> <li>7. The most current governing board-approved LCAP is posted on the charter school’s website; and</li> <li>8. The LCAP is submitted to the appropriate agencies.</li> </ol> <p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>	<p><u>Note:</u> Other circumstances and information could influence the rating and will be noted in the evaluation.</p>