



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

PALISADES CHARTER HIGH (LOC. CODE 8798)

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.



Charter School Name:	Palisades Charter High			Location Code:	8798
Current Address:	City:	ZIP Code:	Phone:	Fax:	
15777 Bowdoin Street 777 Temescal Canyon Rd.	Pacific Palisades Pacific Palisades	90272 90272	310-230-6623	310-454-6076	
Current Term of Charter¹:		LAUSD Board District:	LAUSD Region:		
July 1, 2020 to June 30, 2028		4	West		
Number of Students Currently Enrolled:	Enrollment Capacity Per Charter:	Number Above/Below Enrollment Capacity (day of visit):		43 below capacity	
2,957	3,000				
Grades Currently Served:	Grades To Be Served Per Charter:	Percent Above/Below Enrollment Capacity (day of visit):		1.4% below capacity	
9-12	9-12				
Norm Enrollment Number:	2994				
Total Number of Staff Members:	241	Certificated:	171	Classified:	70
Charter School's Leadership Team Members:	Pam Magee (Executive Director), Juan Pablo Herrera (Chief Business Officer), Martha Monahan (Director of Human Resources), Monica Iannessa (AP), Chris Lee (AP), Adam Licea (AP), Tammie Wilson (AP/Director of Student Services), Tyler Farrell (CTE Coordinator)				
Charter School's Contact for Special Education:	Tammie Wilson	SELPA & Option:		LAUSD, Option 3	
CSD Assigned Administrator:	Christine Kae	CSD Fiscal Oversight Manager:		Joseph Dae	
Other School/CSD Team Members:	Luis Aguilar (CSD Specialist), Allan Villamor (CSD Fiscal Oversight Administrator)				
Oversight Visit Date(s):	March 13, 2024	Fiscal Review Date (if different):		N/A	
Is school located on a District facility? If so, please indicate the applicable program (e.g., Prop 39, PSC, conversion, etc.):	Yes, Sole Occupant Agreement	LAUSD Co-Location Campus(es) (if applicable):		N/A	
Certificate of Occupancy (COO) or Temporary Certificate of Occupancy Type: (if a TCO, please note expiration date)	N/A	COO/TCO Approved Grade Levels and Occupancy Loads:		N/A	

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

¹ 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
<u>Areas of Demonstrated Strength and/or Progress</u>	
<ul style="list-style-type: none"> - 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. Review of documentation in the <i>Governance</i> folder and the school’s website included evidence of a twelve member Governing Board which is aligned with the Bylaws requiring twelve trustees, including eleven voting members and one non-voting student member; Agendas and minutes of the governing board meetings in the prior 12 months, show monthly meetings of the school’s governing board; Governing board meetings are conducted openly and provide opportunity for public participation, including notice of reasonable accommodations for individuals with disabilities; Agendas and minutes of the school’s governing board are maintained at the school site and the board agendas are posted on the school website; and the Board’s review and certification of the annual <i>Compliance Monitoring and Certification of Board Compliance Review</i>, most recently certified at the December 12, 2023 board meeting. - G3: RESPONSIVE AND ACCOUNTABLE GOVERNANCE-EDUCATIONAL PROGRAM – 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.). Review of documentation in the <i>Governance</i> folder include evidence of Board meeting minutes showing board review and/or discussion of various topics including review of academic performance and progress, the Local Control and Accountability Plan, and ongoing reports from the school leadership and committees, including the Academic Accountability, Budget and Finance, Election, Charter, and Audit committees. - 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. Review of documentation in the <i>Governance</i> folder and discussion with school leadership show the school has a system for evaluating executive leadership and Human Resources Reports regularly provide information to the board including but not limited to rate recommendations, staff updates (e.g. new hires, leaves, etc.), and teacher staffing needs. 	
<u>Areas Noted for Further Growth and/or Improvement</u>	
None noted at this time.	
<u>Corrective Action Required</u>	
None noted that require immediate action to remedy concerns indicated in this report.	



Notes:
As noted, and highlighted below, “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).”

***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
Performance	<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 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
Performance	<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 type="checkbox"/> Observation of Governing Board meeting(s) <input 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
Performance	<input checked="" 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 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 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
Performance	<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 type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Stakeholder focus group <input type="checkbox"/> Other: (Specify)



G5: FISCAL CONDITION - QUALITY INDICATOR

The Governing Board has a system in place to ensure fiscal viability:

- The school is fiscally strong and net assets are positive in the prior two independent audit reports.
- If applicable, all LAUSD Board of Education-approved fiscal condition-related benchmark(s) are met by the required deadline(s).

	Rubric	Sources of Evidence
Performance	<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, and, 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, or 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, or 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>	<p><input checked="" type="checkbox"/> Board meeting agendas and minutes</p> <p><input checked="" 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"> • The school adheres to the Governing Board approved fiscal policies and procedures, and does not have any areas noted for improvement. • The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings. 		
Performance	Rubric	Sources of Evidence
Performance	<input type="checkbox"/> The school consistently adheres 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 <input type="checkbox"/> The school generally adheres 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 <input checked="" type="checkbox"/> The school is not adhering to the Governing Board approved fiscal policies and procedures, and has areas noted for improvement, or has significant fiscal-related issues (e.g., fiscal mismanagement, audit findings, unresolved recurring issues, potential conflicts of interest, etc.) <input type="checkbox"/> The school is continuously not adhering to the Governing Board approved fiscal policies and procedures, or has significant and recurring fiscal-related issues (e.g., fiscal mismanagement, audit findings, potential conflicts of interest, etc.)	<input checked="" type="checkbox"/> Board meeting agendas and minutes <input checked="" type="checkbox"/> Other evidence of a system for Board review and monitoring of fiscal policies, procedures, budget, and finances <input checked="" type="checkbox"/> Observation of Governing Board meeting <input checked="" type="checkbox"/> Discussion with leadership <input checked="" type="checkbox"/> Independent audit report(s) <input checked="" type="checkbox"/> Other: (see Fiscal Operations section below) The school's rating of a "2" is primarily related to Palisades Charter High's 2022-2023 independent audit report that indicated a significant deficiency pertaining to the school's financial closing process. Please see further details in the Areas Noted for Further Growth and/or Improvement section below.
<p>Progress on LAUSD Board of Education Benchmarks and/or MOU related to GOVERNANCE (if applicable):</p>		
<p>Not applicable</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)	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></p> <ul style="list-style-type: none"> - A1: Dashboard Schoolwide ELA – The schoolwide Dashboard ELA Indicator color is Green, as compared to the state’s color of Orange. The school’s 2023 schoolwide ELA DFS (41.9 DFS) is higher than the state average (-13.6 DFS). - A2: Dashboard Student Group ELA – All of the school’s numerically significant student groups have DFS scores above their respective statewide student group average DFS scores. <ul style="list-style-type: none"> • The 2023 average DFS in ELA for the school’s Asian student group (105.6 DFS) is higher than the state average (-61.8 DFS). • The 2023 average DFS in ELA for the school’s African American student group (-38.7DFS) is higher than the state average (-59.6 DFS). • The 2023 average DFS in ELA for the school’s Latino student group (29 DFS) is higher than the state average (-40.2 DFS). • The 2023 average DFS in ELA for the school’s Socioeconomically Disadvantaged student group (14.3 DFS) is higher than the state average (-42.6 DFS). • The 2023 average DFS in ELA for the school’s Students with Disabilities student group (-34.1 DFS) is higher than the state average (-96.3 DFS). • The 2023 average DFS in ELA for the school’s Two or More Races student group (86.5 DFS) is higher than the state average (24.3 DFS). • The 2023 average DFS in ELA for the school’s White student group (47.8 DFS) is higher than the state average (20.8 DFS). - A3: Dashboard Schoolwide Math – The schoolwide Dashboard Math Indicator color is Yellow, as compared to the state’s color of Orange. The school’s 2023 schoolwide Math DFS (-38.2 DFS) is higher than the state average (-49.1 DFS). - A4: Dashboard Student Group Math – The majority of the school’s numerically significant student groups have DFS scores above their respective statewide student group average DFS scores. <ul style="list-style-type: none"> • The 2023 average DFS in Math for the school’s Asian student group (74.3 DFS) is higher than the state average (50.8 DFS). 	



- The 2023 average DFS in Math for the school's African American student group (-127.6 DFS) is lower than the state average (-104.5 DFS).
 - The 2023 average DFS in Math for the school's Latino student group (-63.8 DFS) is higher than the state average (-80.8 DFS).
 - The 2023 average DFS in Math for the school's Socioeconomically Disadvantaged student group (-78.7 DFS) is higher than the state average (-80.8 DFS)
 - The 2023 average DFS in Math for the school's Students with Disabilities student group (-121.2 DFS) is higher than the state average (-127.3 DFS)
 - The 2023 average DFS in Math for the school's Two or More Races student group (-1.4 DFS) is higher than the state average (-7.4 DFS).
 - The 2023 average DFS in Math for the school's White student group (-30.8 DFS) is higher than the state average (-11.1 DFS).
- **A6: Dashboard Schoolwide College/Career** – The schoolwide Dashboard College/Career Indicator status is High as compared to the state's Status of Medium. The school's 2023 percentage of students prepared for college or a career (65.6%) is higher than the state average of 43.9%.
- **A7: Dashboard Student Group College/Career** – All of the school's numerically significant student groups have CCI percentages above their respective statewide student group percentages.
- The 2023 percentage of the school's Asian student group prepared for college or a career (90.5%) is higher than the state average (75.8%).
 - The 2023 percentage of the school's African American student group prepared for college or a career (33.8%) is higher than the state average (25.1%).
 - The 2023 percentage of the school's Latino student group prepared for college or a career (52.0%) is higher than the state average (35.5%).
 - The 2023 percentage of the school's Socioeconomically Disadvantaged student group prepared for college or a career (51.1%) is higher than the state average (35.4%).
 - The 2023 percentage of the school's Students with Disabilities student group prepared for college or a career (19.3%) is higher than the state average (12.3%).
 - The 2023 percentage of the school's Two or More Races student group prepared for college or a career (72.9%) is higher than the state average (52.9%).
 - The 2023 percentage of the school's White student group prepared for college or a career (72.1%) is higher than the state average (53.2%).
- **A9: Dashboard Schoolwide Graduation Rate** – The schoolwide Dashboard Graduation Rate Indicator color is Green, as compared to the state's color of Orange. The school's 2023 Graduation Rate (94.6%) is higher than the state average (86.4%).

Areas Noted for Further Growth and/or Improvement

- **A10: Dashboard Schoolwide Suspension Rate** – The schoolwide Dashboard Suspension Rate Indicator color is Orange, as compared to the state's color of Orange. The school's 2023 percentage of students suspended at least one day (2.0%) is lower than the state average (3.5%). In response to the data, the school leadership shared the following supports to improve student outcomes: "Collaboration with the counseling, student support groups, school resource officer, and mental health teams to ensure appropriate implementation of internal prevention and alternative suspension opportunities." The school offers



peer mediation, diversion program, student success planning through the collaboration with the special education and mental health teams, family conferences, and restorative practices.

Corrective Action Required

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

Notes:

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

ENGLISH LEARNER 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"> California School Dashboard Schoolwide ELA data (CDE) 		
Rubric		Sources of Evidence
Performance	<input type="checkbox"/> The schoolwide Dashboard ELA Indicator color is Blue <input checked="" 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"> 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) 		
Rubric		Sources of Evidence
Performance	<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"> California School Dashboard Schoolwide Math data (CDE) 		
Rubric		Sources of Evidence
Performance	<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"> 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) 		
Rubric		Sources of Evidence
Performance	<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)



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"> California School Dashboard Schoolwide ELPI data (CDE) 		
Rubric		Sources of Evidence
Performance	<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"> California School Dashboard Schoolwide CCI data (CDE) 		
Rubric		Sources of Evidence
Performance	<input type="checkbox"/> The schoolwide Dashboard CCI Indicator Status is Very High <input checked="" 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 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"> 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) 		
Rubric		Sources of Evidence
Performance	<input checked="" 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 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"/> 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"> California School Dashboard Schoolwide Chronic Absenteeism Indicator data (CDE) 		
Rubric		Sources of Evidence
Performance	<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 type="checkbox"/> Not Available - No color assigned for the Chronic Absenteeism Indicator on the Dashboard <input checked="" 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"> California School Dashboard Schoolwide Graduation Rate Indicator data (CDE) 		
Rubric		Sources of Evidence
Performance	<input type="checkbox"/> The schoolwide Dashboard Graduation Rate Indicator color is Blue <input checked="" 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 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)

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"> California School Dashboard Schoolwide Suspension Rate Indicator data (CDE) 		
Rubric		Sources of Evidence
Performance	<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): Choose an item.	Grade Levels:	Assessment Administration: Choose an item.	95% Participation Met*: <input type="checkbox"/> Met <input type="checkbox"/> Not Met
Academic Progress Indicator (Math): Choose an item.	Grade Levels:	Assessment Administration: Choose an item.	95% Participation Met*: <input 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: [Click or tap here to enter text.](#)
 The charter school did not disaggregate student performance data by student groups.
2. The charter school [Choose an item.](#) 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 CDE DataQuest College-Going Rate 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 did not include 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:
Per school leadership, in 2023-2024, the school administered NWEA for ELA and Math for grades 10-12 and Reading Inventory for grade 9.

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

BOE REPORT 111-19/20, October 15, 2019:

Palisades Charter High must meet the following benchmarks during the 2020-2025 charter term in order to address concerns regarding academic and operational performance.

1. The Charter School shall demonstrate at least one performance level growth per academic year, as reported on the California School Dashboard, for “Students with Disabilities” in Math and as measured by CAASPP (SBAC) Assessment at a rate equal to or greater than the Resident Schools, with the goal of achieving and maintaining the “Green” performance level or higher by the end of the charter term.
 - **Benchmark Partially Met.** In 2023, the school’s Students with Disabilities student group Dashboard Math Indicator color is Red with an average DFS (-121.2) above the Resident Schools Median DFS (-185.2).

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

The CSD reviewed the Local Control and Accountability Plan.

All requested template information and descriptions were provided:	Sources of Evidence
<ul style="list-style-type: none"> <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 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Local Control and Accountability Plan <input checked="" type="checkbox"/> Board Agenda and Minutes

Notes:
The Governing Board approved the 2023-2024 LCAP on June 20, 2023.



ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS	RATING*
Summary of School Performance	4, Accomplished
<u>Areas of Demonstrated Strength and/or Progress</u>	
<p>- 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. Review of the documents, discussion with school leadership, and classroom observation indicate an instructional program aligned to the school’s key features including the following:</p> <ul style="list-style-type: none"> o Standards-based and data-driven instructional program o Professional Learning Communities o Research-based instruction and grading methodology, personalized instruction including the Virtual Academy, Pali Academy, Credit Recovery, Study Center Tutoring Program, Pali Periods, and Student Success Teams o Support classes and programs, such as the multilingual program, Study Center Tutoring program and Schoology course, Literacy, Library-Pali Cares and Library course, collaborative class, etc. o Digital literacy o College and career readiness which include Career Technical Education (CTE) led by a dedicated CTE Coordinator, honors courses, college prep courses, AP courses, senior seminar, etc. <p>The school leadership identified (1) direct instruction and (2) student engagement as focus areas for the classroom observations. Examples of student engagement included student presentation with peer feedback, CTE hands-on learning assignment, brain breaks with fun facts, group reading analysis, and paired foreign language review activity.</p> <p>- 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. Review of the documents and discussion with school leadership show a range of stakeholder engagement opportunities, including monthly Long Term Strategic Planning meetings, monthly Math Task Force meetings, monthly School Board of Trustees meetings, student senate, alumni meetings, monthly Parent Teacher Student Association meetings, Multilingual Program meetings, and various school events (e.g. Visual and Performing Arts showcase, Back to School night, new parent orientation, senior meetings, junior meetings, college application workshop, and financial aid workshop, etc.).</p> <p>- 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 <i>Certification of Clearances, Credentialing, and Mandated Reporter Training 2023-2024</i> and supporting documents evidence all certificated employees are fully credentialed, appropriately assigned and the school obtained all necessary employee and vendor clearances, including criminal background and tuberculosis risk assessments/clearances, prior to employment or provision of services, and the school maintains two Custodians of Record.</p>	



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 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"> • 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
<p>Performance</p>	<ul style="list-style-type: none"> <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 <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 <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 <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
	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Key Features of the Educational Program <input checked="" type="checkbox"/> Standards-Based Instructional Program <input checked="" type="checkbox"/> Master Schedule/Course Schedule <input checked="" type="checkbox"/> Student Achievement Data Analysis <input checked="" type="checkbox"/> Professional Development documentation <input checked="" type="checkbox"/> Classroom/site Observation <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Other: (Specify) <p>High School:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> System for monitoring student progress toward and completion of graduation and A-G Requirements <input checked="" type="checkbox"/> WASC Accreditation Notification Letter <input checked="" type="checkbox"/> UC Doorways course approval <input checked="" type="checkbox"/> Graduation Requirement/Policy <input checked="" type="checkbox"/> Math Placement Assessment Policy <input checked="" type="checkbox"/> Advanced Placement Exam: Participation Rate and Passage Rate <input checked="" type="checkbox"/> College acceptance and enrollment rates, and other postsecondary indicators



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"> • 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 • Implementation of internal student assessments aligned with instructional outcomes to determine student mastery of California State Content Standards • Disaggregation and analysis of data on a regular basis to address individual student needs and guide instructional planning and use of interventions • 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) 		
	Rubric	Sources of Evidence
Performance	<ul style="list-style-type: none"> <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 <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 <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 <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 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Implementation of differentiated instructional strategies <input checked="" type="checkbox"/> Intervention/Enrichment Program during the instructional day <input checked="" type="checkbox"/> Student Group data analysis <input checked="" type="checkbox"/> Professional Development documentation <input checked="" type="checkbox"/> Classroom/site Observation <input checked="" type="checkbox"/> Discussion with school leadership <input type="checkbox"/> Other: (Specify) English Learners <input checked="" type="checkbox"/> Master Plan for English Learners <input checked="" type="checkbox"/> Designated English Language Development (ELD) schedule <input checked="" type="checkbox"/> Documentation of implementation of the school’s Master Plan for English Learners <input checked="" type="checkbox"/> Implementation of a data analysis system



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"/> 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
Performance	<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 & Accountability's Data Sets for suspension, expulsion, and disproportionality</p> <p><input 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
Performance	<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 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 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
Performance	<ul style="list-style-type: none"> <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>	<ul style="list-style-type: none"> <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 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):

BOE REPORT 111-19/20, October 15, 2019:

Palisades Charter High must meet the following benchmarks during the 2020-2025 charter term in order to address concerns regarding academic and operational performance.

1. Evidence of its efforts and outcomes to increase student diversity for its numerically significant subgroup populations, based on official student demographic information.
 - **Benchmark Partially Met.** In 2022-2023, the school had seven numerically significant student groups: Asian, Black or African American, Latino, Socioeconomically Disadvantaged, Students with Disabilities, Two or More Races, and White. From 2021-2022 to 2022-2023, four of the seven numerically significant student groups increased in percentage of the total enrollment: Asian, Black or African American, Latino, and Two or More Races.

Palisades Charter High	Enrollment	F/R Meal	GATE	American Indian or Alaska Native	Asian	Black or African American	English Learner	Filipino	Foster Youth	Homeless	Latino	Migrant Education	Native Hawaiian or Pacific Islander	Not Reported	Socioeconomically Disadvantaged	Students with Disabilities	Two or More Races	White
2022-2023 Enrollment by Ethnicity and Student Group	2,959	26.5%	0.0%	0.1%	5.8%	9.2%	0.8%	1.0%	0.0%	0.4%	22.2%	0.0%	0.0%	0.1%	27.4%	8.3%	8.5%	53.0%
2021-2022 Enrollment by Ethnicity and Student Group	2,988	27.3%	0.0%	0.1%	5.3%	9.1%	0.8%	0.9%	0.1%	0.2%	21.9%	0.0%	0.2%	0.0%	28.1%	8.4%	6.7%	55.8%



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"/> <i>(See Notes below)</i>	<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:
 School's "Safety Drill Calendar" includes various emergency drills including the following: Fire, lock down, earthquake, shelter in place, and active assailant drills.

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	<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



8798 Palisades Charter High	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		7,995,349	8,097,029	10,277,646	10,008,950		7,818,645	7,969,248	15,241,779	14,973,696		11,874,110	12,501,660	17,573,365	16,810,020
Accounts Receivable		1,316,161	1,316,161	5,782,155	5,080,742		8,432,189	8,520,737	3,486,763	3,114,730		4,460,000	4,460,000	2,510,415	2,261,432
Other Current Assets		1,212,796	1,212,796	203,830	472,527		105,000	105,000	114,866	382,948		105,000	105,000	82,853	340,750
Total Current Assets		10,524,306	10,625,986	16,263,631	15,562,219		16,355,834	16,594,985	18,843,408	18,471,374		16,439,110	17,066,660	20,166,633	19,412,202
Fixed and Other Assets		7,731,542	7,731,542	7,785,829	7,785,829		7,761,210	7,761,207	7,265,685	7,265,684		8,145,605	8,145,605	6,730,207	6,730,206
Total Assets		18,255,848	18,357,528	24,049,459	23,348,048		24,117,044	24,356,192	26,109,093	25,737,058		24,584,715	25,212,265	26,896,840	26,142,408
Deferred Outflows of Resources			0	0	0		0	0	0	0		0	0	0	0
Current Liabilities		3,461,667	3,429,774	5,186,424	4,400,003		5,113,738	3,831,950	9,350,046	4,258,447		9,188,500	4,582,500	17,927,917	8,178,893
Other Long Term Liabilities		19,251,739	1,318,867	4,606,000	25,899,883		4,606,000	4,606,000	0	14,536,087		0	0	0	10,359,534
Unfunded OPEB Liabilities		0	19,170,911	19,698,581	0		19,698,581	21,209,024	21,209,024	0		21,209,024	14,430,932	0	0
Total Liabilities		22,713,406	23,919,552	29,491,005	30,299,886		29,418,319	29,646,974	30,559,070	18,794,534		30,397,524	19,013,432	17,927,917	18,538,427
Deferred Inflows of Resources			0	0	0		0	0	0	0		0	0	0	0
Net Assets		(4,457,558)	(5,562,024)	(5,441,546)	(6,951,838)		(5,301,275)	(5,290,782)	(4,449,977)	6,942,524		(5,812,808)	6,198,833	8,968,923	7,603,981
Total Revenues	35,629,624	35,700,586	35,783,323	35,380,591	37,167,886	33,662,743	36,385,962	36,143,158	37,585,983	43,602,209	39,950,523	40,499,824	40,895,633	39,526,330	40,522,511
Total Expenditures	34,425,874	34,630,409	34,583,730	34,060,520	37,358,107	33,888,246	36,252,203	35,998,906	35,104,948	29,707,847	39,690,488	41,862,655	41,645,587	37,506,193	39,861,054
Net Income / (Loss)		1,203,750	1,070,177	1,199,593	1,320,071	(190,221)	133,759	144,252	2,481,035	13,894,362		260,035	(1,362,831)	(749,954)	661,457
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	1,203,750	1,070,177	1,199,593	1,320,071	(190,221)	(225,503)	133,759	144,252	2,481,035	13,894,362	260,035	(1,362,831)	(749,954)	2,020,137	661,457
Net Assets, Beginning	(4,579,570)	(5,441,546)	(5,441,546)	(5,441,546)	(6,951,838)	(5,562,024)	(5,441,546)	(5,441,546)	(5,441,546)	(6,951,838)	(5,919,818)	(4,449,977)	(4,449,977)	(4,449,978)	6,942,524
Adj. for restatement / Prior Yr Adj	0	0	(1,233,882)	(1,233,882)	0	0	6,512	6,512	(1,489,466)	0	0	0	11,398,764	11,398,764	0
Net Assets, Beginning, Adjusted	(4,579,570)	(5,441,546)	(6,675,428)	(6,675,428)	(6,951,838)	(5,562,024)	(5,435,034)	(5,435,034)	(6,931,012)	(6,951,838)	(5,919,818)	(4,449,977)	6,948,787	6,948,786	6,942,524
Net Assets, End	(3,375,820)	(4,371,369)	(5,475,835)	(5,355,357)	(7,142,059)	(5,787,527)	(5,301,275)	(5,290,782)	(4,449,977)	6,942,524	(5,659,783)	(5,812,808)	6,198,833	8,968,923	7,603,981
Unrestricted Net Assets		(4,457,558)	(5,562,024)	(5,441,546)	(7,968,907)		(5,301,275)	(5,290,782)	(5,475,866)	6,027,534		(6,838,698)	5,172,943	506,745	6,481,365
Restricted Net Assets		0	0	0	1,017,069		0	0	1,025,889	914,990		1,025,890	1,025,890	8,462,178	1,122,616

8798 Palisades Charter High	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	10,008,950	14,973,696	16,810,020	19,294,415	0		16,089,778	17,376,694	19,484,805	19,294,415		17,165,000	16,876,500	0	0
Accounts Receivable	5,080,742	3,114,730	2,261,432	1,746,511	0		2,324,987	2,550,987	1,485,618	1,746,511		2,150,000	2,250,000	0	0
Other Current Assets	472,527	382,948	340,750	353,961	0		301,000	75,000	568,790	353,961		75,000	290,000	0	0
Current Assets	15,562,219	18,471,374	19,412,202	21,394,887	0		18,715,765	20,002,681	21,539,213	21,394,887		19,390,000	19,416,500	0	0
Fixed and Other Assets	7,785,829	7,265,684	6,730,206	6,123,102	0		7,100,000	7,100,000	6,123,100	6,123,102		7,150,000	7,150,000	0	0
Total Assets	23,348,048	25,737,058	26,142,408	27,517,989	0		25,815,765	27,102,681	27,662,313	27,517,989		26,540,000	26,566,500	0	0
Deferred Outflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
Current Liabilities	4,400,003	4,258,447	8,178,893	8,004,241	0		16,671,015	17,522,015	17,853,111	8,004,241		14,237,942	14,237,942	0	0
Other Long Term Liabilities	25,899,883	14,536,087	10,359,534	10,374,071	0		0	661,559	0	10,374,071		0	0	0	0
Unfunded OPEB Liabilities	0	0	0	0	0		0	0	0	0		0	0	0	0
Total Liabilities	30,299,886	18,794,534	18,538,427	18,378,312	0		16,671,015	18,183,574	17,853,111	18,378,312		14,237,942	14,237,942	0	0
Deferred Inflows of Resources	0	0	0	0	0		0	0	0	0		0	0	0	0
Net Assets	(6,951,838)	6,942,524	7,603,981	9,139,677	0		9,144,750	8,919,107	9,809,202	9,139,677		12,302,058	12,328,558	0	0
Total Revenues	37,167,886	43,602,209	40,522,511	45,064,186	0	41,627,951	43,983,246	45,152,315	44,322,244	45,064,186	43,678,479	46,386,462	45,910,047	0	0
Total Expenditures	37,358,107	29,707,847	39,861,054	43,528,490	0	40,446,622	43,807,419	43,905,077	42,184,911	43,528,490	41,855,133	43,893,606	43,390,691	0	0
Net Income / (Loss)	(190,221)	13,894,362	661,457	1,535,696	0	1,181,329	175,827	1,247,238	2,137,333	1,535,696	1,823,346	2,492,856	2,519,356	0	0
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	(190,221)	13,894,362	661,457	1,535,696	0	1,181,329	175,827	1,247,238	2,137,333	1,535,696	1,823,346	2,492,856	2,519,356	0	0
Net Assets, Beginning	(6,761,617)	(6,951,838)	6,942,524	7,603,981	0	7,325,074	8,968,923	8,968,923	8,968,923	7,603,981	10,050,475	9,809,202	9,809,202	0	0
Adj. for restatement / Prior Yr Adj	0	0	0	0	0	0	0	(1,297,054)	(1,297,054)	0	0	0	0	0	0
Net Assets, Beginning, Adjusted	(6,761,617)	(6,951,838)	6,942,524	7,603,981	0	7,325,074	8,968,923	7,671,869	7,671,869	7,603,981	10,050,475	9,809,202	9,809,202	0	0
Net Assets, End	(6,951,838)	6,942,524	7,603,981	9,139,677	0	8,506,403	9,144,750	8,919,107	9,809,202	9,139,677	11,873,821	12,302,058	12,328,558	0	0
Unrestricted Net Assets	(7,968,907)	6,027,534	6,481,365	7,687,460	0		0	3,611,952	5,269,866	7,687,460		8,381,278	8,444,373	0	0
Restricted Net Assets	1,017,069	914,990	1,122,616	1,452,217	0		0	6,023,805	4,539,336	1,452,217		3,920,780	3,884,185	0	0



FISCAL OPERATIONS

You have been assessed by the Fiscal Oversight team and you are receiving the rating of **2, Developing**.

According to the CSD’s Fiscal Operations Rubrics, the highest fiscal rating that schools with material audit findings reported in the most current independent audit report is a “2.” 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. Palisades Charter High’s independent audit report for the fiscal year ended 2022-2023 reported an audit finding/significant deficiency. Please see further details in the Areas Noted for Further Growth and/or Improvement section below. Palisades Charter High’s two audit findings relating to the school’s financial statements and federal programs, respectively, reported in its 2021-2022 annual audit report did not repeat per the school’s 2022-2023 audit. See further information in the Notes section.

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

Financial Highlights

Palisades Charter High’s fiscal condition is positive.

FINANCIAL HIGHLIGHTS					
Palisades Charter High	2019-2020 (Audited Actuals)	2020-2021 (Audited Actuals)	2021-2022 (Audited Actuals)	2022-2023 (Audited Actuals)	2023-2024 (Second Interim)
Net Assets	(\$6,951,838) ¹	\$6,942,524 ¹	\$7,603,981 ¹	\$9,139,677 ¹	\$11,659,033
Net Income / (Loss)	(\$190,221) ¹	\$13,894,362 ^{1,2}	\$661,457 ¹	\$1,535,696 ¹	\$2,519,356
Transfers In / Out	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustment(s)	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$10,008,950	\$14,973,696	\$16,810,020	\$19,294,415	\$16,876,500
Unrestricted Net Assets	(\$7,968,907)	\$6,027,534	\$6,481,365	\$7,687,460	\$7,774,848
Norm Enrollment Reported by the School	3,031	3,097	2,982	2,967	2,994
FINANCIAL RATIO ANALYSIS					



Fund Reserve (Reserve for Economic Uncertainty) (Unrestricted Net Assets /Total Expenditures) <i>3% - 5% and greater is recommended (depending on the school's ADA)</i>	0.00%	20.29%	16.26%	17.66%	17.92%
Cash Reserve Level (Cash Balance/Total Expenditures) <i>5% and greater is recommended</i>	26.79%	50.40%	42.17%	44.33%	38.89%
Current Ratio (Working Capital Ratio) (Current Assets/Current Liabilities) <i>At least 1.2 or 120% is recommended</i>	353.69%	433.76%	237.35%	267.29%	136.37%
Debt Ratio (Total Liabilities/Total Assets) <i>Lower than 1.0 or 100% is recommended</i>	129.77%	73.03%	70.91%	66.79%	53.59%

¹According to Palisades Charter High’s independent audit reports, as of June 30, 2020, 2021, 2022 and 2023, the accumulated post-retirement benefit obligation (APBO) was estimated at \$21,209,024, \$14,438,638, \$10,262,085, and \$10,265,385 respectively. Per Financial Accounting Standards Board Accounting Standards Codification 715 (FASB ASC 715), this long-term obligation is required to be reported as a liability on the school’s balance sheet (beginning in Fiscal Year 2014-2015). Per the school’s independent audit reports, the school’s accrued Other Postemployment Benefits (OPEB) expenses/revenues were \$1,436,697, **(\$6,770,386)**, **(\$4,176,553)**, and \$3,301 for Fiscal Years 2019-2020 through 2022-2023, respectively. See **Item 1** in the **Other Observations** section for further details regarding the school’s OPEB Obligation.

²The net income reported in Fiscal Year 2020-2021 was primarily attributed to the forgiveness of the schools Paycheck Protection Program (PPP) loan, the reporting of the state’s contribution (on behalf payments) to the charter school’s employee STRS accounts, and the recalculation of the long-term OPEB liabilities.

Areas of Demonstrated Strength and/or Progress:

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

Areas Noted for Further Growth and/or Improvement:

1. **Type of Observations: Audit Finding (Financial Closing Process)**
 - **Source(s) of Document Reviewed:** 2022-2023 Independent Audit Report
 - **Description of Observation:** Per Palisades Charter High’s 2022-2023 independent audit report noted a significant deficiency finding related to the school’s financial closing process. The audit report states:

***FINDING 2023-001: FINANCIAL CLOSING PROCESS (30000) – Significant Deficiency***

Criteria: *The year-end financial closing process should include timely review of financial information and supporting schedules to properly report all transactions in accordance with generally accepted accounting principles (GAAP).*

Condition: *There was a delay in the year-end financial closing process that created the need for several client adjustments recorded after reporting of the unaudited actuals for the 2022-23 fiscal year. Extensions to the initial audit report deadline of December 15th were necessary as audit requests, including basic financial statements, were not provided for audit until well after December 15th.*

Cause: *Management was unable to provide audit requests in a timely manner.*

Effect: *Misstatements in the financial statements could occur. Key deadlines could be missed.*

Repeat Finding: *This is not a repeat finding.*

Recommendation: *We recommend ensuring a timely financial closing process that allows for adequate review of transactions to prevent the potential for any financial reporting misstatements as well as adhering to reporting deadlines.*

Corrective Action Plan: *Management will continue to update procedures over financial reporting and will work toward a timelier closing process.*

- **Charter School's Response:** On May 2, 2024, Palisades Charter High provided the CSD its detailed Corrective Action Plan. The school stated that the school had experienced a staffing shortage, which impacted the closing of its 2022-2023 financials and requested an audit extension. Currently, the school has filled the Director of Fiscal Services position. As a result, Palisades Charter High's finance department is fully staffed and the school stated that it would be able to meet critical deadlines. Furthermore, the independent auditor has opened the 2023-2024 audit portal for next year's audit and documents are being uploaded for review. Per the school, Palisades Charter High's Chief Business Officer (CBO) will maintain regular communications with the independent auditor and closely monitor and track the interim-audit and year-end audit checklists. Additionally, the CSD was advised that Palisades Charter High's CBO would keep the school's board of trustees informed on the status of the interim-audit and year-end audit checklists.
- **CSD's Recommendations/Comments:** The CSD will review Palisades Charter High'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: Late Submission of 2022-2023 Independent Audit Report

- **Source(s) of Document Reviewed:** Approved Charter Petition and Education Code sections 47605 and 41020
The Los Angeles Unified School District ("LAUSD") authorized charter schools are required to conduct and submit annual audits in compliance with applicable authorities, including but not limited to, the requirements of Education Code sections 47605 and 41020 and their operative charters.
- **Description of Observation:** On December 12, 2023, Palisades Charter High requested an extension of the 2022-2023 audit report submission from the statutory deadline of December 15, 2023, through February 16, 2024, citing that both the CPA lead partner and the school's CBO had experienced



extraordinary personal circumstances. Additionally, the school stated that staff shortages and/or turnover at school, and increased state reporting made it difficult to provide all necessary audit information by the deadline. After further review and consideration by LAUSD, the District granted Palisades Charter High’s extension request. LAUSD (as the chartering authority of Palisades Charter High) cannot waive the audit requirements and submission deadline, specifically outlined in Education Code section 47605 and other applicable state and federal law relating to annual audits. LAUSD may from time to time consider circumstances on a case-by-case basis. The CSD determined Palisades Charter High’s circumstances described in its letter were deemed extraordinary. Palisades Charter High’s annual independent audit report was received on April 5, 2024, which did not meet the statutory timeline of December 15, 2023, or the extension granted through February 16, 2024.

- **Approved Charter Petition:** Page 217 (Element 9- Annual Financial Audits) of Palisades Charter High’s charter petition, approved October 15, 2019, states: “Charter School shall provide for an annual audit that shall be conducted in compliance with applicable state and federal laws, including but not limited to the requirements of Education Code sections 47605(b)(5)(I) and 41020 as they may be amended from time to time. The following reports will be submitted to LAUSD, in the required format and within timelines to be specified by LAUSD, each year: f) Audited Actuals – December 15 following the end of the fiscal year.” Further, the charter petition states: “Fiscal statements audited by the Certified Public Accountant will be submitted to District by the December 15th deadline as required by Ed Code. Either the Executive Director or the Chief Business Officer (CBO) of PCHS will transmit a copy of its annual independent financial audit report for the preceding fiscal year to the District, Los Angeles County Board of Education, the State Controller, and the California Department of Education by December 15 of each year.”

CSD’s Recommendations/Comments: The CSD recommends that Palisades Charter High strictly adhere to its approved charter and applicable law pertaining to annual audit requirements, including submission by or on the statutory deadline.

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 Palisades Charter High’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 to monitor these issues through oversight.

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: Other Postemployment Benefits

- **Source(s) of Document Reviewed:** 2022-2023 Independent Audit Report, ASC 715-60 Actuarial Report as of June 30, 2023
- **Description of Observation:** Per the school’s 2022-2023 independent audit report, Palisades Charter High’s investment accounts that are considered plan assets associated with the school’s OPEB is valued at approximately \$5.0M as of June 30, 2023. As noted in the Financial Highlights section above, the school’s accumulated post-retirement benefit obligation is \$10,265,385 as of June 30, 2023, per the 2022-2023 independent audit. This is the net liability after accounting for the investment account plan assets.
- **Charter School's or Charter Operator’s Response:** As of the writing of this report the school has not established an OPEB trust. Per the school, the governing board formed an investment committee that evaluated proposals and selected an investment manager from a leading investment bank without



management fees, intending to invest funds with a target 5% rate of return. In the April 16, 2024, board meeting, the board approved to establish the irrevocable OPEB trust. However, following approval by the Board, the Investment Management team at the bank provided feedback from their trust department, indicating that certain language in the trust does not align with the bank organization's investment policy, thus they are unable to serve as trustees. However, the CSD was advised that they can still manage the investment fund. The school stated that at this point there are two options: 1) engage another firm as the trustee with fees, or 2) have the trust attorney revise the current trust document so that the bank can act as trustee without fees. The school stated that it is choosing the second option. If the trust attorney determines option #2 unfeasible, then they will proceed with engaging another firm as trustee.

The school contributed \$790,000 to the OPEB funds in Fiscal Year 2022-2023 and anticipates contributing \$790,000 in Fiscal Years 2023-2024. In Fiscal Year 2024-2025 the school anticipates contributing \$905,000, the 20-year level contribution amount indicated in the most recent actuarial valuation as of June 30, 2023.

The school has completed an annual re-measurement of the pension plan liabilities with updated assumptions. The school stated that it now conducts annual actuarial valuations, whereas previously, the school performed them every two years.

- **CSD’s Recommendations/Comments:** As the school continues to address the OPEB obligation, the CSD continues to recommend that the school’s governing board direct school leadership or its investment committee to research, identify, and secure the service of a reputable and experienced third-party administrator to manage the investment of the APBO funds to legally protect the school employees’ postemployment benefits, with the goal of increasing returns within legal requirements.

The Charter Schools Division will continue to monitor school’s progress through oversight. 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: None Reported.
 - c. Deficiencies/Findings: Yes, please see the description below.

Palisades Charter High's 2022-2023 independent audit report indicates a significant deficiency regarding the school's financial closing process. Please see the Area Noted for Further Growth and/or Improvement section above for further details.
 - d. Lack of a Going Concern: None Reported.

The Palisades Charter High's 2021-2022 independent audit indicated two findings: a) regarding reporting of the other postemployment benefit liability, and b) regarding the use of grant funds. Per Palisades Charter High's 2022-2023 independent audit report the status of both findings was "implemented" with no recurrence.
2. The 2022-2023 audited and unaudited actuals do not mirror each other. The variance of \$260K in Accounts Receivable is primarily due to transfers from the Associated Student Body. The variance of **(\$214K)** in Other Current Assets is primarily due to fair market adjustment of investments. The variances of **(\$10M)** in Current Liabilities, and \$10M in Other Long-Term Liabilities are primarily due to the reclassification of OPEB liabilities.
3. The school's reported Norm Enrollment was 3,031, 3,097, 2,982, 2,967, and 2,994 students for Fiscal Years 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 respectively, representing an accumulated decrease in enrollment of 37 students (or 1.2%) since Fiscal Year 2019-2020. The school's reported Norm Enrollment for Fiscal Year 2023-2024 is 2,994 students, which is 6 students (or approximately 0.2%) below its projected student enrollment for Fiscal Year 2023-2024 (i.e., 3,000 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 was conducted in person at Palisades Charter High. 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, Social Security, 403B, and 457B 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 not provided as the charter school has indicated not applicable.
17. Minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees were not provided as the charter school has indicated not applicable.
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 January 2023 to December 2023) were provided. Reviewed 24 checks (and 5 electronic credit/debit transactions). No discrepancies were noted.
21. a) A list of all active credit card account(s), and b) All credit card statements for the most current six months (spanning from July 2023 to December 2023) Choose an item. Selected the months of July 2023 through December 2023 and reviewed 8 credit card transactions for sample testing. No discrepancies were noted.
22. a) A list of all active school bank account(s), and b) Monthly bank statements and reconciliation reports for the most current six months (spanning from July 2023 to December 2023) were provided. Selected the months of July 2023 through December 2023 for sample testing. No discrepancies were noted.
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 provided. Reviewed student body financial records from February



2023 through February 2024. No discrepancies were noted. If the financial records for fundraising are handled by a separate entity from the charter school, such as the Parent Teacher Association (PTA), Parent Teacher Organization (PTO), Booster Club or Foundation, the following items (1) The organization name, (2) The Franchise Tax Board Corporate/Organization Number, (3) The IRS Federal Employer Identification Number (FEIN), and (4) A written statement describing how the organization is providing/meeting the mission/goals of the program, how the funds are being raised, who monitors the funds, and how they are being separated from the charter schools' accounts 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 not provided as the charter school has indicated not applicable.
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.



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><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></p>	<p><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></p>
<p><u>Existing Schools (based on the most current annual audit):</u></p> <p style="text-align: center;"><u>REQUIRED CRITERIA</u></p> <ol style="list-style-type: none"> 1. Net assets are positive in the prior two audits; 2. The cash balance at the beginning of the school year is positive; 3. The two most current annual independent audits show no material weaknesses, deficiencies, and/or findings; 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 & 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; 5. Vendors and staff are consistently paid in a timely manner; 6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term; 7. Charter school consistently adheres to the governing board-approved Fiscal Policies and Procedures; 8. Governing board adopts the annual budget; 9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD; 10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD; 11. There is no apparent conflict of interest; 	<p><u>Existing Schools (based on the most current annual audit):</u></p> <p style="text-align: center;"><u>REQUIRED CRITERIA</u></p> <ol style="list-style-type: none"> 1. Net assets are positive in the most current audit; 2. The cash balance at the beginning of the school year is positive; 3. The most current annual independent audit shows no material weaknesses, deficiencies and/or findings; 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; 5. Vendors and staff are generally paid in a timely manner; 6. Governing board approves Fiscal Policies and Procedures, at a minimum, once prior to each charter renewal term; 7. Charter school generally adheres to the governing board-approved Fiscal Policies and Procedures; 8. Governing board adopts the annual budget; 9. Governing board reviews and/or discusses reports (e.g., first interim, second interim, unaudited actuals, audited financial statements, etc.) submitted to LAUSD; 10. If applicable, governing board discusses and resolves audit exceptions and deficiencies to the satisfaction of LAUSD; 11. There is no apparent conflict of interest; 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; 13. The LCAP is submitted to the appropriate agencies;



*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><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></p>	<p><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></p>
<ol style="list-style-type: none"> 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; 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; 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; 5. Enrollment is stable or changing at a manageable rate (e.g., the school still maintains a balanced budget, etc.); 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; 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 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). 	<ol style="list-style-type: none"> 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.); 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; 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 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).

<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>
<p style="text-align: center;"><u>REQUIRED CRITERIA</u></p> <ol style="list-style-type: none"> 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 	<p><i>An Unsatisfactory rating is assessed based on the following conditions, including, but not limited to:</i> 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"> 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; 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 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). 	

<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><u>New Schools:</u></p> <p style="text-align: center;"><u>REQUIRED CRITERIA</u></p> <ol style="list-style-type: none"> 1. Interim reports and/or unaudited actuals project positive net assets; 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; 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; 4. Governing Board adopts the annual budget; 5. The governing board reviews and discusses the charter school’s financial reports as evidenced by the governing board meeting minutes; 	<p><u>New Schools:</u></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"> 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; 7. The most current governing board-approved LCAP is posted on the charter school’s website; and 8. The LCAP is submitted to the appropriate agencies. <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>