RIVERSIDE COUNTY OFFICE OF EDUCATION
EDWIN GOMEZ, Ed.D. | County Superintendent of Schools

MEMORANDUM OF UNDERSTANDING

Between the Riverside County Office of Education and

_____________ (school)

Effective July 1, 20__ through June 30, 20__

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MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is made and entered into this ___day of ___, 2026, by and between the Riverside County Office of Education (hereinafter "RCOE"), ________________ charter school (hereinafter "School"), and _________ ("Nonprofit"), a California nonprofit public benefit corporation that operates the School. Hereinafter, the Riverside County Office of Education, School, and Nonprofit shall be collectively referred to as "the parties."

PURPOSE OF MEMORANDUM OF UNDERSTANDING

The State of California enacted the Charter Schools Act of 1992 (Education Code section 47600 et seq., hereinafter referred to as "the Act") to authorize the establishment of charter schools. The intent of the Act is to improve student learning through various means, including expanded learning opportunities, innovative teaching practices, increased parental choice, and a focus on performance-based accountability.

Under the Act, a county board of education may approve charter petitions under specific conditions. Pursuant to this authority, the Riverside County Board of Education ("RCBE") approved a charter petition for the School for a __-year term beginning July 1, 20__, through June 30, 20__. As a result of this approval, RCOE serves as the School's authorizing and oversight agency.

RCOE's primary, ongoing interest is to ensure that the School is:

1. Implementing the Charter as approved;
2. Complying with all applicable federal, state, and local laws;
3. Operating in a fiscally and administratively sound manner;
4. Delivering a high-quality education to all enrolled students.

The parties acknowledge that certain operational and oversight matters may not be fully addressed within the Charter itself. While RCOE recognizes that day-to-day operations are the responsibility of the School's leadership and staff, this Memorandum of Understanding (MOU) is designed to outline expectations, oversight procedures, and areas of mutual responsibility that extend beyond the Charter's provisions. It also sets forth the fiscal and administrative obligations of each party and defines their legal relationship.

As a condition of the Charter's approval, RCBE Board Policy 0420.4 requires that, prior to beginning operations, the School must enter into an MOU with RCOE and address the findings and recommendations identified in the staff report.

Petition revisions required per the staff report must be completed to the satisfaction of RCOE prior to execution of this MOU. Items identified in Attachment A shall be implemented in accordance with the timelines specified and are enforceable under this MOU.

TERM OF MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding, once fully executed by all parties, shall remain in effect for the duration of the Charter term, beginning July 1, 20__, and ending June 30, 20__. This MOU may be terminated during the Charter term or any subsequent renewal period as permitted by law or as otherwise stated within this agreement.

Any modifications to this MOU must be made in writing and signed by duly authorized representatives of RCOE, the School, and the Nonprofit.

1. The authorized representative for the School is __________ (name), __________ (title).
2. The authorized representative for the Nonprofit is __________ (name), Board Chairperson.
3. The authorized representative for RCOE is the Riverside County Assistant Superintendent or their designee.

Material revisions to the Charter may only be made with the approval of the School's governing board and will become effective only upon approval by the RCBE.

This MOU shall remain in effect for the duration of the Charter term and is subject to review at least annually. RCOE reserves the authority to amend the MOU when necessary, with the agreement of the School. The approved MOU, including any addenda, remains in force as long as the School continues to operate. However, it will automatically expire if the School ceases operations or if the Charter is terminated for any reason.

TERM OF CHARTER

The School is a public charter school operating in accordance with its Charter, which was approved by the RCBE on ______, 2026. The School is responsible for carrying out all functions in compliance with applicable laws, the Charter, and the terms and conditions outlined in this MOU.

The current Charter term begins on July 1, 20__ and ends on June 30, 20__. The Charter shall acknowledge this MOU, and the provisions of both documents shall be consistent and aligned.

SECTION 1: GOVERNANCE AND ORGANIZATIONAL MANAGEMENT

The School has been established in alignment with the intent of Education Code section 47601 and is operated by a California nonprofit public benefit corporation in accordance with Education Code section 47604(a). All revenue received from state and federal sources will be used exclusively to provide the educational services outlined in the Charter and this MOU, solely for the benefit of students enrolled in and attending the School. No portion of these funds shall be used for the benefit of any other entity. Any additional funding sources must be used in compliance with applicable state and federal laws, as well as any terms or conditions associated with specific grants or donations.

1.1 Governing Board Activities

The following are RCOE's expectations as they pertain to the School's governing board activities:

1. The School will post its annual board meeting calendar on the School website.

2. The School shall post and maintain on its publicly accessible website, within 30 days of each board meeting, all of the following: the meeting agenda, all documents distributed to board members in connection with the meeting (including any materials shared during the meeting), written meeting minutes, and, where a recording is required under applicable law, a complete audio-visual recording of the meeting in a format accessible to the public. Posting audio-only recordings, password-protected files, or incomplete document sets shall not satisfy this requirement. The School and Nonprofit shall comply with the Ralph M. Brown Act and conduct all board meetings in accordance with Education Code section 47604.1.

3. Provide RCOE with the organizational structure for the School and Nonprofit, including all related parties, and promptly notify RCOE in advance of any changes. This includes, but is not limited to, the formation of new LLCs, transfers of assets, and other significant organizational modifications.

1.2 Administration

1. Fiscal Controls: The School will establish and maintain internal fiscal control policies to govern all financial activities. Prior to opening—or whenever these policies are revised—a copy of the School's governing board-approved fiscal control policies and procedures must be submitted to RCOE through the RCOE document sharing portal (e.g., Reportwell). These policies are subject to review during site visits to ensure proper implementation.

   Additionally, the School will collaborate with third-party experts to draft and adopt, through a transparent and public process, policies, procedures, and protocols designed to safeguard ADA funding generated by the School. These measures shall address the prevention of commingling, inappropriate or unsecured lending, and use of funds for non-School purposes, as well as outline steps to avoid conflicts of interest in any transactions involving affiliated entities.

2. RCOE Digital Platform – Document Sharing Portal: In addition to the posting and reporting requirements outlined in the Charter School's charter and this MOU, the Charter School must use RCOE's designated digital platform (e.g., Reportwell or another system specified by RCOE) to submit oversight documents electronically. RCOE will provide a list of required documents with corresponding deadlines for submission through the platform. This list is not exhaustive; RCOE may also make additional, non-routine document requests as needed. In addition to annual submissions of policies, handbooks, and other static documents, schools are expected to submit all revisions and amendments made after initial submission within thirty (30) days of modification.

3. Management Contracts: The Charter School shall provide RCOE with a complete, unredacted copy of any contract, agreement, or other arrangement, whether written or oral, with any third party, including affiliated or commonly controlled entities, that performs, directs, or substantially influences administrative, operational, instructional, financial, or back-office management functions, regardless of how such arrangement is described or structured. Additionally, the School shall email RCOE Charter School staff in writing within five (5) business days of any revisions, amendments, or additions to such agreements.

   In addition, the School shall provide RCOE with a detailed accounting of all fees, costs, and cost-sharing arrangements with the aforementioned organizations. This information shall be submitted both at the time of the adopted budget (estimated amounts) and with the unaudited actuals (actual amounts).

4. Criminal Records Summaries: In compliance with Education Code section 44830.1, all certificated employees of the School shall be required, as a condition of employment, to submit to fingerprinting and criminal background checks through the California Department of Justice. The School shall ensure that no certificated employee is employed without appropriate clearance.

   In compliance with Education Code sections 45122.1 and 45125.1, all non-certificated employees, and any contractors, vendors, or volunteers who may interact with pupils, shall obtain and maintain a valid criminal records summary pursuant to Education Code section 44237.

   The School shall ensure that any contracting entity complies with Education Code section 45125.1, including fingerprinting requirements, and shall obtain written certification from each such entity that its employees have not been convicted of disqualifying offenses as defined in Education Code section 45122.1.

   Where applicable, the School shall ensure that contracting entities provide ongoing notification of subsequent arrests and convictions to the School in accordance with applicable law.

   The School shall maintain documentation demonstrating compliance with the above requirements and shall provide such documentation to RCOE upon request.

5. Teacher Credentials and Teacher Requirements: The School shall ensure that all teachers hold the

appropriate credentials, permits, or authorizations required for their assignments in accordance with applicable California laws and guidance issued by the California Commission on Teacher Credentialing (CTC).

The School shall maintain accurate and current records demonstrating teacher credential status, assignment alignment, and compliance with all applicable requirements, including English learner authorization and any special education authorizations, as applicable.

The School shall maintain internal systems sufficient to monitor credential status and assignment alignment and to proactively identify and address any potential misassignments.

Such records shall be made available to the RCOE upon request, including during scheduled oversight visits or at any time as deemed necessary by the authorizer.

If RCOE determines that teachers are not appropriately assigned in accordance with credentialing requirements, the School may be required to submit a corrective action plan outlining steps for timely resolution and ongoing monitoring.

Upon notification by RCOE of any misassignments identified through monitoring, including but not limited to CalSAAS review, the Charter School shall correct such misassignments within thirty (30) calendar days of notification, or within any alternative timeline approved in writing by RCOE.

6. Dashboard Alternative School Status (DASS): Schools operating under DASS will be required to provide a copy of the school's DASS application submitted to the CDE, along with all files documenting unduplicated, high-risk status for all students. This information shall be provided to RCOE within fifteen (15) days of application submission by the school.

   RCOE will meet with the Charter School during the first year of each charter term to establish the alternative metrics that will be used for renewal consideration. The Charter School will be notified of the finalized metrics within thirty (30) days of this meeting.

   Upon renewal, RCOE will review the effectiveness of the alternative metrics in evaluating the School's performance for the pupil population served. If revisions are deemed necessary, RCOE will meet with the Charter School during the first year of the subsequent term to revise the metrics accordingly.

7. Mandated Reporter Training: The School shall comply fully with the requirements of Education Code section 44691, Penal Code section 11165.7, and related legal provisions, and provide required training to all employees, volunteers, board members, and other persons who are mandated reporters as defined in Penal Code section 11165.7.

   The School shall maintain documentation demonstrating compliance with the above requirements and shall provide such documentation to RCOE upon request.

1.3 Facilities

1. Documentation and Pre-Opening Requirements: Prior to opening any facility for School use, including student instruction, the Charter School shall upload into the RCOE's document platform (e.g., Reportwell) a written, signed agreement (e.g., executed lease or Prop 39 agreement), Certificate of Occupancy, Fire Marshal Clearance, and/or evidence of completed Building Permit inspections, as applicable. RCOE shall conduct a pre-opening site visit prior to the opening of any instructional site serving students.

   The Charter School shall maintain in the RCOE's document platform all long-term facilities agreements, including leases, subleases, licenses, or deeds, for any property utilized by the Charter School, including but not limited to instructional sites, administrative offices, and any shared or co-located facilities. Any changes to such agreements shall be uploaded to the RCOE's document platform within five (5) business days of execution.

   The Charter School shall not utilize any facility for Charter School operations unless the applicable agreement has been disclosed to and maintained by the authorizer as required under this section.

   The Charter School shall disclose whether any lease or facilities agreement is entered into with a related or affiliated entity and shall provide documentation sufficient for the authorizer to evaluate the reasonableness of such arrangements.

2. Fiscal Transparency: In addition, the School shall provide RCOE with the schedule of lease payments, disclosures, or any related parties, and the corresponding accounting treatment with Financial Accounting Standards Board (FASB) guidelines. This information shall be submitted at the time of the adopted budget (estimated amounts) and with the unaudited actual (actual amounts).

SECTION 2: EDUCATIONAL PROGRAM

2.1 Annual Update

Upon request, the Charter School will provide a written report and may be asked to present it annually to RCOE for the prior year that examines one or more of the following:

1. Student growth and performance results using CAASPP results, both in aggregate and disaggregated by student groups and school sites, as applicable.

2. Student growth and performance results using internal assessments (e.g., iReady, NWEA) disaggregated by student groups, grade spans, school sites, and instructional program models, as applicable (e.g., classroom-based, virtual, hybrid).

3. Updates on the organization's continuous improvement plan, including any areas of need determined during petition renewal, as applicable.

4. Financial Update

5. Enrollment Update

6. Key Leadership Positions Update

At the discretion of RCBE and/or RCOE, the School may be requested to present additional updates and/or reports during the year.

2.2 Special Education Local Plan Agency (SELPA) Membership

The School shall seek to secure and maintain membership in a SELPA, as its own LEA, and will be fully responsible for the provision of special education and related services to students enrolled in the School.

2.3 Local Control and Accountability Plan (LCAP)

As the chartering authority, the RCOE is legally responsible under Education Code section 47606.5(h) for ensuring that charter schools it authorizes comply with LCAP requirements. Accordingly, RCOE will review the charter school's LCAP and provide written feedback. The School is expected to consider written feedback and take any actions necessary to ensure that its LCAP complies with statutory requirements.

Charter schools in a non-operational planning year (i.e., not yet serving students) are not required to submit an LCAP; however, an LCAP must be adopted and submitted by July 1 of the year in which instruction will commence.

SECTION 3: FISCAL OPERATIONS

3.1 Budgeting and Financial Transactions/Reporting

Pursuant to Education Code section 47604.32(a)(4), RCOE will monitor the fiscal condition of each charter school it authorizes. To fulfill this responsibility, RCOE reserves the right to obtain "view only" access to the School's financial system. Alternatively, the School may choose to enter into an agreement with RCOE to use the Galaxy financial system for budgeting, financial transactions, and reporting purposes. The cost of utilizing Galaxy—including training and standard support services—is covered under the 1% oversight fee.

As part of RCOE's oversight responsibilities, the School agrees to submit documents as outlined in the Fiscal Reporting Calendar (Attachment B), including, but not limited to: balance sheets, income statements, statements of cash flows, general ledgers, bank statements, proof of tax filings and remittances, and loan documents, within five (5) business days of any such request.

3.2 Fiscal Agent

The School shall contract with RCOE for the School's reporting in the State Teachers' Retirement System (STRS) and/or the Public Employees Retirement System (PERS) if applicable.

3.3 State Teachers' Retirement System/Public Employees' Retirement System

If the School offers its employees the option to participate in STRS and/or PERS, the School shall be responsible for entering into a formal agreement with RCOE for retirement reporting services. These arrangements must be completed prior to the hiring of any employees. The School must also notify RCOE of the designated staff member responsible for coordinating these efforts and provide written confirmation that the necessary arrangements have been made. If the School participates in any alternative retirement systems, detailed information about those systems must be submitted to RCOE.

The School is solely responsible for all retirement reporting obligations. It agrees to provide electronic files containing the required retirement and payroll information necessary to support the timely and accurate submission and processing of STRS and/or PERS data. The School shall maintain all payroll records and furnish copies to RCOE upon request. Additionally, the School shall remit the full amount of retirement contributions—including both employer and employee portions—within the deadlines established by RCOE and the applicable retirement systems.

To address potential penalties or interest charges, the School shall establish a $500 revolving penalty account to be maintained in the County Treasury. Any penalties or interest more than this amount must be paid by the School within 30 days of invoicing. Failure to remit payment within the specified timeframe may result in the invoiced amount being withheld from future apportionments.

Furthermore, the School agrees to fully reimburse and indemnify the County Superintendent for any fines, penalties, or interest assessed by STRS and/or PERS that result from the School's failure to meet reporting, enrollment, or deposit requirements. This includes, but is not limited to, incomplete, inaccurate, or untimely reporting; late deposits; and non-compliance with membership enrollment rules and regulations.

3.4 Funding

The parties acknowledge the School's authority to seek and secure additional sources of funding. However, the School shall email RCOE Charter School staff to provide RCOE with prior written notification to secure any funding that may result in the incurrence of additional debt obligations, including but not limited to loans, bonds, or Revenue Anticipation Notes (RANs).

3.5 Revenue and Expenditure Reporting / Reserves

In accordance with Education Code section 47604.33, the School must submit regular reports detailing revenues, expenditures, and reserves. Additional reporting may be required under EC Section 47604.3. As part of its oversight responsibilities, RCOE will periodically assess the School's fiscal condition.

The School shall use the state-approved reporting software (SACS for the Annual Budget and Estimated Actuals, First Interim, Second Interim, and Unaudited Actuals) and comply with the following submission schedule:

July 1	Preliminary budget/ Estimated Actuals
July 1	An annual update (LCAP) is required pursuant to Education Code Section 47606.5
September 15	Unaudited Actuals Report for the prior fiscal year
December 15	First Interim Report (expenses through 10/31)
March 15	Second Interim Report (expenses through 1/31)

The School shall maintain reserves in accordance with California Code of Regulations, Title 5, section 15450 and Education Code section 33128, as outlined below, and as those provisions may change from time to time. For the purposes of this MOU, reserves are defined as a net position without donor restrictions held in cash or cash equivalents.

At the time of executing this MOU, minimum reserves are defined as follows under California Code of Regulations, Title 5, section 15450:

0–300 ADA: Greater of 5% of expenses or $80,000
301–1,000 ADA: Greater of 4% of expenses or $80,000
1,001–30,000 ADA: 3% of expenditures

If the School projects reserves will fall below the thresholds above, a written explanation must be included within the budget assumptions. RCOE reserves the right to request additional information to assess the School's financial health.

In addition to the aforementioned reserve requirement, the School shall establish and maintain a reserve equal to one month's total contributions to all retirement systems in which it participates (e.g., STRS, PERS, 403(b), or other applicable plans). This reserve will be used to meet the School's retirement contribution obligations in the event of financial default or closure.

3.6 Student Attendance Accounting and Reporting

The School shall use commercially available attendance accounting software that is compliant with CALPADS data collection requirements (e.g., Power School, OASIS, Aeries, etc.). Spreadsheets on Excel or other programs shall not be accepted.

In addition to submission of the electronic data files, the School may be required, at RCOE's request, to submit hard copies of all back-up attendance documents, e.g., monthly summary reports that support the reported average daily attendance (ADA), enrollment, weekly attendance sheets signed and dated by teachers, and evidence of contact made with parents when students are absent from the School, e.g., parent contact log, absence log, etc.

3.7 Oversight Fees

The School shall be assessed an annual oversight fee not to exceed one percent (1%) of the Local Control Funding Formula (LCFF) revenue it receives, in accordance with Education Code section 47613. The oversight fee will be calculated based on the LCFF revenue reported at the Second Principal Apportionment.

SECTION 4: FULFILLING CHARTER TERMS

4.1 Site Visits

Pursuant to Education Code Section 47604.32, RCOE shall conduct one or more site visits annually. Site visits may be either scheduled or unannounced, as authorized by Education Code Section 47607(a)(5). In accordance with Education Code Sections 47604.3 and 47604.32(a)(3)-(4), RCOE may also request specific documentation and reports as part of its oversight responsibilities.

4.2 Material Revisions

Pursuant to Education Code section 47605(a)(4), any proposed expansion of grade levels or the addition of school site(s) shall be considered a material revision to the charter. All other proposed modifications to the charter's approved elements, such as changes to instructional models (e.g., from non-classroom-based to seat-based instruction), educational programs, policies, facilities, or operations, must be submitted in writing to RCOE for review. As expressed in RCBE Board Policy 0420.4, RCOE will assess the nature of the proposed changes to determine whether they constitute a material revision. If deemed necessary, the proposed revision will be referred to the RCBE Charter Schools Subcommittee for further consideration. All material revisions will be processed in accordance with Education Code section 47607.

4.3 Renewals

Renewal petitions must include the most current state assessment and accountability data available. The School is encouraged to consider the timing of its renewal submission to ensure inclusion of the most recent data. All renewal petitions will be reviewed in accordance with Education Code Sections 47607 and 47607.2, as applicable. Local assessment data must adhere to State Board of Education (SBE) adopted data use procedures and guidelines. All performance claims must include original reports and redacted test and/or other Personally Identifiable Information (PII).

4.4 Closure Procedures

In addition to the closure procedures outlined in the Charter, the School and RCOE shall adhere to the closure protocols detailed in Attachment C, which are consistent with the California Code of Regulations, Title 5, sections 11962 and 11962.1.

The School shall promptly designate and notify RCOE of the individual responsible for overseeing and coordinating all closure-related activities. The RCOE Charter Schools Director or designee will collaborate with the designated School representative to ensure the effective and timely completion of all required closure procedures.

The School agrees to reimburse RCOE for any costs incurred in connection with the closure process.

SECTION 5: SEVERABILITY

If any provision or part of this MOU is determined to be invalid, unenforceable, or contrary to public policy, statute, or law, the validity and enforceability of the remaining provisions shall not be affected. The remainder of this MOU will continue in full force and effect.

SECTION 6: NON-ASSIGNMENT

No portion of this MOU or the Charter petition approved by RCOE may be assigned to another entity without the prior written approval of RCBE.

SECTION 7: WAIVER

Any waiver of a provision or term of this MOU must be in writing and signed by both parties. Such a waiver shall not be construed as a waiver of any other provision of this MOU. Both parties agree that neither party waives any rights, responsibilities, or privileges established under the Charter Schools Act of 1992.

SECTION 8: NOTIFICATION

All notices, requests, and other communications under this MOU shall be in writing and mailed to the proper addresses as follows:

To RCOE at:	
	Charter and Community Schools Unit Riverside County Office of Education 3939 13th Street P.O. Box 868 Riverside, CA 92502-0868
To School at:	

This document constitutes the entire Memorandum of Understanding (MOU) between the parties concerning the matters addressed herein and supersedes any prior oral or written agreements, understandings, or MOUs related to the subject matter of this MOU. No individual or party is authorized to make any representations, warranties, or promises beyond those set forth in this MOU. Any MOU, statement, representation, or promise made by any party not included herein shall be deemed invalid and non-binding.

The undersigned acknowledges that no reliance has been placed on any warranties, representations, statements, or promises made by any of the parties or their agents or consultants, except as expressly outlined in this MOU. The parties further agree that this MOU may only be amended in writing through mutual consent.

Date	_____, Governing Board President, _____, a California nonprofit corporation
Date	____, School Superintendent, ________ Charter Schools_____
Date	Assistant Superintendent, Riverside County Office of Education

ATTACHMENT A

Ongoing Conditions

Finding	**Required Action**	**Timeline**

ATTACHMENT B: FISCAL REPORTING CALENDAR

Riverside County Office of Education

Annual Charter School Reporting Calendar

Annual Submissions

July			
Item	**Description**	**Submit Via**	**Due Date**
Adopted Budget	Adopted budget, including budget assumptions.	SACS/ Reportwell	7/1
LCAP	School board approved LCAP submitted to RCOE Charter Schools Unit.	Reportwell	7/1
Quarterly Payroll Tax Report	2nd Quarter payroll tax reports (Apr-Jun). Both federal and state forms must be submitted (Form 941 and DE9/DE9C). Along with proof of monthly payroll liability/payment.	Reportwell	7/31
PENSEC Report	PENSEC Data Report and signed certification through the CDE webpage.	CDE/ Reportwell	7/31

September			
Item	**Description**	**Submit Via**	**Due Date**
Unaudited Actuals	Unaudited Actuals, including board agenda, narrative, listing of all outstanding long-term debt, and capital asset listing and depreciation schedule.	SACS/ Reportwell	9/15
Prior Year ADA Corrections for Annual and P-2	Corrections to prior year annual or P-2 attendance data (state system submission), as well as submission of Student Information System summary by site and grade level report for the reporting period.	PADC/Reportwell	9/15

October			
Item	**Description**	**Submit Via**	**Due Date**
20-Day Attendance Report	20-Day Attendance Report for New Charters/New Grade Levels for continuing charters. Submit a signed certification.	CDE/Reportwell	Estimated Oct. 15
Quarterly Payroll Tax Report	3rd Quarter payroll tax reports (Jul-Sep). Both federal and state forms must be submitted (Form 941 and DE9/DE9C). Along with proof of monthly payroll liability/payment.	Reportwell	10/31

December			
Item	**Description**	**Submit Via**	**Due Date**
1st Interim Financial Report	First Interim Financial Report, reflecting activity/changes through October 31. Upload the signed certification after board approval to Reportwell.	SACS/ Reportwell	12/15

Annual Audit Report	Annual Audit Report.	Reportwell	12/15

January			
Item	**Description**	**Submit Via**	**Due Date**
Audit Finding Resolution	Should the prior year audit report indicate audit findings, a report describing how the exceptions and deficiencies have been or will be resolved, along with an anticipated time frame, must be submitted.	Reportwell	1/15
P-1 Attendance Report	P-1 Report of Attendance with signed certifications through the state system, as well as submission of Student Information System Summary by site and grade level report for the reporting period.	PADC/Reportwell	1/15
Quarterly Payroll Tax Report	4th Quarter payroll tax reports (Oct-Dec). Both federal and state forms must be submitted (Form 941 and DE9/DE9C). Along with proof of monthly payroll liability/payment.	Reportwell	1/31
Annual Payroll Tax Reporting	Form 940 - Annual return of unemployment taxes paid by the organization that is subject to unemployment taxes.	Reportwell	1/31

February			
Item	**Description**	**Submit Via**	**Due Date**
Prior Year ADA Corrections for Annual and P-2	Corrections to prior year annual or P-2 attendance data (state system submission), as well as submission of Student Information System Summary by site and grade level report for the reporting period.	PADC/Reportwell	Estimated 2/17

March			
Item	**Description**	**Submit Via**	**Due Date**
2nd Interim Financial Report	Second Interim Financial Report, reflecting activity/changes through January 31. Upload a signed certification after board approval.	SACS/ Reportwell	3/15
Audit Contract	Board approved auditor selection certification with board minutes, if applicable, the Audit contract (for new or extension of existing auditors).	Reportwell	3/31

April			
Item	**Description**	**Submit Via**	**Due Date**
P-2 Attendance Report	P-2 Report of Attendance with signed certification through the state system, as well as submission of Student Information System Summary by site and grade level report for the reporting period.	PADC/Reportwell	4/15
Quarterly Payroll Tax Report	1st Quarter payroll tax reports (Jan-Mar). Both federal and state forms must be submitted (Form 941 and DE9/DE9C). Along with proof of monthly payroll liability/payment.	Reportwell	4/30

May			
Item	**Description**	**Submit Via**	**Due Date**
Annual Tax Reporting	Form 990 Return of Exempt Organization. Please include returns of all related organizations, if applicable.	Reportwell	5/15

Monthly Submissions

The following information is due by the 15th of the following month.

Document	Submit Via	Format
Balance Sheet	Reportwell	Excel
Statement of Cash Flow	Reportwell	Excel
Income Statement	Reportwell	Excel
General Ledger	Reportwell	Excel
Bank Reconciliation - Please include bank statements	Reportwell	PDF
Check Register	Reportwell	Excel
Monthly Attendance Summary	Reportwell	PDF
Copies of new agreements/contracts, including the sale of receivables, agreements between or involving the charter, the non-profit that operates the charter school, and any related parties or organizations.	Reportwell	PDF

Other Submissions, as applicable

The following information is due by the 15th of the following month.

Document	Submit Via	Format
Nonclassroom-Based Funding Determination	Reportwell	PDF
Salary Schedules	Reportwell	Excel
CALPADS 1.17 report	Reportwell	Excel

ATTACHMENT C:
ADDITIONAL SCHOOL CLOSURE PROCEDURES CHECKLIST

	Description	Person Responsible	Completion Date	Verified Date
Immediate Actions				
1	The Charter School shall promptly inform RCOE of the location of all student and business records. After such notification, no student or business records may be disposed of, relocated, or duplicated without the explicit written consent of RCOE. However, student records may be copied for the students' families or transferred to other schools, provided that a record is maintained of all copied or transferred documents.			
Students and Families				
2	The Charter School shall promptly notify the family of each enrolled student in the event of the School's closure. Unless otherwise directed by RCOE, the notification must be immediate in the case of a revocation (which takes immediate effect) or within fourteen days of initiating the closure procedures if the closure occurs at the end of the current academic year.			
3	The Charter School shall issue report cards and high school transcripts within seven days following the completion of classes.			
4	The Charter School shall provide RCOE with a list of students, including names, addresses, phone numbers, grade levels, and the classes they have completed, within fourteen days. The list shall also include the student's district of residence and a notation indicating where the student's records have been transferred.			
Student and Business Records				
5	Unless the School is an entity of another nonprofit, upon dissolution, all student and business records shall be transferred to the exclusive control of RCOE. RCOE shall be responsible for distributing, maintaining, or disposing of the records as it deems appropriate.			
6	The Charter School shall return any grant funds and restricted categorical funds to their respective sources in accordance with the terms of the grant or applicable state and federal laws. A final expenditure report for all grants must be submitted within fourteen days. Federal grants must be closed out, including the filing of the required Final Expenditure Reports and Final Performance Reports. If the School was receiving funds directly from the U.S. Department of Education, Federal Forms 269 and 269a may apply.			
7	The Charter School shall close all financial records as of the date of revocation or closure, ensuring that all financial transactions are finalized and properly documented.			
Faculty and Staff				

8	The Charter School shall promptly notify its faculty and staff of the School’s closure, providing them with all relevant information regarding compensation, retirement benefits, and any optional benefits that may be continued after the School's closure.			
9	The Charter School shall provide RCOE within fourteen days with a detailed description of current and projected payroll and payroll benefits commitments through closure. This shall include a list of each employee, their job duties, and a projection of the funds necessary to: (1) transition the students and records; (2) complete all administrative closure-related tasks; and (3) fulfill contracts and grants.			
10	The Charter School shall provide RCOE with notice within fourteen days of any outstanding payments to staff, including the method by which the School will make these payments.			
11	The Charter School shall, within fourteen days, contact the State Teachers Retirement System (STRS), and, if applicable, the Public Employees Retirement System (PERS), and follow their procedures for dissolving contracts and reporting. RCOE must be copied on all correspondence. Prior to the final closeout, the Charter School shall complete the following on behalf of the School’s employees: ▪ File all final federal, state, and local employer payroll tax returns and issue final W-2s and Form 1099s by the statutory deadlines. ▪ File the Federal Notice of Discontinuance with the Department of the Treasury (Treasury Form 63). ▪ Make final federal tax payments (employee taxes, etc.) ▪ File the final withholding tax return (Treasury Form 165). ▪ File the final return with the IRS (Form 990 and Schedule).			
Assets and Liabilities				
12	The Charter School shall notify all funding sources, including charitable partners, of the School’s closure within fourteen (14) days of initiating closure procedures.			
13	The Charter School shall immediately notify all contractors, such as charter management organizations, education management organizations, food service providers, instructional service providers, and transportation service providers, of the School’s closure.			
14	If the Charter School has agreements with any organizations representing employees, it shall notify those organizations of the School’s closure in accordance with the terms and conditions outlined in the respective agreements.			
15	The Charter School shall notify RCOE within fourteen days of any pending litigation in which the School is a party. Additionally, the School shall immediately inform RCOE of any new litigation filed from that point forward until the School is formally dissolved.			
16	Within thirty (30) days, the Charter School shall prepare and submit to RCOE a comprehensive list of all creditors and debtors, including the nature and amount of each obligation or receivable.			
17	Within thirty (30) days, the Charter School shall prepare and submit to RCOE a complete inventory of all assets, including descriptions, locations, and estimated values.			

18	Within thirty (30) days, the Charter School shall develop and submit to RCOE a plan for the proposed disposition of all property owned by the School and acquired with public funds. The plan shall outline steps to maximize revenue through the lawful liquidation of assets, the payment of all outstanding liabilities, and the disbursement of any remaining assets. The plan must ensure that assets purchased with state funds are transferred in accordance with the nonprofit corporation's bylaws to another public agency, such as another charter school. Assets donated to the School may be returned to the donors or disposed of in accordance with the donors' instructions. Any net assets remaining after all liabilities are paid may be transferred to another public agency.			
19	Within six months of closure, the Charter School shall arrange for any necessary preliminary and final closure audit. These audits shall be funded from the School's special reserve or applicable bond revenue. The auditor selected must appear on the list of approved school auditors maintained by the California State Controller's Office and must be approved by RCOE. At a minimum, the audit(s) shall determine the final disposition of all assets and liabilities of the Charter School, verify the School's comprehensive list of creditors and debtors along with the amounts owed or owing, and confirm the School's complete inventory of assets, identifying the funding source and any restrictions on each asset's use.			
20	Based on the findings of the closure audit(s), and with the approval of RCOE, the Charter School shall use any identified assets to satisfy outstanding liabilities.			
Dissolution of School (Corporate) Entity				
21	After all outstanding assets and liabilities have been resolved, the Charter School shall proceed with formal dissolution, unless it is operated by a charter management organization (CMO) or a nonprofit network. If the School was established as a standalone nonprofit public benefit corporation pursuant to Education Code section 47604, the corporation shall be dissolved in accordance with applicable laws.			