



Bridges Charter School

Governance Committee Meeting

Date and Time

Monday May 5, 2025 at 10:45 AM PDT

Location

ONSITE MEETING LOCATION

Bridges Charter School

|

1335 Calle Bouganvilla, Thousand Oaks, CA 91360

SATELLITE MEETING LOCATIONS

(required for board members joining remotely)

In Ventura County

:

Outside Ventura County"

Community Members may choose to join in-person or via Zoom Meeting at

:

Join Zoom Meeting

<https://us02web.zoom.us/j/7670961601?pwd=eWkycUxoalo1NGJBdE5lSlh3Rk5GZz09>

Meeting ID: 767 096 1601

Passcode: 477881

Agenda

	Purpose	Presenter	Time
I. Opening Items			10:45 AM
A. Record Attendance			1 m
B. Call the Meeting to Order			
C. Approve Minutes	Approve Minutes		1 m
II. Governance			10:47 AM
A. Review of new Fiscal Policy	Discuss	Kelly Simon	25 m
With the transition to ExEd, it is recommended that we strengthen our fiscal policies. We will be reviewing the template sent by ExEd.			
B. Review Board Policies	Discuss	Kelly Simon	15 m
The Governance Committee will review and provide feedback on the following policies:			
1) Wellness Policy, BP 5030			
2) Volunteer and Visitor Policy, BP 1240			
III. Other Business			
IV. Closing Items			
A. Adjourn Meeting	Vote		

Coversheet

Review of new Fiscal Policy

Section:	II. Governance
Item:	A. Review of new Fiscal Policy
Purpose:	Discuss
Submitted by:	
Related Material:	Bridges Charter Fiscal Policies Template.docx

~~Organization Name~~Bridges Charter School

Fiscal Policies & Procedures

Approved by the Board of Directors, DATE

Organization Name **Bridges Charter School** Fiscal Policies & Procedures

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Organization-NameBridges Charter School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, **DATE**

Introduction

The Governing Board of **Organization-NameBridges Charter School** has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of **Organization-NameBridges Charter School** to support its mission and to ensure that the funds are budgeted, accounted for, expended and maintained appropriately.

Organization-NameBridges Charter School has contracted with ExED for various business services including budgeting, financial reporting, and forecasting; accounting and bookkeeping; cash management; **CALPADS reporting**; and payroll processing and retirement reporting.

Commented [FS1]: Is there a place somewhere for NEPOTISM policy or is that something we can somehow recommend to clients and they can either include here OR in a separate policy, as it is usually HR related?

Commented [FS2R2]: Also, SUGGEST there may be a section on ethical behavior and fraud preventions, for example, could include a section on EE gift receipt, EE conflict of interest, whistleblower references, other fraud prevention. Recommendation that charters have some type of active fraud prevention policies. Seems like it would be bet to be together with Fiscal. See also FCMAT and the Task Force findings and guidelines

Accounting Procedures

This section covers basic accounting procedures for the organization. The accounting procedures used by the organization shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.

Basis of Accounting

Policy: The organization uses the accrual-basis of accounting at year-end, meaning that revenues are recorded when earned, and expenses are recorded when a liability is incurred regardless of when the receipt or payment of cash takes place.

Procedures:

- Throughout the fiscal year, revenue is recorded in the month in which it is received and expenses are recorded in the month in which they occur.
- At the close of the fiscal year, all revenue earned in the fiscal year, but not received is accrued. All expenses that have been incurred but not paid are also accrued. This ensures that the year-end financial statements reflect all revenue earned and all expenses incurred during the fiscal year.
- Year-end books, inclusive of adjusting journal entries, are closed by December 15, the date by which the audit report must be submitted to the state controller and respective reporting agencies.

Bank Reconciliations

Policy: Bank reconciliation and approval will occur on a monthly basis.

Procedures:

- The ExED Accounting Associate or Senior Accounting Associate (AA/SAA) assigned to the organization will [save/print](#) the bank statements directly from the online banking system. If online banking is unavailable [or ExED does not have access](#), the organization will make copies of the original statement available to ExED.
- The ExED AA/SAA will prepare the bank reconciliation using ExED's bank ~~reconciliation~~ [reconciliation](#) workbook.

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- The Accounting Manager, **Assistant Vice President** or Vice President, School Finance assigned to the organization will review and approve the bank reconciliation workbook by completing the approval tab of the bank reconciliation workbook.

Record Keeping

Policy: Financial records will be retained for a minimum of seven years or as outlined in the **990 organization's records** policy.

Procedures:

- ExED will retain financial records, including transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll record, and any other necessary fiscal documentation **at its site** until the prior year audit has been completed.
- ExED will **deliver-make the** financial records **available** to the organization for storage for the remaining years of the **seven-yearseven-year** retention period.
- At the discretion of the Governing Board or Executive Director, certain documentation may be maintained for a longer period of time.
- Paper f**Financial records, **to the extent that they exist**, will be shredded at the end of their retention period **and the organization will keep a general record of what was destroyed**.
- Backup copies of electronic and/or paper documentation should be stored in a secure location.

Commented [FS3]: Needs review/input regarding how we are saving, destroying and making records available in paperless environment

Internal Controls

The organization employs several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded.

All documentation related to financial matters will be completed by computer, typewriter, or ink. Completion by pencil is not permitted. The organization employs various electronic systems and processes to complete the work associated with its fiscal operations (e.g., **SpendBridge, Paycom/Paychex, Nvoicepay**). The electronic systems the organization chooses to use may change over time and new electronic systems may be introduced. The organization will configure the electronic systems to ensure they align to the organization's internal controls.

Lines of Authority**Governing Board**

- Approves the fiscal policies and procedures and delegates administration of the policies and procedures to the **Executive Director**.
- Ensures that the fiscal policies and procedures are current, meaning that they have been reviewed and updated annually.
- Approves the opening and closing of bank accounts and the list of authorized signers and the organization address on record.
- Approves all third-party loans.
- Approves the opening of business credit cards.

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- Reviews and approves the annual budget.
- Reviews annual and monthly financial statements, including the monthly check register and the ExED-prepared financial dashboard and budget-to-actual variance analysis.
- Reviews the **Executive Director's** performance annually and establishes the salary, following appropriate guidelines for a non-profit.
- Reviews and approves all contracts over **(\$10,000).**
- **Reviews and approves all non-budgeted expenditures over (\$100,000).**
- Commissions the annual financial audit by an independent third party auditor approved by the State of California.
- Reviews and aAccepts the annual financial audit before submission, when possible, but otherwise no later than by January 31, unless there has been an approved audit extension, in which case the audit will be accepted as soon as possible following completion.
- Appoints someone else to perform the duties of the **Executive Director** in the case of absence, and/or approves the appointment of someone who has been so assigned by the Executive Director.

Executive Director

- Is responsible for all operations and activities related to financial management.
- Develops the annual budget with ExED.
- Reviews and approves all contracts under **(\$10,000).**
- Reviews and approves all expenditures under (\$100,000).
- Reviews expenditures over \$X,000 to determine if they are in line with the budget prior to approval.
- Oversees the adherence to all internal controls.
- Appoints someone else to perform his/her duties in case of absence.

Add additional positions if they have authorizing/approval responsibilities.*Segregation of Duties**

Policy: The organization's financial duties shall be distributed among multiple people to help ensure protection from fraud and error. The distribution of duties aims for maximum protection of the organization's assets while also considering efficiency of operations.

Procedures:

- Procedures for each section of this document will identify the position responsible for carrying out each function so that no single person or entity has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
- As a best practice and fraud prevention tool, a All administrative employees who have a role in the fiscal procedures are required to should take annual vacations of at least five (5) consecutive days. During the mandatory vacation, responsibilities shall shift to another employee who has been cross-trained cross trained in those responsibilities.

Commented [FS4]: Additional consideration for schools to add: Or expenditures that would result in a budget overage of more than 10% for that budget line item

Commented [FS5R5]: Another option here if desired would be "This function may be delegated to the Board President or Treasurer"

Commented [FS6]:
Additional language that can be added to reduce the amount of second level approvals needed: Annually reviews and approves a listing of expected vendors whose monthly payments are expected to exceed \$X0,000 (match to threshold listed above) based on the approved budget. Once approved by the Governing Board, these payments may be made using the regular accounts payable process for all other expenditures and do not require additional approval.

Commented [FS7]: Add mid level suggested language.

Commented [FS8R8]: Schools can consider the following mid level: All expenditures or contracts under \$X0,000 only require Executive Director approval, whereas those over \$X0,000 but below the threshold for the full Governing Board of \$X00,000 will receive approval from either the Board President or Board Treasurer

Commented [FS9]: Add alternative suggested language

Commented [FS10R10]: All administrative employees who have any role in the fiscal procedures should take annual vacations of at least five (5) consecutive days. During these vacation(s), appropriate responsibilities shall shift to another employee who has been cross-trained in those responsibilities. The organization will make it a priority to cross-train personnel responsible for financial tasks and will rotate duties among those who have been cross-trained when possible.

Organization Name Bridges Charter School **FISCAL POLICIES AND PROCEDURES**Approved by the Board of Directors, **DATE****Financial Planning & Reporting****Budgeting Process**

Policy: In consultation with the **Executive Director** and **Finance Committee**, ExED will prepare the annual budget for approval by the Governing Board. The budget is to be approved by the Governing Board prior to the start of each fiscal year.

Procedures:

- The **Executive Director** will work together with the **Director of Operations and all program managers** any appropriate leadership staff to ensure that the annual budget is an accurate reflection of programmatic and infrastructure goals for the coming year.
- ExED will ensure that the budget is developed using the organization's standard revenue recognition and cost allocation procedures.
- ExED, in consultation with the Governing Board, will set a target net income goal to meet strategic goals and/or comply with existing loan covenants.
- **ExED will present a draft budget to the Finance Committee prior to the end of the fiscal year.**
- **The Finance Committee shall review and approve a recommended fiscal year budget and submit it for approval to the Governing Board.**
- The Governing Board will review and approve the budget no later than its last meeting prior to the start of the fiscal year.
- ExED will prepare financial statements displaying budget vs. actual results for presentation to the Governing Board, ~~at each board meeting least quarterly.~~ **ExED will work with the organization's leadership to prepare updated financial statements for presentation to the Governing Board in alignment with the Board's schedule of regular meetings.**

Commented [FS11]: Add notes about Finance Committee**Commented [FS12R12]:** If the school does have a Finance Committee, it will usually need to be listed above in the Lines of Authority section to list the role of the Finance Committee in the approval process. If the school does NOT have a Finance Committee, all references should be removed from various sections.**Internal Financial Reports**

Policy: The organization reviews regular financial reports on a monthly basis.

Procedures:

- ExED is responsible for producing the following year-to-date reports within **45 days** of the end of each month (in August through June): Income Statement including budget to actual variances, Balance Sheet, Financial Analysis, and Cash Flow Projection.
- ExED will also ~~present~~ **provide** a check register **and a listing of the credit card purchases of the Executive Director** at each board meeting with each financial packet.
- The **Executive Director, Director of Operations, and Board Finance Committee** will review financial reports each month.
- ExED **and/or the Board Treasurer and/or the Finance Committee** will present the financial reports to the Governing Board ~~at each meeting.~~

Commented [FS13]: Per Mike's suggestion, what do we want to guarantee here and what can be stated as flexible and ExED works with school? What does contract say on the frequency?**Commented [FS14]:** For discussion**Audit**

Policy: The Governing Board will contract annually with a qualified independent certified public accounting firm to conduct an audit of the organization's financial statements in accordance

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with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and, if applicable, the *U.S Office of Management and Budget's Circular A-133*. The selected audit firm must be familiar with these standards, related State of California and Charter School regulations, and the *Standards and Procedures for Audits of California K-12 Local Education Agencies Audit Guide* (which can be found at <http://eaap.ca.gov/audit-guide/current-audit-guide-booklet/>), in order to properly conduct the audit engagement. *The State Controller's Office publishes a list of registered auditors (which can be found at <https://cpads.sco.ca.gov/>) from which the audit firm should be selected (per Education Code 41020).*

After six consecutive fiscal years, the organization will contract with a new audit firm or require a change/rotation in audit partners in the seventh year, unless a waiver is obtained from the Educational Audit Appeals Panel: - (per Education Code 41020). *The Governing Board may choose to engage in a multi-year audit agreement with the same audit firm, but the timeline for rotation of the audit partner will be taken into consideration in the multi-year contract.*

Procedures:

- The Governing Board will appoint an Audit Committee of one or more persons by January 1 of each year.
- The Audit Committee may include persons who are not members of the board, but may not include certain Board Officers or any members of the staff of the corporation, including the president or CEO or the treasurer or CFO. In addition, any person with expenditure authorization or recording responsibilities within the organization may not serve on the committee.
- The Audit Committee will be responsible for contracting with an audit firm by March 1 of each year, unless the existing contract is a multi-year contract.
- The Audit Committee will be responsible for reviewing the results of the annual audit and developing a corrective action plan to address all relevant weaknesses noted by the auditor.
- The Governing Board will review and approve-accept the audit no later than January 31, December 15-
- The audit firm will be responsible for submitting the audit to all reporting agencies no later than December 15, unless an approved audit extension is in place.

Tax Compliance**Exempt Organization Returns**

Policy: The audit firm contracted by the Governing Board to conduct the annual financial audit will prepare and submit the annual Federal Form 990 and the California Form 199. The tax forms are to be filed no later than May 15 of each year.

Procedures:

- ExED will work with the tax preparer and the organization to complete the organization's tax returns.
- The Executive Director or designee will review the tax returns before submitting to the Governing Board for final approval/review prior to May 15 submission. The tax returns will

Commented [SE15]: Audit Committee is best practice. Not required unless you are registered as a charity per nonprofit act.

Commented [FS16R16]: Note that if appointed, the Audit Committee must follow all the same open meeting laws. If an Audit Committee is NOT appointed, then remove the first two bullets and replace the language in the remaining bullets with the Governing Board

Commented [FS17R16]: Per legal input, if the non-profit has more than \$2M in non governmental revenue, such as donations, then an audit committee is likely required.

Commented [FS18]: Confirm the configuration required by IRS and align this

Commented [FS19R19]: I recommend we get legal input on the current IRS requirements for composition of the audit committee and have schools follow that. In one place where I looked it up, it said it was ONLY made up of Board members and cannot have any employees. But considering the president and treasurer are NOT supposed to be on the audit committee, that is limiting, so it would be good to clarify if OTHERS can be on it, such as a parent or community member with financial expertise who is not an employee nor a board member

Commented [FS20]: Our tracking sheet implies that the tax returns will be "board approved" but I don't believe there is a legal requirement to actually approve and the timeline can be challenging to get it on a board meeting, so this would be the place to clarify the options the organization has.

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[include an explanation of the method by which the Governing Board receives the returns prior to submission.](#)

- The Form 990 will be available to the public via GuideStar, an information service specializing in reporting on U.S. nonprofit companies.

Quarterly/Annual Payroll Reports**Paycom Clients Use the Following Language**

Policy: Paycom and ExED will prepare the state and federal quarterly and annual payroll tax forms and will submit the forms to the respective agencies within established deadlines.

Procedures:

- Paycom will prepare and file employee W2s by January 31 each year. If this date falls on a Saturday, Sunday, or legal holiday, the deadline will be the next business day.
 - Paycom will deposit and file federal, state withholding and state disability taxes and quarterly tax returns.
- ExED will deposit and file state unemployment taxes and quarterly payroll tax reports by the filing deadline.
- For clients who are not members of SEF, Paycom will deposit and file all federal and state taxes and tax returns.

Paychex Clients Use the Following Language

Policy: Paychex and ExED will prepare the state and federal quarterly and annual payroll tax forms and will submit the forms to the respective agencies within established deadlines.

Procedures:

- Paychex will prepare and file employee W2s by January 31 each year. If this date falls on a Saturday, Sunday, or legal holiday, the deadline will be the next business day.
- Paychex will deposit and file federal and state withholding taxes and quarterly tax returns.
- ExED will deposit and file disability and unemployment quarterly payroll tax reports by the filing deadline.
- For clients who are not members of SEF, Paychex will deposit and file all federal and state taxes and tax returns.

Revenue & Accounts Receivable**Cash Receipts**

Policy: Cash receipts (including check or cash payments received via mail or in person and deposits received via Electronic Fund Transfer) shall be recorded completely and accurately to prevent the misappropriation of assets.

Commented [FS21]: Should we add a note that if the organization wants to have a “public” version, they ask the auditor for a copy with the names and addresses of donors redacted? I believe this automatically happens when they post to Guidestar but I think the organization has to ask the audit firm for a copy like that for their own records.

Commented [TA22]: VP – the language will vary depending on whether the client uses Paycom or Paychex. Please select the language based on the payroll vendor the client uses and delete the other.

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Procedures:

- For each fundraising, sale, or other event in which cash or checks will be collected, the Executive Director will designate a staff member to be responsible for managing the process to collect and hold all cash and checks related to the event or sale.
- The designee will record each transaction in a receipt book or document each item sold at the time the transaction is made in a log or similar.
- The designee shall give the cash, checks, deposit summary, and any related supporting documentation to the Office Manager immediately.
- The Office Manager and the designee will recount and reconcile the amount received with the supplied supporting documentation and each will sign for approval. The Office Manager will immediately put the funds in a secure, locked location.
- If the organization allows funds to be collected by teachers from students, then the following will also apply: Cash/checks dropped off in the classroom will be held by the teacher. Each morning, the teacher will collect all forms, payments, etc. that have been brought in by students that day and place them in a large envelope. Before the end of the work-day/workday, the teacher will bring the envelope from his/her/their classroom to the office where the cash/checks will be counted by the teacher and the Office Manager.
- Mail (including anything official such as governmental notices, invoices and checks) received at the school must be opened by designated office staff member(s) and stamped and dated with a "received" stamp, or otherwise marked with the date received. If possible, the person opening the mail should not also be responsible for making bank deposits.
- Once a week, the Office Manager will log cash or checks received into the Cash Receipts Book. Copies of Cash Receipt records should be sent to ExED for posting into the general ledger promptly.
- When utilizing merchant or online web contribution services, appropriate segregation of duties shall be in place to ensure that no single person is able to perform incompatible functions (custody, recording, approving).

Commented [FS23]: Discuss whether to include this word**Commented [FS24]:** If the school does not allow this, the section can be deleted**Deposits**

Policy: The Executive Director is responsible for making-overseeing the process to make bank deposits. Deposits totaling less than \$2,000 will be made weekly. Deposits totaling more than \$2,000 will be deposited within 72 hours.

Procedures:

- The Office Manager will restrictively endorse each check received (e.g. For Deposit Only Organization Name Bridges Charter School).
- The Office Manager will prepare a deposit packet itemizing the amount, source, and purpose of each check or cash payment received. The deposit packet will include a copy of each check and a bank deposit slip.
- The Executive Director will review and approve the deposit packet.
- The Executive Director or designee will make the deposit and attach the deposit receipt to the deposit packet. Electronic deposits using software from the organization's banking institution(s) may be made in place of bringing a deposit physically to the bank. In

Commented [FS25]: For discussion

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this case, the bank's software will create the deposit receipt, which will be included with the deposit backup packet.

-
- The **Office Manager** will forward the deposit packet to ExED.
- ExED will reconcile the cash receipts to the deposit slip and the bank statement as part of the monthly close process.

Expense & Accounts Payable**Payroll**

Policy: Employees are paid on a semi-monthly basis (for example, the 15th and end of month). Under the supervision of the **Executive Director**, ExED will be responsible for processing payroll through a third-party provider.

Commented [TA26]: This may vary for clients who do not participate in STRS. Payroll team to confirm.

Commented [FS27R27]: Clients with a CBA may have different pay schedules

Time Sheet Preparation & Approval

Policy: For payroll, benefits tracking, and cost allocation purposes, all non-exempt employees are required to record time worked, holidays, and leave taken for each pay period for payroll, benefits tracking, and cost allocation purposes.

Commented [FS28]: Per Mike's suggestion

Procedures:

- Non-exempt employees will be responsible for completing a timesheet, recording hours worked and vacation, sick or holiday time if applicable.
- Each non-exempt employee will approve his/her timesheet via his/her signature or submission through the payroll system.
- Each supervisor will review and approve his/her employees' timesheets by signing each timesheet or approving each timesheet in the payroll system.
- Supervisors will return, either physically or via the payroll system, incomplete or incorrect timesheets to the employee for revision.
- If an employee is unexpectedly absent and therefore prevented from working on the last day of the pay period or turning in his/her timesheet, the employee is responsible for notifying the signatory supervisor or for making other arrangements to submit the timesheet. The employee must still complete and submit the timesheet upon return. If no timesheet is submitted, the organization will pay the employee for the best estimate of hours worked and will update to the accurate hours as soon as possible.
-
- Salaried employees are responsible for requesting leave, and supervisors are responsible for tracking leave taken by salaried employees.
- If a payday falls on a holiday or weekend, checks will be issued on the last working day before that weekend or holiday.

Commented [FS29]: I have seen the following included in the payroll section. Consider if this is a good idea and if so, where is the best place for it: Employees paid through federal or other restricted funding sources shall document all labor charges through periodic time certifications, PARs or equivalent, based on whether the employee is a single or multiple cost objective.

Payroll Additions, Deletions, and Changes

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Policy: The Executive Director is authorized to approve all payroll changes within the scope of his/her budget authority.

Procedures:

- The Executive Director or designee will submit, either physically or electronically via payroll system, new hire or employee change paperwork to ExED prior to the payroll deadline for the first pay period in which the change or addition is to go into effect.

Payroll Preparation & Approval

Policy: ExED will prepare payroll in accordance with the organization's payroll calendar.

Procedures:

- Five days prior to each check date, the Executive Director or designee will review electronic time cards within the payroll system to ensure that they are complete and approved for that pay period.
- The ExED Associate assigned to the organization will prepare payroll upon notification from the Executive Director or designee that payroll for that pay period is approved.
- ExED Associate will process payroll and send the final payroll register for approval by the Executive Director or designee.
- The ExED Manager or Vice President will submit payroll to the 3rd party payroll provider for check or direct deposit processing.
- If applicable, the 3rd party payroll provider will deliver the payroll package to the organization address on the file one day prior to the check date.
- The Executive Director or designee will be responsible for opening the payroll package, reviewing reports for accuracy, and notifying ExED of any missing check.
- The Executive Director or designee will distribute pay stubs to employees on the check date or otherwise ensure that employees have access to pay stubs.

Commented [FS30]: Is this business days?

Commented [FS31]: If the payroll team is responsible, do all of these ExED titles still apply?

Pay Upon Termination

Policy: Employees who are discharged shall be paid all wages due at the time of termination. (Labor Code § 201) Employees who quit without giving prior notice shall be paid wages within 72 hours (inclusive of weekends and holidays). If the employee gives at least 72 hours' notice, the wages must be paid on the last day worked. (Labor Code § 202)

Procedures:

- The Executive Director or designee will inform ExED of any voluntary or involuntary termination immediately and will provide an accounting of the hours/days worked since the last payroll and any accrued Paid Time Off (PTO) to be paid.
- ExED will calculate the final check based on the hours/days worked and the employee's pay rate.
- ExED or the Executive Director will prepare the final check based on the final check calculation. ExED will provide ExED-generated checks to the school-organization or Executive Director will draft a manual check in accordance with the timelines required by

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law. The organization is responsible for obtaining the employee's signature on the final check acknowledgement.

- An employee who quits without 72 hours' notice may request that his or her final wage payment be mailed to a designated address. The date of mailing will be considered the date of payment. (Labor Code § 202)
- The final check may not be provided via direct deposit unless agreed to by the employee and the organization.
- The organization must provide ExED with a **list of non-returning staff two weeks** prior to the last day of instruction to ensure that final checks are distributed in accordance with labor law.

Commented [FS32]: Is this timeline negotiable? If not, remove YELLOW highlighting

Purchases & Procurement

Policy: All purchases must be authorized by the **Executive Director**. Any expenditure in excess of **\$X,000** for the purchase of a single item **or service contract** should have bids from three (3) suppliers if possible. Any food contract that exceeds **\$2450,000** **(or the current** small purchase threshold set by the US Department of Agriculture, **if higher)** shall follow a competitive bid process. Procurements for the organization's Nutrition Program will follow the policies, procedures and guidelines required under the applicable state or federal nutrition programs.

Commented [FS33]: SUGGEST: add something that ALL employees will annually sign (or can be part of annual acknowledgement of EE handbook) that they will not participate in any financial transaction where they have a financial conflict of interest. We can get sample language from attorney—this goes beyond the PRA/1090 requirements. Can also include an acknowledgement by EE that they will report any fraud or abuse they become aware of

Commented [FS34]: To what extent are we making this recommendation, vs. aligning with other thresholds the school is using and based on the size of the school. To what extent are service contracts included vs. tangible items?

Commented [FS35]: Confirm current threshold. Confirm alignment with procurement procedures for nutrition program

Goods or services purchased with federal funds must follow federal procurement guidelines as outlined in Education Department General Administration Regulations (EDGAR), Part 80—Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Sub-part C (Post Award Requirements), Section 80.36 (Procurement) located at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.

See also Lines of Authority Section for contract approval thresholds. **The Governing Board must approve any contract over \$X10,000.**

Commented [FS36]: Be sure to align with the Segregation of Duties section above

Commented [FS37R37]: See Lines of Authority section for Governing Board levels and be sure it lines up OR removed it from here altogether

Commented [FS38]: Can we also include Purchase Order terminology here?

Procedures:

- All purchases over **\$100-500** require a **purchase requisition and/or purchase order.**
- The **Executive Director** will approve the purchase requisition after determining:
 - If the expenditure is budgeted.
 - If funds are available for the expenditure.
 - If the expenditure is allowable under the appropriate revenue source.
 - If the expenditure is appropriate and consistent with the vision, approved charter, school-organization policies and procedures and any related laws or applicable regulations.
 - If the price is competitive and prudent and proper bidding procedures have been followed.
- The Governing Board will review expenditures during each board meeting through the review of of a check register and credit card detail that detail that will list all checks transactions written since the Governing Board's last meeting review. The check register and will include the check #, check date, payee, and check amount. Confidential payee information for employees may be redacted from publicly available documents.

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Organization Name Bridges Charter School FISCAL POLICIES AND PROCEDURESApproved by the Board of Directors, **DATE**Review of the credit card detail for any credit card issued to the Executive Director is also recommended.

- Purchases of individual items using federal funds, which exceed the threshold set under federal guidelines, will be inventoried appropriately.

Contracts

- The **Executive Director** will consider in-house capabilities to accomplish services before contracting for them.
- The **Director of Operations** will keep and maintain a contract file evidencing the competitive bids obtained (if any were required) for any contract over **\$5,000**. If multiple vendors are not available or do not provide bids, evidence of this will kept in lieu of additional bids or quotes.
- The **Director of Operations** will confirm that the contractor is not listed in the US government's Suspended or Disbarred list via a search of the System for Award Management (www.sam.gov). The **Director of Operations** will keep a record of all searches.
- The **Director of Operations** will ensure that a written contract clearly defining work to be performed is on file for all contract service providers (i.e. consultants, independent contractors, subcontractors).
- Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and workers' compensation insurance currently in effect. The **Executive Director** may also require that contract service providers list the school organization as an additional insured.
- The **Executive Director** will approve proposed contracts and modifications in writing.
- Contract service providers will be paid in accordance with approved contracts as work is performed.
- The **Executive Director** will be responsible for ensuring the terms of the contracts are fulfilled.
- Potential conflicts of interest will be disclosed upfront, and the **Executive Director** and/or Member(s) of the Governing Board, as well as any other employee participating any participating any procurement decision, will abide by all relevant Conflict of Interest laws, including insuring that those with the conflict will excuse themselves from discussions and from voting on the contract.

Credit Cards

Policy: Organization credit cards shall only be issued with the formal approval of the Governing Board and may only be used for organization-related expenditures.

Procedures:

- Purchase requisition and other documentation requirements apply to credit card purchases.
- The Executive Director is responsible for deciding which employees may have an organization credit card, and will set expectations for the use of the card and all related supporting records. Employees who are not able to consistently meet these expectations should not have an organization credit card.
- The bank and/or consumer credit card (Amazon, Home Depot, Staples, etc.) will be kept under the supervision of the card holder.

Commented [FS39]: Also mentioned below in credit card section so may not be needed here

Commented [FS40]: This may not be the best section for this but it seems like it should be somewhere. Based on recent work with PCSGP, this is not only anything over \$5,000 but also anything that is "easily lost" such as student computers.

Commented [SE41]: Earlier version stated The **School Operations Manager** will keep and maintain a contract file evidencing the competitive bids obtained (if any were required) and the justification of need for any contract over \$5,000. Justification language has been removed. You may remove from yours as well.

Commented [FS42]: Review changes and discuss implementation

Organization Name Bridges Charter School **FISCAL POLICIES AND PROCEDURES**Approved by the Board of Directors, **DATE**

- An itemized receipt should be turned in for all purchases.
- If receipts are not available, missing or contain an inappropriate expense, the individual making the charge will be held responsible for payment.
- The Executive Director is responsible for reviewing all purchases made by credit card, and for any card issued in the Executive Director's name, the Governing Board will review all purchases made in a timely manner.
- In the case of a missing receipt, a missing receipt form shall be submitted and approved by the Executive Director. Should the Executive Director be required to complete a "missing receipt" form, authorization must be granted by a member of the Governing Board.
- Credit cards will bear the names of both the organization and the cardholder as authorized by the Governing Board.
- No personal charges are permitted.
- All reward points or discounts are property of the school. Use of such points or discounts is at the discretion of the Executive Director and should be used for the benefit of the organization.
- Upon termination, the employee shall immediately return the credit card and all receipts to the Executive Director. If the Executive Director leaves employment, the credit card and all receipts shall be immediately returned to a Governing Board Officer or their designee.

Commented [FS43]: School may choose to have this be an officer, or may specify President or Treasurer

Debit Cards**Policy:** Organization debit cards are not permitted.**Procedures:**

If a debit card is automatically issued by the bank, the Executive Director will:

- Contact the bank to deactivate debit card service from the account.
- Destroy the physical debit card.

Independent Contractors**Policy:** The organization will comply with all applicable federal and state laws relative to the use of independent contractors.**Procedures:**

- The Executive Director has the authority to establish a contract with an independent contractor and is responsible for verifying that the person is appropriately classified as an independent contractor and not as an employee and for obtaining a Form W-9.
- ~~ESchool~~ employees of the organization may not serve as independent contractors.
- Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and workers' compensation insurance currently in effect. The Executive Director may also require that contract service providers list the school organization as an additional insured.
- All services performed by independent contractors will be processed as accounts payable.
- The organization is responsible for collecting current information relevant to what is required on the Form 1099 and providing it to ExED no later than December 15 each year.

Commented [FS44]: For discussion

Organization Name Bridges Charter School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, DATE

- At the close of the calendar year, ExED will issue a Form 1099 to all independent contractors in accordance with IRS regulations.

Invoice Approval & Processing

Policy: The Executive Director or the Director of Operations must approve all invoices. Any invoice over \$xxx must also receive approval from a member of the Board. The following procedures will be performed either manually or electronically.

Procedures:

- When receiving tangible goods from a vendor, the Office Manager will trace the merchandise to the packing list and note any items that were not in the shipment.
- For invoices that are received manually (e.g., via email or mail)
 - The Office Manager will open and review invoices and bills and will notify the Executive Director or Director of Operations of any unexpected or unauthorized expense.
 - The Office Manager will code invoices to the correct budget line.
- For electronic invoices that are sent directly from the vendor to the procurement system
 - The procurement system will automatically receive the electronic invoice against the purchase order.
 - The procurement system will copy the coding from the purchase order to the electronic invoice.
 - The procurement system will create an E-Invoice document to reflect the electronic invoice data it received from the vendor.
- Invoices are then routed to the Executive Director or Director of Operations for payment approval.
- ExED will review the invoice for sufficient supporting documentation, verify the coding, and process payment.
- If the vendor is a sole proprietor or a partnership (including LP, and LLP) providing a service, the Office Manager will obtain a W-9 from the vendor prior to submitting any requests for payments to ExED.

Commented [FS45]: This should align better with the Segregation of Duties section above.

Commented [FS46R46]: See Lines of Authority section. Could reference that section instead of repeating it here, in order to be sure that they are always matched up?

Cash Disbursements

Policy: Vendor payments will be issued upon receipt of appropriate documentation (e.g. vendor invoice, purchase order, packing slip, etc.).

Procedures: Two methods are used to issue vendor payments:

Bank Check

- Once an invoice is approved by the Executive Director or Director of Operations for payment, the ExED Accounting Analyst will prepare an in-sequence check and will submit the check to the ExED AM or VP.
- The ExED AM or VP will review the supporting documentation for completeness and the check for accuracy and will sign the check with the Executive Director's facsimile signature

Commented [FS47]: F to check/confirm where ExED AA, AM and VP are spelled out earlier

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stamp, which is maintained in a secured location when not in use. [The use of the facsimile signature stamp will be in accordance with the signed authorization form provided to and maintained on file with ExED.](#)

- ExED will distribute the check as follows:
 - ☐ Original – mailed or delivered to payee
 - ☐ Duplicate or voucher – saved electronically by an ExED accountant.
- Should a check need to be voided, “VOID” will be written in ink on the signature line of the check [or added digitally to the check image, if the check was not yet printed.](#)
- [Bank Checks will be considered stale dated in alignment with the timeline for Nvoicepay, which is currently 180 days. The organization will provide ExED with ~~direction~~ directions regarding re-issuing payments for each stale dated item in a timely manner, and will complete any steps required to void the bank check, such as a Stop Payment order with the bank.](#)

Commented [FS48]: Need to update the check printing template to align with this and decide if schools can pick a different timeline OR if we just remove that statement off of the bank check template all together?

Nvoicepay (outsourced payment provider)

- Once an invoice is approved by the **Executive Director or Director of Operations** for payment, the ExED Accounting Analyst will submit the invoice to Nvoicepay for payment. The ExED AM or VP will review the payments submitted to Nvoicepay and will approve or reject each vendor payment.
- After ExED AM or VP has approved a vendor payment, Nvoicepay will electronically withdraw funds from the organization’s bank account and transfer the funds to a Nvoicepay trust account. Each vendor payment will be a separate bank withdrawal and a separate line on the bank statement. Nvoicepay will then issue payments to the organization’s vendor. The payments are disbursed from Nvoicepay’s trust account via one of three payment methods: Check, ACH, or payment card. The payments will include a Reference ID that ExED will record as the transaction number in ExED’s accounting system. The Reference ID will not be in sequence as it is based on Nvoicepay’s numbering system.
- Nvoicepay will save an electronic check copy for any paper checks issued and Nvoicepay will save vendor remittances for any ACH or payment card payments issued.
- Nvoicepay will stale date payments after [60-180](#) days. When this situation happens, Nvoicepay will void the payment and credit the funds back to the organization's bank account. ExED may also direct Nvoicepay to reissue a payment prior to the [60-180](#)-day deadline. In this case, Nvoicepay will void the original payment and issue a new payment. The new payment will be recorded as a payment modification and will be linked to the original payment in Nvoicepay. The new payment will have a new Reference ID for tracking purposes, however, the new Reference ID will not be updated in ExED’s accounting system where the original Reference ID is recorded as the new transaction is only impacting Nvoicepay’s account.

Wire Transfers

Policy: Wire transfers initiated by the [client organization](#) or ExED will be executed upon receipt of appropriate documentation (e.g. vendor invoice, purchase order, packing slip, etc.). [Any wire transfer, that is not a routine wire listed below, and that is over \\$xxx must also receive approval from a member of the Board.](#)

Commented [FS49]: Align with separation of duties section above

Commented [FS50R50]: See also Mike’s comments

Commented [FS51R50]: May also want to just reference the Lines of Authority section instead of repeating it here so that there is not a chance that the section will be in conflict

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Procedures for ExED executed wire transfers:

- ExED will initiate and execute wire transfers with supporting documentation for the following:
 - Routine wires initiated and executed by ExED:
 - Please list any in place for the organization
 - *i.e. semi-monthly Payroll, LACOE Retirement contributions, County Treasury transfers, STRS payments*
- All other ExED executed wire transfers will adhere to the following procedures:
 - Executive Director or Director of Operations will review all supporting documentation and approve. The school-organization will then send all documentation to ExED
 - ExED will execute the wire transfer

Procedures for client-organization initiated and executed wire transfers:

- Someone other than the Executive Director or Director of Operations (whoever is the wire approver) shall prepare all supporting documentation for the wire transfer
- Executive Director or Director of Operations (whoever did not prepare the wire transfer documentation) will review all supporting documentation and approve in writing
- School-Organization will send all documentation to ExED promptly

Petty Cash

Policy: The Office Manager will keep a petty cash box not to exceed \$100. Petty cash will be kept in a lockbox that is stored in a secure location. Access to the cash box should be limited to authorized personnel. Petty cash shall only be used for reasonable and allowable public school purposes (not advances, personal uses, reimbursements, etc.).

Procedures:

- The Office Manager will manage the petty cash fund.
- The Office Manager will maintain a log of all disbursements made from the petty cash fund and will use a petty cash slip for all disbursements. The petty cash slip must be signed by the Office Manager and the petty cash recipient.
- Within 48 hours of the petty cash withdrawal, the petty cash recipient will submit an original receipt to the Office Manager who will attach the receipt to the petty cash slip and store in the petty cash box.
- At all times the petty cash box must contain receipts, petty cash slips, and cash totaling \$100.
- When the petty cash balance is low the Office Manager will prepare a petty cash reimbursement form, totaling all the petty cash disbursements and attaching the original petty cash slips and receipts to the form. The Director of Operations will review and approve the petty cash reimbursement form and supporting documentation.
- The Office Manager will forward the petty cash reimbursement form and original supporting documentation to ExED.
- The ExED Accounting Analyst will record the petty cash disbursements in the general ledger and issue a check made payable to the Office Manager in the amount of the total petty cash disbursement. The memo line will indicate the check is for Petty Cash Reimbursement.

Commented [FS52]: Discuss this section as ExED access to bank accounts to actually initiate wires may be/should be limited? Are payroll related wires set up between school and payroll provider and then it is really that ExED staff are approving or indicating the wire amount/timing?

Commented [FS53]: If the school chooses NOT to have Petty Cash, the replace this section with a statement: The organization does not maintain a Petty Cash fund.

Organization Name Bridges Charter School **FISCAL POLICIES AND PROCEDURES**Approved by the Board of Directors, **DATE**

- It is the **Office Manager's** responsibility to cash the check and to keep track of funds in the box. Reconciliation must occur when funds are replenished, **and/or at a minimum, annually.**
- ExED **and/or the organization's audit firm** will conduct surprise counts of the petty cash fund.
- Loans will not be made from the petty cash fund.

Commented [FS54]: Does anyone actually do this? Should this be MAY?**Commented [FS55R55]:** Should we include that it must be reconciled at least by June 30 each year?**Employee and Volunteer Expense Reimbursements**

Policy: The organization will reimburse pre-authorized **organization-school**-related expenses that are accompanied by an original receipt or other appropriate documentation. Only the **Executive Director** may incur **organization-school**-related expenses without pre-approval.

Procedures:

- An employee or school volunteer seeking to make a school-related purchase must obtain pre-approval from the **Executive Director**.
- Employees will submit signed expense reports **within 30 days of incurring the expense monthly, as necessary,** to the **Executive Director** for approval. Original receipts or other appropriate documentation (e.g. e-mail receipt) must be attached to the expense report.
- Executive Director** expense reports must be approved by a **member of the board** **via either a signature, email or through Spendbridge.**
- The **Office Manager** will submit the **approved** expense report and supporting documentation to ExED **promptly. If approval for the expense report was done via signatures or email, the proof of approval will be submitted along with the report. If the approval is to be done via Spendbridge, then payment will not be issued by ExED until all applicable approvals have been completed.**
- ExED will issue a reimbursement check **within five business days during the next regular check run following** receipt of appropriate and complete documentation.
- Employees **and volunteers** will submit expense reports **promptly, and in all cases,** within the fiscal year in which the expenses were incurred.
- The organization reserves the right to refuse reimbursement for any inappropriate expenses made **or for any expenses which are not submitted with complete documentation within the expected time frames.**

Commented [FS56]: May be most appropriate to use Officer of the Board or to designate the Board President or Treasurer here**Commented [FS57R57]:** See also Mike's comments**Commented [FS58R57]:** Do we want to include an option here for whether they want to allow a signer to be able to sign their own checks? This is part of the signer authorization forms but is not captured in the fiscal procedures**Commented [FS59]:** What if the school issues a check? Does this happen often? Vs via AP?**Travel Expenses**

Policy: ~~The~~ **The Executive Director** must pre-approve all **organization-school**-related travel. Mileage will be reimbursed at the **organization-approved mileage rate**, not to exceed the current IRS reimbursement rate.

Commented [FS60]: Should discuss with the school so that they understand what rate to put into place or if they are always using the IRS rate, then update appropriately here**Procedures:**

- For the purposes of mileage reimbursement, where a trip is commenced or terminated at the employee's home, **and the employee is normally required to report to a school site or office,** the distance traveled shall be reduced by the employee's home-to-office/**site** commute distance.
- Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by an administrator and the event is more than **50** miles from either the employee's residence

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or the school site. Hotel rates will be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, and the lowest rate available.

- Employees will be reimbursed for the actual cost up to the established per diem rate found at (<http://www.gsa.gov/portal/category/100120>—US Government Rates) for any breakfast, lunch, dinner, or incidental expense that is not included as part of the related event, up to a maximum of the established per diem rate found at (<http://www.gsa.gov/portal/category/100120> - US Government Rates). Itemized meal receipts are required and since alcohol is not reimbursable, alcohol purchases should not be on the meal receipt. Employees will be responsible for any excess expenses beyond the established per diem rate.
- Transportation expenses such as airfare will be purchased at the lowest rate available.
- Employees should utilize free bus/shuttle service whenever possible. When traveling in groups, taxis or group ride services may be more economical. Employees should choose between long-term parking or a taxi/ride services based on whichever is the more economical for the organization.
- After the trip, the employee must enter all of the appropriate information on an expense report, attach original receipts, and submit it to the **Executive Director** for approval and then on to ExED for processing in accordance with other employee reimbursement procedures.

Commented [FS61]: Organization to review and decide if they want to adopt this vs. some other reimbursement for meals

Governing Board Expenses

- The individual incurring authorized expenses while carrying out the duties of the organization/school will complete and sign an expense report and attach original receipts.
- The Executive Director and/or another board member will approve and sign the expense report, and promptly submit it to ExED for payment.

Commented [FS62]: May want to restrict to a board officer or the Board President or Treasurer

Asset Management**Cash Management and Investments**

Policy: All funds will be maintained in high quality financial institution or invested with the following objectives in order of priority; preservation and safety of principal, liquidity, and yield.

Procedures:

- The **Executive Director** will obtain Governing Board approval before opening or closing a bank account.

Governing Board will adopt an investment policy before funds are to be invested. The investment policy should be developed in consultation with a fiduciary financial advisor and legal counsel.

-

Capital Equipment

Policy: The organization capitalizes any item, purchased or donated, with a value of \$3,000 or more and with a useful life of more than one year.

Commented [FS63]: For discussion—federal procurement may require a \$1000 limit, but that could be managed separately when applicable. PSCGP uses a \$5000 limit and so schools using a lower limit have to modify how grant funds are reported

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Organization Name Bridges Charter School FISCAL POLICIES AND PROCEDURESApproved by the Board of Directors, **DATE****Procedures:**

- ExED will maintain a ledger of all capitalized items. The ledger will include the original purchase price and date and a brief description of the asset.
- The organization will take a physical inventory of all assets within 90 days of the end of each fiscal year, indicating the condition and location of the asset.
- The **Executive Director** will be notified of all cases of theft, loss, damage or destruction of assets.
- The **Director of Operations** will submit to ExED written notification of plans for disposing of assets with a clear and complete description of the asset and the date of the disposal.
- The organization is responsible for maintaining compliant inventory lists of all items required under state or federal program guidelines, including items which fall below the capitalization threshold listed above.

Leases

Policy: All contracts that meet the following criteria shall be reported as a lease in accordance with ASC 842:

1. The contract conveys the right to control the use of an identified asset (land, buildings, equipment) for a period of time greater than 12 months in exchange for payment.
2. The net present value (NPV) of the leased asset over the term of the lease, including any options to renew, exceeds the organization's capitalization threshold **\$X,000**

Leases are classified as either finance or operating. The lease classification determines the accounting requirements. If the organization is not sure whether a contract contains a lease, it will seek guidance from legal counsel and/or their audit firm to make the determination.

Procedures:

- The **Director of Operations** will notify ExED of leases that meet the requirements listed above as they arise, but no later than the quarter end, by completing the ExED Lease Data Collection Form. The form assists in determining if a lease is a finance or operating lease.
- ExED will recognize and initially measure all leases as of the lease commencement date by recording a right-of-use asset and a lease liability on the balance sheet.
- To determine the (NPV) of the lease asset, the organization will:
 - use the rate implicit in the lease when readily determinable.
 - In cases where the implicit rate is not readily determinable, employ a risk-free discount rate corresponding to the lease term, referencing SLGS Daily Rate Table for the risk-free determination.
- ExED will record all subsequent entries as required by the type of lease (operating or finance) on a monthly or annual basis.
- Annually, each ~~enter month—suggest March~~ the organization will take an inventory of all contracts and work with ExED to be sure that all appropriate contracts have been

Commented [FS64]: See also comment above in the procurement section. May only need to be in one place

Commented [FS65]: Inserted Samira's language

Commented [FS66R66]:
<https://policies.fad.harvard.edu/accounting-leases>
<https://www.sco.idaho.gov/LivePages/fiscal-policies-capitalized-leases.aspx>

Commented [FS67R66]: Confirm links work in final version

Commented [FS68]: Do we need to mention the "practical expedient" idea now that implementation is underway?

Commented [FS69]: Franci added this sentence

Commented [FS70]: Should leave a comment here that the school needs to decide who is responsible for this task. May want to add "or designee"

Commented [FS71]: May want to leave a comment here that this can be set between VP and school based on how many leases and how often they may change. Some organizations with more activity should be done quarterly so that the entries can be made in a timely manner rather than just a year end. Others may have all of their new leases ready by the end of the first quarter.

Commented [FS72]: Need to discuss since this is not currently being used much. Still a good idea though, may need to push it more

Commented [FS73]: Do we have a preference here? Or leave to the school/auditor?

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identified and included when appropriate. A record will be created that indicates that the annual inventory took place and who conducted it.

Commented [FS74]: Franci added this based on suggestions from last year as a best practice to reduce the risk of a lease being missed

Loans & Lines of Credit

Policy: The Governing Board will approve all loans or Lines of Credit from third parties. In the case of a long-term loan, approval may also be required from the chartering authority in accordance with the terms of the charter, the Memorandum of Understanding with the authorizer and/or other lenders in accordance with the loan documents. Employee loans, including salary advances, are not allowed.

Procedures:

- **The Executive Director** and/or **Governing Board designee** shall review and sign the promissory note or Line of Credit agreement before funds are borrowed.
- Loan agreements should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.
- Loan covenants and reporting requirements are to be acknowledged by the board at the time of adoption.
- Any draw of funds from a Line of Credit shall require written approval from the Executive Director and the Board Treasurer.
-

Commented [FS75]: Can be optional but should be discussed as to the organization's preference for notification and /or approval of LOC draws

Insurance

Policy: The organization will maintain insurance with a high quality insurance agency at all times for:

- General Liability
- Property
- Workers' Compensation
- Professional Liability
- Directors' and Officers' Coverage

Umbrella and student accident policies are considered prudent add-ons.

Procedures:

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- The **Executive Director** will carefully review insurance policies with the Broker on an annual basis prior to renewal to determine compliance with Charter authorizer and any applicable loan covenant requirements.
- Any requirements of the charter or agreement with the authorizer will be considered when purchasing insurance.
-
- The **Director of Operations** will forward to ExED all insurance policies and related documents (e.g. certificates of insurance, claim forms, etc.).

Parking Lot Liability

Policy: Parking lot related incidences are not covered under any organizationschool insurance policy. The organization assumes no liability for damage to cars unless a student is observed by an adult accidentally causing damage to a vehicle while engaged in a school activity.

Procedures:

- If a student willfully causes damage the student's parent or guardian is responsible.
- If a parent or other visitor causes damage, that individual is responsible.
- If an employee causes damage, the employee is responsible.
- If an unknown person causes damage and there is no witness, the affected individual would determine if he/she has applicable coverage though his/her individual insurance policies.

Operating Reserves

Policy: The organization will ensure adequate cash balances to meet annual cash flow needs. The target minimum operating reserve fund is recommended to be equal to 3 months of average operating costs. The amount of Operating Reserves will be calculated each year after approval of the annual budget and included in monthly financial reports.

Procedures:

- ExED will monitor the organization's reserve level and will report the reserve level to the **Executive Director** and the Governing Board on a monthly basis as part of each financial report presented to the Board.
- It is the responsibility of the **Executive Director** and the Governing Board to understand the organization's cash situation and it is the responsibility of the **Executive Director** to prioritize payments as necessary to manage cash flow.
- The Governing Board may restrict a portion of the operating reserve fund for strategic goals.
- The Governing Board may develop an additional Operating Reserve Policy to specify use of the Operating Reserves.

Commented [FS76]: Should this be an EMPLOYEE? How reliable would another adult be such as a parent?

Commented [FS77]: One client version I have has a section following this section on Unrecovered Debt. Was that from an older version of the template? Is it needed?

Commented [FS78]: Should we add a note here that the Board can set a reserve target and if they choose to do so, it would be done here?

Commented [FS79R79]: Also consider adding: The organization will also set aside the minimum required by the authorizer, per any agreement in the charter or MOU with the authorizer.

Coversheet

Review Board Policies

Section:	II. Governance
Item:	B. Review Board Policies
Purpose:	Discuss
Submitted by:	
Related Material:	BP1240.pdf BP5030.pdf

Bridges Charter School 	Board Policy- Volunteers and Visitation	
Policy Number: BP 1240	Adopted: 10/10/11	Replaced: 09/14/20 Revised: 10/04/21

PURPOSE

Bridges Charter School (“Bridges” or the “School”) welcomes parents/guardians and other members of the community to share their time, knowledge, and abilities with students. The wealth of expertise in the school community is a resource that should be used in appropriate ways to enrich the educational program and strengthen our school’s relationships with the homes, businesses, industries, public agencies, and private institutions of our community.

Nevertheless, to ensure the safety of students and staff as well as to minimize the interruption of the instructional program, Bridges Charter School has established the following procedures, to facilitate volunteering and visitations during regular school days in order to achieve the intended benefits of volunteer assistance, and to ensure a safe school environment and mitigate risk of non-compliance to legal statute.

Visitation

1. Visits during school hours should first be arranged with the teacher and Executive Director, Assistant Director, or designee, at least forty-eight (48) hours in advance. If a conference is desired, an appointment should be set with the teacher during non-instructional time, at least forty-eight (48) hours in advance.
2. Parents/guardians seeking to visit a classroom during school hours must first obtain the approval of the classroom teacher and the Executive Director, Assistant Director, or designee. Except for unusual circumstances, all visits must be approved by the Director, Assistant Director, or designee, and visits should not exceed approximately twenty (20) minutes in length and may not occur more than twice (2) per semester.
3. All visitors (including volunteers) shall register in the school office through the Lobbyguard system and obtain a visitor sticker immediately upon entering any school building or grounds during regular school hours. When registering, the visitor is required to provide his/her driver’s

license and his/her purpose for entering school grounds. Visitors are asked to comply with current mandated and recommended health and safety protocols. Visitors (including volunteers) who demonstrate signs of a contagious disease (e.g. fever, coughing, etc.) may be denied registration. When recommended or requested by the Department of Public Health or local health authorities, visitors and volunteers will be required to wear personal protective equipment, such as masks, and practice social distancing. Bridges reserves the right to implement additional measures for the protection of its school community, including but not limited to limiting non-essential visitors on campus or requiring forehead temperature checks before entry to the same extent being utilized for students and employees.

4. If the visitor is a government officer/official (including but not limited to local law enforcement officers, immigration enforcement officers, social workers, district attorneys, or U.S. attorneys) the officer/official will also be asked to produce any documentation that authorizes school access. Bridges shall make reasonable efforts to notify parents or guardians prior to permitting a student to be interviewed or searched, consistent with the law and/or any court order, warrant or instructions from the officer/official. A copy of the documentation provided by the officer and notes from the encounter may be maintained by Bridges, consistent with the law. The Bridges Board of Directors and Bureau of Children's Justice in the California Department of Justice, at BCJ@doj.ca.gov, will be timely informed regarding any attempt by a law-enforcement officer to access a school site or a student for immigration-enforcement purposes, as recommended by the Attorney General.

5. For purposes of school safety and security, the Director, Assistant Director, or designee may design a visible means of identification for visitors while on school premises.

6. While on campus, visitors are to enter and leave classrooms as quietly as possible, not converse with any student, teacher, or other instructional assistant unless permitted, and not interfere with any school

activity. No electronic listening or recording device may be used in a classroom or anywhere on campus without the teacher's and Director's or Assistant Director's written permission.

7. Before leaving campus, the visitor shall return the Visitor's Permit and sign out of the Lobbyguard System in the main office.

8. The Director, Assistant Director, or designee, may refuse to register a visitor or volunteer if it is believed that the presence of the visitor or volunteer would cause a threat of disruption or physical injury to teachers, other employees, or students.

9. The Director or Assistant Director may direct a visitor without lawful business on campus to leave campus when the visitor's presence or acts that interfere with the peaceful conduct of the activities of the school or disrupt the school or its pupils or school activities.

Any visitor who is directed to leave by the Director, Assistant Director, or designee will not be permitted to return to the Charter School campus for at least seven (7) days.

10. The Director, Assistant Director or designee may withdraw consent to be on campus for up to fourteen (14) days even if the visitor has a right to be on campus whenever there is reason to believe that the person has willfully disrupted or is likely to disrupt Bridges orderly operation.

Consent shall be reinstated whenever the Director and/or Assistant Director has reason to believe that the presence of the person will not constitute a substantial and material threat to the orderly operation of the School campus. The person from whom consent has been withdrawn may submit a written request for a hearing on the withdrawal within the two-week period. The written request shall state the address to which notice of hearing is to be sent. The Director shall grant such a hearing not later than seven (7) days from the date of receipt of the request and shall immediately mail a written notice of the time, place, and date of such hearing to such person.

11. The Director, Assistant Director, or designee may request that a visitor who has failed to register, or whose registration privileges have been denied or withdrawn, promptly leave school grounds. When a visitor is directed to leave, the Director, Assistant Director, or designee shall inform the visitor that if the visitor reenters the school without following the posted requirements the visitor will be guilty of a misdemeanor.

12. At each entrance to the campus, signs shall be posted specifying the hours during which registration is required, stating where the office of the Director or designee is located, and what route to take to that office, and setting forth the penalties for violation of this Policy.

13. The Director, Assistant Director, or designee may seek the assistance of the police in managing or reporting any visitor in violation of this Policy.

Penalties Pursuant to the California Penal Code

a. If a visitor does not leave after being asked or if the visitor returns without following the posted requirements after being directed to leave, the visitor will be guilty of a misdemeanor, which is punishable by a fine of up to \$500.00 (five hundred dollars) or imprisonment in the County jail for a period of up to six (6) months or both.

b. Under California Education Code section 44811, any parent, guardian, or other person whose conduct materially disrupts classwork or extracurricular activities or involves substantial disorder is guilty of a misdemeanor and is punishable, upon the first conviction, by a fine of no less than \$500.00 (five hundred dollars) and no more than \$1,000.00 (one thousand dollars) or by imprisonment in a County jail for no more than one (1) year, or both, the fine and imprisonment.

c. Disruptive conduct may lead to Bridges' pursuit of a restraining order against a visitor, which would prohibit him/her from coming onto school grounds or attending school activities for any purpose for a period of up to three (3) years

VOLUNTEERING

Parents or guardians who are interested in volunteering in the classroom must adhere to the following guidelines:

1. Volunteerism by parents is encouraged but not mandatory. All Volunteers must complete the Bridges Charter School Volunteer application available in our front office and on our website. Additionally, Volunteers who will volunteer outside of direct supervision of a credentialed employee shall be (1) fingerprinted and (2) receive background clearance prior to volunteering without the direct supervision of a credentialed employee.
2. A volunteer shall also have on file with Bridges Charter School a certificate showing that, upon initial volunteer assignment, the person submitted to a tuberculosis risk assessment, and, if tuberculosis risk factors were identified, was examined and found to be free of infectious tuberculosis. If no risk factors are identified, an examination is not required. At the discretion of Bridges Charter School's Board of Directors, this paragraph shall not apply to a volunteer whose functions do not require frequent or prolonged contact with students.
3. Consistent with Bridges' legal duty to maintain a safe and healthy workplace, and to limit the spread of COVID-19, the school shall enforce a COVID-19 vaccination policy for volunteers and visitors. In order to participate on campus during the school day, parents must show proof of a full vaccination against COVID-19 and agree to adhere to all health and safety measures described in Bridges' COVID Safety Plan.

The Bridges Board of Directors recognizes opportunities for volunteers to participate without proof of full COVID-19 vaccination in the following capacity:


Volunteers can walk their children to the school site in the mornings and pick-up their children on site so long as they stay outdoors and stay on site for no longer than 15 minutes.

Volunteers can participate in school sponsored off-campus events after 4pm without showing proof of vaccination so long as they follow protocols for masking and physical distancing.

Volunteers can participate on off-campus school sponsored field trips, drive their own child, and be an approved chaperone on off-campus field trips without proof of vaccination so long as a negative COVID-19 PCR test is submitted to the office within 72 hours of the calendared field trip. The COVID test

4. Prior to volunteering in the classroom, the volunteer should communicate with the teacher to discuss the expectations for volunteering needs. Classroom volunteers are there to benefit the entire class and are not in class solely for the benefit of their own child. Classroom volunteers must follow the instructions provided by the classroom teacher or aide. Classroom rules also apply to volunteers to ensure minimal distraction to the teacher. If a volunteer is uncomfortable following the direction of the teacher or aide, the volunteer may leave their volunteer position for that day.
5. Information gained by volunteers regarding students (e.g. academic performance or behaviors) is to be maintained in strict confidentiality. Volunteers must sign in agreement that they have read and understand and agree to follow the Family Educational Rights and Privacy Act ("FERPA") Policy.
6. Volunteers shall follow and be governed by all other guidelines indicated elsewhere in this Policy. This includes, but is not limited to, the process of registering and signing out of campus at the main office as indicated below.
7. This Policy does not authorize Bridges Charter School to permit a parent/guardian to volunteer or visit the campus if doing so conflicts with a valid restraining order, or order for custody or visitation issued by a court of competent jurisdiction.
8. Any prospective volunteer with a felony conviction, either self-reported or discovered through a background check, and who desires to volunteer at Bridges will undergo additional screening. The Director or designee will consider the following factors when approving the volunteer request:
 - a. The prospective volunteer must be fingerprinted by the DOJ and FBI.
 - b. A prospective volunteer with a felony conviction will not be able to volunteer if the:
 - i. Felony conviction was incurred within the past 10 years.
 - ii. Felony conviction involved the following (regardless of date):
 1. Any conviction covered under Megan's Law.
 2. Any conviction covered under California's Child Abuse Laws (including but not limited to Penal Code section 273d).
 3. Any sexual offense conviction (including but not limited to Education Code section 44010).
 4. Any conviction that prevents or restricts access to schools and/or children, potentially including substance abuse convictions, serious or violent felonies, etc.
 - c. Any prospective volunteer with a conviction greater than 10 years ago and not included within the list above may have their request to volunteer reviewed by the Board of Directors for volunteer eligibility. The decision by the Board of Directors may include review of certain additional screenings such as, but not limited to, the following:
 - i. The prospective volunteer must no longer be on parole.
 - ii. The prospective volunteer has no additional convictions on their record since the time of the felony conviction.
 - iii. The type of volunteer position being sought.
 - iv. Remedial steps taken by the prospective volunteer.

- d. Based on the Board's analysis, a prospective volunteer with a felony conviction greater than 10 years may volunteer on or off campus. Based on the volunteer position sought, the Board may elect to limit the volunteer's duties, including, but not limited to, being prohibited from supervising or transporting students, or working with students directly or altogether.

Bridges Charter School 	Board Policy- <h2 style="text-align: center;">Student Wellness Policy</h2>		
Policy Number: BP 5030	Adopted: 04/20/21	Revised: 3/14/22	Replaced:

PURPOSE:

Bridges Charter School (Bridges) Board of Education recognizes the link between student health and learning, and desires to provide a comprehensive program promoting healthy eating and physical activity for Bridges students. The Director, Assistant Director, or designee shall build a coordinated school health system that supports and reinforces health literacy. This includes, but is not limited to: health education, physical education and activity, health services, nutrition services, psychological and counseling services, health promotion for staff, a socially and emotionally safe and healthy school environment, and parent/guardian and community involvement.

SCOPE:

This policy shall serve as the Bridges policy and procedures for Student Wellness. It shall direct strategies, plans and actions related to Student Wellness of all Bridges activities.

GENERAL POLICY STATEMENT: To encourage consistent health messages between the home and school environment, the Director, Assistant Director, or designee may disseminate health information and/or the school's student wellness policy to parents/guardians through school newsletters, handouts, parent/guardian meetings, the school web site, and other communications. Outreach to parents/guardians shall emphasize the relationship between student health and academic performance and success in school.

As outlined in the charter petition, Bridges Charter School will advocate responsibility to our community and to ourselves;

1. Healthy eating habits will be supported and;
2. Environmental education and stewardship will prepare students for success in the green economy of the future.

Educating the whole child is a process that occurs at home as well as at school. Healthy food is a key building block in this process as it is integral to a school environment that promotes and protects our children's health, well-being, and ability to learn. Children are more likely to succeed in caring for their bodies when the entire family works together as a team to support healthy eating habits. Understanding nutrition at a young age will give your children the knowledge and practical skills needed to maintain healthy choices throughout their lives.

POLICY DETAILS:

1. Health and Safety Committee
 - 1.1 The Director, Assistant Director, or designee shall encourage parents/guardians, students, Board members, school administrators and staff, and members of the public to participate in the development, implementation, and periodic review and update of the school's student health and safety policy. A biennial review and update by the Bridges Health and Safety Committee will be performed and presented to the Bridges school board.
 - 1.2 The Bridges Health and Safety Committee shall advise the school on health-related issues, activities, policies, and programs. At the discretion of the Director, Assistant Director, or designee, the duties of the committee may also include the planning, implementation, and evaluation of activities to promote health within the school or community.
 - 1.3 The Health and Safety committee shall make recommendations that consider the cultural differences of our school and families, and are developed from the perspective that children's health is fundamentally important.
- 2 Goals for Nutrition, Physical Activity, Social Emotional Health and other Wellness Activities -
 - The school's nutrition and physical education program shall be based on research, consistent with the expectations established in the state's curriculum frameworks and content standards, and designed to build the skills and knowledge that all students need to maintain a healthy lifestyle.
 - 2.1 Nutrition promotion -- The nutrition education shall include, but is not limited to, information about the benefits of healthy eating for learning, disease prevention, weight management, and oral health. Nutrition education shall be provided as part of the health education and, as appropriate, shall be integrated into other academic subjects in the regular educational program, before and after school programs, the naturalists, and school garden programs.
 - 2.2 Physical Activity-- All students shall be provided opportunities to be physically active on a regular basis. Opportunities for moderate to vigorous physical activity shall be provided through physical education and recess, extracurricular programs, before – and – after school programs encouraging students to walk or bicycle to and from school, in-class physical activity breaks, and other structured and unstructured activities. Grades 5 and 7 will participate in the Physical Fitness test for students in California. The main goal of the test is to help students in starting life-long habits of regular physical activity.

Social and Emotional Health – teachers and support staff will model and support students in developing conflict resolution skills. Teachers will integrate

the TOOLBOX curriculum in their classroom encouraging students to develop these skills in their daily habits. Bridges will also implement the Universal Monitoring Tool sponsored by Project CoVitality to assess student social and emotional wellbeing. Targeted SEL lessons will be implemented as a reflection of the needs assessed.

3 Professional Development

3.1 Professional development may be regularly offered to the Food Service Supervisor and staff, as well as classroom teachers, the gardening specialist, the physical education specialist, campus supervisors, and other staff as appropriate to enhance their knowledge and skills related to student health and wellness.

3.2 Professional development may include instructional strategies that assess health knowledge and skills and promote health behaviors.

4 The Director, Assistant, or designee shall encourage staff to serve as positive role models for healthy eating, physical fitness and emotional well-being. He/she shall promote work-site wellness and may provide opportunities for regular physical activity among employees.

5 The Board recognizes that a safe, positive school environment is also conducive to students' physical and mental health and thus prohibits bullying and harassment of all students, including bullying on the basis of weight or health condition.

6 Nutritional Guidelines for Foods Available at School

6.1 For all foods available on campus during the school day, the school shall adopt nutritional guidelines that support the objectives of promoting student health and reducing childhood obesity. The Bridges Board believes that foods and beverages sold, or provided, to students at school should support the health curriculum and promote optimal health, taking into consideration the needs of students with special dietary needs. Nutritional standards adopted by the school for all foods and beverages sold, or provided, to students, including foods and beverages provided through the school's food service program shall meet or exceed state and federal nutritional standards.

6.2 In order to maximize the school's ability to provide nutritious meals and snacks, the school shall participate in available federal school nutrition programs, including the National School Lunch Program.

6.3 BRIDGES shall offer a school lunch program. When subsidized, all BRIDGES students may receive free lunch meals per Free School Meals for All Act of 20216.3.1 During the lunch recess, all students are provided at

least 15 minutes of seat time in order to eat their lunch. Those that wish to take longer are encouraged to do so.

6.4 Students and staff will have access to free, safe, and fresh drinking water (through water filtration filling stations) throughout the school day. Students are also allowed to bring in bottled water from home.

6.5 The Director, Assistant Director, or designee shall encourage school organizations to use healthy food items or non-food items for fundraising purposes.

6.6 School staff shall encourage parents/guardians or other volunteers to support the school's education program by considering nutritional quality when selecting any snacks that they may donate for occasional class parties.

6.7 School staff shall encourage parents/guardians or other volunteers to support the school's healthy eating by keeping snacks that they donate to 3-4 oz. size (Bridge's Bite Size) if possible and a goal of no more than 200 calories low in fat and sugar. Any classroom celebration items/snacks must be approved by the classroom teacher a minimum of 24 hours in advance.

7. School Day Fundraising Programs

7.1 Effective from midnight to one-half hour after the end of the official school day, food restrictions apply to all foods sold or given to students by any entity. Sold means the exchange of food for money, coupons, vouchers, or order forms, when any part of the exchange occurs on a school campus.

8. Program Implementation and Evaluation

8.1 The Director, Assistant Director or designee shall prepare and maintain the proper documentation and records needed for the administrative review of the school's wellness policy conducted by the California Department of Education (CDE) every three years.

9. Notifications

9.1 The Director, Assistant Director or designee shall inform the public about the content and implementation of the school's wellness policy and shall make the policy, and any updates to the policy, available to the public on an annual basis. The information shall be distributed through the most effective methods of communication consistent with School practice.

10. Records

10.1 The Director, Assistant Director or designee shall retain records that document compliance with 7 CFR 210.30, including, but not limited to, the written student wellness policy, documentation of the administrative review of the

school's wellness policy conducted by the CDE every three years, and documentation demonstrating compliance with the community involvement requirements, including requirements to make the policy and review results available to the public.

NON-COMPLIANCE TO POLICY:

Lack of adherence to this policy by Bridges personnel may result in the employee being subject to disciplinary action in accordance with Board disciplinary policy and administrative regulations.

GOVERNANCE:

The Director is the individual responsible for ensuring that the school complies with the school wellness policy.