



El Camino Charter High School

Annual Meeting and Regular Board Meeting

Date and Time

Thursday August 26, 2021 at 4:30 PM PDT

Location

VIRTUAL BOARD MEETING - Please see below

ANNUAL MEETING AND REGULAR BOARD MEETING

For board meeting materials, please go to the school's main office, or call (818) 595-7500. Some board meeting materials are also posted on the school's website (<https://ecrchs.net> - click the ECR Board tab).

VIRTUAL BOARD MEETING

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Agenda

	Purpose	Presenter	Time
I. Opening Items			4:30 PM
Opening Items			
A. Call the Meeting to Order		Beatriz Chen	1 m
B. Record Attendance and Guests		Emilie Larew	1 m
C. Pledge of Allegiance		Brian Archibald	3 m
D. Public Comments		Public	30 m
E. UTLA Update		UTLA Representative	15 m
F. Executive Director Update		David Hussey	15 m
G. Chief Business Officer Update		Gregory Wood	15 m
II. Governance			5:50 PM
A. Vote to Install Parent Representative Position	Vote	Board Chair	5 m
The Board will vote to install the Parent Representative, as elected by parents/guardians. Term to start August 26, 2021 and end June 30, 2023.			
B. Elect 2021-2022 Board Chair	Vote	Emilie Larew	5 m
C. Elect 2021-2022 Board Vice-Chair	Vote	Emilie Larew	5 m
D. Elect 2021-2022 President	Vote	Emilie Larew	5 m

	Purpose	Presenter	Time
E. Elect 2021-2022 Chief Financial Officer	Vote	Emilie Larew	5 m
F. Elect 2021-2022 Secretary	Vote	Emilie Larew	5 m
G. Board Committees	Vote	Board Chair	10 m

Discuss and vote on creating one or more standing or ad hoc Board committees. Possible committees include Travel, Executive Director Evaluation, Capitalization Projects, Safety, Finance, and Technology.

III. Consent 6:30 PM

A. Approve Minutes of June 8, 2021 Special Board Meeting	Approve Minutes	Board Chair	1 m
B. Approve Minutes of June 24, 2021 Regular Board Meeting	Approve Minutes	Board Chair	1 m
C. Approve Minutes of June 28, 2021 Special Board Meeting	Approve Minutes	Board Chair	1 m

IV. Financial 6:33 PM

A. Review and Vote on June 2021 and July 2021 Check Registers	Vote	Gregory Wood	5 m
ACTION ITEM: motion to approve the June 2021 and July 2021 check registers.			
B. Review and Vote on June 2021 and July 2021 Credit Card Charges	Vote	Gregory Wood	5 m
ACTION ITEM: motion to approve the June 2021 and July 2021 Credit Card charges.			
C. Discuss and Vote on 2020-2021 Year-End Unaudited Actual Financial Report	Vote	Gregory Wood	10 m
ACTION ITEM: motion to approve the 2020-2021 Year-End Unaudited Actual Financial Report.			
D. Review of Actuary Report	Discuss	Brett Schwab, Actuary	10 m
The Board will review and discuss the Actuary Report.			

V. School Business 7:03 PM

A. Discuss and Vote on Revised Fiscal Policies and Procedures	Vote	David Hussey	10 m
The Board will discuss and vote on the revised Fiscal Policies and Procedures. ACTION ITEM: motion to approve the revised Fiscal Policies and Procedures.			
B. Discuss and Vote on Bus Passes	Vote	David Hussey	10 m
Discuss and possible vote authorizing purchasing monthly bus passes for qualified students. ACTION ITEM: motion to approve the purchase of monthly bus passes for qualified students.			
C. Discuss and Vote on Updated Independent Study Policy	Vote	Emilie Larew	15 m

	Purpose	Presenter	Time
The Board will discuss and vote on a revised Independent Study Policy, updated to conform with recent changes under AB130.			

VI. Closed Session 7:38 PM

A. Public Employee Discipline / Dismissal / Release	Discuss	Board Chair	20 m
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Public employee discipline / dismissal / release pursuant to paragraph (1) of subdivision (b) of Government Code Section 54957, two (2) items.

B. Conference with Labor Negotiators	Discuss	Board Chair	20 m
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Conference with labor negotiators pursuant to subdivision (a) of Government Code Section 54957.6.

Agency Designated Representatives: Executive Director David Hussey; Chief Business Officer Gregory Wood; Legal Counsel Roger Scott.

Employee Organization: United Teachers Los Angeles.

VII. Reconvene to Open Session 8:18 PM

A. Report on Actions Taken in Closed Session, If Any	Discuss	Board Chair	5 m
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VIII. Closing Items 8:23 PM

A. Adjourn Meeting	Vote	Board Chair	1 m
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Cover Sheet

Approve Minutes of June 8, 2021 Special Board Meeting

Section:	III. Consent
Item:	A. Approve Minutes of June 8, 2021 Special Board Meeting
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Special Board Meeting on June 8, 2021



El Camino Charter High School

Minutes

Special Board Meeting

Date and Time

Tuesday June 8, 2021 at 4:30 PM

Location

VIRTUAL BOARD MEETING

REGULAR BOARD MEETING

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Directors Present

Beatriz Chen (remote), Brad Wright (remote), Linda Ibach (remote), Scott Silverstein (remote), Steven Kofahl (remote)

Directors Absent

Brian Archibald, Jeff Davis, John Perez, Kenneth Lee

Guests Present

David Hussey (remote), Emilie Larew (remote), Gregory Wood (remote)

I. Opening Items

A. Call the Meeting to Order

Beatriz Chen called a meeting of the board of directors of El Camino Charter High School to order on Tuesday Jun 8, 2021 at 4:36 PM.

B. Record Attendance and Guests

Mr. Archibald, Dr. Davis, Mr. Lee, and Mr. Perez were absent. All other Board members participated remotely.

C. Pledge of Allegiance

Mr. Wright led the Board in the Pledge of Allegiance.

D. Public Comments

Letty Zane made a public comment regarding the LCAP.

II. School Business

A. PUBLIC HEARING: Local Control and Accountability Plan

Ms. Clark reviewed the Local Control and Accountability Plan (LCAP) process and introduced the committee members who will be presenting today. The state of California is requiring an annual update for the 2019-2020 LCAP to be shared with school boards and the community. This was not originally done due to the pandemic closures in the Spring of 2020. The Board reviewed and discussed the 2019-2020 annual update, information progress toward the goals. Ms. Chen and Mr. Silverstein asked follow-up questions.

The Learning Continuity and Attendance Plan (LCP) that was required in lieu of the LCAP for the 2020-2021 due to the pandemic was reviewed. Success and challenges related to distance learning and transition to in-person learning were reviewed. Ms. Chen suggested updating the information to reflect the ultimate transition to ECR offering 4 days of in-person learning per week after beginning with cohorts offering 2 days per week of in-person instruction. Information about available peer tutoring was added. Sections on analysis of successes and challenges were updated based on Board members' feedback.

The full three-year plan for the LCAP is again being implemented by the state of California. The proposed LCAP for 2021-2024 was presented by members of the LCAP Committee, including goals and action steps to reach those goals. Ms. Clark presented the general overview of the development of the plan, stakeholder feedback, and timeline of meetings for getting input. LCAP Committee Members presented the proposed goals and actions steps. Math teacher Brian Wilson presented Goal 1 and the action steps regarding providing a high quality education with equitable access to standards-based instruction. Counselor Lynsey Shano presented Goal 2 and the action steps regarding preparing students to be career and college ready upon graduation and increasing the graduation rate for significant subgroups. Equity and access regarding the 9th-11th graders taking the PSAT were discussed. Mr. Silverstein expressed concern about the size of the counseling caseloads and students' access to meet with their counselor and it was noted that one of the action steps is to hire 2 additional counselors to increase student access to counselors. Ms. Clark presented Goal 3 on behalf of English teacher / UTLA co-chair Kyna Collins regarding providing a safe, inclusive, and culturally competent environment for students of color, those experiencing opportunity gaps, and those who are LGBTQ+. Methods of outreach to better include and support underserved parent groups were discussed. Mr. Wilson presented Goal 4 on behalf of math teacher Hector Lopez regarding ensuring parents have increased, authentic, safe opportunities to provide input and participate in shared decision-making. Counselor Stefanie Bero presented Goal 5 regarding providing supports to meet students' social-emotional, mental health, and physical needs. This includes bringing on a second Psychiatric Social Worker (PSW), creating a Wellness Center, providing training for students to provide peer support, and providing additional training for staff on social-emotional learning and restorative justice practices. Ms. Clark reviewed the section regarding Increased/Improved Services for Foster Youth, English Learners, and Low-Income Students.

Mr. Silverstein requested a redline copy of the LCAP be included in the materials when the Board is actually voting on the LCAP to highlight any updates from what was reviewed in this meeting.

III. Closing Items

A. Adjourn Meeting

Brad Wright made a motion to adjourn the meeting.

Steven Kofahl seconded the motion.

The board **VOTED** unanimously to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:45 PM.

Respectfully Submitted,
Emilie Larew

Cover Sheet

Approve Minutes of June 24, 2021 Regular Board Meeting

Section:	III. Consent
Item:	B. Approve Minutes of June 24, 2021 Regular Board Meeting
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Regular Board Meeting on June 24, 2021



El Camino Charter High School

Minutes

Regular Board Meeting

Date and Time

Thursday June 24, 2021 at 4:30 PM

Location

VIRTUAL BOARD MEETING - Please see below

REGULAR BOARD MEETING

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Directors Present

Beatriz Chen (remote), Brad Wright (remote), John Perez (remote), Linda Ibach (remote), Scott Silverstein (remote), Steven Kofahl (remote)

Directors Absent

Brian Archibald, Jeff Davis, Kenneth Lee

Guests Present

Daniel Chang, David Hussey (remote), Emilie Larew (remote), Gregory Wood (remote)

I. Opening Items

A. Call the Meeting to Order

Beatriz Chen called a meeting of the board of directors of El Camino Charter High School to order on Thursday Jun 24, 2021 at 4:37 PM.

B. Record Attendance and Guests

C. Pledge of Allegiance

Mr. Wright led the Board in the Pledge of Allegiance.

D. Public Comments

Meredith Adams, teacher, spoke regarding concerns regarding new teachers being hired.

E. UTLA Update

Ms. Kyna Collins shared the UTLA update. She shared information on the bargaining process and general topics; Ms. Collins also discussed articles that have been tentatively agreed to and those that are still being negotiated. No additional sessions are scheduled before the contract expires on June 30th and negotiations will likely need to include retroactive pay. Ms. Collins also stated that UTLA supports renewal of the Canvas LMS contract. She also expressed concerns that literacy coaches, which is mentioned in the LAUSD Oversight report, are not being planned for the upcoming school year. Also, Ms. Collins stated that the proposed budget provides for an inadequate certificated salary increase. As to the capital projects committee, she expressed hope that such a committee would consider educator and staff feedback. She also requested that Teacher Representatives attend the monthly UTLA meetings. Finally, ECRA UTLA thanked outgoing Board members Kenneth Lee and Dr. Jeff Davis for their time and service.

F. Executive Director Update

Mr. Hussey thanked Mr. Bennett and Mr. Alba for their work in making graduation happen, as well as all the support staff that spent hours working on getting the facilities ready, as well as the counselors, administration, and of course the senior Class of 2020.

Mr. Hussey also noted that there are 30 teachers teaching summer school, which started June 11th using simultaneous model. We will be transitioning on July 1st to a full in-person summer school. Mr. Hussey went over the student-to-teacher class size ratios for the summer school classes by category (math, English, science, etc.). We also had three sections of extended school year for students with special needs.

ECRA partnered with the Southern California Medical Center to offer COVID vaccinations on campus for a one-day event. They will be returning in about a week and a half to give the second dose.

There will be two Welcome Weeks this year, for 10th graders who did not have a Welcome Week last year, as well as for incoming 9th graders.

Mr. Hussey noted that the PSW saw 182 individual students, visited 40 classrooms which encompassed 1,541 students. He stated that he is thankful that we will be adding a second PSW joining us this next school year so that more students, family members, and staff members can get the help they need.

ECR was voted the Daily News favorite charter school and favorite public high school.

Finally, Mr. Hussey thanked outgoing Board members Kenneth Lee and Dr. Jeff Davis for all their work on behalf of the school.

Mr. Silverstein and Ms. Chen also expressed their thanks for Mr. Lee and Dr. Davis.

G. Chief Business Officer Update

Mr. Wood reviewed the enrollment and ADA reports and noted that our numbers have been strong throughout the year. He also shared the update on the OPEB and General investment accounts. Mr. Wood is working on getting the Trustees for the OPEB account changed, outside legal assistance is helping on updating the trust documents as needed. Once the changes have been made, US Bank

and Beacon Pointe are fully ready to receive the funds and to start investing them in accordance with the Investment Policy Statements.

H. Committee Updates

For the Executive Director Evaluation Committee, Ms. Chen noted that the committee chair was not previously reported. However, Mr. Wright stated that he volunteered to chair the committee.

The Finance Committee met last week and reviewed all the items and recommended approval of the check registers and the credit card charges. They also reviewed the investment report, and the financial update and all items in Section III.

II. Consent

A. Approve Minutes of May 27, 2021 Regular Board Meeting

Brad Wright made a motion to approve the minutes from Regular Board Meeting on 05-27-21.

Steven Kofahl seconded the motion.

All Board members present voted in favor of approving the consent agenda. The board **VOTED** unanimously to approve the motion.

B. Review and Vote on May 2021 Check Registers

Brad Wright made a motion to approve the May 2021 check registers.

Steven Kofahl seconded the motion.

... The board **VOTED** unanimously to approve the motion.

C. Review and Vote on May 2021 Credit Card Charges

Brad Wright made a motion to approve the May 2021 credit card charges.

Steven Kofahl seconded the motion.

... The board **VOTED** unanimously to approve the motion.

III. Financial

A. May 2021 Financial Update

Mr. Wood went over the May 2021 financial report. He noted that ECR has a very healthy balance sheet, up almost \$15 million compared to last year. The Balance Sheet continues to track the state deferrals, which will peak at the end of this month resulting in a receivable of \$4.4 million.

Mr. Wood noted that the unaudited actuals report must be completed by September 15th and submitted LAUSD and CDE, and will include the actuarial report. The unaudited actuals report and the actuarial report will be presented to the Board.

Mr. Silverstein stated that the Finance Committee discussed the possibility of creating a designated reserve fund for deferred maintenance needs including current and future capital improvement projects.

B. Review and Vote on Resolution Re: Education Protection Account

Mr. Wood advised that the Resolution was included in the Board packet. There is a chart included that shows how the Proposition 30 funds will be allocated and used.

Mr. Wood noted that the Resolution includes Dr. Davis as secretary, so that should be amended to include the interim Secretary once that position is filled.

John Perez made a motion to table the item until after the agenda item to appoint an interim secretary.

Brad Wright seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

Steven Kofahl Aye
Kenneth Lee Absent
Brian Archibald Absent
Linda Ibach Aye
Scott Silverstein Aye
John Perez Aye
Brad Wright Aye
Beatriz Chen Aye
Jeff Davis Absent

Scott Silverstein made a motion to approve the resolution as amended to include the name of the interim secretary.

Steven Kofahl seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

Steven Kofahl Aye
Brad Wright Aye
Scott Silverstein Aye
Beatriz Chen Aye
Kenneth Lee Absent
John Perez Aye
Brian Archibald Absent
Jeff Davis Absent
Linda Ibach Absent

C. Review and Vote on Chartwells Food Service Contract

Mr. Wood explained that, if not for the pandemic, we would have had to go through the bidding process and enter a new multiple-year contract, whether with Chartwells again or with another vendor. However, because of the pandemic, CDE offered a waiver to allow an extension of one year of an existing contract. This contract is the one year extension. The contract has been factored into the proposed budget to be presented. The contract includes a schedule of pricing per diem, as well as staffing schedule which can be adjusted based on student participation.

Mr. Wood recommended approval of this one-year contract.

Scott Silverstein made a motion to approve the one-year extension of the Chartwells Food Service contract.

Brad Wright seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

Steven Kofahl Aye
Beatriz Chen Aye
Scott Silverstein Aye
Jeff Davis Absent
Brad Wright Aye
Linda Ibach Aye
Brian Archibald Absent
Kenneth Lee Absent
John Perez Aye

D. Review and Vote on ICON School Management Contract

Mr. Wood stated that ICON has been providing back-office services for the past 2 years. They will be doing less as Mr. Wood has taken on some of what they were

previously doing, resulting in a reduced rate for the year of \$96,000. This is compared to the current cost of \$132,000. Mr. Wood recommended approval of the ICON contract.

Mr. Silverstein noted that some 400 pages of documents were provided in this Board packet, and that he was unable to go through all the pages. Mr. Wright agreed.

John Perez made a motion to postpone the vote on this contract until the next Regular Board Meeting.

Scott Silverstein seconded the motion.

Mr. Perez asked Mr. Wood if there would be a financial impact if this item was postponed. Mr. Wood said yes from the standpoint as this is an annual contract that is to start July 1st and they are expected to provide financial services starting July 1st.

Mr. Wright suggested having a special meeting in a few days to discuss this contract. Ms. Chen agreed with this suggestion. Mr. Hussey stated that this particular contract was not that many pages, and perhaps the Board could go over the contract now. Mr. Silverstein asked for a redline comparing this version with the prior year's contract. The motion did not carry.

Roll Call

Brad Wright	No
Beatriz Chen	No
Steven Kofahl	No
Brian Archibald	Absent
Linda Ibach	No
Scott Silverstein	No
John Perez	No
Jeff Davis	Absent
Kenneth Lee	Absent

Brad Wright made a motion to table the vote on this motion until after the closed session.

Steven Kofahl seconded the motion.

The board **VOTED** unanimously to approve the motion.

This matter was opened again for discussion after Closed Session took place. Mr. Wood went over the factors that went into the reduction in price for this year's proposed contract with ICON. Ms. Chen asked if last year's contract included grant writing; Mr. Wood replied it was more federal grant funding, not seeking private or institutional grants.

Scott Silverstein made a motion to approve the ICON Contract for 2021-2022.

Brad Wright seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

John Perez	Aye
Steven Kofahl	Aye
Kenneth Lee	Absent
Brian Archibald	Absent
Linda Ibach	Aye
Beatriz Chen	Aye
Scott Silverstein	Aye
Jeff Davis	Absent
Brad Wright	Aye

IV. School Business

A. Discuss and Vote on Instructure (Canvas) Learning Management System

Mr. Hussey stated that our current three-year contract with Instructure expires on June 30th. He noted that Canvas is our Learning Management System (LMS) and has been greatly helpful particularly during distance learning. The new contract would be for three more years; Mr. Hussey stated that Canvas is vital, both during the pandemic and as we come out of the pandemic.

Scott Silverstein made a motion to approve the three-year contract for the Instructure (Canvas) Learning Management System.

Steven Kofahl seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Steven Kofahl	Aye
Beatriz Chen	Aye
Scott Silverstein	Aye
Kenneth Lee	Absent
Brian Archibald	Absent
Linda Ibach	Aye
Jeff Davis	Absent
John Perez	Aye
Brad Wright	Aye

B. Review of Charter Schools Division Oversight Report

Mr. Hussey reviewed the LAUSD Charter School Division (CSD) oversight report. The ratings were 3's in governance, organization, and operations, and a 2 in student achievement. It was noted that we went from a 3 to a 2 in student achievement, but the data used was that from 2018-19, since there were no state tests taken; however, the criteria was changed while the data did not. It was noted that the fiscal operations were in good condition. And it was noted that there are areas of growth that ECRA will continue to work on.

Mr. Kofahl asked about the suspension rate; Mr. Hussey noted that, again, this is based on data from 2018-19, but since then our suspension rates have decreased significantly. On the sub-group for math, Mr. Hussey noted that we have not tested in 2 years, so we do not have any new test scores to use.

C. Discuss and Vote on Local Control Accountability Plan

The Board reviewed the revised Local Control and Accountability Plan, which was updated to reflect questions and comments from the Board at the last meeting. In particular, Ms. Clark went over the changes made to Goal 2 Action 9 and Goal 5 Action 2. Mr. Silverstein noted that the version provided to the Board did not reflect some of the redlined changes; Ms. Clark replied that some of the changes were made very recently after further review and the changes were only to the numbers for the two Action items. Ms. Chen requested that if there are changes made to anything in the packet, they be sent to the Board before the start of the meeting.

Scott Silverstein made a motion to approve the Local Control and Accountability Plan.

Brad Wright seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Scott Silverstein	Aye
Brad Wright	Aye
Jeff Davis	Absent
John Perez	Aye
Linda Ibach	Aye
Steven Kofahl	Aye
Kenneth Lee	Absent
Brian Archibald	Absent

Roll Call

Beatriz Chen Aye

D. Review and Vote on 2021-2022 Budget

Ms. Chen noted that the budget was reviewed at the Finance Committee meeting, and the Finance Committee is recommending approval of the budget.

Mr. Wood went over the budget. The budget calls for a \$2.3 million surplus for the year. The budget does not incorporate any salary increases other than the normal step increases; any salary increases to be negotiated in bargaining will result in an adjustment to the budget. The budget is broken down by departments for the first time, based on information and input from admin and teachers. Mr. Wood explained that the increase in administrative salaries went up is due to filling an open position that wasn't filled this last year.

Mr. Silverstein asked if the unemployment insurance is a state mandated rate increase; Mr. Wood replied yes, and it will be in effect for 2021-2022.

Brad Wright made a motion to approve the 2021-2022 budget.

Scott Silverstein seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Kenneth Lee Absent

Beatriz Chen Aye

Linda Ibach Aye

John Perez Absent

Scott Silverstein Aye

Steven Kofahl Aye

Jeff Davis Absent

Brad Wright Aye

Brian Archibald Absent

E. Discuss and Vote on Insurance Contract

Mr. Wood went over the insurance proposals received from Bolton and CharterSAFE; the quote from CharterSAFE was received just last night. It was noted that insurance rates had gone up in general, and for educational institutions in particular; as a result, many insurers have pulled out of the market. And there were also other factors that led to an increase in the proposal from Bolton.

However, Mr. Wood noted that, though Bolton's proposal was a 37% increase compared to last year, the quote was less than from CharterSAFE.

Mr. Silverstein noted that he did not have an opportunity to review the proposals due to the number of documents involved. And while it is good to have another bid from the insurance company, it has not been provided to the Board in advance for review. He asked to see more of a competitive analysis or bids, and stated that perhaps it may be necessary to have a consultant review the process. He asked for more time to review the proposals.

Ms. Chen expressed similar concerns to Mr. Silverstein.

Mr. Wright asked when this needs to be approved. Mr. Wood stated it needs to be approved by June 30th when the current policy expires. Mr. Wright suggested that this be continued to a Special Board Meeting. Mr. Silverstein expressed concern about not getting Bolton's quote until just 6 days before it was set to expire. Mr. Wood also noted that, in talking to other conversion charter schools, they have also been experiencing increases in their insurance rates. Mr. Wright asked if it would be possible to see some comparisons; Mr. Wood stated he would ask if he could get this information from the other conversion charter schools and he will make a comparison chart, though there are specific factors that may affect each school's rates differently.

It was agreed to continue this matter to a Special Board Meeting, and to have both brokers available to present at the Meeting.

V. Closed Session

A. Conference with Legal Counsel: Anticipated Litigation

The Board went into Closed Session at 6:43pm.

B. Public Employee Discipline / Dismissal / Release

The Board met in Closed Session.

C. Conference with Labor Negotiators

The Board met in Closed Session.

VI. Reconvene to Open Session

A. Report on Actions Taken in Closed Session, If Any

The Board reconvened to open session at 8:23 p.m.

Ms. Chen announced that the Board took action on two items.

First, the Board approved a settlement agreement with a teacher, ID number 2020-2021-1, for a general release of all claims for \$20,000, plus reimbursement of expenses up to \$2,993.37.

Second, the Board unanimously approved that ECRA take part in the class action litigation against JUUL, the vaping company. Mr. Perez explained the reasoning behind this decision, stating that it is a serious health problem and that the Board has to take a stand against the actions being undertaken by JUUL, for the sake of the students and the community in general.

VII. Governance

A. Discuss and Vote on Board Meeting Calendar for 2021-2022

The Board went over the proposed Board meeting calendar for the 2021-2022 as listed on the agenda. Ms. Chen noted that the Board will begin meeting in-person again in August, as allowed. Mr. Wright asked whether there can be adequate security present during in-person Board meetings. The Board also talked about scheduling the Brown Act and Governance Best Practices training, which will take place after the August meeting so that all Board members are seated.

Brad Wright made a motion to approve the proposed Board Calendar for 2021-2022.

Steven Kofahl seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Brian Archibald	Absent
Jeff Davis	Absent
Linda Ibach	Aye
Brad Wright	Aye
Beatriz Chen	Aye
Scott Silverstein	Aye
Kenneth Lee	Absent
John Perez	Aye
Steven Kofahl	Aye

B. Create Capital Projects Committee

Ms. Chen stated that the Board wanted to create an *ad hoc* Capital Projects Committee, which will assist the staff in attaining its goals for capital improvement projects. The Committee will end within the school year or on the date the capital improvement projects are completed, whichever is sooner.

Brad Wright made a motion to create the ad hoc Capital Projects Committee with Mr. Wright, Ms. Chen, and Mr. Silverstein (chair) as members, the Committee to end before the end of the year or whenever the capital improvement projects are completed, whichever is sooner.

Steven Kofahl seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Steven Kofahl	Aye
John Perez	Aye
Kenneth Lee	Absent
Brian Archibald	Absent
Scott Silverstein	Aye
Linda Ibach	Aye
Brad Wright	Aye
Beatriz Chen	Aye
Jeff Davis	Absent

C. Appreciation of Outgoing Board Members

The Board expressed its thanks to Kenneth Lee and Dr. Jeff Davis for their dedication and service to the school.

D. Elect Interim Secretary of the Board

This item was moved up to after Item III.B.

Ms. Ibach volunteered to serve as interim secretary. There were no other volunteers.

Steven Kofahl made a motion to elect Linda Ibach as the interim Secretary.

Brad Wright seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Brian Archibald	Absent
Kenneth Lee	Absent
Steven Kofahl	Aye
Scott Silverstein	Aye
Beatriz Chen	Aye
Brad Wright	Aye
John Perez	Aye
Linda Ibach	Aye
Jeff Davis	Absent

E. Discuss Election for Parent Representative

Ms. Chen stated that, since Dr. Davis resigned from the Board, a new Parent Representative would have to be elected. The following timeline was suggested:

the position will be opened immediately; the position will be posted on the school website by Monday, June 28th; applications will be accepted until Friday, August 13th; a meet and greet will be scheduled the third week of August (to be coordinated with Friends of ECR), and it will also be announced during Welcome Week; and the election will take place from Monday August 23rd through Wednesday August 25th. The winning candidate will be announced and installed at the August 26th meeting. The Board agrees to this timeline.

VIII. Closing Items

A. Adjourn Meeting

Brad Wright made a motion to adjourn the meeting.

Steven Kofahl seconded the motion.

The board **VOTED** unanimously to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:52 PM.

Respectfully Submitted,
Emilie Larew

Cover Sheet

Approve Minutes of June 28, 2021 Special Board Meeting

Section:	III. Consent
Item:	C. Approve Minutes of June 28, 2021 Special Board Meeting
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Special Board Meeting on June 28, 2021



El Camino Charter High School

Minutes

Special Board Meeting

Date and Time

Monday June 28, 2021 at 4:30 PM

Location

VIRTUAL BOARD MEETING - Please see below.

SPECIAL BOARD MEETING

For meeting materials, please go to the school's main office, or call (818) 595-7500. Some board meeting materials are also posted on the school's website (<https://ecrchs.net> - click the ECR Board tab).

VIRTUAL BOARD MEETING

In accordance with Governor Newsom's Executive Order N-29-20, the meeting of the Board of Directors will take place via a virtual/teleconferencing environment.

To join the virtual Board meeting, please register through GoToWebinar at <https://attendee.gotowebinar.com/register/5743150969514438670>, webinar ID 195-998-675. You must register for the event (note you do not need to enter your legal name to participate). Once registered, you can attend the meeting through the online link, or by telephone (a call-in number and audio PIN will be provided after you register and prior to the meeting).

PUBLIC COMMENTS

If you would like to make a comment during the Public Comment section or during an agenda item, you may do so in two ways: (1) click the "Raise Hand" icon on the control panel; or (2) email your comment to comment@ecrchs.net and it will be read on the record. **Please note:** your name will be read on the record along with your comment; if you do not wish to have your name read, please indicate on your email.

Please note that, in order to conduct an orderly meeting, all members of the public will be placed on mute during the Board meeting, except during public comments. Note that for

those who elect to participate through the call-in number, you will not have the option of being unmuted during the meeting.

The Public Comments agenda item is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed thirty (30) minutes. A member of the public who requires the use of a translator, in order to receive the same opportunity as others to directly address the Board, shall have twice the allotted time to speak. When addressing the Board, speakers are requested to adhere to the time limits set forth. In order to maintain allotted time limits, the Board Chair may modify speaker time allocations or the total amount of allotted time for an item.

Consent Agenda: All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board votes on them. The Executive Director recommends approval of all consent agenda items.

In compliance with the Americans with Disabilities Act (ADA) and upon request, El Camino Real Alliance may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to David Hussey, in person, by email at comment@ecrchs.net, or by calling (818) 595-7500.

Directors Present

Beatriz Chen (remote), Brad Wright (remote), John Perez (remote), Linda Ibach (remote), Scott Silverstein (remote), Steven Kofahl (remote)

Directors Absent

Brian Archibald, Kenneth Lee

Guests Present

David Hussey (remote), Emilie Larew (remote), Gregory Wood (remote)

I. Opening Items

A. Call the Meeting to Order

Beatriz Chen called a meeting of the board of directors of El Camino Charter High School to order on Monday Jun 28, 2021 at 4:37 PM.

B. Record Attendance and Guests

C. Pledge of Allegiance

Ms. Ibach led the Board in the Pledge of Allegiance.

D. Public Comments

There were no public comments.

II. School Business

A. Discuss and Vote on Insurance Contract

Participants: Bettina Hooper, Dan Berry, and Thuy Wong from CharterSafe; Jonathan Schreter from Bolton; Brandon Cole from Gallagher
Brandon Cole from Gallagher went over the CharterSafe proposal. The excess liability limit of \$50M was highlighted, and it was noted that LAUSD requires a minimum of \$5M coverage, which we are not getting from Bolton. CharterSafe is a member organization spun out from CCSA to meet charter schools' needs. CharterSafe is very charter-centric and very California-oriented. Dan Berry highlighted the Directors and Officers Insurance from CharterSafe. Ms. Wong provided additional info about CharterSafe's proposal. Explained their Board governance structure and involvement of finance personnel from conversion charters. Mr. Berry noted that they can update their coverage as needed to address any gaps - used Covid-19 example. Added additional coverage to address this. Stated that authorizer is comfortable with CharterSafe's coverage. Ms. Hooper noted CharterSafe has a team of people to support the school.

Mr. Silverstein asked about communicable disease coverage. The coverage is \$100,000 per event and aggregate for the year. Mr. Wright asked about administrative fees. CharterSafe has an initial 2-year commitment requirement. Mr. Silverstein asked about catastrophic student accident coverage. There is an add-on for this costing \$13,000 to make the coverage comparable to Bolton. This includes coverage for contact sports. Mr. Silverstein asked about coverage of the Shoup property. The coverage is up to \$1M replacement/repair cost. Mr. Silverstein also asked for an explanation about what pollution coverage includes; the coverage includes damage caused by pollutants (such as mold). Mr. Silverstein asked about the deductible for this coverage; it is \$10K per occurrence.

For the general liability coverage, there is no deductible except a \$500 deductible for certain activities. He also asked about the sexual harassment coverage for events in the past; the coverage is a claims-made coverage (as opposed to an occurrence coverage) - when the claim is made is what triggers coverage. Mr. Silverstein asked about the timeline for when CharterSafe communicates when the policy is set to expire; they will communicate early and often, with the proposals released in approximately mid-May.

Mr. Schreter presented Bolton's proposal. He noted ECR previously had CharterSafe and chose to leave and go with Bolton. He noted that the increases year over year have been controlled, with one year the overall premiums going down. Discussed the D&O and EPLI coverage; raising those numbers to LAUSD's required minimums will raise the cost. States that the longer we can remain on an occurrence coverage would be better for the school in the long run. Discussed active shooter/assailant coverage which is included in their policy but not in CharterSafe. Bolton's policy also includes pollution liability. And noted that CharterSafe does not have an aggregate coverage for certain areas, which is not the case with Bolton. Mr. Schreter also discussed workers comp coverage, and noted that we are down 30% from the time we first went with Bolton. He noted that he is part of a team of 40 that represents their education practice group, and Bolton represents over 250 schools nationwide, including about 20 charter schools in California. Bolton's team specifically for El Camino is 3 members, with others available to help support, including someone to help with IEP control.

Mr. Silverstein asked if they are a fiduciary; Mr. Schreter replied that Bolton is not a fiduciary to the school. Mr. Silverstein asked why Bolton's proposal came just 9 days before the end of the policy period; Mr. Schreter noted these were final numbers, but there were preliminary numbers discussed for some six months. Mr.

Silverstein stated that the preliminary numbers and the final numbers differed significantly. Mr. Schreter apologized and they should have kept ECR more in the loop, but this is a reflection of the changes in the market and is on par at least with CharterSafe's proposal. Mr. Silverstein asked if there was a reduction because we were in distance learning; Mr. Schreter said no, because ECR is still educating students, even though remotely. The biggest premiums are based on educator liability, not in student presence. Mr. Silverstein asked what the liability would be if ECR were to change coverage during the year; Mr. Schreter replied that there would be at least a 25% minimum earned liability. Mr. Silverstein asked about the coverage for the Shoup property; Mr. Schreter replied that their coverage is based on replacement cost, which he believes should be sufficient coverage when in aggregate with the blanket limit from the main campus. The equipment replacement coverage is for both campuses, and is to replace equipment that breaks down as part of a covered loss. As to a deductible, Mr. Schreter does not believe there is a deductible for general liability. The \$150K deductible for EPLI claims was discussed; this is because in 2018-19, there was paid losses of \$208K, so the carrier increased the deductible. Mr. Silverstein asked about coverage related to terrorism. Coverage for workplace violence was discussed in this context.

Representatives for both insurance providers had the opportunity to follow-up to address concerns and questions raised when it was the other provider's turn to present.

Brad Wright made a motion to approve the insurance contract with CharterSafe for the 2021-2022 and 2022-2023 school years.

Scott Silverstein seconded the motion.

The motion passed with a vote of 5 Ayes, 1 No, and 2 Absent. The board **VOTED** to approve the motion.

Roll Call

John Perez	Aye
Linda Ibach	Aye
Brian Archibald	Absent
Scott Silverstein	Aye
Steven Kofahl	No
Kenneth Lee	Absent
Beatriz Chen	Aye
Brad Wright	Aye

B. Discuss and Vote on 2021-2022 Consolidated Application for Federal Funding

Mr. Wood reviewed the components of the Consolidated Application that must be submitted by July 31st. This is an annual item for Board approval.

Linda Ibach made a motion to approve the 2021-2022 Consolidated Application.

Steven Kofahl seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Beatriz Chen	Aye
John Perez	Aye
Brad Wright	Aye
Scott Silverstein	Aye
Linda Ibach	Aye
Steven Kofahl	Aye
Kenneth Lee	Absent
Jeff Davis	Absent
Brian Archibald	Absent

III. Closing Items

A. Adjourn Meeting

Brad Wright made a motion to adjourn the meeting.

Steven Kofahl seconded the motion.

The board **VOTED** to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:38 PM.

Respectfully Submitted,
Emilie Larew

Cover Sheet

Review and Vote on June 2021 and July 2021 Check Registers

Section: IV. Financial
Item: A. Review and Vote on June 2021 and July 2021 Check Registers
Purpose: Vote
Submitted by:
Related Material: June - July 2021 Check Registers.pdf

Check Register

Account: 1796 AP
 El Camino Real HS
 Jun - July

2021

Grand Total: **\$ 2,430,421.61**

Name	Check Number	VOID	Date	Memo	Amount	Period	Account
	Manual						
Yi, Richard	15477		6/2/2021	Live Stream Platform	49.99	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15478	Voided	6/2/2021	INV 16100 Athletic - Bus Transportation	1,200.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15479	Voided	6/2/2021	INV 16099 Athletic - Bus Transportation	1,512.05	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Wespac Plan Services, LLC	15480		6/2/2021	1/2021Q1 Recordkeeping Fees-457(B) Plan INV3934	250.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Alanson Products, Inc. (Tapejungle.com)	15481		6/2/2021	INV 821682 Duct tape for Social Distancing for Graduation	396.56	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Mid Valley Flowers	15482		6/3/2021	INV02218 Flowers for Graduation 2021	492.75	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Melanie Susanne Boreham	15483		6/3/2021	inv 100749 Graduation 2021 Balloon arch	1,225.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15484		6/3/2021	INV 16099 Athletic - Bus Transportation	1,512.05	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15485		6/3/2021	INV 16100 Athletic - Bus Transportation	1,200.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
WM Corporate services, INC	15486		6/3/2021	06/21 inv 0379104-4801-0 Waste Management Services on Shoup ID 20-55834-43006	370.85	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Department of the Treasury	15487	Voided	6/3/2021	3/31/21 Property Taxes	23.29	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
UTLA	15488		6/3/2021	05/21 Union Dues Certificated	13,883.69	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AFSCME District Council 36	15489		6/4/2021	05/21 Union Dues	2,466.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
El Camino Real Charter High School 403(B) Plan	15490		6/4/2021	05/21 403(B) Plan 2563-4428 Charles Schwab	8,811.12	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
U.S Bank PARS Account #6746022400	15491		6/4/2021	#6746022400 PARS Contributions for May 2021	1,507.02	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
American Fidelity Assurance Company	15492		6/4/2021	03/21 INV# D284594 Supplemental Employee Benefits	4,852.01	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Vending Plus (Nick Nikka)	15493		6/4/2021	inv 1191 Water for Graduation	269.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
ICON School Management	15494		6/4/2021	06/21 inv 735 Charter School Consulting	11,500.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Clayton, Mark	15495		6/4/2021	6/5/21 - Girls Basketball vs Crenshaw HS Ump	92.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Clark, Ashley	15496		6/4/2021	6/5/21 - Girls Basketball vs Crenshaw HS Ref	92.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Charters, Melissa Ann	15497		6/9/2021	Class Supplies	118.99	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Zahur, Ziat	15498		6/9/2021	Instructional Supplies	49.83	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Adams, Justin	15499		6/9/2021	Tech supplies	48.60	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Kiamanesh, Holly	15500		6/9/2021	Teacher Pay Teacher Resources	24.49	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Monte Murray	15501		6/10/2021	6/7/21 - Softball vs Legacy HS Bases	80.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Moore, John	15502		6/10/2021	6/7/21 - Softball vs Legacy HS Plate	83.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Learn by Doing, Inc.	15503		6/10/2021	inv 33804 Albert.IO prorated annual license	11,750.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
T-Mobile US, Inc.	15504		6/10/2021	21-June 969604280 - WiFi Student Hot Spots	400.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Endres, Zasha	15505		6/10/2021	PLC training	302.47	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Corbett, Beth	15506		6/10/2021	NFHS Cert	100.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Department of Justice (State of CA)	15507		6/10/2021	03/21 Fingerprint Apps	128.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
ORACLE Enterprises	15508		6/17/2021	05/21 inv 1089073 Netsuite Services	17,499.80	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
American Fidelity Assurance Company	15509		6/11/2021	06/21 INV#D315271 Supplemental Employee Benefits	3,807.79	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
WGY Solutions LLC	15510		6/11/2021	Network Engineering Services May 2021	2,400.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AV Masters, Inc	15511		6/11/2021	QN 21-0403 Graduation 2021- sound and live streaming	22,079.63	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Abdon Rosales	15512		6/11/2021	05/21 Gardening Service for Shoup	1,350.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
BRMS (CharterLIFE)	15513		6/11/2021	01/21-03/21 inv 2050-042021 Admin Fee	150.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Itinera Docentia, LLC	15514		6/17/2021	Inv#4929 4 Day AP Summer Institute provided by Walton AP.	1,700.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Wyatt, Joe	15515		6/17/2021	NFHS Cert	50.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 8815	15516		6/23/2021	21-June 818 884-8815 516	229.58	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
El Camino Real Charter High School 403(B) Plan	15517		6/23/2021	6/15/21 403(B) Plan 2563-4428 Charles Schwab	150.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15518		6/17/2021	inv 16140 Transportation Week of 5/24/21	2,025.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Ralph Peck	15519		6/18/2021	6/19/21 - Softball vs Granada Hills CHS Bases	85.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Steve Wilson	15520		6/18/2021	6/19/21 - Softball vs Granada Hills CHS Bases	85.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Leighton Hickman	15521		6/18/2021	6/19/21 - Softball vs Granada Hills CHS Plate	90.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Newsela, Inc.	15522		6/18/2021	INV 17772 Annual Renewal for Newsela Instruction Tool 7/21-6/22	10,000.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
International Society for Technology in Education	15523		6/18/2021	ISTE Summer Learning Academy	840.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Chartwells Division Services	15524		6/18/2021	05/21 Cafeteria Services INV K40349053	52,455.98	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Edpuzzle, Inc.	15525		6/18/2021	Powered by BoardOnTrack:022 Annual License	1,580.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796

Check Register

Account: 1796 AP
 El Camino Real HS
 Jun - July

2021

Grand Total: **\$ 2,430,421.61**

Name	Check Number	VOID	Date	Memo	Amount	Period	Account
McCalla Company	15526		6/18/2021	Inv 003358 B&G Supplies	1,335.89	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Cart Mart Inc.	15527		6/18/2021	Inv 23434 B&G supplies	6,204.69	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
McCalla Company	15528		6/18/2021	Concrete cleaner Inv 363094	525.49	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Yantzer brothers heating and air inc	15529		6/18/2021	Inv I-185-1 Service Call	359.50	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Law Offices of Young, Minney & Corr, LLP	15530		6/21/2021	INV 71384 Legal Services through 5/31/2021	8,044.12	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Smart & Final	15531		6/23/2021	6/21 Statement For Foods Class Acct# 512005	148.28	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15532		6/23/2021	inv 16126 NJROTC field trip on 5-22-21	850.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Vending Plus (Nick Nikka)	15533		6/23/2021	inv 1192 Water supply for Graduation	174.80	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Marshall High School	15534		6/23/2021	Shared Expense (34 schools) for Competitive Cheer Meet	57.36	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
LAUSD - Maintenance & Operations	15535		6/24/2021	Facilities M & O Services performed at ECRCHS Q1 FY 2021	20,071.63	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
U.S. Bank National Association	15536		6/23/2021	21-MAY 6539 Credit Card Charges	8,042.30	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
STS education	15537		6/24/2021	INV 48794 Last phase of the Promethean Smart Panel Rollout	131,801.63	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Oracle Investigations Group, INC	15538		6/24/2021	INV 21-736SI(R) Investigation Fees	2,500.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Canon Financial Services, Inc.	15539		6/24/2021	5/20/21-6/19/21 Equipment Leases	2,734.76	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Bridget Frankle	15540		6/28/2021	6/24/21 Mealtime Refund	39.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Liisa Duncan	15541		6/28/2021	6/24/21 Mealtime Refund	12.50	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Renee Russin	15542		6/28/2021	6/24/21 Mealtime Refund	22.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Kenneth Almony	15543		6/28/2021	6/24/21 Meal Account Refund	21.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Clark Pest Control	15544		6/24/2021	05/21 inv 28639230 Pest Control on Shoup	77.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Endres, Zasha	15545		6/25/2021	Professional Development-Admin	347.70	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Stacey Unholz	15546		6/24/2021	6/23/21 Textbook Refund	125.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Choi, Eric	15547		6/25/2021	Reimbursement for tee times	122.50	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Choi, Eric	15548		6/25/2021	Golf tee time	311.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Sabolic, Jason	15549		6/25/2021	Conference	699.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Harveson, Jonathan	15550		6/25/2021	Drama Supplies	296.77	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Consoletti, Michael	15551		6/25/2021	NJROTC Supplies	371.70	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15552		6/28/2021	INV#16129 Transportation Week of May 10 2021	700.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15553		6/28/2021	INV#16131 Transportation Week of May 17 2021	1,310.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15554		6/28/2021	inv 16125 ROTC field trip on 5/24/21	625.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Alan Krone	15555		6/28/2021	6/15/21 - Softball vs Carson HS Bases	80.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Prisilia Canales	15556		6/28/2021	Reimbursement for NFHS Online Course Fundamentals of Coaching	50.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Robert Pompa	15557		6/28/2021	6/15/21 - Softball vs Carson HS Plate	83.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
CONFIDENTIAL	15558		6/28/2021	Settlement	12,133.08	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
CharterSafe	15559		6/29/2021	210623 Installment Plan Deposit 1 Acct#1281	160,635.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
College Board	15560		6/30/2021	INV EA00021157 Teacher Editions Only/AP Office	2,360.82	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Atkinson, Andelson, Loya, Ruud And Romo	15561		6/30/2021	INV 687300109000233 Web conference on New California COVID-19 Supplemental Sick Leave	39.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15562		6/30/2021	INV 16147 Athletic Bus Transportation	1,300.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Vending Plus (Nick Nikka)	15563		6/30/2021	INV1193 Water Bottles for Summer School 2021	1,129.80	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Yantzer brothers heating and air inc	15564		6/30/2021	Contract #101911 A/C Labor	19,720.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15565		6/30/2021	INV 16164 Athletic Bus Transportation	3,950.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Daniel Chang	15566		6/30/2021	INV#ECR-202106 Monthly Consulting Charges	2,780.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Mike Venarde	15567		6/30/2021	6/15/21 - Softball vs Carson HS Bases	80.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Judy McLean	15568		6/30/2021	05/21 Payroll Services	1,800.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Phase II Systems (Public Agency Retirement Services - PARS)	15569		6/30/2021	04/21 INV# 48255 PARS ARS Fees Plan A5 - ARS11A	343.67	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Walsworth Yearbooks	15570		6/30/2021	2021 Yearbook Purchase Agreement	38,173.46	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
El Camino Real Charter High School 403(B) Plan	15571		6/30/2021	06/21 403(B) Plan 2563-4428 Charles Schwab	7,006.82	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
The Shredders	15572		6/30/2021	05/21 inv CINV-001750 Shredding	138.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Daniel Chang	15573		6/30/2021	06/21 INV ECR-202107 Consulting Charges	2,680.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AFSCME District Council 36	15574		6/30/2021	Powered by BoardOnTrack Dues	2,279.85	Jun 2021	9121-1796 CNB Checking - A/P Account #1796

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Name	Check Number	VOID	Date	Memo	Amount	Period	Account
UTLA	15575		6/30/2021	06/21 Union Dues Certificated	13,641.87	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
U.S Bank PARS Account #6746022400	15576		6/30/2021	#6746022400 PARS Contributions for June 2021	6,668.62	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Consoletti, Michael	15577		6/30/2021	Entry fee and field trip	1,485.52	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
The Cruz Center	15578		6/30/2021	03/21 Special Ed Services INV 2797	750.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Corner Bakery	15579		7/7/2021	Data Wise PD Food 7/7/21	460.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
WM Corporate services, INC	15580	Voided	7/7/2021	07/21 inv 0386943-4801-2 Waste Management Services on Shoup	370.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
California Department of Education	15581		7/7/2021	INV#21 SF-38584 USDA Foods Batch 1623	800.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
LADWP	15582		7/7/2021	21-June 6968788886 Shoup Utilities	5,567.95	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Purchase Power (Pitney Bowes)	15583		7/7/2021	06/21 Meter Refill Acct # 8000 9090 0876 5336	260.84	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
WM Corporate services, INC	15584		7/7/2021	07/21 inv 0386943-4801-2 Waste Management Services on Shoup	370.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Confidential Employee	15585		6/30/2021	Expense Settlement 062521	2,993.37	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
TEQLEASE, INC.	15586		7/8/2021	INV# 407050-0621 Lease payments for 1:1 laptops distance learning	383,894.16	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Macmillan Holdings, LLC (MPS, c/o Bedford Freeman & Worth Publishing group)	15587		7/8/2021	60326182 PO4932 AP Government Textbooks 2021-22	33,238.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
College Board	15588		7/13/2021	INV EA97382370 ELA Instructional Digital Textbooks GR 9-12	79,005.56	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Chartwells Division Services	15589		7/13/2021	06/21 Cafeteria Services INV# K40349054	25,191.65	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Law Offices of Young, Minney & Corr, LLP	15590		7/14/2021	06/21 JUUL Litigation invoice#72095	256.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Enome, Inc. (Goalbook)	15591		7/14/2021	inv 10001-2027 Annual Goalbook Renewal 21-22	11,305.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
U.S. Bank Equipment Finance	15592		7/14/2021	06/21 INV# 446763880 Copiers Shoup Location	869.65	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Endres, Zasha	15593		7/14/2021	Bilingual Test Reimbursement	170.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Yantzer brothers heating and air inc	15594		7/14/2021	Inv#I-269-1 B&G repair	261.53	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
T-Mobile US, Inc.	15595		7/14/2021	21-July 969604280 - WiFi Student Hot Spots	400.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Spectrum 5691	15596		7/14/2021	6/22/21-7/21/21 Inv# 7785691062221 Acct# 8448 20 001 7785691 Fiber backup line	1,185.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Confidential Employee	15597		7/15/2021	Final Settlement 062521	20,000.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Onsite Reprographics	15598		7/16/2021	Inv#384078 ECR CUP signage	13.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Pecheny, Yuriy	15599		7/16/2021	Replacement two office fans used to rotate air in office	65.68	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Gregorio, Melissa	15600		7/16/2021	AP Labs Supplies	328.98	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
The CLM Group Inc.	15601		7/20/2021	inv 7730 mPower Annual Subscription fees 21-22 SY	898.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 1516	15602		7/20/2021	21-June 818 888-1516 256	509.81	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 3532	15603		7/20/2021	21-June 818 888-3532 333	186.59	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
BSN Sports LLC	15604		7/20/2021	INV92762918 Face masks for students and coaches	793.13	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
MRC Smart Technology Solutions(SoCal Office)	15605		7/21/2021	6/30/21-7/30/21 inv IN2019558 360 App Fee (Contract CN15953-01)	81.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Roe, Steve	15606		7/21/2021	Re-issue of lost payroll check	566.17	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Roe, Steve	15607		7/21/2021	Re-issue of lost payroll check	417.01	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Gagandeep Sekhon	15608		7/22/2021	Returned Textbook Refund	114.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Josue Rodriguez	15609		7/22/2021	7/21/21 Stylus Refund	25.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Carlee Garat	15610		7/22/2021	7/21/21 Textbook Refund	50.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Rocio Montes	15611		7/22/2021	AP Fee Refund	10.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Godfrey Mubiru	15612		7/22/2021	AP Fee Refund	94.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Massoud Khazaie	15613		7/22/2021	AP Fee Refund	5.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Elix Gutierrez	15615		7/22/2021	AP Test Refund	15.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Erica Burton	15616		7/22/2021	AP Test Refund	10.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
OnSolve Intermediate Holding Company	15617		7/22/2021	INV15177165 Mass emergency alert system	5,473.65	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
U.S. Bank National Association	15618	Voided	7/22/2021	VOID	2,531.97	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	15619		7/22/2021	INV16155 Bus Transportation for baseball team	1,050.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
U.S. Bank National Association	15620		6/30/2021	21-JUNE 6539 Credit Card Charges	2,531.97	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Hilton CHP Covid Center-ECRCHS Woodland Hills	15621		7/23/2021	INV548 Student Covid Testing	1,250.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Atkinson, Andelson, Loya, Ruud And Romo	15622		7/23/2021	INV682502021000059 HR Advanced Frisk Training 2020-2021	79.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Atkinson, Andelson, Loya, Ruud And Romo	15623		7/23/2021	INV627947 HR Advanced Frisk Training 2020-2021	2,131.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Marta Franco	15624		7/26/2021	Powered by BoardOnTracky Service	15.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796

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Moon Grad Services	15625		7/29/2021	INV 1009900 ACADECA Rings	2,528.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
All Valley Rentals	15626		7/30/2021	INV 115722 Chairs for Graduation 2021	748.80	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Mutual of Omaha	15627		7/30/2021	INV 001230816494 Voluntary Disability Insurance 07/21	1,445.23	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
	B2B						
Phase II Systems (Public Agency Retirement Services - PARS)	32123		6/2/2021	INV 47945 PARS ARS Fees Plan A5 - ARS11A 3/21	343.67	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 9132	32124		6/3/2021	4/10/21-5/9/21 Inv# 4467861609 Acct# 831-000-9132 154 5G Line 5/17/21-6/16/21 inv# IN1958321 Copies for Print Service for Desktop Printers	3,909.26	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
MRC Smart Technology Solutions(SoCal Office)	32125		6/3/2021	(Contract CN8006-01)	2,091.45	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
White's Studios, Inc.	32126		6/3/2021	inv# 573658 Replenishment of ID card supplies	550.79	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Yantzer brothers heating and air inc	32127		6/4/2021	INV 1-91-1 Service A/C in room 200	436.65	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Allied Private Investigations & Security Services, LLC	32128		6/6/2021	INV ELC 1004 Security Services	1,050.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Allied Private Investigations & Security Services, LLC	32129		6/6/2021	INV ELC 1003Security Services	5,107.50	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
The Help Group-North Hills Prep School	32130		6/7/2021	INV ELC0421NHP Special Ed Services 4/21	2,507.61	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Purchase Power (Pitney Bowes)	32131		6/7/2021	05/21 Meter Rental Acct # 8000 9090 0876 5336	428.49	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
SoCalGas	32132		6/7/2021	5/21 Gas Charges for Shoup Acct 163 513 3769 2	21.37	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Wespac Plan Services, LLC	32133		6/7/2021	4/2021 Q2 Recordkeeping Fees-457(B) Plan INV4638 inv# IN1966511 5/22/21-6/21/21 BW and Color Copies for Managed Print Service	250.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
MRC Smart Technology Solutions(SoCal Office)	32134		6/9/2021	for Desktop Printers (Contract CN8006-01)	409.53	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
SJM Industrial Radio	32135		6/11/2021	inv 253801 Security headsets	224.77	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 0810	32136		6/12/2021	21-June 818 716-0810 246	181.22	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Herff Jones LLC	32137		6/12/2021	INV 2724651 Gown order for Graduation 2021	9,153.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Judy McLean	32138		6/11/2021	INV 3114 Payroll Services 04/21	2,075.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Patricia Woodruff Jaffe	32139		6/11/2021	05/21 Human Resources Consulting Services	2,340.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Coursetune, Inc	32140		6/12/2021	INV 1514 Curricular mapping program pilot	8,000.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Jennifer Smith	32141		6/11/2021	INV 5 After School Instruction	200.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
LADWP	32142		6/11/2021	21-May 6968788886 Shoup Utilities	4,319.39	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
The Print Spot	32143		6/12/2021	INV4204 2021 Graduation Programs	2,168.10	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T Business Service	32144		6/12/2021	05/21 - AN 051 933 37 92 001 LD Charges Main Fax REF#8187109023	45.17	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Child and Family Guidance Center	32145		6/11/2021	4/21 Special Ed Services Northpoint	8,349.55	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Grant A. Horn	32146	Voided	6/11/2021	INV 6 After School Instruction	300.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
NJP Sports Inc	32147		6/12/2021	inv 144683 Stadium Windscreens	4,430.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Nettime Solutions LLC	32148		6/13/2021	05/21 inv 121648 Stratustime Monthly Subscription	50.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
U.S. Bank Equipment Finance	32149		6/13/2021	06/21 INV# 444300016 Copiers Shoup Location	869.65	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Department of Justice (State of CA)	32150		6/14/2021	05/21 Fingerprint Apps	160.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Jones School Supply Co Inc	32151		6/14/2021	Inv 1827252 Cust. No. 015164 Annual Awards For Choral Program	68.16	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Canon Solutions America, Inc	32152		6/15/2021	5/27/21-8/26/21 inv 4036394910 Copier Maintenance Contract 2039753	2,602.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
BSN Sports LLC	32153		6/15/2021	912790432 Girls Basketball Budget- Game Balls	246.38	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Allied Private Investigations & Security Services, LLC	32154		6/15/2021	INV ELC1006 Security Office	56.25	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Allied Private Investigations & Security Services, LLC	32155		6/15/2021	INV ELC1005 Security Office	7,812.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
MRC Smart Technology Solutions(SoCal Office)	32156		6/16/2021	5/31/21-6/29/21 360 App Fee (Contract CN15953-01)	81.85	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Christy White Accountancy Corporation (Christy White, Inc.)	32157		6/17/2021	2019-20 Tax Services: 2019 Tax Return	1,200.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Woodwind & Brasswind, Inc.	32158		6/19/2021	INV ARINV58306514 Instrument for Band	135.54	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Coutin School LLC	32159		6/19/2021	04/21 Special Ed Services Coutin	8,900.96	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Sharon Markenson	32160		6/22/2021	INV 145 ACADECA Consultant Duties 01/2021-05/2021	3,000.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AP fbo EdLogical Group Corp	32161		6/21/2021	05/21 Special Ed Services INV 91359314	12,763.49	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 4152	32162		6/25/2021	21-June 818 348-4152 036	181.22	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 9221	32163		6/25/2021	21-June 818 887-9221 130	360.57	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
BYU Continuing Education Independent Study	32164		6/25/2021	Powered by BoardOnTrack Language Class	280.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796

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AT&T 6665	32165		6/25/2021	21-Jun 339 341-6665 668	188.21	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 9023	32166		6/25/2021	21-June 818 710-9023 538	181.22	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
				6/13/21-7/12/21 Spectrum Business Internet & Voice Account 8448 20 001 7461228			
Spectrum Business 1228	32167		6/25/2021	Shoup	187.96	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 6340	32168		6/25/2021	21-June 818 888-6340 249	181.22	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Allied Private Investigations & Security Services, LLC	32169		7/1/2021	INV ELC 1008	1,278.75	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Allied Private Investigations & Security Services, LLC	32170		7/1/2021	INV ELC 1007 Security Office	5,707.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Allied Private Investigations & Security Services, LLC	32171		7/1/2021	INV ELC 1009 Security Office	7,455.64	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
All American Sports Corp. (Riddell/All American)	32172		7/1/2021	inv 60420303 helmet replacement	7,339.15	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Abdon Rosales	32173		7/2/2021	6/2021 Gardening service for Shoup	1,000.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
The Print Spot	32174		7/12/2021	INV 4236 Laptop sticker for incoming freshmen devices	2,080.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Yantzer brothers heating and air inc	32175		7/12/2021	INV# 101854 Heating Repairs & Maintenance	5,280.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
ICON School Management	32176		7/14/2021	07/21 INV# 757 Charter School Consulting	8,000.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Child and Family Guidance Center	32177		7/14/2021	5/21 Special Ed Services Northpoint	7,107.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
The Print Spot	32178		7/14/2021	INV 4243 Additional Graduation 2021 Programs	65.80	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
SoCalGas	32179		7/14/2021	06/21 Gas Charges for Shoup Acct 163 513 3769 2	20.96	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Nettime Solutions LLC	32180		7/14/2021	06/21 inv 122095 Stratustime Monthly Subscription	50.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T Business Service	32181		7/14/2021	06/21 - AN 051 933 37 92 001 LD Charges Main Fax REF#8187109023	45.17	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Yantzer brothers heating and air inc	32182		7/14/2021	Inv#I-268-1 B&G	120.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Award Winners	32183		7/14/2021	Inv#10005 Drill team Awards	344.93	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Mutual of Omaha	32184		7/14/2021	07/21 INV# 001219685286 Voluntary Disability Insurance	1,518.79	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Coutin School LLC	32185		7/14/2021	5/21 Special Ed Services Coutin	9,833.05	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Los Angeles Cable Television Access Corp.	32186		7/14/2021	Inv#2089 Livestream Student Games due to COVID-19 final payment	5,000.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
The Cruz Center	32187		7/14/2021	6/21 Special Ed Services INV 2846	187.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Working With Autism, Inc	32188		7/14/2021	May 2021 Special Ed Services	6,596.62	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Verizon Wireless	32189		7/15/2021	INV#9881433687 Communication Services 5/08-6/07	468.91	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Repl.it, Inc.	32190		7/15/2021	inv 1466 Online Coding Platform for Students	750.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Department of Justice (State of CA)	32191		7/15/2021	06/21 inv 521105 Fingerprint Apps	64.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Woodwind & Brasswind, Inc.	32192		7/15/2021	INV ARINV58802246 Instrument for Band	4,553.01	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Judy McLean	32193		7/15/2021	INV# 3119 Payroll Services 6/21	2,237.50	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Wendi Green	32194		7/20/2021	Laptop charger refund	25.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
				6/17/21-7/16/21 inv# IN2003038 Copies for Print Service for Desktop Printers			
MRC Smart Technology Solutions(SoCal Office)	32195		7/22/2021	(Contract CN8006-01)	2,091.45	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
El Camino Real Charter High School 403(B) Plan	32196		7/22/2021	07/15/2021 403(B) Plan 2563-4428 Charles Schwab	150.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Family and Consumer Sciences	32197		7/22/2021	3/19/2021 M.Charters Conference Registration Fee	75.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
MRC Smart Technology Solutions(SoCal Office)	32198		7/22/2021	6/30/21-7/30/21 inv IN2019558 360 App Fee (Contract CN15953-01)	81.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 8815	32199		7/21/2021	21-July 818 884-8815 516	229.36	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Educational Networks	32200		7/22/2021	inv 17663 2021-2022 webhost to maintain website	4,800.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
PolyJohn Enterprises Corp	32201		7/22/2021	inv 231513 Handwashing Stations - Safe Reopening	7,688.46	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Canon Financial Services, Inc.	32202		7/23/2021	6/30/21-7/19/21 Equipment Leases	2,734.76	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Law Offices of Young, Minney & Corr, LLP	32203		7/23/2021	INV 71821 Legal Services through 6/30/2021	6,854.25	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Spectrum 5691	32204		7/23/2021	05/21 Inv#7785691052221 Acct# 8448 20 001 7785691 Fiber backup line	1,185.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Child and Family Guidance Center	32205		7/23/2021	06/21 Special Ed Services Northpoint	3,721.90	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Los Angeles Cable Television Access Corp.	32206		7/23/2021	INV# 2089 Livestream Student Games due to COVID-19	2,500.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
				6/22/21-7/21/21 inv# IN2008475 BW and Color Copies for Desktop Printers			
MRC Smart Technology Solutions(SoCal Office)	32207		7/23/2021	(Contract CN8006-01)	409.53	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 9221	32208		7/26/2021	21-July 818 887-9221 130	360.11	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
CIF LA City Section	32209		7/26/2021	2021-2022 inv 1316 CIF Office Dues	8,947.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 3635	32210		7/26/2021	21-July 818 347-3635 849	180.99	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Verizon Wireless	32211		7/26/2021	6/8/21-7/26/21 inv# IN2008475 BW and Color Copies for Desktop Printers	468.90	Jul 2021	9121-1796 CNB Checking - A/P Account #1796

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Name	Check Number	VOID	Date	Memo	Amount	Period	Account
The Print Spot	32212		7/26/2021	Campus map and emergency maps for North Campus	345.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
				7/13/21-8/12/21 Spectrum Business Internet & Voice Account 8448 20 001 7461228			
Spectrum Business 1228	32213		7/26/2021	Shoup	187.96	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 4152	32214		7/26/2021	21-July 818 348-4152 036	180.99	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
AT&T 6340	32215		7/26/2021	21-July 818 888-6340 249	180.99	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
The Print Spot	32216		7/28/2021	inv 1341 Envelopes for SSS and Stamps	341.55	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Herff Jones LLC	32217		7/28/2021	College office graduation cords 20-21	189.32	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
BSN Sports LLC	32218		7/28/2021	inv 912116654 BowNet 7 X 14 Soccer Goal	687.28	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Marshall High School	32219		7/29/2021	CIF-LA City Regionals Competition	81.03	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
BSN Sports LLC	32220		7/29/2021	inv 911081238 AcaDeca Competition Shirts	507.40	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
College Board	32221		7/28/2021	INV EP00051691 AP Exams 2020-21	123,505.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
BSN Sports LLC	32222		7/29/2021	inv 912032120 Jersey Printing	1.42	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
American Fidelity Assurance Company	32223		7/30/2021	INV D327381 Supplemental Employee Benefits 07/21	3,760.99	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Vending Plus (Nick Nikka)	32224		7/30/2021	INV 1194 Student water supplies - water fountains not in use Covid -19	1,132.08	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
WM Corporate services, INC	32225		7/30/2021	08/21 Waste Management Services on Shoup	370.85	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Southern California News Group	32226		7/30/2021	06/21 Daily News Print Marketing	1,750.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Brooks Transportation Inc.	32227		7/30/2021	INV 16168 Athletics Transportation	900.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Phase II Systems (Public Agency Retirement Services - PARS)	32228		7/30/2021	05/21 INV# 48364 PARS ARS Fees	345.74	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Honors Graduation	32229		7/30/2021	INV 290818 Humanitas program	204.35	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Ewing Irrigation Products, Inc.	32231		7/31/2021	INV 14412617 Baseball field maintenance	2,559.27	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Wallwisher, Inc. (Padlet)	SPACH286		6/5/2021	Pro-rated School site license for Padlet 2021-2022	541.95	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Turnitin, LLC	SPACH287		6/6/2021	INV IN11212752 One Year renewal for Feedback Studio and Revision Assistant	37,573.35	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
J Thayer Company	SPACH288		6/14/2021	INV 1497434-0 INK-learning loss	564.96	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Jive Communications, Inc.	SPACH289		6/15/2021	IN7100329197 Jive (VoIP Phone System) Monthly recurring payment 4/21	2,569.66	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Jive Communications, Inc.	SPACH290		6/15/2021	05/21 Jive (VoIP Phone System) Monthly recurring payment	2,569.66	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Inspire Communication, Inc	SPACH291		6/16/2021	INVEC2021531 Speech-Language Services 05/21	20,400.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Franklin, Stephanie	SPACH292		6/16/2021	Acadeca Supplies	348.53	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Piece of Mind Care Services	SPACH293		6/17/2021	INV 0000094 Continuation School Services 05/21	4,193.97	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH294		6/18/2021	inv 19K4-HK9N-X9PV Safe reopening supplies - to be used as sanitized indicator	54.27	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH295		6/19/2021	inv 19K4-HK9N-TFVN Cohort Safe Reopening Supplies	1,518.75	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Kelly Services, Inc.	SPACH296		6/21/2021	Kelly Services Inv#435283 4/11-4/25	13,494.28	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Project Lead The Way, Inc.	SPACH297		6/21/2021	INV#272087 PD- Human Body System 2 Week Training	2,400.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Piece of Mind Care Services	SPACH298		6/21/2021	INV0000093 Students Support Services 05/21	64,346.52	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Xerox Financial Services	SPACH299		6/22/2021	5/28/21-6/27/21 Equipment Lease-Contract 010-0077477-002	80.57	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Jive Communications, Inc.	SPACH300		6/25/2021	06/21 Jive (VoIP Phone System)	2,602.18	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Web Services	SPACH301		6/25/2021	05/21 Amazon web services subscription 2020-2021	2,389.23	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
DLL Financial Services, Inc.	SPACH302		6/25/2021	INV 72889192 Copier Lease Contract 25426256	1,021.41	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
DLL Financial Services, Inc.	SPACH303		6/25/2021	INV 72608374 Copier Lease Contract 25426256	972.77	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Claris International Inc.	SPACH304		6/25/2021	INV 5664014 FileMaker Pro Database for Independent Study Program STS	1,515.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Spectrum Enterprise 4201	SPACH305		6/26/2021	06/21 Inv# 086084201060121 Acct#086084201 Enterprise Fiber line	899.00	Jun 2021	9121-1796 CNB Checking - A/P Account #1796
Estrin, Patricia	SPACH306		7/1/2021	Film Supplies	685.02	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH307		7/1/2021	INV 1YWF-GPH6-PLXR Office Supplies for the Main Office	16.91	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Mixtus Inc dba Mustang Marketing	SPACH308		7/1/2021	9655-0 Marketing services 6/21	2,000.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH309		7/1/2021	all offices supplies-Order#111-4567121-9054651	797.49	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Self Insured Schools of California	SPACH310		7/1/2021	21-JUN SISC Flex FSA Fees	312.91	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Vista Paint Corporation	SPACH311		7/1/2021	Inv#2021-034477-00 B&G supplies	512.21	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Kelly Services, Inc.	SPACH312		7/1/2021	Substitutes through 4/20-4/30 inv#438539	12,527.10	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH313		7/3/2021	INV 1JMT-VPM1-TXXL Social studies dept office supplies	327.86	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH314		7/3/2021	INV 1 Powered by BoardOnTrack, t of AP testing supplies 20-21	123.84	Jul 2021	9121-1796 CNB Checking - A/P Account #1796

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Grand Total: **\$ 2,430,421.61**

Name	Check Number	VOID	Date	Memo	Amount	Period	Account
J Thayer Company	SPACH315		7/3/2021	INV1514164-0 Safe Reopening Cleaning Supplies 2nd payment	10,655.12	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Softchoice Corporation	SPACH316		7/8/2021	Microsoft Annual license renewal	17,262.28	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Kelly Services, Inc.	SPACH317		7/9/2021	Substitutes through 5/4-5/06 Inv# 441911	19,131.44	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Self Insured Schools of California	SPACH318		7/9/2021	CBR 2021-06-30 El Camino FSA	4,692.51	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH319		7/12/2021	College office supplies Inv#1YWF-GPH6-V7WW	916.92	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH320		7/12/2021	INV1RRM-MQYM-VLWNSafe reopening sign supplies for classrooms	404.46	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Mixtus Inc dba Mustang Marketing	SPACH321		7/14/2021	INV 9711-0 Marketing services 7/21	2,000.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Project Lead The Way, Inc.	SPACH322		7/14/2021	INV 287279 PLTW Engineering Training PD	2,400.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Xerox Financial Services	SPACH323		7/14/2021	06/21 Equipment Lease-Contract 010-0077477-003	90.35	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Piece of Mind Care Services	SPACH324		7/15/2021	INV#0000095 Students Support Services 6/21	16,150.75	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH325		7/15/2021	inv 1NG6-6DFC-VYN4 Covid 19 disinfectant for all office use	2,338.38	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Kelly Services, Inc.	SPACH326		7/19/2021	Inv#445752 Substitutes through 5/11-5/5/14	14,070.69	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Franklin, Stephanie	SPACH327		7/20/2021	team banquet National Championship	520.05	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Piece of Mind Care Services	SPACH328		7/20/2021	SpEd Services inv0000097	3,651.25	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Spectrum Enterprise 4201	SPACH329		7/21/2021	07/21 Inv# 086084201070121 Acct#086084201 Enterprise Fiber line	899.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Xerox Financial Services	SPACH330		7/21/2021	6/28/21-7/27/21 Equipment Lease-Contract 010-0077477-002	80.57	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Xerox Financial Services	SPACH331		7/22/2021	07/21 Equipment Lease-Contract 010-0077477-003	90.35	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH332		7/22/2021	inv 1QVM-33V6-7FHL Shoup Office Supplies	761.26	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Web Services	SPACH333		7/23/2021	06/21 inv 779837609 Amazon web services subscription 2020-2021	2,319.59	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Web Services	SPACH334		7/23/2021	INV730351201 Amazon web services subscription 2020-2021	2,318.32	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Mixtus Inc dba Mustang Marketing	SPACH335		7/23/2021	INV 9463-0 Marketing services 3/21	2,000.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Jive Communications, Inc.	SPACH336		7/23/2021	INV IN7100509373 Jive (VoIP Phone System) Monthly recurring payment	2,581.27	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH337		7/23/2021	Reference student books Inv31DH6-7WFG-D7F4	257.56	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Inspire Communication, Inc	SPACH338		7/23/2021	INV EC2021630 Speech-Language Services 06/21	4,505.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
SHI International Corp	SPACH339		7/26/2021	INVB13724289 Incoming Freshmen Devices 2021-2022	461,586.75	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Kelly Services, Inc.	SPACH340		7/26/2021	Substitutes through 6/20 Inv#462628	916.30	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH341		7/26/2021	inv 1199-XJD6-1933 AP Office/Health Office	7,358.72	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH342		7/26/2021	inv 1R3P-3YC6-1Q9Q Office Supplies for Business Office	2,859.41	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Piece of Mind Care Services	SPACH343		7/26/2021	INV 0000096 Continuation School Services 6/2021	2,652.87	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Kelly Services, Inc.	SPACH344		7/27/2021	Inv#449013 Substitutes through 5/14-5/21	18,697.57	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH345		7/27/2021	Inv1F3C-VPH9-GM3K Main office supplies	1,277.96	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Self Insured Schools of California	SPACH346		7/27/2021	21-JUL SISC Flex FSA Fees	312.91	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH347		7/28/2021	Invoice # 1NY6-JX7D-63R1 Locker Room Combination Record keeping binder	22.97	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Northwest Evaluation Association	SPACH348		7/28/2021	INV# 54561 NWEA MAP Student Testing Materials Renewal 21-22	49,393.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Nettime Solutions LLC	SPACH349		7/28/2021	INV 119857 stratustime Monthly Subscription	50.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Nettime Solutions LLC	SPACH350		7/28/2021	INV 120754 stratustime Monthly Subscription- reissue	50.00	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH351		7/28/2021	inv 1KVY-Y3XN-CXV9 AP testing supplies	504.98	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH352		7/29/2021	inv 1NY6-JX7D-F7VD XLarge Plastic gloves for Security in the Front of the School	124.80	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Cummins-Allison Corp	SPACH353		7/29/2021	7/6/21 Money Counter Repair	316.19	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH354		7/29/2021	inv 13JD-L43H-GHF9 Student labeling tape for classrooms - reopening	210.77	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH355		7/29/2021	INV 1QVM-33V6-FDPQ School reopening supplies	286.94	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH356		7/29/2021	Invoice # 1JMT-VPM1-VYHJ Alt Ed Supplies	1,530.31	Jul 2021	9121-1796 CNB Checking - A/P Account #1796
Amazon Capital Services	SPACH357		7/30/2021	Ullies Duarte/Dupree Fuller - Mr. Bennett for graduation supplies	392.81	Jul 2021	9121-1796 CNB Checking - A/P Account #1796

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Grand Total: \$ 1,199,826.86

Name	Check Number	Date	Memo	Amount	Period	Account
PenServ Plan Services	ACH210602-01	6/2/2021	403(B) Funding	40,117.00	Jun 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		6/3/2021	Merchant Processing Fees - xx1886	2.95	Jun 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		6/3/2021	Merchant Processing Fees - xx0888	1,081.59	Jun 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		6/3/2021	Merchant Processing Fees - xx0888	2.95	Jun 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		6/3/2021	Merchant Processing Fees - xx1886	79.42	Jun 2021	9121-1761 CNB Checking - General Account #1761
Self Insured Schools of California	ACH210608 -1	6/8/2021	21- MAY SISC Flex FSA Fees	92.75	Jun 2021	9121-1761 CNB Checking - General Account #1761
Self Insured Schools of California	ACH210608 -2	6/8/2021	CBR 2021-05-31 El Camino FSA	4,701.51	Jun 2021	9121-1761 CNB Checking - General Account #1761
Cetera Advisor Networks LLC	ACH210608-01	6/8/2021	OPEB Funding	220,000.00	Jun 2021	9121-1761 CNB Checking - General Account #1761
CompStar Insurance Services	ACH210609 -1	6/9/2021	06/21 Installment Fee Workers' Compensation Policy #CST5019550	30.00	Jun 2021	9121-1761 CNB Checking - General Account #1761
CompStar Insurance Services	ACH210609 -2	6/9/2021	06/21 Workers' Compensation Policy #CST5019550	19,699.56	Jun 2021	9121-1761 CNB Checking - General Account #1761
PenServ Plan Services	ACH210617-01	6/17/2021	403(B) Funding	1,080.00	Jun 2021	9121-1761 CNB Checking - General Account #1761
Self Insured Schools of California	ACH210622-1	6/22/2021	21-Jun Employee Benefits INV# 99118	324,498.18	Jun 2021	9121-1761 CNB Checking - General Account #1761
PenServ Plan Services	ACH210702	7/2/2021	403(B) Funding	39,317.00	Jul 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		7/6/2021	Merchant Processing Fees - xx1886	228.52	Jul 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		7/6/2021	Merchant Processing Fees - xx1886	2.95	Jul 2021	9121-1761 CNB Checking - General Account #1761
Cetera Advisor Networks LLC	ACH210707	7/7/2021	OPEB Funding	220,000.00	Jul 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		7/12/2021	Merchant Processing Fees - xx0888	2,699.95	Jul 2021	9121-1761 CNB Checking - General Account #1761
Solupay Merchant		7/12/2021	Merchant Processing Fees - xx0888	205.98	Jul 2021	9121-1761 CNB Checking - General Account #1761
EDD (Employment Development Dept.)	ACH210721	7/21/2021	SEF Payment	2,705.25	Jul 2021	9121-1761 CNB Checking - General Account #1761
PenServ Plan Services	ACH210721-1	7/21/2021	403(B) Funding	230.00	Jul 2021	9121-1761 CNB Checking - General Account #1761
Self Insured Schools of California	ACH210722	7/22/2021	21-July Employee Benefits	319,452.18	Jul 2021	9121-1761 CNB Checking - General Account #1761
California Department of Tax & Fee Administration	ACH210728	7/28/2021	2020 -2021 Student Store Sales and Use Tax Prepayments	131.98	Jul 2021	9121-1761 CNB Checking - General Account #1761
California Department of Tax & Fee Administration		7/29/2021	2020 -2021 Student Store Sales and Use Tax Prepayments	3,414.85	Jul 2021	9121-1761 CNB Checking - General Account #1761
California Department of Tax & Fee Administration	ACH210730	7/30/2021	21-22 Student Store Sales and use Tax Prepayments	52.29	Jul 2021	9121-1761 CNB Checking - General Account #1761

Check Register

Account: 1796 AP

Vendor Comparisons

VENDOR	Jun 2021	FY 2021 Total	Jul 2021
Abdon Rosales	\$ 1,350.00	\$ 13,350.00	\$ 1,000.00
Adams, Justin	48.60	262.02	
AFSCME District Council 36	4,745.85	31,341.35	
Alan Krone	80.00	80.00	
Alanson Products, Inc. (Tapejungle.com)	396.56	396.56	
All American Sports Corp. (Riddell/All American)		7,339.15	7,339.15
All Valley Rentals			748.80
Allied Private Investigations & Security Services, LLC	14,025.75	17,325.13	14,441.89
Amazon Capital Services	1,573.02	59,624.61	20,514.35
Amazon Web Services	2,389.23	5,574.58	4,637.91
American Fidelity Assurance Company	8,659.80	13,488.55	3,760.99
AP fbo EdLogical Group Corp	12,763.49	155,276.78	
AT&T 0810	181.22	1,786.99	
AT&T 1516		5,001.52	509.81
AT&T 3532		3,719.40	186.59
AT&T 3635		1,766.15	180.99
AT&T 4152	181.22	1,627.71	180.99
AT&T 6340	181.22	1,947.37	180.99
AT&T 6665	188.21	2,064.47	
AT&T 8815	229.58	2,150.07	229.36
AT&T 9023	181.22	1,947.37	
AT&T 9132	3,909.26	32,707.47	
AT&T 9221	360.57	3,872.37	360.11
AT&T Business Service	45.17	1,528.75	45.17
Atkinson, Andelson, Loya, Ruud And Romo	39.00	847.00	2,210.50
AV Masters, Inc	22,079.63	22,079.63	
Award Winners		372.30	344.93
Bridget Frankle	39.00	39.00	
BRMS (CharterLIFE)	150.00	14,807.11	
Brooks Transportation Inc.	16,184.10	22,609.10	1,950.00
BSN Sports LLC	246.38	38,444.81	1,989.23
BYU Continuing Education Independent Study	280.00	4,960.00	
California Department of Education		2,946.90	800.85
Canon Financial Services, Inc.	2,734.76	31,099.99	2,734.76
Canon Solutions America, Inc	2,602.00	10,165.03	
Carlee Garat			50.00
Cart Mart Inc.	6,204.69	6,204.69	

Check Register

Account: 1796 AP

Vendor Comparisons

VENDOR	Jun 2021	FY 2021 Total	Jul 2021
Charters, Melissa Ann	118.99	118.99	
CharterSafe	160,635.00	160,635.00	
Chartwells Division Services	52,455.98	404,454.18	25,191.65
Child and Family Guidance Center	8,349.55	58,737.05	10,829.40
Choi, Eric	433.50	5,166.30	
Christy White Accountancy Corporation (Christy White, Inc	1,200.00	17,296.50	
CIF LA City Section		7,398.00	8,947.00
Claris International Inc.	1,515.00	90.00	
Clark Pest Control	77.00	374.27	
Clark, Ashley	92.00	92.00	
Clayton, Mark	92.00	92.00	
College Board	2,360.82	2,360.82	202,510.56
Consoletti, Michael	1,857.32	2,575.31	
Corbett, Beth	100.00	143.90	
Corner Bakery		3,444.51	460.85
Coursetune, Inc	8,000.00	8,000.00	
Coutin School LLC	8,900.96	67,630.43	9,833.05
Cummins-Allison Corp			316.19
Daniel Chang	5,460.00	11,273.55	
De Rubertis, Lisa	2,993.37	2,993.37	20,000.00
Department of Justice (State of CA)	288.00	1,504.00	64.00
Department of the Treasury	23.29	23.29	
DLL Financial Services, Inc.	1,994.18	11,962.86	
Edpuzzle, Inc.	1,580.00	140.00	
Educational Networks			4,800.00
El Camino Real Charter High School 403(B) Plan	15,967.94	99,519.10	150.00
Elix Gutierrez			15.00
Endres, Zasha	650.17	845.35	170.00
Enome, Inc. (Goalbook)		10,400.00	11,305.00
Erica Burton			10.00
Estrin, Patricia			685.02
Ewing Irrigation Products, Inc.			2,559.27
Family and Consumer Sciences		350.00	75.00
Franklin, Stephanie	348.53	3,982.87	520.05
Gagandeep Sekhon			114.00
Godfrey Mubiru			94.00
Grant A. Horn	300.00	1,700.00	

Check Register

Account: 1796 AP

Vendor Comparisons

VENDOR	Jun 2021	FY 2021 Total	Jul 2021
Gregorio, Melissa			328.98
Harveson, Jonathan	296.77	1,135.52	
Herff Jones LLC	9,153.00	21,144.20	189.32
Hilton CHP Covid Center-ECRCHS Woodland Hills			1,250.00
Honors Graduation		229.29	204.35
ICON School Management	11,500.00	149,500.00	8,000.00
Inspire Communication, Inc	20,400.00	190,952.50	4,505.00
International Society for Technology in Education	840.00	840.00	
Itinera Docentia, LLC	1,700.00	1,700.00	
J Thayer Company	564.96	71,648.39	10,655.12
Jennifer Smith	200.00	1,000.00	
Jive Communications, Inc.	7,741.50	18,262.34	2,581.27
Jones School Supply Co Inc	68.16	127.38	
Josue Rodriguez			25.00
Judy McLean	3,875.00	25,762.50	2,237.50
Kelly Services, Inc.	13,494.28	227,346.41	65,343.10
Kenneth Almony	21.00	21.00	
Kiamanesh, Holly	24.49	660.76	
LADWP	4,319.39	54,458.76	5,567.95
LAUSD - Maintenance & Operations	20,071.63	1,386,191.51	
Law Offices of Young, Minney & Corr, LLP	8,044.12	94,328.89	7,110.75
Learn by Doing, Inc.	11,750.00	21,950.00	
Leighton Hickman	90.00	170.00	
Liisa Duncan	12.50	12.50	
Los Angeles Cable Television Access Corp.		2,500.00	7,500.00
Macmillan Holdings, LLC (MPS, c/o Bedford Freeman & Worth Publishing group)		42,840.53	33,238.50
Marshall High School	57.36	57.36	81.03
Marta Franco		75.00	15.00
Massoud Khazaie			5.00
McCalla Company	1,861.38	18,325.84	
Melanie Susanne Boreham	1,225.00	1,225.00	
Mid Valley Flowers	492.75	492.75	
Mike Venarde	80.00	160.00	
Mixtus Inc dba Mustang Marketing		32,160.42	6,000.00
Monte Murray	80.00	238.00	
Moon Grad Services		1,445.40	2,528.85
Moore, John	83.00	243.00	

Check Register

Account: 1796 AP

Vendor Comparisons

VENDOR	Jun 2021	FY 2021 Total	Jul 2021
MRC Smart Technology Solutions(SoCal Office)	2,582.83	40,210.35	2,582.83
Mutual of Omaha		16,589.53	2,964.02
CONFIDENTIAL	12,133.08	40,813.00	
Nettime Solutions LLC	50.00	1,520.00	150.00
Newsela, Inc.	10,000.00	20,000.00	
NJP Sports Inc	4,430.00	6,023.72	
Northwest Evaluation Association		49,393.00	49,393.00
Onsite Reprographics			13.50
OnSolve Intermediate Holding Company		5,213.00	5,473.65
ORACLE Enterprises	17,499.80	55,499.40	
Oracle Investigations Group, INC	2,500.00	2,500.00	
Patricia Woodruff Jaffe	2,340.00	2,340.00	
Pecheny, Yuriy		77.74	65.68
Phase II Systems (Public Agency Retirement Services - PAF)	687.34	8,510.87	345.74
Piece of Mind Care Services	68,540.49	522,826.37	22,454.87
PolyJohn Enterprises Corp			7,688.46
Prisilia Canales	50.00	2,211.87	
Project Lead The Way, Inc.	2,400.00	2,400.00	2,400.00
Purchase Power (Pitney Bowes)	428.49	2,867.58	260.84
Ralph Peck	85.00	413.00	
Renee Russin	22.00	22.00	
Repl.it, Inc.			750.00
Robert Pompa	83.00	241.00	
Rocio Montes			10.00
Roe, Steve			983.18
Sabolic, Jason	699.00	4,559.80	
Self Insured Schools of California		1,997,037.12	5,318.33
Sharon Markenson	3,000.00	7,500.00	
SHI International Corp		263,992.65	461,586.75
SJM Industrial Radio	224.77	224.77	
Smart & Final	148.28	148.28	
SoCalGas	21.37	254.87	20.96
Softchoice Corporation		168.90	17,262.28
Southern California News Group		8,220.00	1,750.00
Spectrum 5691		13,045.00	2,370.00

* July amounts reflect FSA payments, all other payments are through ACH

Check Register

Account: 1796 AP

Vendor Comparisons

VENDOR	Jun 2021	FY 2021 Total	Jul 2021	
Spectrum Business 1228	187.96	2,075.52	187.96	
Spectrum Enterprise 4201	899.00	9,319.63	899.00	
Stacey Unholz	125.00	125.00		
Steve Wilson	85.00	85.00		
STS education	131,801.63	134,806.88		
TEQLEASE, INC.		6,678.83	383,894.16	*20-21 payment was prepaid in 19-20
The CLM Group Inc.			898.00	
The Cruz Center	750.00	9,156.25	187.50	
The Help Group-North Hills Prep School	2,507.61	29,262.81		
The Print Spot	2,168.10	34,523.49	2,832.85	
The Shredders	138.00	825.00		
T-Mobile US, Inc.	400.00	4,651.29	400.00	
Turnitin, LLC	37,573.35	37,573.35		
U.S Bank PARS Account #6746022400	8,175.64	13,421.48		
U.S. Bank Equipment Finance	869.65	11,531.66	869.65	
U.S. Bank National Association	10,574.27	15,860.78	2,531.97	
UTLA	27,525.56	170,966.43		
Vending Plus (Nick Nikka)	1,573.60	2,713.48	1,132.08	
Verizon Wireless		5,192.99	937.81	
Vista Paint Corporation		12,874.86	512.21	
Wallwisher, Inc. (Padlet)	541.95	1,541.95		
Walsworth Yearbooks	38,173.46	38,173.46		
Wendi Green			25.00	
Wespac Plan Services, LLC	500.00	2,292.60		
WGY Solutions LLC	2,400.00	28,800.00		
White's Studios, Inc.	550.79	1,421.86		
WM Corporate services, INC	370.85	4,759.67	1,112.55	
Woodwind & Brasswind, Inc.	135.54	135.54	4,553.01	
Working With Autism, Inc		60,621.90	6,596.62	
Wyatt, Joe	50.00	50.00		
Xerox Financial Services	80.57	16,864.72	261.27	
Yantzer brothers heating and air inc	20,516.15	29,074.87	5,661.53	
Yi, Richard	49.99	2,110.61		
Zahur, Ziat	49.83	583.11		

Check Register
Account: 1826 ASB
El Camino Real HS
Jun - July

2021

Grand Total:

\$ 66,833.30

Name	Check Number	Date	Memo	Amount	Period	Account
Richard Leos	1621	6/1/2021	5/8/21 - Arcadia HS vs Village Christian HS Plate	84.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Jones School Supply Co Inc	1622	6/3/2021	Student Cords - Friendship Circle	59.22	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
United Nations Foundation, Inc.	1623	6/3/2021	donate to Girl up foundation	40.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Corbett, Beth	1624	6/9/2021	flowers for headpieces	43.90	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Kiamanesh, Holly	1625	6/9/2021	Staff Appreciation Donuts	129.80	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Lee, Alyssa	1626	6/9/2021	Girls Volleyball (Seniors) Graduation	249.78	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Lee, Alyssa	1627	6/10/2021	Boys Volleyball Seniors Graduation	550.20	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Deny Sportswear	1628	6/10/2021	inv 1395 Framed Jersey Print - Girls Basketball Trust	492.26	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Deny Sportswear	1629	6/10/2021	Girls Soccer Trust - Senior awards 21-22	279.88	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
First Class Events	1630	6/17/2021	INV 005069 Balance Due for Prom	28,400.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Leilani Hernandez	1631	6/18/2021	INV 278649 Reimburse senior cord purchase - Medical Club Trust	282.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Herff Jones LLC	1632	6/18/2021	Inv529859 Drill Patch	264.53	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Daniel Apolaya	1633	6/23/2021	Senior Cord Reimbursement Rotary Trust	32.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Walter Davidson	1634	6/24/2021	4/17/21 - Baseball Simi Valley HS vs Malibu HS Plate	84.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
U.S. Bank National Association	1635	6/23/2021	21-May 6539 Credit Card Charges - TRUST	531.80	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Mark Richard	1636	6/24/2021	4/17/21 - Baseball Simi Valley HS vs Malibu HS Bases	84.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Lance Steaman	1637	6/24/2021	5/1/21 - Baseball Village Christian HS vs Malibu HS Bases	84.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Mike Ramirez	1638	6/24/2021	5/1/21 - Baseball Village Christian HS vs Malibu HS Plate	84.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Miguel Gallardo	1639	6/25/2021	Team BBQ Track Inv#83	770.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Choi, Eric	1640	6/25/2021	Team Jackets	2,395.03	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Kiamanesh, Holly	1641	6/25/2021	prom court supplies	102.82	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Harveson, Jonathan	1642	6/25/2021	Class pins	127.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Sabolic, Jason	1643	6/25/2021	Varsity Football Team Banquet	1,780.68	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
National Speech & Debate Association	1644	6/28/2021	inv 70144 Speech National competition	75.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Deny Sportswear	1645	6/28/2021	inv 1409 Baseball Banquet Supplies -Trust	1,094.78	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Grant A. Horn	1646	6/28/2021	INV 6 After School Instruction	300.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Exotic Thai Cafe	1647	6/30/2021	INV0001 Food for cross country banquet	1,478.25	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Elizabeth Barton	1648	6/30/2021	INV 104 Instructional Consultant for Junior Varsity Team	2,050.00	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Cascade Athletic Supply Co Inc	1649	6/30/2021	inv 266586 Field Paint -Softball Trust	73.53	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Los Angeles Pierce College	1650	7/15/2021	2021 Counselors and Dean Awards Scholarship - Sayeh Javid Nia	250.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Los Angeles Pierce College	1651	7/15/2021	2021 Counselors and Dean Awards Scholarship - Nyla Banks	250.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Moorpark College	1652	7/15/2021	2021 Counselors and Dean Awards Scholarship - Kara Zaccaro 900873640	250.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
UC Regents	1653	7/15/2021	2021 Counselors and Dean Awards Scholarship - Ashley Cayne 504871	250.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
University of Washington	1654	7/15/2021	2021 Counselors and Dean Awards Scholarship - Alison Sabella 2132726	250.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Chapman University	1655	7/15/2021	2021 Creative Writing Scholarship - Jordan Ellison 2397447	5,000.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Baylor University	1656	7/15/2021	2021 Football Ganssle Scholarship - Ben Montag 892672670	500.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
California State University, Northridge	1657	7/15/2021	2021 Creative Writing Scholarship - Madeleine Denise-McGrath 202407627	5,000.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Genesis Deering Inc.	1658	7/16/2021	INV# 70B Football Fundraising Merch 2021-22	2,870.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Genesis Deering Inc.	1659	7/21/2021	INV 125B Football Gear for Fundraising - Trust	2,560.11	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Sheila Moore	1660	7/22/2021	INV0000002 Track & Field-Trust Banquet 20-21	714.59	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Huntington High School Football Boosters Club	1661	7/27/2021	8th Annual Surf City: Varsity Passing/lineman Tournament Football Trust	400.00	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
BSN Sports LLC	1662	7/28/2021	inv 911852580 Baseball Trust Gear	6,406.16	Jul 2021	9122-1826 CNB Checking - ASB Trust #1826
Solupay Merchant		6/8/2021	xx4210 Merchant Bank Fees	54.99	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826
Solupay Merchant		6/8/2021	xx4194 Merchant Bank Fees	54.99	Jun 2021	9122-1826 CNB Checking - ASB Trust #1826

Cover Sheet

Review and Vote on June 2021 and July 2021 Credit Card Charges

Section:	IV. Financial
Item:	B. Review and Vote on June 2021 and July 2021 Credit Card Charges
Purpose:	Vote
Submitted by:	
Related Material:	June - July 2021 Credit Card Statements.pdf



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER 4866 9145 5552 6539
STATEMENT DATE 06-25-2021
AMOUNT DUE \$11,106.07
NEW BALANCE \$11,106.07
PAYMENT DUE ON RECEIPT



000001297 01 SP 106481358223670 S
EL CAMINO REAL CHS
ATTN DAVID HUSSEY
5440 VALLEY CIRCLE BLVD
WOODLAND HILLS CA 91367-5949

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

486691455526539 001110607 001110607

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

EL CAMINO REAL CHS 4866 9145 5552 6539	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New = Balance
Company Total	\$8,574.10	\$3,031.97	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$11,106.07

NEW ACTIVITY

DAVID HUSSEY 4866-9137-0062-2540	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$500.00	\$3,031.97	\$0.00	\$2,531.97

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-27	05-26	24492151146740651493183	SQ *MOON GRAD SERVI 877-417-4551 CA	266.10
05-31	05-28	74208471148000017235764	YOU CAN BOOK ME BEDFORD	62.05
06-02	06-01	24765011152726590577290	L.A. PARTY RENTS INC 877-527-2789 CA	1,061.35
06-04	06-02	24137461154500864409845	OFFICE DEPOT #661 800-463-3768 CA	37.09
06-07	06-02	24137461155500876977564	OFFICE DEPOT #5125 800-463-3768 CA	174.53
06-08	06-08	24692161159100657031365	AGUAVIDA PREMIUM WATER 747-444-9637 CA	219.99
06-10	06-08	74013391159001230037103	365 DISPOSAL AND RECYCLIN SUN VALLEY CA	500.00 CR
06-14	06-12	24204291163000326617257	MAILCHIMP 000-0000000 GA	185.00
06-25	06-23	24941661175286200728637	MAVERICK LABEL.COM 425-771-6500 WA	1,025.86

Department: 00000 Total: \$2,531.97
Division: 00000 Total: \$2,531.97

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER 4866-9145-5552-6539		ACCOUNT SUMMARY	
		STATEMENT DATE 06/25/21	DISPUTED AMOUNT .00	PREVIOUS BALANCE PURCHASES & OTHER CHARGES
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	AMOUNT DUE 11,106.07		CASH ADVANCES	.00
			CASH ADVANCE FEES LATE PAYMENT CHARGES	.00 .00
			CREDITS PAYMENTS	500.00 .00
			ACCOUNT BALANCE	11,106.07

ECRCHS
CREDIT CARD RECONCILIATION FORM
FOR THE PERIOD OF: 05/26/2021 - 06/25/2021 - CAL Card xx2540

DATE	VENDOR	CARDHOLDER	REQUESTED BY	AMOUNT	RESOURCE	DESCRIPTION
5/26/2021	JONES	D.HUSSEY	D.BENNETT	\$ 266.10	GENERAL ACADEMIC	GRADUATION STUDENT AP HONOR CORDS
5/28/2021	YOUCANBOOKME	D.HUSSEY	S.JAQUEZ	\$ 62.05	LCAP	SUBSCRIPTION TOOL SFTWR -ONLINE CALENDAR FOR TOURS
6/1/2021	L.A. PARTY RENTS INC	D.HUSSEY	DO.BENNETT	\$ 1,061.35	GENERAL OPERATIONS	GRADUATION SUPPLIES
6/2/2021	OFFICE DEPOT	D.HUSSEY	DO.BENNETT	\$ 37.09	LEARNING LOSS	TEXTBOOK RETURN SUPPLIES
6/2/2021	OFFICE DEPOT	D.HUSSEY	DO.BENNETT	\$ 174.53	LEARNING LOSS	TEXTBOOK RETURN SUPPLIES
6/8/2021	AGUAVIDA PREMIUM WATER	D.HUSSEY	A.DELOSSANTOS	\$ 219.99	GENERAL OPERATIONS	WATER SUPPLY FOR OFFICE USE
6/12/2021	MAILCHIMP	D.HUSSEY	M.DOMINGUEZ	\$ 185.00	GENERAL OPERATIONS	SUBSCRIPTION TOOL SFTWR -MASS EMAIL TOOL
6/23/2021	MAVERICKLABEL.COM	D.HUSSEY	J.ADAMS	\$ 1,025.86	GENERAL TECHNOLOGY	ASSET TAGS FOR DEVICES
6/8/2021	366 DISPOSAL AND RECYCLIN	D.HUSSEY	R.GUINTO	\$ (500.00)	GENERAL TECHNOLOGY	DISPOSAL OF PROMETHEAN SMART PANEL BOXES - Return of Deposit
				2,531.97		



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER 4866 9145 5552 6539
STATEMENT DATE 07-26-2021
AMOUNT DUE \$12,902.35
NEW BALANCE \$12,902.35
PAYMENT DUE ON RECEIPT

000001233 01 SP 106481370663493 S
EL CAMINO REAL CHS
ATTN DAVID HUSSEY
5440 VALLEY CIRCLE BLVD
WOODLAND HILLS CA 91367-5949

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

4866914555526539 001290235 001290235

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

EL CAMINO REAL CHS 4866 9145 5552 6539	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Cash Late Payment Charges	- Credits	- Payments	New = Balance
Company Total	\$11,106.07	\$10,421.29	\$0.00	\$0.00	\$0.00	\$50.91	\$8,574.10	\$12,902.35

CORPORATE ACCOUNT ACTIVITY

EL CAMINO REAL CHS 4866-9145-5552-6539				TOTAL CORPORATE ACTIVITY \$8,574.10 CR	
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
06-30	06-28	7479826118100000000067	PAYMENT - THANK YOU 00000 C	8,574.10 PY	

NEW ACTIVITY

GREGORY WOOD 4866-9133-3444-7280		CREDITS \$0.00	PURCHASES \$2,049.53	CASH ADV \$0.00	TOTAL ACTIVITY \$2,049.53
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
06-28	06-25	24391211176286399902850	UCLA EXTENSION CASHIER 303-794-0534 CA	995.00	
06-28	06-25	24391211176286399902868	UCLA EXTENSION CASHIER 303-794-0534 CA	995.00	
07-22	07-21	24941661202838000301259	NOAH'S BAGELS #2167 WOODLAND HILL CA	15.75	
07-23	07-21	24137461203500815073089	OFFICE DEPOT #661 800-463-3768 CA	43.78	

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

4866-9145-5552-6539

ACCOUNT SUMMARY

PREVIOUS BALANCE	11,106.07
PURCHASES & OTHER CHARGES	10,421.29
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	50.91
PAYMENTS	8,574.10
ACCOUNT BALANCE	12,902.35

STATEMENT DATE

07/26/21

DISPUTED AMOUNT

.00

AMOUNT DUE

12,902.35

SEND BILLING INQUIRIES TO:

U.S. Bank National Association
C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335



Company Name: EL CAMINO REAL CHS
Corporate Account Number: 4866 9145 5552 6539
Statement Date: 07-26-2021

NEW ACTIVITY

DAVID HUSSEY CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 4866-9137-0062-2540 \$50.91 \$8,371.76 \$0.00 \$8,320.85

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-28	06-26	24164071178105050218565	STAPLES DIRECT 800-3333330 MA	290.05
06-29	06-28	24391211180286399900510	UCLA EXTENSION CASHIER 303-794-0534 CA	995.00
06-30	06-29	24164071180105050218561	STAPLES DIRECT 800-3333330 MA	311.94
07-02	07-01	24489931183600180337166	AMERICAN AED LLC 954-458-6618 FL	1,859.00
07-02	07-01	24489931183600180337240	AMERICAN AED LLC 954-458-6618 FL	2,344.00
07-05	06-30	74137461182500933235461	OFFICE DEPOT #5125 SIGNAL HILL CA	24.17 CR
07-05	06-30	74137461182500933235537	OFFICE DEPOT #2175 BAKERSFIELD CA	26.74 CR
07-08	07-07	74208471188000015241682	POWTOON.COM STANMORE	377.00
07-09	07-08	24011341189000048775363	KNACK.COM KNACK.COM NJ	590.00
07-09	07-06	24137461189500885499808	OFFICE DEPOT #5125 800-463-3768 CA	52.28
07-12	07-12	24204291193000191603824	MAILCHIMP 000-0000000 GA	185.00
07-13	07-12	24692161193100969571049	AGUAVIDA PREMIUM WATER 747-444-9637 CA	219.99
07-22	07-20	24692161202100749868920	IN *JIM WOOLDRIDGE 224-9353088 IL	1,147.50

Department: 00000 Total: \$10,370.38
 Division: 00000 Total: \$10,370.38

ECRCHS
CREDIT CARD RECONCILIATION FORM
FOR THE PERIOD OF: 06/26/2021 - 07/25/2021 - CAL Card xx7280

DATE	VENDOR	CARDHOLDER	REQUESTED BY	AMOUNT	RESOURCE	DESCRIPTION
6/28/2021	UCLA EXTENSION CASHIER	G.WOOD	R.GUINTO	\$ 995.00	GENERAL OPERATIONS	PROFESSIONAL DEVELOPMENT
6/28/2021	UCLA EXTENSION CASHIER	G.WOOD	F.DELGADO	\$ 995.00	GENERAL OPERATIONS	PROFESSIONAL DEVELOPMENT
7/22/2021	NOAH'S BAGELS	G.WOOD	G.WOOD	\$ 15.75	GENERAL OPERATIONS	NETWORK FORUM
7/23/2021	OFFICE DEPOT	G.WOOD	D.BENNETT	\$ 43.78	GENERAL OPERATIONS	BACK TO SCHOOL NIGHT SUPPLIES
Total				\$ 2,049.53		

ECRCHS
CREDIT CARD RECONCILIATION FORM
FOR THE PERIOD OF: 06/26/2021 - 07/25/2021 - CAL Card xx2540

DATE	VENDOR	CARDHOLDER	REQUESTED BY	AMOUNT	RESOURCE	DESCRIPTION
6/28/2021	STAPLES	D.HUSSEY	G.PAEZ	\$ 290.05	GENERAL OPERATIONS	COPY MEDIA CENTER SUPPLIES
6/29/2021	UCLA EXTENSION CASHIER	D.HUSSEY	C.MCGRADY	\$ 995.00	GENERAL OPERATIONS	PROFESSIONAL DEVELOPMENT
6/30/2021	STAPLES	D.HUSSEY	G.PAEZ	\$ 311.94	GENERAL OPERATIONS	COPY MEDIA CENTER SUPPLIES
7/2/2021	AMERICAN AED LLC	D.HUSSEY	DO.BENNETT	\$ 2,344.00	GENERAL OPERATIONS	OPERATIONS & HOUSEKEEPING
7/2/2021	AMERICAN AED LLC	D.HUSSEY	DO.BENNETT	\$ 1,859.00	GENERAL OPERATIONS	OPERATIONS & HOUSEKEEPING
7/8/2021	POWTOON	D.HUSSEY	R.GUINTO	\$ 377.00	GENERAL TECHNOLOGY	SUBSCRIPTION TOOL SFTWR
7/9/2021	OFFICE DEPOT	D.HUSSEY	A.DELOSSANTOS	\$ 52.28	GENERAL OPERATIONS	OFFICE SUPPLIES
7/9/2021	KNACK	D.HUSSEY	R.GUINTO	\$ 590.00	GENERAL TECHNOLOGY	SUBSCRIPTION TOOL SFTWR
7/12/2021	MAILCHIMP	D.HUSSEY	R.GUINTO	\$ 185.00	GENERAL TECHNOLOGY	SUBSCRIPTION TOOL SFTWR
7/13/2021	AGUAVIDA PREMIUM WATER	D.HUSSEY	A.DELOSSANTOS	\$ 219.99	GENERAL OPERATIONS	WATER SUPPLY FOR OFFICE USE
7/5/2021	OFFICE DEPOT	D.HUSSEY	A.DELOSSANTOS	\$ (26.74)	GENERAL OPERATIONS	REFUND OFFICE SUPPLIES
7/5/2021	OFFICE DEPOT	D.HUSSEY	A.DELOSSANTOS	\$ (24.17)	GENERAL OPERATIONS	REFUND OFFICE SUPPLIES
Total				\$ 7,173.35		
Grand Total				\$ 9,222.88		

Cover Sheet

Discuss and Vote on 2020-2021 Year-End Unaudited Actual Financial Report

Section:	IV. Financial
Item:	C. Discuss and Vote on 2020-2021 Year-End Unaudited Actual Financial Report
Purpose:	Vote
Submitted by:	
Related Material:	Agenda Item IV. C. Year End Financial Report-UAR.pdf

El Camino Real Charter High School



Unaudited Actuals Report for June 30, 2021

Provided By: ICON School Management



Balance Sheet

- Cash increased due to one-time funding of the following: PPP Funding, LLMF Funding, CARES Act, as well as liquidation of Investment Account.

- Investments decreased due to the liquidation of the School Investment account in June 2021.

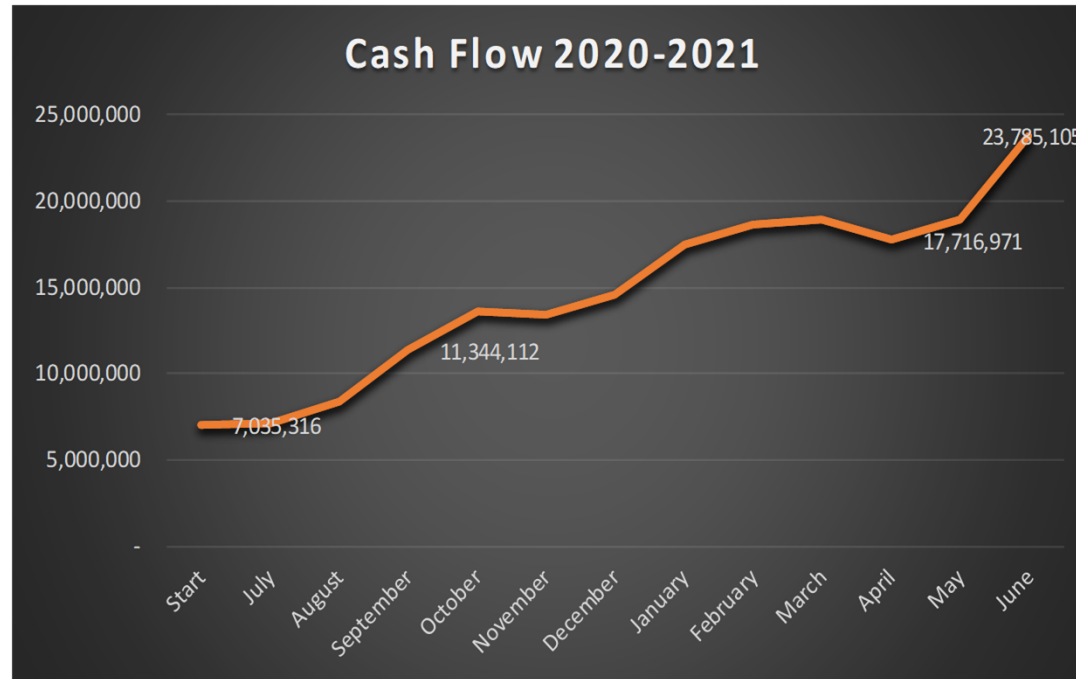
- OPEB Liability decreased due to OPEB Investment Account and high 20-21 returns.

- Net Income due to One-Time Funding (see pg.

		As of Jun 2021	As of Jun 2020*	\$ Change	% Change
ASSETS	Cash Balance	\$ 23,785,105	\$ 7,035,316	16,749,789	238.08%
	Accounts Receivable	3,321,893	4,342,430	(1,020,537)	-23.50%
	Prepays	88,812	842,971	(754,159)	-89.46%
	Other Current Assets	87,739	-	87,739	N/A
	Fixed Assets, Net	6,364,427	6,664,512	(300,085)	-4.50%
	Investments	750,000	6,246,791	(5,496,791)	-87.99%
	Total Assets	\$ 34,397,976	\$ 25,132,020	9,265,956	36.87%
LIABILITIES AND FUND BALANCE	Accounts Payable	\$ 2,077,757	\$ 2,337,548	(259,791)	-11.11%
	OPEB Liability	11,447,081	16,387,765	(4,940,684)	-30.15%
	Deferred Revenue	758,556	185,500	573,056	308.93%
	Compensated Absences	232,691	193,596	39,095	20.19%
	PPP Loan	3,815,700	-	3,815,700	N/A
	Total Liabilities	18,331,785	19,104,409	(772,624)	-4.04%
	Beginning Balance (Audited)	6,027,611	7,722,662	(1,695,051)	-21.95%
	Net Income (Loss)	10,038,580	(1,695,051)	11,733,631	-692.23%
	Ending Balance	16,066,191	6,027,611	10,038,580	166.54%
	Total Liabilities and Fund Balance	\$ 34,397,976	\$ 25,132,020	9,265,956	36.87%



2020-21 Cash Flow



- Days Cash on hand is 218 days.



2020-21 Investments



- Blue (OPEB) – To help offset the OPEB Liability
- Orange (ECR) – To help grow reserves with very conservative growth



YTD Comparison

- 2019-20 ADA: 3,377.91
 - 2020-21 ADA: 3,377.91 (Hold Harmless)

- Due to OPEB Investments in Stock Market, Stock Market activity caused a large gain in the FMV of the OPEB Investments.

- Actuarial Study released and OPEB Obligation recorded.

		As of Jun 2021	As of Jun 2020	\$ Difference	% Difference
Revenue	LCFF Entitlement	\$ 34,195,377	\$ 34,550,625	\$ (355,248)	-1.04%
	Federal Revenue	2,922,460	2,194,613	727,847	24.91%
	Other State Revenues	3,721,827	3,285,340	436,487	11.73%
	Local Revenues	7,580,785	4,683,251	2,897,534	38.22%
	Total Revenue	48,420,449	44,713,829	3,706,620	7.66%
Expenses	Salaries and Benefits	29,796,219	35,762,777	(5,966,558)	-20.02%
	Books and Supplies	2,044,324	2,685,766	(641,442)	-31.38%
	Services and Other Operations	6,009,319	7,450,587	(1,441,268)	-23.98%
	Depreciation	501,926	509,750	(7,824)	-1.56%
	Other Expenses	30,081	-	30,081	100.00%
	Total Expenses	38,381,869	46,408,880	(8,027,011)	-20.91%
Change in Net Assets (Operating)		10,038,580	(1,695,051)	11,733,631	116.89%
Fund Balance	Beginning Balance (Audited)	6,027,611	7,722,662	(1,695,051)	-28.12%
	Ending Balance	\$ 16,066,191	\$ 6,027,611	\$10,038,580	62.48%



June 30, 2021, Analysis

- Restricted Revenue:

State Lottery: \$233,711
 Exp. Learn. Opp.: \$733,967
 Exp. Learn. Opp. PP: \$239,972

- FMV OPEB Adj. 19-20: \$-169,659
 - FMV OPEB Adj. 20-21: \$4,482,715

		As of Jun 2021
Revenue	LCFF Entitlement	\$ 34,195,377
	Federal Revenue	2,922,460
	Other State Revenues	3,721,827
	Local Revenues	7,580,785
	Total Revenue	48,420,449
Expenses	Salaries and Benefits	29,796,219
	Books and Supplies	2,044,324
	Services and Other Operations	6,009,319
	Depreciation	501,926
	Other Expenses	30,081
	Total Expenses	38,381,869
Change in Net Assets		10,038,580
Restricted Revenue to be used in 21-22		(1,207,650)
FMV of OPEB Investments		(4,482,715)
Change in Net Assets (Operating)		4,348,215



Questions?

John J. Arndt, CPA

Chief Financial Officer

jarndt@iconsm.com

ICON School Management



El Camino Real Charter High
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 1932623
Form 62

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	34,195,376.51	36,897,468.00	7.9%
2) Federal Revenue		8100-8299	2,922,460.15	2,129,265.00	-27.1%
3) Other State Revenue		8300-8599	3,721,826.93	3,178,858.00	-14.6%
4) Other Local Revenue		8600-8799	7,580,872.92	3,546,274.00	-53.2%
5) TOTAL, REVENUES			48,420,536.51	45,751,865.00	-5.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	15,502,258.34	16,370,172.00	5.6%
2) Classified Salaries		2000-2999	4,306,555.46	4,169,754.00	-3.2%
3) Employee Benefits		3000-3999	9,987,405.68	11,772,020.00	17.9%
4) Books and Supplies		4000-4999	2,044,323.57	2,654,022.00	29.8%
5) Services and Other Operating Expenses		5000-5999	6,002,894.58	7,799,765.00	29.9%
6) Depreciation and Amortization		6000-6999	501,925.71	609,748.00	21.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	30,081.31	33,866.00	12.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			38,375,444.65	43,409,347.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,045,091.86	2,342,518.00	-76.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

19 64733 1932623
 Form 62

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,045,091.86	2,342,518.00	-76.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,889,209.96	16,072,704.54	172.9%
b) Audit Adjustments		9793	138,402.72	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,027,612.68	16,072,704.54	166.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,027,612.68	16,072,704.54	166.7%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			16,072,704.54	18,415,222.54	14.6%
a) Net Investment in Capital Assets		9796	6,364,427.14	0.00	-100.0%
b) Restricted Net Position		9797	1,207,650.41	233,711.26	-80.6%
c) Unrestricted Net Position		9790	8,500,626.99	18,181,511.28	113.9%

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

19 64733 1932623
 Form 62

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,177,786.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,813,631.54		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	7,063,155.96		
e) Collections Awaiting Deposit		9140	7,703.10		
2) Investments		9150	21,723,273.31		
3) Accounts Receivable		9200	295,315.90		
4) Due from Grantor Government		9290	3,026,576.84		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	87,738.91		
7) Prepaid Expenditures		9330	88,812.03		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	2,019,963.89		
b) Land Improvements		9420	222,958.59		
c) Accumulated Depreciation - Land Improvements		9425	(169,784.36)		
d) Buildings		9430	5,217,652.90		
e) Accumulated Depreciation - Buildings		9435	(1,060,323.25)		
f) Equipment		9440	1,673,040.34		
g) Accumulated Depreciation - Equipment		9445	(1,539,080.97)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			55,648,421.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

19 64733 1932623
 Form 62

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,071,332.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	758,555.60		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	32,697,438.00		
c) Compensated Absences		9665	232,691.11		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	3,815,700.00		
7) TOTAL, LIABILITIES			39,575,716.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			16,072,704.54		

El Camino Real Charter High
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 1932623
Form 62

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	13,667,173.00	19,434,702.00	42.2%
Education Protection Account State Aid - Current Year		8012	10,984,431.00	7,990,169.00	-27.3%
State Aid - Prior Years		8019	(363,736.49)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	9,907,509.00	9,472,597.00	-4.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,195,376.51	36,897,468.00	7.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	457,293.73	740,691.00	62.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	687,995.62	916,197.00	33.2%
Title I, Part A, Basic	3010	8290	385,908.00	387,347.00	0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	77,988.00	77,321.00	-0.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	7,709.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	28,053.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,285,221.80	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,922,460.15	2,129,265.00	-27.1%

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

19 64733 1932623
 Form 62

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	33,764.28	131,070.00	288.2%
Mandated Costs Reimbursements		8550	158,323.00	161,596.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	848,188.18	682,092.00	-19.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,681,551.47	2,204,100.00	-17.8%
TOTAL, OTHER STATE REVENUE			3,721,826.93	3,178,858.00	-14.6%

El Camino Real Charter High
 Los Angeles Unified
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Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

19 64733 1932623
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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	45,000.00	New
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	50,000.00	New
Interest		8660	556,551.54	340,000.00	-38.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,412,605.29	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,351,710.16	2,411,274.00	2.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	260,005.93	700,000.00	169.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,580,872.92	3,546,274.00	-53.2%
TOTAL, REVENUES			48,420,536.51	45,751,865.00	-5.5%

El Camino Real Charter High
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 1932623
Form 62

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,678,676.83	13,319,831.00	5.1%
Certificated Pupil Support Salaries		1200	1,856,634.51	1,839,386.00	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	966,947.00	1,159,562.00	19.9%
Other Certificated Salaries		1900	0.00	51,393.00	New
TOTAL, CERTIFICATED SALARIES			15,502,258.34	16,370,172.00	5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,112,544.72	884,063.00	-20.5%
Classified Support Salaries		2200	1,507,297.74	1,491,266.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	685,405.28	664,127.00	-3.1%
Clerical, Technical and Office Salaries		2400	910,756.82	909,198.00	-0.2%
Other Classified Salaries		2900	90,550.90	221,100.00	144.2%
TOTAL, CLASSIFIED SALARIES			4,306,555.46	4,169,754.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,265,976.60	2,769,832.00	22.2%
PERS		3201-3202	700,850.64	775,451.00	10.6%
OASDI/Medicare/Alternative		3301-3302	494,198.85	556,353.00	12.6%
Health and Welfare Benefits		3401-3402	3,560,465.35	3,825,627.00	7.4%
Unemployment Insurance		3501-3502	11,335.89	252,640.00	2128.7%
Workers' Compensation		3601-3602	225,115.07	253,668.00	12.7%
OPEB, Allocated		3701-3702	2,712,003.13	3,324,778.00	22.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,460.15	13,671.00	-21.7%
TOTAL, EMPLOYEE BENEFITS			9,987,405.68	11,772,020.00	17.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	204,865.43	175,000.00	-14.6%
Books and Other Reference Materials		4200	39,991.43	83,698.00	109.3%
Materials and Supplies		4300	550,301.79	1,535,495.00	179.0%
Noncapitalized Equipment		4400	1,044,946.10	500,000.00	-52.2%
Food		4700	204,218.82	359,829.00	76.2%
TOTAL, BOOKS AND SUPPLIES			2,044,323.57	2,654,022.00	29.8%

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

19 64733 1932623
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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	63,880.47	427,116.00	568.6%
Travel and Conferences		5200	41,611.58	27,450.00	-34.0%
Dues and Memberships		5300	175,252.36	225,055.00	28.4%
Insurance		5400-5450	347,865.63	413,948.00	19.0%
Operations and Housekeeping Services		5500	972,601.64	860,550.00	-11.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,123.08	844,354.00	481.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,103,563.29	4,819,342.00	17.4%
Communications		5900	152,996.53	181,950.00	18.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,002,894.58	7,799,765.00	29.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	501,925.71	609,748.00	21.5%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			501,925.71	609,748.00	21.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	30,081.31	33,866.00	12.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,081.31	33,866.00	12.6%

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			38,375,444.65	43,409,347.00	13.1%

El Camino Real Charter High
Los Angeles Unified
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Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

El Camino Real Charter High
 Los Angeles Unified
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Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Function

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	34,195,376.51	36,897,468.00	7.9%
2) Federal Revenue		8100-8299	2,922,460.15	2,129,265.00	-27.1%
3) Other State Revenue		8300-8599	3,721,826.93	3,178,858.00	-14.6%
4) Other Local Revenue		8600-8799	7,580,872.92	3,546,274.00	-53.2%
5) TOTAL, REVENUES			48,420,536.51	45,751,865.00	-5.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		24,897,108.03	29,632,098.00	19.0%
2) Instruction - Related Services	2000-2999		11,283,049.19	10,241,103.00	-9.2%
3) Pupil Services	3000-3999		545,555.69	1,187,628.00	117.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,619,650.43	2,314,652.00	42.9%
9) Other Outgo	9000-9999	Except 7600-7699	30,081.31	33,866.00	12.6%
10) TOTAL, EXPENSES			38,375,444.65	43,409,347.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,045,091.86	2,342,518.00	-76.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Function

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Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,045,091.86	2,342,518.00	-76.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,889,209.96	16,072,704.54	172.9%
b) Audit Adjustments		9793	138,402.72	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,027,612.68	16,072,704.54	166.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,027,612.68	16,072,704.54	166.7%
2) Ending Net Position, June 30 (E + F1e)			16,072,704.54	18,415,222.54	14.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,364,427.14	0.00	-100.0%
b) Restricted Net Position		9797	1,207,650.41	233,711.26	-80.6%
c) Unrestricted Net Position		9790	8,500,626.99	18,181,511.28	113.9%

El Camino Real Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Exhibit: Restricted Net Position Detail

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Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6300		233,711.26	233,711.26
7425		733,967.15	0.00
7426		239,972.00	0.00
Total, Restricted Net Position		1,207,650.41	233,711.26

**2020-2021 UNAUDITED ACTUALS REPORT
SPECIAL ED - COP OPTION 2 AND 3 SCHOOLS**

CHARTER NAME: El Camino Real Charter High

9010
SPED-Federal IDEA (Must be spent or returned)

9010
SPED-State AB602 & Grants

A. REVENUES

1) Special Ed: IDEA Basic Local Assistance - Current/Prior Year	8100-8299	\$ 687,996	\$ -
2) Special Education AB602 - Current/Prior Year	8300-8599		\$ 2,149,416
3) All Special Ed Apportionments-Current Year	8300-8599		\$ 202,294
4) OTHER LOCAL REVENUE	8600-8699		
TOTAL REVENUES		\$ 687,996	\$ 2,351,710

B. EXPENSES

1) Certificated Salaries	1000-1999	\$ 311,073	\$ 1,305,097
2) Classified Salaries	2000-2999	\$ 148,758	\$ 624,110
3) Employee Benefits	3000-3999	\$ 228,165	\$ 957,255
4) Books & Supplies	4000-4999		\$ 11,645
5) Services and Other Operating Expenses	5000-5999		\$ 1,895,264
6) Depreciation	6000-6999		
7) Other Outgo (excluding Transfers of indirect Costs)	7400-7499		
8) Other Outgo - Transfers of Indirect Costs	7300-7399		\$ 228,516
TOTAL EXPENSES		\$ 687,996	\$ 5,021,887

C. EXCESS/(encroachment) OF REVENUES OVER EXPENSES

0	(2,670,177)
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Prepared by: John J. Arndt, CPA

Cover Sheet

Review of Actuary Report

Section:	IV. Financial
Item:	D. Review of Actuary Report
Purpose:	Discuss
Submitted by:	
Related Material:	ECRCHS, OPEB - June 30, 2021 Disclosures - FINAL.pdf

El Camino Real Charter High School

FASB ASC 715 Actuarial Valuation Report

For Post-Employment Benefits Other than Pensions

Fiscal Year Ending June 30, 2021 Disclosures and
Fiscal Year 2022 Net Periodic Benefit Cost



July 12, 2021

Mr. Gregory Wood
Chief Business Officer
El Camino Real Charter High School
5440 Valley Circle Boulevard
Woodland Hills, CA 91367

Dear Mr. Wood,

Schwab Actuarial Services is pleased to present this June 30, 2021 actuarial valuation report of the post-employment healthcare benefits (OPEB) offered by the El Camino Real Charter High School.

The primary purpose of the valuation is to assess the annual costs and obligations of the applicable OPEB programs under:

- FASB ASC 715-60 (formerly known as SFAS 106, Employer's Accounting for Postretirement Benefits Other Than Pension).
- FASB ASC 715-20 (formerly known as SFAS 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans).

If you have any questions or would like to discuss the results contained in the report further, please contact me at 312.244.9022.

Respectfully submitted,



Brett Schwab, ASA, EA, MAAA
Principal & Lead Actuary
Schwab Actuarial Services

Copy: Mr. David Hussey, Executive Director

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FASB ASC 715 ACTUARIAL VALUATION**EXECUTIVE SUMMARY****A. PLAN OVERVIEW**

El Camino Real Charter High School (*Charter or School*) provides post-employment benefits other than pensions (OPEB) to employees who meet certain criteria. As a result of offering such benefits, the Charter is required to report the value of such benefits and the associated costs according to the accounting requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification No. 715 (ASC 715). The purpose of this report is to provide measurements of the OPEB obligations, annual expense, and other disclosure items in accordance with FASB ASC 715. The information contained in this report may not be suitable for other purposes.

The Charter provides post-employment healthcare benefits to eligible retirees and spouses and pays a portion of the cost. All active employees that retire directly from the School and meet the eligibility criteria may participate.

B. SUMMARY OF KEY RESULTS

The summary below identifies the key results related to the fiscal years ending June 30, 2020 and June 30, 2021. Note that implicit rate subsidies, as required by FASB ASC 715, are factored into all relevant values.

Measurement Date Reporting Date	June 30, 2020 June 30, 2020	June 30, 2021 June 30, 2021
Funded Status		
Accumulated Post-Employment Benefit Obligation (APBO)		
Actives	\$26,639,396	\$25,844,855
Retirees	<u>3,688,580</u>	<u>6,852,583</u>
Total	\$30,327,976	\$32,697,438
Fair Value of Plan Assets	<u>13,940,211</u>	<u>21,250,357</u>
Unfunded APBO	\$16,387,765	\$11,447,081
Funded Percentage	46%	65%
Accumulated Other Comprehensive Income (AOCI)		
Unrecognized Actuarial Loss/(Gain)	\$981,113	(\$3,342,149)
Unrecognized Prior Service Cost/(Credit)	417,068	329,449
Unrecognized Transition Obligation/(Asset)	13,261,467	12,481,381
OPEB Expense	2019/2020 FY	2020/2021 FY
Net Periodic Post-Employment Benefit Cost	\$2,771,411	\$3,238,176

FASB ASC 715 ACTUARIAL VALUATION

ACTUARIAL CERTIFICATION

The El Camino Real Charter High School (*Charter or School*) retained Schwab Actuarial Services to perform a valuation of its post-employment healthcare benefit programs for the purposes of determining disclosure liabilities and the annual post-employment benefit cost. This report presents the applicable items in accordance with Financial Accounting Standards Board Accounting Standards Codification No. 715.

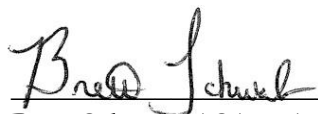
In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, and plan assets. We have reviewed this information for overall reasonableness and consistency but have neither audited nor independently verified this information. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information.

Where reasonable, the actuarial assumptions and the accounting policies and methods employed in the development of the post-employment healthcare cost have been selected by the School, which relied upon actuarial audits and experience studies conducted for the California State Teachers Retirement System (CalSTRS) and the California Public Employees Retirement System (CalPERS). We did not independently study historical information to develop assumptions.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices. In our opinion, the actuarial assumptions and methods represent reasonable expectations of anticipated plan experience. To fulfill the applicable accounting requirements, each actuarial assumption should be management's "best estimate solely with respect to that individual assumption."

The information contained in this report was prepared for the internal use of the Charter and its auditors in connection with the actuarial valuation of the post-employment healthcare plan. It is neither intended nor necessarily suitable for other purposes. The Charter may also distribute this actuarial valuation report to parties which have a legal right to require the School to provide them with this report, in which case they will provide this report in its entirety including all assumptions, caveats, and limitations.

We are available to answer any questions regarding this material or to provide explanations and further details, as may be appropriate. The undersigned actuary is a member of the Society of Actuaries and other professional actuarial organizations and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report. Based upon the methods and assumptions utilized, I certify the results of this valuation. Alternative assumptions can materially affect the results.



Brett Schwab, ASA, EA, MAAA
Principal & Lead Actuary
Schwab Actuarial Services
July 12, 2021

FASB ASC 715 ACTUARIAL VALUATION**ACCOUNTING & ACTUARIAL INFORMATION****A. ACCUMULATED POST-EMPLOYMENT BENEFIT OBLIGATION**

The Accumulated Post-Employment Benefit Obligation (APBO) is the liability or obligation for benefits earned through the valuation date, based on certain actuarial methods and assumptions. The following represents a reconciliation of the APBO for the fiscal years ending June 30, 2020 and June 30, 2021.

Reconciliation of APBO	FY ending June 30, 2020	FY ending June 30, 2021
Beginning of Year APBO	\$24,102,993	\$30,327,976
Service Cost	1,783,270	2,267,724
Interest Cost	874,818	865,758
Changes of Plan Provisions	0	0
Actuarial (Gain)/Loss	3,690,060	(416,126)
<u>Benefit Payments</u>	<u>(123,165)</u>	<u>(347,894)</u>
End of Year TOL	\$30,327,976	\$32,697,438
Discount Rate	2.87%	2.95%

B. NET PERIODIC POST-EMPLOYMENT BENEFIT COST

The Net Periodic Post-Employment Benefit Cost (NPPBC) is the annual accrual cost of the OPEB for a reporting period. The NPPBC includes additional benefits earned (or accrued) during the year, interest on the benefits earned prior to the valuation reflecting that participants are closer to benefit receipt (time value of money), amortization of prior amendments, amortization of actuarial gains and losses, and offset with the expected return on plan assets.

Net Periodic Post-Employment Benefit Cost	2020/2021 FY	2021/2022 FY
Service Cost	\$2,267,724	\$2,211,965
Interest Cost	865,758	959,098
Expected Return on Assets	(763,011)	(1,119,235)
Amortization of:		
Unrecognized Gain/(Loss)	0	(7,828)
Unrecognized Prior Service Cost/(Credit)	87,619	87,619
<u>Unrecognized Transition Obligation/(Credit)</u>	<u>780,086</u>	<u>780,086</u>
Total NPPBC	\$3,238,176	\$2,911,705
Beginning of Year:		
Discount Rate	2.87%	2.95%
Expected Rate of Return	5.00%	5.00%
Average Working Lifetime	9.37	9.25
<i>Expected</i> Benefit Payments	\$324,416	\$371,324

FASB ASC 715 ACTUARIAL VALUATION**C. ACCUMULATED OTHER COMPREHENSIVE INCOME**

Differences between expected and actual valuation results are deferred as Accumulated Other Comprehensive Income (AOCI) and amortized as components of future NPPBC's. The table below reconciles items included in AOCI, including the (Accrued)/Prepaid Expense which is a measure of the cumulative difference between the trust cash contributions to the accounting expenses.

Reconciliation of AOCI	FY ending June 30, 2020	FY ending June 30, 2021
Unrecognized Actuarial Loss/(Gain)		
Beginning of year	(\$3,569,337)	\$981,113
Amortization	118,876	0
New experience actuarial loss/(gain)	3,690,060	(416,126)
<u>New asset loss/(gain)</u>	<u>741,514</u>	<u>(3,907,136)</u>
End of Year	\$981,113	(\$3,342,149)
Unrecognized Prior Service Cost/(Credit)		
Beginning of year	\$504,687	\$417,068
Amortization	(87,619)	(87,619)
<u>New prior service cost/(credit)</u>	<u>0</u>	<u>0</u>
End of Year	\$417,068	\$329,449
Unrecognized Transition Obligation		
Beginning of year	\$14,041,553	\$13,261,467
Amortization	(780,086)	(780,086)
<u>New transition obligation</u>	<u>0</u>	<u>0</u>
End of Year	\$13,261,467	\$12,481,381
Prepaid/(Accrued) Expense		
Beginning of year	(\$1,719,812)	(\$1,728,058)
NPPBC	(2,771,411)	(3,238,176)
Employer trust contributions	2,640,000	2,640,000
<u>Benefit payments outside of trust</u>	<u>123,165</u>	<u>347,894</u>
End of Year	(\$1,728,058)	(\$1,978,340)

D. RECONCILIATION OF OPEB ASSETS

The following details a reconciliation of trust assets related to the OPEB for the fiscal years ending June 30, 2020 and June 30, 2021.

Reconciliation of Assets	FY ending June 30, 2020	FY ending June 30, 2021
Trust Assets		
Beginning of year	\$11,406,219	\$13,940,211
Employer contributions	2,640,000	2,640,000
Employee contributions	0	0
Benefit payments	0	0
<u>Actual Return on assets</u>	<u>(106,008)</u>	<u>4,670,146</u>
End of year	\$13,940,211	\$21,250,357

FASB ASC 715 ACTUARIAL VALUATION**E. SUPPLEMENTAL INFORMATION**

A 1% change in the assumed healthcare trend rates would have the following effects on the disclosures for the current year.

Fiscal Year ending June 30, 2021	1% increase	1% decrease
APBO	\$8,889,492	(\$6,564,610)
Service Cost plus Interest Cost	\$1,051,439	(\$747,535)

The following table summarizes the current and noncurrent liability for the fiscal years ending June 30, 2020 and June 30, 2021.

	FY ending June 30, 2020	FY ending June 30, 2021
Current Liability	\$324,416	\$371,324
Noncurrent Liability	\$30,003,560	\$32,326,114

The following benefit payments are expected over the next ten fiscal periods.

Fiscal Year ending	Expected Payments
June 30, 2022	\$371,324
June 30, 2023	391,917
June 30, 2024	414,895
June 30, 2025	425,348
June 30, 2026	462,989
June 30, 2027 – June 30, 2031	\$2,557,635

The Charter is expected to contribute \$2,640,000 to the trust for the fiscal year ending June 30, 2022.

The following table summarizes amounts expected to be amortized out of AOCI through the Net Periodic Post-Employment Benefit Cost during fiscal year 2022.

AOCI	Amortization Amount
Unrecognized Actuarial Loss/(Gain)	(\$7,828)
Unrecognized Prior Service Cost/(Credit)	\$87,619
Unrecognized Transition Obligation/(Credit)	\$780,086

FASB ASC 715 ACTUARIAL VALUATION

CENSUS INFORMATION

The following table summarizes active and retiree demographic information:

	Participants
Actives	
Fully Eligible to Receive Plan Benefits	14
<u>Not Fully Eligible</u>	<u>216</u>
<i>Total</i>	<i>230</i>
Retirees	
Under Age 65	9
<u>Age 65 or over</u>	<u>15</u>
<i>Total Receiving Plan Benefits</i>	<i>24</i>
Total	238

	Actives	Retirees	Total
Average Age	46.66	66.63	48.54
Average Service	9.34	N/A	N/A

FASB ASC 715 ACTUARIAL VALUATION

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS**Actuarial Cost Method**

This valuation was prepared using the projected unit credit actuarial cost method. Under this method, the actuarial accrued liability is equal to the present value of all benefits expected to be paid from the plan multiplied by a fraction, the numerator of which is the number of years of service worked and the denominator of which is the total number of years of service that will be worked when the employee reaches full benefit eligibility age. The service cost is equal to the present value of all benefits expected to be paid divided by the total number of years of service that will be worked when the employee reaches full benefit eligibility age. The actuarial accrued liability is called the Accumulated Post-Employment Benefit Obligation (“APBO”) and the present value of all benefits actually expected to be paid is called the Expected Post-Employment Benefit Obligation (“EPBO”).

Amortization Method

- Items subject to deferred recognition are amortized on a straight-line basis. Actuarial gains and losses use the average remaining service period of active employees expected to receive benefits from the plan. Cumulative gains and losses are accumulated and reflected (or amortized) in the Net Periodic Post-Employment Benefit Cost only when the cumulative gain or loss becomes significant. Under ASC 715, the threshold for recognizing gains and losses is the greater of 10% of the APBO, or 10% of the market related value of assets.
- The transition obligation results from adoption of the ASC 715 accounting standard and is amortized over a 20-year period.
- The prior service cost reflects the cost of benefits granted through an amendment to the plan and is amortized over the average remaining service period to full eligibility of the active participants.

Economic Assumptions**A. DISCOUNT RATE**

The rate used to discount liabilities is 2.95%, which was determined by a cash flow matching analysis using plan specific expected benefit payments and spot rates from the FTSE Pension Discount Curve as of June 30, 2021.

B. EXPECTED-LONG TERM RATE OF RETURN

The rate used for the expected return on assets component of the Net Periodic Post-Employment Benefit Cost is 5.00%. The rate is developed based on long-term capital market assumptions in published papers from industry experts.

C. MORBIDITY

Expected medical claims are assumed to increase based on the June 2013 Society of Actuaries Study entitled “Health Care Costs – From Birth to Death”. Pre-age 65 morbidity rates were based on the HMO and PPO costs from Chart 3. Post-age 65 morbidity rates are not applicable because it is assumed that all retirees will elect a community rated Medicare Advantage plan.

D. MARRIAGE

Spouses were assumed where current benefit elections indicated spousal coverage. If spouse date of birth was not provided, the spouse is assumed to be the same age as the participant.

E. SALARY SCALE

There are no liabilities dependent on salary, therefore no salary increase rate is assumed.

F. NEW RETIREE ELECTIONS

It is assumed that new retirees select coverage consistent with their active election and participate in Medicare.

FASB ASC 715 ACTUARIAL VALUATION

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

G. TREND RATE

The healthcare trend assumption reflects healthcare cost inflation expected to impact the plan based on forecast information in published papers from industry experts (actuaries, health economists, etc.). Actual premium rates are used for the 2020-2021 and 2021-2022 fiscal years. Going forward, research suggests the following medical, dental, and vision costs increases.

- Medical costs are assumed to increase 5.20% in the 2022-2023 fiscal year, trending down to an ultimate 4.00% increase in the 2073-2074 fiscal year and beyond.
- Dental and vision costs are assumed to increase 5.00% in the 2022-2023 fiscal year, trending down to an ultimate 4.00% increase in the 2073-2074 fiscal year and beyond.

Fiscal Year	Medical Trend	Dental and Vision Trend
2022-2023	5.20%	5.00%
2023-2024	5.20%	5.00%
-	-	-
-	-	-
-	-	-
2050-2051	4.90%	4.90%
2051-2052	4.90%	4.90%
2052-2053	4.80%	4.80%
-	-	-
-	-	-
-	-	-
2071-2072	4.10%	4.10%
2072-2073	4.10%	4.10%
2073 and beyond	4.00%	4.00%

FASB ASC 715 ACTUARIAL VALUATION

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

H. MORTALITY RATES¹

Select mortality rates are listed below:

Age	CalSTRS*				CalPERS**			
	Male		Female		Male		Female	
	Active	Retired	Active	Retired	Active	Retired	Active	Retired
25	0.00012	0.00000	0.00007	0.00000	0.00029	0.00029	0.00011	0.00011
30	0.00017	0.00000	0.00011	0.00000	0.00038	0.00038	0.00016	0.00016
35	0.00023	0.00000	0.00015	0.00000	0.00049	0.00049	0.00027	0.00027
40	0.00032	0.00000	0.00024	0.00000	0.00064	0.00064	0.00037	0.00037
45	0.00052	0.00000	0.00037	0.00000	0.00080	0.00080	0.00054	0.00054
50	0.00085	0.00235	0.00056	0.00131	0.00116	0.00372	0.00079	0.00346
55	0.00132	0.00346	0.00082	0.00206	0.00172	0.00437	0.00120	0.00410
60	0.00203	0.00464	0.00124	0.00274	0.00255	0.00671	0.00166	0.00476
65	0.00335	0.00659	0.00208	0.00413	0.00363	0.00928	0.00233	0.00637
70	0.01411	0.01056	0.01099	0.00681	0.00623	0.01339	0.00388	0.00926
75	0.00000	0.01894	0.00000	0.01252	0.01057	0.02316	0.00623	0.01635
80	0.00000	0.03475	0.00000	0.02401	0.01659	0.03977	0.00939	0.03007
85	0.00000	0.06682	0.00000	0.04788	0.00000	0.07122	0.00000	0.05418
90	0.00000	0.12893	0.00000	0.09746	0.00000	0.13044	0.00000	0.10089
95	0.00000	0.22038	0.00000	0.18269	0.00000	0.21658	0.00000	0.17698
100	0.00000	1.00000	0.00000	1.00000	0.00000	0.32222	0.00000	0.28151
105	0.00000	1.00000	0.00000	1.00000	0.00000	0.46691	0.00000	0.43491
>=110	0.00000	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000	1.00000

* Mortality improvement is based on 110% of the MP-2019 Ultimate Projection Scale.

** Projected mortality improvement is based on 90% of the MP-2016 table for 15 years.

¹ Per the most recent experience studies performed for CalSTRS and CalPERS.

FASB ASC 715 ACTUARIAL VALUATION

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

I. RETIREMENT RATES²

Select retirements per 100 employees are listed below:

CalSTRS DB Program – 2% at 60 – Males								
Years of Service								
Age	5-9	10-14	15-19	20-24	25	26-29	30	31+
50	0.0	0.0	0.0	0.0	0.0	0.0	6.0	4.5
55	2.0	2.5	3.0	4.0	6.0	5.0	7.5	5.5
60	4.0	5.0	6.5	8.0	11.5	9.5	28.0	20.5
65	11.0	13.0	17.0	21.0	32.0	27.0	32.5	32.5
70	10.0	11.0	14.5	18.0	27.5	23.0	25.0	25.0
75+	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

CalSTRS DB Program – 2% at 60 – Females								
Years of Service								
Age	5-9	10-14	15-19	20-24	25	26-29	30	31+
50	0.0	0.0	0.0	0.0	0.0	0.0	6.0	4.5
55	2.0	3.0	3.5	4.5	6.0	5.0	8.5	6.5
60	4.0	5.5	7.5	9.5	15.5	12.5	30.5	23.0
65	10.0	14.5	19.0	24.5	39.0	31.0	38.0	38.0
70	9.0	13.0	17.0	21.5	36.0	28.5	30.0	30.0
75+	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

CalSTRS DB Program – 2% at 62 – Males							
Years of Service							
Age	5-9	10-14	15-19	20-24	25-29	30+	
50	0.0	0.0	0.0	0.0	0.0	0.0	
55	1.5	2.5	2.5	3.0	4.0	5.0	
60	3.0	4.0	5.0	6.0	7.5	9.0	
65	11.0	13.0	17.0	21.0	28.0	28.0	
70	10.0	11.0	14.5	18.0	24.0	24.0	
75+	100.0	100.0	100.0	100.0	100.0	100.0	

CalSTRS DB Program – 2% at 62 – Females						
Years of Service						
Age	5-9	10-14	15-19	20-24	25-29	30+
50	0.0	0.0	0.0	0.0	0.0	0.0
55	1.5	2.5	2.5	3.5	4.0	5.0
60	3.0	4.0	5.5	7.0	10.0	12.0
65	10.0	14.5	19.0	24.5	32.5	32.5
70	9.0	13.0	17.0	21.5	30.0	30.0
75+	100.0	100.0	100.0	100.0	100.0	100.0

² Per the most recent experience studies performed for CalSTRS.

FASB ASC 715 ACTUARIAL VALUATION

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

I. RETIREMENT RATES³ (CONTINUED)

Select retirements per 100 employees are listed below:

CalPERS						
Age	Years of Service					
	5	10	15	20	25	30
50	0.4	0.7	1.1	1.2	1.3	1.5
55	2.1	4.2	5.8	6.9	7.7	8.6
60	3.3	6.6	9.2	10.9	12.1	13.5
65	8.0	15.8	22.1	26.1	29.1	32.6
70	7.1	14.0	19.6	23.1	25.8	28.9
75	6.7	13.2	18.4	21.8	24.3	27.2

J. TERMINATION RATES⁴

Select terminations per 100 employees are listed below:

CalSTRS		
Years of Service	Male	Female
0	12.25	11.25
1	8.50	7.00
2	6.75	5.50
3	5.40	4.25
4	3.75	3.25
5	3.10	2.70
10	1.65	1.50
15	1.05	1.05
20	0.75	0.75
25	0.50	0.50
30	0.45	0.40

CalPERS			
Years of Service	Entry Ages		
	20	30	40
5	8.1	6.3	4.1
10	2.0	1.6	0.9
15	1.1	0.8	0.3
20	0.6	0.4	0.2
25	2.3	0.2	0.1
30	0.1	0.1	0.1

³ Per recent experience studies performed for CalPERS.

⁴ Per the most recent experience studies performed for CalSTRS and CalPERS.

FASB ASC 715 ACTUARIAL VALUATION

SUMMARY OF PLAN PROVISIONS

The following summary of plan provisions represents our understanding of the El Camino Real Charter High School (*Charter or School*) substantive plan.

Employees who retire from the School may be eligible for post-employment medical, dental, and vision benefits pursuant to the provisions below.

ELIGIBILITY

Pre-Charter Employees (Certificated & Classified)

- Hired prior to April 1, 2009
 - Rule of 80: Sum of age plus service equal to or greater than 80, with a minimum of 15 years of service
- Hired after April 1, 2009
 - Rule of 85: Sum of age plus service equal to or greater than 85, with a minimum of 25 years of service
- Exception for those not retiring under CalSTRS/CalPERS
 - Age 63
 - Minimum of 10 consecutive years with the School

Post-Charter Employees (Certificated & Classified)

- Hired after July 1, 2011 (effective date of Charter), but prior to July 1, 2018
 - Rule of 85: Sum of age plus service equal to or greater than 85, with a minimum of 25 years of service
 - Exception for those not retiring under CalSTRS/CalPERS
 - Age 63
 - Minimum of 10 consecutive years of service if hired before July 1, 2016, and 15 consecutive years otherwise
- Hired on or after July 1, 2018
 - Age 62
 - 25 years of service

SPOUSE ELIGIBILITY

Yes

OTHER DEPENDENTS

Access only

SURVIVOR ELIGIBILITY

No

BENEFITS

- Eligible employees are offered lifetime medical, dental, and vision benefits for themselves and their covered spouses under select plans made available by the School.
- Eligible plans consist of the following:
 - Pre-65 Medical: Blue Cross Select HMO, Kaiser-High, Blue Cross PPO Low
 - Post-65 Medical: Medicare Advantage Plan
 - Dental: Deltacare HMO
 - Vision: VSP Vision
- If the retiree elects a more expensive plan than those listed above, the difference is the responsibility of the retiree.



Cover Sheet

Discuss and Vote on Revised Fiscal Policies and Procedures

Section:	V. School Business
Item:	A. Discuss and Vote on Revised Fiscal Policies and Procedures
Purpose:	Vote
Submitted by:	
Related Material:	210823 ECR Fiscal Policies & Procedures redlined.docx 210823 ECR Fiscal Policies & Procedures .docx



EL CAMINO REAL ALLIANCE

FISCAL POLICIES AND PROCEDURES HANDBOOK

Revision Board Approved: August 26, 2021
Effective: August 26, 2021

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ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

OVERVIEW

The Governing Board (“Board”) of El Camino Real Alliance (“ECRA”), a California nonprofit public benefit corporation, has reviewed and adopted the following Fiscal Policies and Procedures (“FPP”) to ensure the funds of ECRA are appropriately budgeted, accounted for, expended, and maintained.

1. The Board holds ultimate authority over all fiscal matters. The Executive Director and/or Chief Business Officer (“CBO”) of El Camino Real Charter High School (“ECRCHS” or the “Charter School”) shall report to the Board and, in particular, the Board Chair regarding all fiscal matters.
2. The Board oversees the administration of the fiscal policies and procedures and delegates administration of the policies and procedures to the CBO.
3. ECRA may commission a Back-office Services Provider (e.g., ICON School Management). If ECRA does so elect to utilize a Back-office Services Provider, the Back-office Services provider will report to both the administration and the Board. The financial compilations presented to the Board will be compiled by the Back-office Services Provider, and may also include input from ECRA staff.
4. The CBO has responsibility for all business operations.
5. The Chief Compliance Officer (“CCO”) will work with the Executive Director and the CBO and Business Office staff to enforce the FPP.
6. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
7. All documentation related to financial matters must be completed by computer, word processor, typewriter, or ink.
8. The Board will commission an annual financial audit by an independent third party auditor who will report directly to the Board. The Board will approve the final audit report, and a copy will be provided to the charter-authorizing entity. Any audit exceptions and/or deficiencies will be resolved to the satisfaction of the Board and be in compliance with GAAP and/or related laws and regulations.
9. The Board may appoint someone else to perform the CBO's responsibilities in the case of absence.

As used in the FPP, the term “Authorizing Personnel” includes: Executive Director, CBO, Assistant Principals, and Board Chair or Vice Chair.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Safeguarding of Financial Assets

ECRA is committed to safeguarding public funds. ECRA's financials are overseen by the following entities:

1. Charter School Authorizer (i.e. LAUSD's Charter Schools Division) reviews financials annually;
2. Independent Certified Public Accountant conducts annual financial audit;
3. Back-office Services Provider (e.g., ICON School Management) ensures segregation of duties and fiscal compliance; and
4. Board of Directors.

In addition, ECRA/ECRCHS does the following:

1. Presents monthly financial updates at regular Board meetings;
2. Seeks Board approval of check registers and all major financial documents (e.g. interim financials, budget, Local Control and Accountability Plan ("LCAP"), etc.);
3. Provides financial information to the staff through presentations;
4. Posts major Board approved financial documents on ECRA's website, including Approved Budget, Interim Reports, Tax Returns, and Annual Audit; and
5. Has written policies identifying its investment policies and strategies. The written policies, titled Investment Policy Statement ("IPS"), applies to both the retirement healthcare benefits trust and the general account, and are reviewed and adopted by the Board (including any revisions or amendments thereto). The IPS identifies that all investments with ECRA assets should be reasonably and prudently invested, and also notes the scope and types of permitted investments in which the School may engage as well as guidelines for the composition of the investment portfolio. The IPS for both the lifetime healthcare benefits trust and the School's general account shall be posted on the School's website.

Annual Financial Audit

1. ECRA will select an independent auditor to conduct an independent audit of ECRA's finances. The independent auditor will be selected by the Board on or before the March Board meeting in those years when a new auditor is to be selected. The Board will appoint an Audit Committee no later than the January board meeting for those years when an auditor is to be selected.
2. Audit Committee members, like all ECRA Directors, must be fiscally independent of ECRA.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

3. The CBO and other necessary staff will assist Audit Committee members.
4. ECRA will select a new auditor at least every three (3) years; however, the same auditing firm may be retained as long as a different auditor within that firm is retained.
5. The audit shall include, but will not be limited to:
 - a. An audit of the accuracy of the financial statements;
 - b. An audit of the attendance accounting and revenue accuracy practices; and
 - c. An audit of the internal control practices.

Key Personnel Financial Responsibilities

Approve Contracts

- Executive Director
- CBO
- Board

Approve Purchases for Payment – Including Purchase Orders and Reimbursement Requests

- Executive Director
- CBO
- Program Director
- Program Manager

Check Signers

- Executive Director
- CBO
- Two Designated Assistant Principals

Record Transactions

- Accounting staff (non-senior)
- Analysts

Reconcile Transactions

- Back-office Services Provider

Role of Key Financial Staff (Segregation of Duties)

- Executive Director - Authorizing
- CBO – Authorizing, Reporting and Analysis, Compliance
- Chief Compliance Officer – Compliance
- Back-office Services Provider - Recording, Reconciling and Reporting
- Program Director – Purchase Approver, Reviewing Budgets

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

- Accounting Manager/Controller - Authorizing and Reconciling (of cash receipts, bank accounts)
- Program Managers – Purchase Approver, Reviewing
- Analysts - Recording and Analysis
- Accountants - Recording, Purchasing and Custody

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Financial Instruments

Debit Cards

- Use is not permitted.

Credit and Charge Cards

- Only one general card account in the name of ECRA is authorized by the Board. There are two cards that are issued in the name of the CBO and the Executive Director. The cards are kept in the possession of the Executive Director and the CBO.
- Must have established Board-approved spending limits of \$250,000.
- “Platinum” or similar luxury status credit cards cannot be taken out under ECRA’s account.
- Vendor-specific credit cards for teachers (limited to Home Depot and Smart and Final) have the following limits within a monthly statement period: \$500 per month for Home Depot, and two (2) separate credits cards with a limit of \$1,000 per month each for Smart and Final.
- Any additional, vendor-specific credit or charge cards must be approved by the ECRA Board with the same limits as above.

Bank Check Signing Authority

- Board-approved personnel, as noted above under Key Personnel Financial Responsibilities; specifically, the Executive Director, CBO, and two designated Assistant Principals.
- Check signing authority will be given to the Executive Director and the CBO and two designated Assistant Principals.
- Checks may not be written to cash, bearer, or petty cash.
- Under no circumstance will any individual sign a blank check.
- Individual staff members who process vendor payments and/or payroll, write checks, or perform any other tasks associated with cash transactions cannot be a check signer.
- A formal list of those authorized as check signers should be prepared, and the Board will approve all check signers.
- The CBO or Director or Manager of Accounting and Finance or designee will ensure that the Charter School’s bank is notified whenever authorized signatories are changed.
- Approved check signors should never sign a check made out to themselves (e.g., check for reimbursement).

Check Stock

- Held in student store.

Prohibition on Purchase of Alcohol and Cannabis

- Charter School, state, and federal funds may never be used for the purchase of alcohol, or any items related to the consumption of alcohol.
- Charter School, state, and federal funds may never be used for the purchase of cannabis, or cannabis-related products or paraphernalia.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

PAYMENT / REIMBURSEMENT POLICIES

ECRA employees must receive pre-approval for all purchases for goods and/or services. Pre-approvals can be received through the Charter School's Approved ERP system (e.g. NetSuite) to which employees have access.

Any items purchased without pre-approval should be kept in new condition so that item(s) can be returned to the vendor in the event the approving administrator denies the purchase.

All staff members making financial choices on behalf of ECRA must factor in time and quantitative/qualitative factors before each purchase. Below are a few examples:

- Staff members should not spend significant time to save the Charter School a de minimis amount. For example, s/he should not incur reimbursable mileage expenses from driving around to different stores to save the Charter School a few dollars on school supplies.
- Staff should look beyond quantitative factors, such as cost, and evaluate the qualitative factors such as reliability, warranty, reputation, durability, environmental impact, maintenance costs, etc. For example, LED products may be more expensive initially, but they require less maintenance, use less energy and have a lower environmental impact.
- Staff should look at total services provided, not just the product price. For example, some vendors will also assist with design and planning. This can save the Charter School additional time and money spent doing such work itself, or from making costly mistakes.
- Technology equipment being considered for purchase should be reviewed by, or consulted with, the Technology Department, as some devices or equipment being considered may not fit the Charter School's platform or technology plan.
- All purchases must have a legitimate business purpose and must be for the benefit of and use by the Charter School. Purchases for personal use are strictly prohibited.
- Staff must avoid conflicts of interests at all times. A conflict of interest arises when an employee, officer, agent, or any relative, a partner, or an organization that employs or is about to employ a relative, has a financial or other interest in, or would gain a tangible personal benefit from, a firm considered for a contract. Should a potential conflict of interest arise or exist, staff must disclose the conflict, in writing, to the Executive Director and the CBO. As used herein, "relative" means spouses/domestic partners, children (including adopted children), parents, siblings, grandparents, uncles, aunts, cousins, nieces, nephews, step relatives, brother- and sister-in-law, mother- and father-in-law, and relatives of domestic partners. This provision shall not include interest in a publicly-traded company in which the employee or relative does not have a controlling interest.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

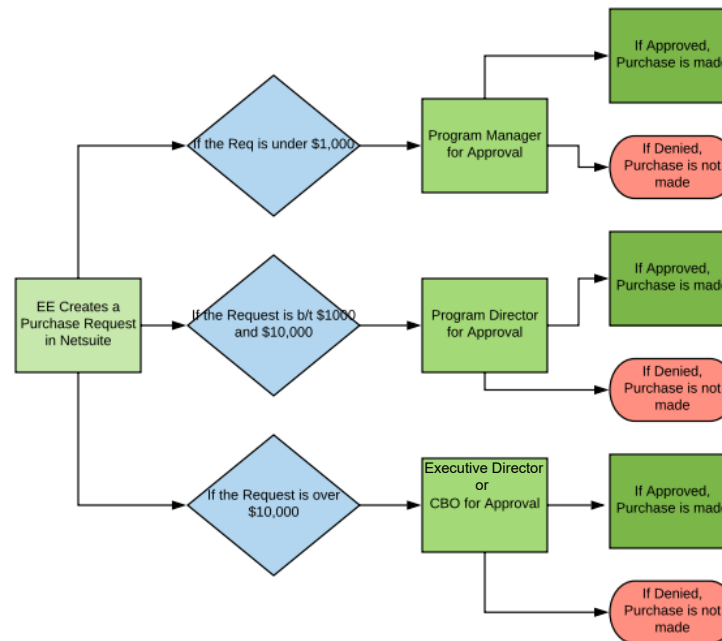
Failure to comply with the policies and procedures as described herein, may result in a delay in reimbursement being paid to the employee or, in some instances, a denial of a reimbursement request in whole or in part.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Purchasing Flow Charts

Regular Purchases

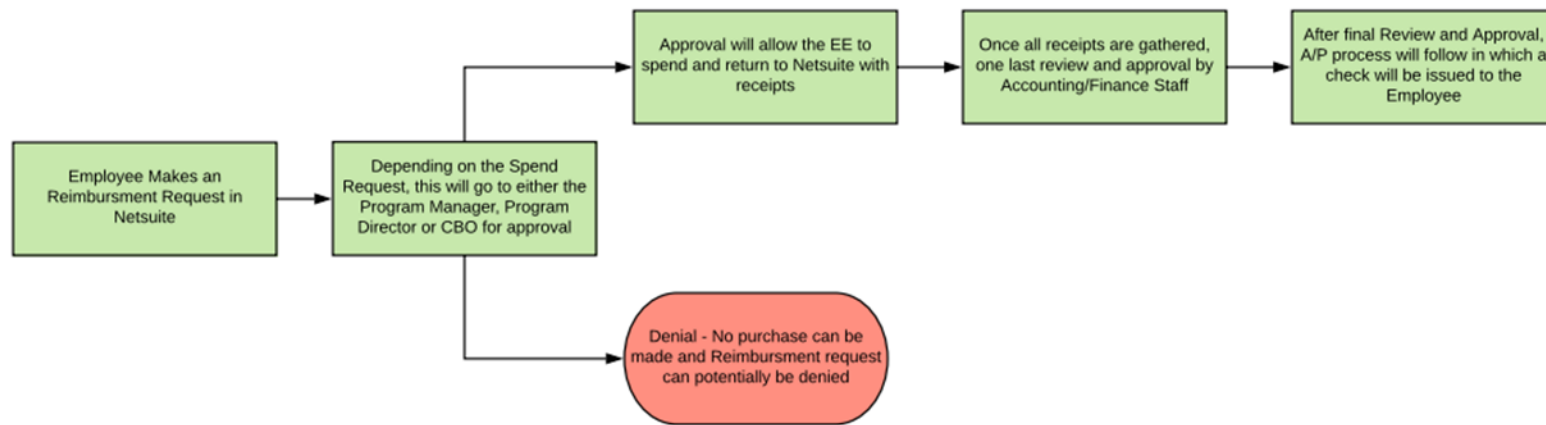
- Purchases done through NetSuite involve different approvers depending on the spend amount.
 - Under \$1,000, these will go to a Program Manager for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors.
 - Anything over \$10,000 will go directly to the CBO or Executive Director for approval.
 - Requests over \$50,000 will be brought before the Board for approval.



ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Reimbursement Requests or Expense Requests are subject to approval. All Reimbursement requests must have pre-approval.

- These requests submitted in NetSuite involve different approvers depending on the spend amount requested.
 - Under \$1,000, these will go to a Program Manager for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors.
 - Requests over \$10,000 will go directly to the CBO or Executive Director for approval.
 - After approval, employee may make the purchase.
 - Employee will go back into the system to request final approval of their expenditures.
 - Final approval is given by CBO or Executive Director after review by accounting staff.



Purchases w/o Approved Purchase Orders, Reimbursement Requests or Travel Reimbursement Requests.

- Items are subject to review by an administrator. If purchase(s) are rejected, they are the responsibility of the employee.

Employee Receipts/Substantiation

1. All purchases made by an employee must be accompanied by an original, itemized receipt. The individual making the charge or requesting reimbursement shall be held responsible for the amount if a receipt is not provided within 30 days. The only exceptions are for parking meters and gratuities given to taxi drivers (within the limit set herein).
2. Reimbursements to employees for items charged on personal credit cards should be supported by a copy of the employee's credit card or credit card statement. A copy of the credit card can be kept on file by the Business Office (redacted copy showing name and last four digits of credit card number used).
3. When receipts are lost, employees must retrieve a copy of the receipt or provide a document with comparable detail. There is no recourse for lost receipts. There are a few exceptions for which credit card receipts or cancelled checks may be considered sufficient. Below are a few examples:
 - a. Taxi fares incurred while traveling for ECRCHS;
 - b. Parking fees incurred the day employee attended workshops or other work events.
4. If a receipt is lost and an acceptable replacement is not provided, the employee will not be reimbursed.
5. For all meals, detailed receipts are a requirement (see "Meals" on the following page for more details).
6. The Accounting Director/Manager/CBO or designee shall be responsible for enforcing this policy.

Employee Lost Receipts

When receipts are lost or not provided, ECRA will not reimburse employee costs and will require employee payment of credit card or vendor-specific card charges.

Gratuity

Employees are allowed to tip up to 18% of the subtotal cost, rounded up to the nearest dollar, when gratuity is customary. Any incremental excess is the responsibility of the employee.

Employee Reimbursements and Expense Reports

This policy is to ensure that individuals who incur valid business expenses are reimbursed in a fair and equitable manner, that business expenses are properly recorded, reconciled, and reimbursed in a consistent manner, and that ECRA complies with all applicable federal, state and local rules and regulations.

Reimbursement expenses should be dedicated for those occasions when other procurement methods (e.g. Purchase Order, Purchase Request) are not a viable option.

Employees may be reimbursed for purchases made with personal funds for goods and/or services in special circumstances where items are needed immediately and/or with short notice and the purchase of such items by staff may be unavoidable.

Every effort should be made to purchase goods and/or services through established ECR purchasing vendors.

An individual employee can be reimbursed for expenses up to a maximum of \$5,000 per school (fiscal) year. If an employee should need to exceed the \$5,000 per school (fiscal) year maximum, prior approval from the Executive Director and CBO is required.

1. Employees will be reimbursed for expenditures within fifteen (15) days after the submission of all required documentation.
 - a. Whenever possible, original, itemized receipts must be provided. (See “Employee Receipts/Substantiation” above.)
 - b. Electronic receipts are considered original, itemized receipts.
 - c. In certain cases, supporting documentation such as email confirmations may be accepted as a receipt.
 - d. To be reimbursable, purchases of tangible products (as opposed to items such as subscriptions) must be delivered to the Charter School’s address, not a personal address.
2. Employees must submit all expense reports before June 30th of the school (fiscal) year in which the expenditure was made to the Business Office.
3. Receipts or other appropriate documentation will be required for the reimbursement of all expenses (see “Employee Receipts/Substantiation” above).
4. Employees shall submit, for each reimbursement request, a signed copy of an Expense Report substantiating:
 - a. Who the expenditure was for;
 - b. What the expenditure was for;
 - c. Where the expenditure was made;
 - d. Why the expenditure was made; and
 - e. When the expenditure was made.

A copy of the Expense Request Form is attached as Appendix III. A copy of the Purchase Request Form is attached as Appendix IV.

5. The employee must sign expense report to certify the expenditures.
6. Authorizing personnel must sign expense report for reimbursement.

7. The Business Office will email a copy of the Executive Director's expense report to the Board Chair when processed for payment. For expense reports greater than \$300 in single month, the Board Chair and one other Board member, or Board Vice Chair and one other Board member, must approve.

8. **Non-reimbursable Expenses**

Some expenses are not considered valid business expenses, yet may be incurred for the convenience of the traveling individual. Because these are not expenses for the Charter School, they are not reimbursable. Examples of non-reimbursable expenses include, but are not limited to, the following:

- a. Alcohol
- b. Tobacco and all nicotine-related products
- c. Cannabis
- d. Theft or loss of personal property
- e. Parking or traffic tickets or car towing if illegally parked
- f. Airline travel insurance
- g. Airport lounge clubs
- h. Dry cleaning
- i. Movies or personal entertainment
- j. Books, magazines or newspapers (unless specific to education or the employee's job)
- k. Doctor bills, prescriptions, or other medical services
- l. Health club membership, even if for one day or short-term use
- m. Babysitter or pet care fees

Reimbursements – Digital Payments

The use of digital payments, such as 'Apple Pay' or Venmo (or similar) are not a preferred method of payment and should be used only when other forms of payment such as check, ACH transfer, or ECRCHS credit card are unavailable.

When an employee seeks reimbursement for an allowable reimbursement expense paid with their personal 'Apple Pay' or Venmo (or similar), the requestor must include a copy of their bank/card statement showing the amount paid. The proof of payment must be attached to the reimbursement request.

Purchases made via digital payment are subject to the same criteria and requirements as all other purchases.

1. Employee shall submit, prior to the purchase being made, for each digital payment transaction, a signed copy of the appropriate purchasing form substantiating:
 - a. Who the expenditure is for;

- b. What the expenditure is for;
- c. Where the expenditure is made;
- d. Why the expenditure is made; and
- e. When the expenditure is made.

Personal Use of School Items

Personal use only applies to non-de minimis use consumption. For example, using an ECRA computer for personal use can be considered de minimis unless it creates noticeable wear and tear.

1. Employees will avoid the personal use of ECRA owned items without prior approval from a supervisor.
2. Employees will reimburse the Charter School for all ECRA-owned items that are consumed. For example, if the Charter School incurs additional expense as a result of personal telephone calls, employees must reimburse the Charter School for these calls.

Supplies

All ECRA employees are allowed, upon approval from administration, to spend the following for items deemed essential to carry out assigned duties or related to curriculum, subject to administrative review when reimbursement is approved:

1. \$50/semester limit for non-classroom staff;
2. \$100/semester limit for classroom staff.

Note, for higher thresholds, teachers/staff must submit a purchase requisition in the Approved ERP software system. As outlined in the 2nd paragraph on Page 8: Any items purchased without pre-approval should be kept in new condition so that item(s) can be returned to the vendor in the event the approving administrator denies the purchase.

Only the Charter School address may be used on the sales order prior to processing payments. It is the responsibility of the finance office to ensure that this policy is followed. Supplies are defined as items classified in the California School Accounting Manual under the following codes: Object Code 4100, Textbooks, Object Code 4200, Other Books and Reference Materials, Object Code 4300, Materials and Supplies, and Object Code 4400, Non-capitalized Equipment as found in Procedure 770 – Distinguishing between Supplies and Equipment.

Meals

1. Except in connection with out of town travel or Charter School-approved events where students are present, meals chargeable to or reimbursable by ECRA may not occur outside of the ECRCHS campus.
2. School-related meals occur on a regular basis. If the meal is not pre-approved, the employee runs the risk of bearing the full cost of the meal if it is ultimately denied. For

meals to be charged to ECRA or reimbursable to an employee, the ECRA employee must provide the following information:

- a. Purpose of the meeting or agenda;
 - b. Itemized and detailed receipt(s);
 - c. Number of individuals in the party; and
 - d. Names of all attendees or a sign-in sheet.
3. On professional development, non-school days, ECRA may purchase meals for staff for meetings lasting three or more hours.
 4. Each department has a budget of \$50/employee/year for meals for team building and morale that is related to Charter School activities.
 5. The Charter School may cater in food and snacks for ECRA Board meetings, community meetings, staff meetings, etc., but they require pre-approval by the Executive Director, CBO or Assistant Principal through the NetSuite system.

Mileage

Employees will be reimbursed for mileage when the event is school-related and requires employees to travel outside of their normal commute. Mileage will be reimbursed at the IRS-approved rate for the distance traveled.

Reimbursable travel starting from or ending at a residence cannot include the normal commute miles to/from work. Below are some examples:

1. Home to/from school is not reimbursable.
2. Home to/from school event/meeting is partially reimbursable.
 - a. If the mileage to/from home to school-related event/meeting exceeds the regular commute to/from school, then employee can claim the incremental difference.
 - b. School to/from school event/meeting is 100% reimbursable.
 - c. Home to/from non-school event/meeting is not reimbursable. For example, driving around to purchase non-essential supplies, driving around to purchase essential supplies on a non-school day, or commuting to a non-school sponsored staff meeting.

Travel

The following travel policy is designed to provide guidelines and best practices when making travel arrangements, advances, and reimbursements.

1. Travel must receive the following approvals:
 - a. Employees requesting in-state travel must receive approval from the designated authorizing personnel (i.e., an administrator, CBO and/or Executive

Director) with a summary of the purpose of travel, educational or professional benefit, number of employees attending and estimated cost.

b. Employees requesting out-of-state travel must also present the ECRA Board Travel Committee, which consists of three (3) ECRA Board members, with a summary of the purpose of travel, educational or professional benefit, number of employees attending, and estimated cost.

2. All expenses must be pre-approved prior to travel for an event or meeting through the Approved ERP software system or an approved travel form. The approver cannot be the traveler. All supported documentation follows the specific rules in the Fiscal Policies and Procedures.

3. Unless charter school administrators consider something an emergency, it is encouraged that travel arrangements should be made at least 15 days in advance to obtain better pricing.

4. ECRA does not allow daily per diem rates.

5. Chargeable and Reimbursable Expenditures:

a. Only pre-approved coach class, economy, “Wanna Get Away,” or promotional discounted airfare ticketing will be paid by ECRA for documented school-related travel. It is incumbent on all ECRA employees, when arranging school related air travel, to seek the most reasonable and logical airfare accommodation available at the time of booking, and to provide contemporaneous documentation to substantiate the same.

b. First class, business class, economy plus, and other similar fare classes will not be paid for or reimbursed by ECRA.

c. Upgrade or non-emergency changes in flights are the exclusive responsibility of the ECRA employee. For non-medical/emergency changes or cancellations of a flight, the out-of-pocket cost is the responsibility of the employee.

d. All employee-initiated changes to airfare ticketing that are made on an ECRA credit or charge card must be reimbursed by the employee within five (5) business days of the conclusion of travel. Personal charges are not permitted on ECRA credit or charge cards.

e. Air travel requiring special accommodations due to a personal medical issue will require a signed note from the employee's treating physician attesting to the medical necessity of an upgraded airfare accommodation, which must be submitted prior to travel. ECRA strongly respects the medical privacy of its employees. Therefore, the note from the treating physician does not need to disclose the specific medical ailment or injury of the employee. The medical note from the treating

physician only needs to state the medical necessity for an accommodation and if the travel accommodation will need to be temporary or permanent.

f. ECRA's policy is a reflection of the FCMAT Best Practices Manual as it applies to ECRA.

g. The Board shall annually review this policy to ensure consistency with state and federal reimbursement standards.

h. Hotels/motels are allowable when the event is more than 50 miles from either the employee's residence or the school site and the requesting employee has received approval from ECRA administration prior to booking the hotel. Specific rules include:

i. The hotel room selected must be the least expensive available room offered within the hotel.

ii. Hotels should be chosen for the following reasons:

1) Total cost relative to the other nearby hotels near the venue. Total cost includes parking fees, wireless fees, free breakfast, and other relevant fees. These costs need to be considered because the total cost of a hotel stay with a less expensive room rate may end up being higher than the total cost of a hotel stay with a more expensive room rate.

2) Qualitative costs should be considered, as these may impact the total travel costs and employee wellbeing. For example, access to public transportation, safety, and walkability to event location. However, these considerations should be balanced with prudence and reason.

iii. Hotel rates exceeding an average of \$200/night, not including taxes and fees, must be accompanied with an explanation as to why the specific hotel was chosen. If the reason is denied by the authorizing personnel, and the employee still chooses the room rate, then employee will be responsible for the incremental cost over \$200/night plus applicable taxes and fees. Pre-approval is required of all ECRCHS employees for hotels over \$200/night.

iv. Employees must provide an itemized receipt from the hotel that details all charges and dates, and clearly indicates for whom the lodging was provided.

v. The ECRA Board of Directors shall review this policy annually to ensure consistency.

- vi. Meals are reimbursed up to the published General Services Administration (“GSA”) rate for the event location, based on the receipt documentation provided. Employees must seek the applicable GSA rate from the CBO or designee. The applicable GSA rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
 - i. Other customary and reasonable travel-related expenses, such as Internet, cab fares, rental car (with prior approval from Authorizing Personnel), and mileage for using an employee’s own car, gasoline are reimbursable.
 - j. The Board shall review and update these rates annually in accordance with the IRS and GSA schedules for Los Angeles County.
6. Below are approved travel days:
 - a. The day before the event if it starts before 11am.
 - b. The day after the event if it ends after 12pm.
 - c. An additional non-event travel day may be permitted due to flight scheduling.
 7. Travel advances, before the actual travel, may be permissible, but employee must show proof that travel actually occurred after the event.
 - a. If the advance exceeds the amount of the receipts, the employee will pay the difference immediately in the form of a check.
 - b. If the advance is less than the amount of the receipts, the difference will be reimbursed to the employee in accordance with the expense report.
 8. After the trip, the employee must enter all of the appropriate information on an expense report and submit it to the Authorizing Personnel for approval.
 9. Documents should include any itemized receipts for parking, tolls, car rentals, taxis, food and other expenditures related to the travel for which the employee obtained prior approval
 10. Excessive and unreasonable costs, such as valet parking, in-room telephone, and food from the honor bar in hotel rooms, shall not be reimbursed. Payment for internet service will only be reimbursed if preapproved by an administrator, and then only if deemed necessary for work.

Governing Board Expenses

1. The individual incurring authorized expenses while carrying out the duties of the Charter School will complete and sign an expense report.
2. The completed expense report will be submitted to the Business Office for review and initial approval. Once approved by the Business Office, the completed expense report

will follow the same workflow as other Purchase Orders. The approved expense report will then be submitted to the Business Office for payment.

Tuition Costs for Non-Teaching Staff

The tuition reimbursement program aims to encourage staff to gain new workplace skills.

1. Classes must be pre-approved.
2. Tuition will be subsidized for staff who do not receive additional compensation tied to units when s/he takes approved courses in education, business, or technology.
 - a. 100% for up to one class per quarter (for a total of four courses per year) at UCLA Extension. Employee may request reimbursement for up to two classes in any one quarter during a calendar year. As ECRA has a special agreement with UCLA Extension, ECRA pays for these classes directly and there is no employee reimbursement required.
 - b. \$700/class for non-UCLA Extension courses with a \$1,400 cap for any one academic period and a \$2,800 cap per calendar year. Employees must submit an expense report with supporting documentation (e.g. tuition bill).
3. All classes must be taken for a grade or pass/fail. A grade must be provided at the end of the course.
 - a. A failing grade, or the failure to report a grade, will prevent the employee from taking another subsidized class for 12 months.

Classes/Conferences/Workshops/Seminars (“Course”) for All Staff

All staff are encouraged to take advantage of opportunities to improve their craft. If the Charter School is subsidizing any of the cost, the employee cannot use the attained credit for salary advancement other than for a degree differential (e.g. master's degree).

1. Course must be pre-approved by an administrator.
2. Employee must complete an Expense Report and provide all receipts.
3. Employee will not be compensated for his/her time if employee made the request to attend the class/conference/workshop/seminar.

Tuition Costs for Teacher Induction

ECRA provides Teacher Induction through Ventura County Department of Education. For those employees who would like to complete their Teacher Induction elsewhere, ECRA will reimburse up to \$4,000 upon submission of evidence of completion of the Teacher Induction coursework. Employee will be required to do the following:

1. Employee must notify an administrator that Teacher Induction courses are being completed elsewhere.
2. Upon completion of Teacher Induction coursework, employee must go through the reimbursement process (i.e. expense report).
 - a. Substantiation must include the copy of tuition paid since ECRA will only reimburse up to \$4,000/employee.
 - b. If the Teacher Induction coursework is not completed, ECRA will not provide reimbursement.

Professional Dues and Costs

ECRA encourages all employees to maintain membership in professional organizations. If the dues and costs are associated with the employee's job responsibilities, the employee may seek reimbursement from an administrator through the Expense Report process. This reimbursement is limited to the membership dues or costs only.

Student Awards

For ECRA school sponsored activities, the Charter School is authorized to spend up to \$300/student/activity/year for individuals and teams that win city, state and/or national athletic or academic competition(s).

1. A school sponsored activity is any activity that a school employee receives compensation to oversee.
2. The recommendation process will be based on input from the relevant staff and Assistant Principal(s). The Executive Director will make the final decision.
3. For teams, the \$300/student/activity/year limit can be used for flowers, candy, awards (e.g. trophies, rings, etc.), ceremonies w/up to two guests per student, etc.
4. For individuals, the \$300/student/activity/year limit can also be used for a cash equivalent award that can be used on educational related expenses.
 - a. Financial need will be strong consideration for cash equivalent awards.
 - b. A signed release form stating the cash equivalent will go towards education related expenses must be signed by the student and parent/guardian (see Appendix I – Student Gift Acknowledgement).

Policy for Use of Credit Cards

1. Credit cards are held by Board-approved personnel only. Only one general card account in the name of ECRA is authorized by the Board. There are two cards that are issued in the name of the CBO and the Executive Director. These credit cards will be kept in the custody of the CBO and Executive Director.
2. The Executive Director's and CBO's credit or card privileges may be revoked by the Board.

3. Purchases made using a credit card are subject to the same criteria and requirements as all other purchases.
4. Prior to issuance of a credit card to an employee, the employee shall review and sign the “Credit Card Responsible Use Form.” (Appendix II.)
5. All cardholders should report the loss or theft of the school credit card immediately to the credit card company and the CBO, even if the loss or theft occurs on a weekend or holiday. If a credit card is stolen, the cardholder should file a police report, and a copy of the report should be maintained for insurance purposes.
6. The credit card and vendor-specific charge cards must be board approved before being issued to an employee. Below is a list of outstanding credit and store charge cards, by departments, as of August 1, 2021:
 - a. Home Depot for Woodshop and Drama
 - b. Smart and Final for Family and Consumer Studies
 - c. US Bank Visa
7. The Board shall review a list of all credit card Charter School-authorized users and associated expenditures monthly.
8. Cardholders should be made personally liable for all inappropriate charges and personally responsible for settling any dispute over any purchase from a vendor.
9. Any charter school credit card holder may have their card revoked for violation of the preapproval process if it is determined there was enough time to request and receive approval for a purchase order using normal purchasing procedures.
10. Board-approved spending limits are currently \$250,000 within a monthly statement period for US Bank Visa, \$500 for Home Depot per card, and \$1,000 for Smart and Final per card). The Charter School-authorized user shall be responsible for verifying that limits are not exceeded.
11. ECRA uses US Bank as its credit card vendor. Credit card charges in excess of \$50,000 require approval of the expense by two Board members. Such approval is required as part of the supporting documentation prior to payment processing.
12. The types of transactions to be charged on the credit card include: advance purchase or arrangement of approved employee travel and accommodations, school supplies, instructional materials, pupil transportation, technology, assistive technology, furniture, athletic equipment, school food, dues, subscriptions, and other items related to Charter School operations. Authorized expenses that do not fall under this Credit Card Use Policy shall be submitted and paid through the check disbursement process.
13. Credit card points accrued by ECRA employees using ECRA’s credit cards are the property of ECRA.

- a. Records of how the rebates were applied to specific school-related items must be maintained.

14. Personal use of the school's credit card is prohibited. Credit cards shall not be used for personal expenses, gift cards, equipment, communication devices, institutional memberships, or computer software or hardware. Cardholders shall not make personal use of a credit or debit card, assign to someone else the use of a credit or debit card, or pay for another employee's or person's expenses with the credit card.

State laws prevent the unauthorized loaning and/or misappropriation of public funds. Accidental personal use of ECRA's credit card must be brought to the immediate attention of the employee's direct administrative supervisor and will be dealt with on a case-by-case basis. In all cases, reimbursement for accidental charges shall be paid in full within 30 days of the purchase. Reimbursement of the personal expense in this manner is required, but shall not prevent ECRA from taking further action against the employee. Interest charges will accrue at the then-applicable IRS-established rate when reimbursement is not made in 30 days from the personal charge.

15. Employee is responsible for maintaining all receipts. If a receipt is missing, then the employee must request copies of the receipt from the credit card company at his/her expense. See "Employee Receipts/Substantiation" for exceptions to the receipts requirement.

16. If the Business Office identifies any inadvertent personal charges or unauthorized uses of the card, the card statement and all backup documentation will be forwarded to the Executive Director, CBO, and/or CCO for review. The Executive Director, CBO, and/or CCO will discuss with the cardholder any charges of concern, and the cardholder will be required to reimburse the school immediately for any inadvertent personal charges or unauthorized charges. The Executive Director, CBO, and/or CCO will determine whether to revoke the cardholder's credit privileges and whether any disciplinary actions will be taken.

17. Employee shall submit, prior to the purchase being charged on the credit card, for each credit card transaction, a signed copy of the "Credit Card Expenditure Form" substantiating:

- a. Who the expenditure was for;
- b. What the expenditure was for;
- c. Where the expenditure was made;
- d. Why the expenditure was made; and
- e. When the expenditure was made.

ACCOUNTING

Key Accounting Thresholds

1. Checks over \$10,000 require two approvers/signatures.
 - a. Note, credit card transactions over \$10,000 do not require two signers since paying the monthly statement will require two check approvers/signatures.
2. Non-budgeted contracts that exceed (or are likely to exceed) \$50,000 during a calendar year or which last beyond an academic year require Board approval.
3. Request for Proposals are required for projects that will be financed with bond funds that are subject to Public Contract Code § 20111(a) and (b).

Purchasing in the Enterprise Resource Planning System (ERP)

1. School will use an ERP system to store all financial transactional data.
2. Employees will make purchase requisitions in the ERP. Purchase Requisitions can be created using the following information provided by the vendor:
 - An invoice or estimate prepared by the vendor, but which has not yet been processed for sale by the vendor.
 - Sales quotation provided by the vendor for use by the employee to assist in decision making and subsequent creation of a purchase requisition in the ERP system.
3. The Business Office will review the purchase requisition to check whether the Charter School has adequate resources (i.e. cash).
4. If the expenditure is in the approved budget, or the Charter School has adequate resources to make the purchase, the Business Office will forward the purchase requisition to the authorized supervisors (e.g. department head and authorizing administrator). The authorized supervisors must:
 - Determine if the expenditure is allowable under the appropriate revenue source.
 - Determine if the expenditure is appropriate and consistent with the Charter School's mission, approved charter petition, school policies and procedures, and any related laws or applicable regulations.
 - Determine if the price is competitive and prudent. All purchases over \$100,000 must be Board approved and must include documentation of a good faith

effort to secure the lowest possible expected cost¹ for comparable goods or services. If the purchase does not represent the lowest cost option, a business purpose must be provided.

5. If the purchase order is approved, the purchase can be made by the employee through the reimbursement process or by the Charter School on behalf of the employee.
6. When the supplier/vendor submits to ECRA the final invoice, or when an employee submits an expense report, the Charter School will make the payment by requesting a check or by paying by credit card.
7. Since goods and services are sometimes received after payment, the employee making the purchase or shipping and receiving staff must certify that the product has been received, or that service has been provided, before closing the purchase in the Approved ERP software (NetSuite).

If a vendor is a sole proprietor or a partnership, a valid W-9 form (or foreign equivalent) must be submitted prior to payment. Employee requesting a vendor or vendors, must submit a vendor information form.

8. The name of the vendor/business must reflect the same name and address as will appear on invoices submitted. Please include DBA ('doing business as'), if applicable.

All vendors must submit their Taxpayer Identification Number (TIN), commonly known as Employer Identification Number (EIN) / Federal Tax ID, Social Security Number (SSN), or foreign equivalent for those vendors who are conducting business as individuals.

9. The Board approved credit card holders may authorize an individual to use the school credit card to make an authorized purchase on behalf of the Charter School, consistent with guidance provided by the FPP.
 - a. The Charter School Credit Cards are in the custody of the CBO and Executive Director. Any authorized person who uses this card must return it within three (3) hours of use, unless authorized otherwise by the card holder.
 - b. The other school vendor-specific charge cards will be kept under supervision of the board approved card holders
 - c. If receipts are not available or are "missing", the individual making the charge will be held responsible for payment.
 - d. Credit and vendor-specific charge cards will bear the names of both El Camino Real Alliance and the board approved card holder(s).

¹ Expected cost considers the product's price, quality, life, future maintenance costs, salvage value, environmental impact, school's mission, source and materials.

Petty Cash

ECRCHS will maintain a petty cash account for small and emergency purchases, generally costing \$100 or less. When presented with a request for petty cash, the petty cash custodian should verify whether the item to be purchased is available in the organization's stock of supplies. If it is, the petty cash reimbursement is unnecessary; if it is not, the custodian can initiate a petty cash disbursement by doing the following:

1. The Business Office will manage the petty cash fund from the student store.
2. The petty cash fund will be capped at \$1,000 at the school site, but it will typically hold \$500. This does not include cash held for school events.
3. All petty cash will be kept in the Charter School's safe. Only select Business Office personnel will have access to the petty cash box.
4. All disbursements will require a completed and signed petty cash request form, as well as a register receipt for all purchases.
5. The Business Office will ensure that the petty cash slip is properly completed and that a proper receipt is attached.
6. At all times the petty cash box will contain receipts and cash totaling \$500. A register receipt must support the petty cash slip. The individual using the petty cash to make a purchase is responsible for submitting the receipt for the petty cash slip to the Business Office within 48 hours of withdrawing the petty cash.
7. When expenditures total \$300 (when cash balance is reduced to \$200), the Business Office will total the disbursements, complete a petty cash reimbursement form, and obtain the approval of the Assistant Principal. This should be done on at least a quarterly basis. The petty cash slips and supporting receipts will be attached to the reimbursement request form and forwarded to the Business Office.
8. Petty cash fund reimbursement checks will be made payable to ECRA.
9. Any irregularities in the petty cash fund will be immediately reported in writing to the CBO.
10. Loans will not be made from the petty cash fund.
11. The CBO or designee may conduct surprise counts of the petty cash fund.

Cash Boxes

Currently the school has five (5) portable cash boxes which are controlled by the Business Office and used to collect money at fundraising activities, ticket sales and other events or activities.

Individuals who collect cash for fundraisers and activities for which a cash box is issued collect the cash and recorded the total on a cash count form. Two individuals will count the cash together, and both will sign and date the cash count form and remit the funds to the Business Office.

Every effort is made to turn in the cash the same day as fundraiser or activity. Any funds collected but not turned in to the Business Office for the final counting and deposit to the bank should never be taken home or left in any unprotected environment. When the Executive Director or the Business Office receives the cash box funds, the funds will be counted again by a Business Office staff member and another witness. Each will sign the cash count form as verification of their confirmation. The cash and the verified cash count form will be placed in and secured in a locked, fireproof safe until the cash is deposited.

No funds will be left in the cash box.

Alternative Payment Methods – Third-Party Processors

Third-Party Processor – A third-party processor is a company that can accept payments over the internet on behalf of an individual or another merchant (i.e., PayPal).

The use of third-party processors such as PayPal (or similar) is not a preferred method of payment and should be used only when a merchant will not accept a check, ACH transfer, or ECRA credit card. Purchases made via a third-party processor are subject to the same criteria and requirements as all other purchases. Employee shall submit, prior to the purchase being made, for each third-party purchase made, a signed copy of the appropriate purchasing form substantiating:

- a. Who the expenditure is for;
- b. What the expenditure is for;
- c. Where the expenditure is made;
- d. Why the expenditure is made; and
- e. When the expenditure is made.

The use of third-party processors is not intended to avoid or bypass appropriate purchasing or payment procedures.

Payments made to service providers via a third-party processor are subject to the same criteria and requirements as all other contracts. A third-party processor may not be used for payments to an individual for services.

Personal third-party processor accounts should not be used to transact ECRA business.

When using a third-party processor, employees will make purchase requisitions in ERP. Purchase Requisitions can be created using the following information provided by the vendor:

- a. An invoice or estimate prepared by the vendor, but which has not yet been processed for sale by the vendor.
- b. Sales quotation provided by the vendor for use by the employee to assist in decision making and subsequent creation of a purchase requisition in the ERP system.

Third-party processors often do not include detailed information about the item(s) purchased. In the event this occurs, a copy of the web page that identifies the item(s) purchased and the web receipt from the third-party processor must be included in the ERP record.

Third-party processor payments will be made by the Business Office after all required documents are submitted and approvals obtained. The Business Office will use a dedicated ECRA account, such as PayPal, to make purchases.

Any email address linked to a third-party processing account must be a valid ECRA email address.

Contracts

1. The following may sign school-related contracts within the approved budget:
 - Authorizing Personnel

The Board must also approve the following contracts:

- Non-Public Contracts - \$50,000 or more for construction, equipment, materials, supplies, non-professional services and repairs.
 - Public Contracts (i.e. public bonds):
 - Bid limit under Public Contract Code § 20111(a) of \$95,200 or more for equipment, materials, supplies, services and repairs.
 - Bid limit under Public Contract Code § 20111(b) of \$15,000 or more for construction contracts.
2. Consideration will be made of in-house capabilities before contracting for outside services. Below are considerations:
 - a. Whether the services needed is for a limited time period.
 - b. Whether the contract service provider has expertise not otherwise available to the Charter School.
 - c. Whether the current staff has capacity to do the work.
 - d. Whether the contract service provider's core competency would lead to long-term savings.
 - e. Whether the utilization of the contract service provider would cost less than a comparable employee with benefits.
 3. The Business Office will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts over \$100,000.

ECR will maintain a copy of all signed contracts, regardless of the amount or duration.

Written contracts clearly defining the 'Scope of Work' (SOW) to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors).

A SOW must be submitted by the consultant, independent contractor, or subcontractor and reviewed by the Executive Director, the CBO and the CCO prior to the commencement of services.

The elements of a SOW can vary with the objective, complexity, size, and nature of the work to be performed. A SOW should be drafted in clear, simple, and concise statements. There should never be a question as to what work is to be completed, or what the contractor is obligated to do.

To the fullest extent possible, a SOW should include the following:

- (a) A general statement of the scope or extent of the work to be performed.
- (b) The period of performance of the work.
- (c) The site location of the work to be performed.
- (d) Reference documents, procedures, or specifications governing the work to be performed.
- (e) The specific work requirements:
 - (i) A detailed statement of the purpose, objective or goals to be undertaken by the vendor.
 - (ii) The job classification or approximate skill level of the personnel to be made available by the vendor.
 - (iii) An identification of all significant data deliverables and material to be developed by the vendor and delivered to the school.
 - (iv) An identification of all significant data or materials to be delivered by the to the school to the contractor.
 - (v) An estimated time schedule for the provisioning of these services by the vendor.
 - (vi) Completion and Acceptance criteria for the work to be performed.
 - (vii) Management or administrative requirements of the work.
 - (viii) Compliance or Progress Reporting requirements.
 - (ix) Completion or Close-out requirements.

Requirements should be clearly stated to easily determine compliance to the contract. All requirements should be described in sufficient detail to assure clarity.

Deliverables / Data / Proprietary Rights

It is important to include where applicable data or proprietary rights will be stored. For example: “Contractor in performance of its duties described within the scope of services agreed upon between the school or office and the contractor, acknowledges that the school holds all exclusive and proprietary rights to the deliverables produced under the referenced agreement (contract or purchase order). i.e., photographs taken as part of the scope of work; programs, software, lines of code written for a specific development project; intellectual properties developed as a part of a school paid/funded contract or project; documents written as a deliverable under an agreed upon project; etc.” “Contractor acknowledges that the school has exclusive and unlimited rights to such deliverables, which the contractor shall not have any rights to use, reuse, sell, resell, re-engineer, reverse engineer, provide to

others, or maintains copies for work or archival purposes. Upon completion of the contract and within thirty (30) days from acceptance of final deliverables by the school, contractor shall provide written certification that it has purged and destroyed all copies of the deliverables (hard and electronic copies) from their possession, including subcontractors and those affiliated with the performance of duties under the agreement.”

Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker’s compensation insurance currently in effect. The CBO or designee may also require that contract service providers list ECRA as an additional insured.

4. If the contract service provider is a sole proprietor or a partnership (including limited partnerships or limited liability partnerships), the Business Office must obtain or receive a W-9 (or foreign equivalent) from the contract service provider prior to submitting any requests for payment.

5. The Executive Director or CBO will approve proposed contracts and modifications in writing.

6. Contract service providers will be paid in accordance with approved contracts as work is performed.

7. The CBO and Executive Director will be responsible for ensuring the terms of the contracts are fulfilled.

8. Potential conflicts of interest will be disclosed upfront, and the Executive Director, CBO, CCO, Assistant Principal(s), and/or Member(s) of the Board with the conflict will not participate in any manner in the preliminary discussions, negotiations, compromises, reasoning, planning and solicitation for applications for the contracts. If an ECRA Board member is financially interested in a contract, the entire Board is prohibited from voting on the contract. Financially interested employees shall disclose the conflict in writing and are prohibited from participating in, influencing, or attempting to influence the making of the contract.

9. ECRA may not recognize “After the Fact” contracts which occur when a contractor is authorized to commence services or ship products prior to a valid, fully executed contract or Purchase Order having been submitted and approved prior to commencement of the work or products being purchased.

10. Contractors who provide services or goods without a fully executed contract or Purchase Order may not be paid. In the event an invoice is submitted for payment without a pre-approved Purchase Order, such an invoice will only be paid upon confirmation of the work done and prior authorization by the Executive Director or CBO.

11. For recurring payments or recurring services, an initial Purchase Order confirming the recurring monthly amounts for the school year shall be created and approved.

12. Splitting contracts to avoid a stated accounting threshold is strictly prohibited. According to the California Public Contract Code, “It shall be unlawful to split or separate into smaller work orders or projects any work, project, service, or purchase for the purpose of evading the provisions of this article requiring contracting after competitive bidding.”

13. An employee cannot issue multiple contract requests (or low-dollar Purchase Orders) for smaller sections of the total requirement to avoid going thru the competitive process, or to avoid obtaining the required approvals.

Donations and Fundraising

ECRCHS may receive donations of cash, supplies or equipment. Donations will be deposited into a separate Charter School bank account. Donations of \$1,000 or more will be reported to the Board. Donations are for the exclusive use of the Charter School, and may not be used to influence any person or decision made at the school.

A donor can choose to state a specific purpose for which the funds (or other) are being donated. If a donation is given for a specifically stated purpose, the donated funds may be used only for that purpose. When supplies or equipment are purchased using donated funds, the supplies or equipment become the property of the charter school. All equipment and supplies purchased by a donor for the school must be shipped to the charter school’s address. The donor’s address may not be used for purchases made for the charter school using donated funds.

Supplies

All supplies purchased by the school should be tracked sufficiently to help prevent theft, spoilage, over- or under-stocking, and obsolescence. For example, obsolescence can occur when an organization purchases toner cartridges but replaces the laser printers before the cartridges are used and cannot use the cartridges in the new laser printers.

Supplies include educational and office supplies and cleaning and maintenance supplies. Educational supplies may include textbooks and laptops checked out to students. Supplies should be safeguarded in a secure area and inventoried. The cost value of the supplies should be adjusted in the accounting records at the end of each fiscal year.

Professional Development

Professional development can improve employees’ performance in their present positions and help them obtain skills, knowledge, and abilities that may improve their opportunities for advancement within the organization. Professional development should be preapproved by the administration and by the Executive Director and the Business Office to ensure adequate funding exists.

Professional development opportunities include seminars, educational courses and degree programs that will help an employee perform their essential job functions and increase the employee’s contribution to the charter school. Other professional development expenses that can

be reimbursed under this policy are membership fees to professional organizations; registration fees for meetings, conferences, workshops and seminars; and fees and subscriptions for scholarly journals, books, and computer-based resources.

Employees must submit documentation of the completion of any professional development within 10 days after receiving the documentation. Failure to do so may result in the employee being required to reimburse the school for the costs of the training or coursework.

ACCOUNTS PAYABLE

Bank Check Authorization

1. All original, itemized invoices will immediately be forwarded to the Business Office for scanning and then sent to the Authorizing Personnel for approval.
2. The authorizing personnel will carefully review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list and note any items that were not included in the shipment. The packing list should be submitted with the invoice. The Business Office will adjust the invoice for any missing items noted on the packing list before processing for payment. In the case goods are received after payment, or documentation showing receipt is missing, the Business Office will verify with the employee that goods have been received.
3. Once approved by the Authorizing Personnel, the Business Office will trace by use of the ERP in most cases, all documentation from the invoice to either the original purchase requisition or budget item. Then s/he will prepare the Supplier Invoice for approval/validation by the Authorizing Personnel for payment.
4. The student store personnel will prepare the checks from the approved Supplier Invoice and send a report to the Back-office Services Provider for the bank reconciliation.
5. Payment of all invoices should, whenever possible, be made in a timely manner to avoid the imposition of late fees or other penalties by the vendor.

Bank Checks

1. The Board will approve, in advance, the list of authorized signers on the Charter School's account. The Executive Director, and any other employee/board member authorized by the Board, may sign bank checks within established limitations.
2. The Board will be authorized to open and close bank accounts.
3. The student store personnel will be responsible for all blank checks and will keep them under lock and key.
4. When there is a need to generate a bank check, the Authorized Personnel will send appropriate approved documentation to the Business Office.
5. Once approved by the Authorizing Personnel, the Business Office processes the check for signatures.
 - a. Two authorized check signers will co-sign checks in excess of \$10,000 for all non-recurring items.

- b. All checks less than \$10,000 require the signature of only one authorized check signer.
 - c. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
6. The Business Office will record the check transaction(s) into the approved ERP software (NetSuite) system.
7. Business Office personnel will distribute the checks and vouchers as follows:
 - a. Original – mailed or delivered to payee;
 - b. Duplicate or voucher – attached to the invoice and filed by vendor name by the Business Office;
 - c. Cancelled Checks – Report is submitted to the Back-office Services Provider;
 - d. Voided checks will have VOID written in ink.

Bank Reconciliation

1. Bank statements will be received directly or printed directly from online banking by the Back-office Services Provider.
2. Back-office Services Provider will examine all paid checks for date, name, cancellation, and endorsement. Any discrepancies regarding the paid checks or any checks over 90 days will be researched and if applicable deleted from the accounting system.
3. Back-office Services Provider will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
4. Back-office Services Provider will compare the reconciled bank balance to the cash in the bank account and to the general ledger, immediately reporting any material discrepancies to the Financial Leader at Back-office Services Provider assigned to the Charter School and the CBO.
5. Completed bank reconciliations will be sent to the CBO for approval and follow-up as needed.

Timely Payment of Credit and Store Charge Card Statements

1. Timely payment of statements is required in order to avoid the imposition of late fees or other penalties by the card issuer. The employee responsible for providing any necessary documentation for payment (receipts, etc.) is required to pay any applicable late fees and/or interest.
2. Accounting personnel will access the school's account on the card issuer's website and register for electronic statements using an ECRCHS email address coordinated in the Business Office. If only one email address may be the recipient of the monthly statement,

that employee will set up an email forwarding rule to automatically copy another key employee on the statement.

3. On the day the statement is received, the assigned employee will note the due date and begin matching available documentation for the included charges. All documentation will be generated from the ERP system and employee receipts.
4. Accounting personnel will work diligently to obtain all necessary documentation supporting charges prior to paying each statement by its due date.
5. If unsubstantiated charges remain on the statement when it is paid, accounting personnel will keep and maintain a log of these charges. The CBO and Executive Director will review the list and follow the procedure under “Employee Receipts/Substantiation.”

ACCOUNTS RECEIVABLE

Documentation will be maintained for accounts receivable and forwarded to the Back-office Services Provider.

Accounts receivable will be recorded by the Back-office Services Provider in the general ledger and collected on a timely basis.

Cash Receipts (Cash and Checks)

1. For each fundraising or other event in which cash or checks will be collected, a coordinator will be designated, who will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity.
 - a. The Business Office will record the transaction in the approved ERP software (NetSuite) at the time the transaction is made, with a copy of the receipt provided to the donor.
 - b. The cash, checks, receipt book, and deposit summary must be given to the ECRA Business Office, who will immediately put the funds in a secure, locked location.
 - c. The Business Office and either the Event Coordinator, volunteer, or Assistant Principal will count the deposit and verify the amount of the funds in writing.
2. Cash/checks dropped off at the Charter School office will be placed directly into the student store safe by the person dropping off the cash/checks.
 - a. All funds are deposited into the safe in a sealed envelope, along with any notes, forms, or other descriptions of how the funds are to be used.
 - b. Verification of the cash/check amounts collected and held in the safe must always be done under dual custody, one of which will always be a member of the Business Office, and sign off on the amounts received.
 - c. The safe will be emptied at least two times per week when school is in session, corresponding to days when deposits are made. When school is not in session, the safe will be emptied within 48 hours when cash and checks exceed \$5K.
3. Cash/checks dropped off in the classroom will utilize the classroom envelopes. Each morning, the homeroom teacher assigned to the classroom will collect all forms, payments, etc. Before lunchtime, an office staff member and a second staff member (who may be an office staff member or an aide) shall collect all envelopes from each classroom

and bring them to the student store, where they will be processed following the guidelines used for cash receipts, outlined above.

4. Mail (including anything official such as governmental notices, invoices and checks) received at the Charter School must be opened and converted into an electronic document for the Back-office Services Provider.

a. For any cash or checks received in the mail, the funds will be deposited into the Student Store. The personnel there will follow the guidelines used for cash receipts.

5. All checks will be immediately endorsed with the Charter School deposit stamp, containing the following information: "For Deposit Only; El Camino Real Alliance; Bank Name; Bank Account Number."

6. A deposit slip will be completed by the Business Office for approval to deposit. The deposit slip will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate deposit slip.

7. The deposit receipt will be attached to the deposit documentation and forwarded to the Back-office Services Provider.

Returned Checks and Improper Checks

The school will attempt to deposit returned checks a second time; if the check does not clear on the second attempt, the payment will be returned to the vendor. ECRCHS will notify its Back-office Services Provider so that the general ledger account to which it was applied adjusted.

The school will not cash personal checks.

1. A returned-check processing fee will be charged for checks returned due to non-sufficient funds (NSF). Unless otherwise pre-approved by Authorizing Personnel, payment of the NSF check and processing fee must be made by money order or certified check.

2. In the event that a second NSF check is received by any individual, the Charter School will no longer accept checks from that individual. Payment of the NSF check, the processing fee and any subsequent payment(s) by that individual must be made by money order or certified check.

3. In the case of NSF checks written by parents of students, failure to pay may result in the withholding of report cards/transcripts at the end of the semester and/or school year until payment is received, unless other mutually agreeable arrangements are approved by the Executive Director and/or the Board.

4. If unsuccessful in collecting funds owed, the Charter School may initiate appropriate collection and/or legal action at the discretion of the Executive Director and/or Board.

PAYROLL

Personnel Information

1. The business personnel will maintain all employee information in ECRA's approved ERP software (NetSuite) system.
2. An employee's hiring is not effective until the candidate has:
 - a. Completed the employment application
 - b. Passed a TB Test
 - c. Passed the LIVESCAN background check
 - d. Submitted a form W-4
 - e. Completed an I-9.
3. An employee's hiring date is the first day the employee works, not when s/he has been offered the position.
4. The Human Resource Staff will maintain a position control list and notify the Executive Director, CBO, and CCO of any variances to the position control throughout the year.

Stipend Volunteers

1. These individuals are ECRA volunteers who earn a small stipend for assisting with school programs (e.g. Athletics).
2. These volunteers receive stipends through the Charter School's payroll system. The stipends are either paid out in a lump sum or in even amounts by pay periods for the scheduled period of service.

Electronic Timesheets

1. All employees will be responsible for clocking in and out, including (as appropriate) clocking in and out for meal breaks, using the School-provided electronic timekeeping system. All employees will also complete all forms (such as the Absence Form) identifying all missed work periods, including for vacation or sick leave; such forms must be signed by the employee and the appropriate supervisor.
2. All forms will be submitted to the Payroll Staff by the payroll period deadline designated by the Back-office Services Provider.
3. Incomplete forms will be returned to the signatory supervisor and late forms may delay payroll into the next period. No employee will be paid until a correctly completed timesheet is submitted.

4. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in any absence forms (such as when an employee misses work due to illness), the employee is responsible for notifying the signatory supervisor or for making other arrangements for any forms to be submitted. However, the employee must still complete and submit all necessary forms upon return.

Overtime

1. All employees must seek pre-approval of unscheduled time (e.g., overtime) from their authorized supervisor in the Charter School's payroll system (i.e., Paycom).
2. Overtime only applies to non-exempt employees and is defined as hours worked in excess of eight hours a day and/or forty (40) hours within a five-day period of time. Any hours worked in excess of an employee's regular work schedule must be pre-approved by the supervisor, unless it is prompted by an emergency. If a supervisor identifies a recurring need for overtime in any given position, the supervisor should immediately consult with the Executive Director or CBO for further guidance.

Payroll Processing

1. Hourly employees must electronically approve their time records to verify appropriate hours worked, resolve absences and compensations, and monitor number of hours worked versus budgeted. No overtime hours should be listed without proper authorization or explanations as to why they occurred. The signatory supervisor will submit a summary report of time and attendance records. The Business Office and Payroll Service provider will verify all records for accuracy.
2. Salaried employees must sign in and out using the time clock system to verify working days for accuracy. A person from the Business Office will provide the designated school employee with any payroll-related information such as sick leave, vacation pay, and/or any other unpaid time.
3. The Business Office and Payroll Service provider will process all authorizations for approved stipends and the hourly or daily rate.
4. Back-office Services Provider will prepare the payroll worksheet for review and approval by the Accounting Manager/Accounting Director/Controller before final submission into the payroll system. These payroll hours are exported by designated payroll staff, in the form of a report out of the Time and Attendance Software used to track hours.
5. The payroll checks (if applicable) will be printed by the Charter School. The Business Office will document each printed check and review the payroll checks prior to distribution.
6. The Payroll Staff and the Business Office will ensure that payroll is made in a timely manner, in accordance with appropriate Labor Code provisions.

Payroll Taxes and Filings

1. Back-office Services Provider will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.
2. Back-office Services Provider will prepare the state and federal quarterly and annual payroll tax forms, review the forms with the CBO or Executive Director, and submit the forms to the respective agencies.

Record Keeping

Designated Payroll Staff will maintain records in the Time and Attendance Software of all employees' use of sick leave, vacation pay, and any other unpaid time and collect signed and approved paperwork for back-up documentation.

- a. Payroll Staff will immediately notify the authorized supervisor if an employee exceeds the accrued sick leave or vacation pay, or has any other unpaid absences.
- b. Records will be reconciled when requested by the employee. Every employee must maintain personal contemporaneous records.

FINANCE/RESERVES/INSURANCE/LIABILITIES/ASSETS

Financial Reporting

1. In consultation with the CBO and Finance Committee, Back-office Services Provider will prepare the annual financial budget for approval by the Board.
2. Back-office Services Provider will submit a monthly balance sheet and monthly revenue and expense summaries to the CBO, including a review of the discretionary accounts and any line items that are substantially over or under budget. The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.
3. Back-office Services Provider will provide the CBO and/or the Board with additional financial reports, as needed.

Financial Institutions

1. All funds will be maintained at high quality financial institution(s).
2. Physical evidence will be maintained on-site for all financial institution transactions.

Loans

1. Any and all loans from third parties must be approved by the Executive Director, CBO, and the Board prior to execution of any loan documents or any other documentation which bind or obligate ECRA. In the case of a long-term loan, approval may also be required from the charter-granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.
2. Once approved, a promissory note will be prepared and signed by the Executive Director before funds are borrowed.
3. Employee loans, including salary advances, are not allowed.

Retention of Records

1. Financial records will be maintained indefinitely in original or electronic format.
2. Financial records will be shredded once they are converted into electronic format.
3. Appropriate back-up copies of electronic and paper financial and attendance accounting data will be regularly prepared and stored in a secure on-site location.

Cash Balance Reserve

1. The following minimum cash balance reserve must be maintained:

- a. Economic Uncertainties - At least 5% of the total unrestricted General Funds.
 - b. LAUSD Insurance Deductible - \$1,000,000.
 - c. Retiree Benefits: ECRA is setting aside funds to meet its projected unfunded liability.
2. Back-office Services Provider will provide the CBO with balance sheets on a monthly basis. It is the responsibility of the CBO and the Board to understand the Charter School's cash situation. It is the responsibility of the Authorizing Personnel to prioritize payments as needed. The CBO will have responsibility for all operations and activities related to financial management.

Insurance

1. The Business Staff and the CCO will maintain the files of insurance policies, certificates of insurance, insurance policies and procedures, and related claim forms.
2. The CCO, CBO, and Executive Director will carefully review insurance policies on an annual basis, prior to renewal. A request for proposal must be done at least every five years.
3. Insurance will include general liability, worker's compensation, student accident, professional liability, and directors' and officers' coverage. Supplementary coverage will cover the after-hours and weekend activities. Coverage will be in line with the limits listed in the Charter School's approved charter petition. Insurance will be through an insurer that is rated "A" or better and a financial rating of "10" or better by AM Best Company.

Asset Inventory

1. An asset is defined as all items, purchased or donated, with a value of \$5,000 or more and with a useful life of more than one year.
2. The Business Office will file all receipts for purchased asset.
3. Reconciling Personnel will maintain an inventory or log of all assets. The log will include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting assets.
4. The Charter School will take a physical inventory of all District and ECRA assets, separately, within 90 days of the end of each fiscal year, indicating the condition and location of the asset.
5. The Assistant Principal(s) will immediately be notified of all cases of theft, loss, damage or destruction of assets.

6. The Assistant Principal(s) will submit to Reconciling Personnel written notification of plans for disposing of assets with a clear and complete description of the asset and the date of disposal.

Parking Lot Liability

1. Parking lot related incidences are not covered under any insurance policy unless there is a witness. The Charter School assumes no liability for damage to cars:
 - a. Parked in the parking lot during school hours;
 - b. Parked in the parking lot before and after school hours.

2. Otherwise, liability is as follows:
 - a. If a student willfully causes damage (i.e., not in an accidental manner), the student's parent or guardian is responsible.
 - b. If a parent or other visitor causes damage, that individual is responsible for the damage.
 - c. If an employee causes damage, the employee is responsible for the damage.
 - d. If an unknown person causes damage and there is no witness, the affected individual would determine if they have applicable coverage through his/her individual insurance policies.

APPENDIX I – STUDENT GIFT ACKNOWLEDGMENT

Student Gift Acknowledgement and Release of Liability

El Camino Real Charter High School (“ECRCHS” or the “Charter School”) supports and encourages student participation in extracurricular activities and believes in recognizing exemplary individual achievement when appropriate. Therefore, on occasion, ECRCHS rewards individual students for accomplishments in extracurricular activities by presenting the student with a monetary reward (e.g., a gift card) intended to be used for educational purposes.

Student Agreement

As a condition of receiving of a monetary equivalent reward, I acknowledge that (please initial):

_____ I am receiving a monetary equivalent reward for an individual accomplishment.

_____ I intend to use the reward for educational purposes.

_____ I voluntarily waive, release, and discharge any and all claims for damages against ECRCHS, El Camino Real Alliance, its officers, employees, and agents which I may have, or which hereafter may accrue, arising out of or related to use of this reward.

Parent/Legal Guardian Agreement

As a condition my student receiving of a monetary equivalent reward, I acknowledge that (please initial):

_____ My student is receiving a monetary equivalent reward for an individual accomplishment.

_____ I understand that my student shall use the reward only for educational purposes and I will help ensure this occurs.

_____ I voluntarily waive, release, and discharge any and all claims for damages against ECRCHS, El Camino Real Alliance, its officers, employees, and agents which I may have, or which hereafter may accrue, arising out of or related to use of this reward.

Reward Recipient Name: _____

Purpose of Reward: _____

Reward Description and Amount: _____

Student Signature: _____ Date: _____

Parent/Guardian Signature: _____ Date: _____

ECRCHS Representative Signature: _____ Date: _____

APPENDIX II – CREDIT CARD RESPONSIBLE USE FORM

ECRA SCHOOL'S CREDIT CARD RESPONSIBLE USE FORM

Usage Term _____ (academic year)
For Credit Card _____ (last four numbers only)
Employee Information: Name _____
Position _____

By signing below, you agree that you have read, reviewed and will abide by the terms of the Credit Card Responsibility Use Form. User agrees to the following:

- Employee must receive pre-approval before using the card for a specific purpose.
- Employee may not make any personal charges.
- Employee is responsible for maintaining all receipts. Along with the receipts, an appropriate description of each purchase must be provided.
- Employee is responsible for any late fees and/or interest the credit card company charges for failing to provide document within 10 days of the credit card statement's closing date.
- Employee must report any fraudulent, lost or stolen card immediately to the credit card company and ECRA

Employee Signature

Employee Name

Executive Director's Signature

Executive Director's Name

APPENDIX III – EXPENSE REQUEST FORM

EL CAMINO REAL CHARTER HIGH SCHOOL *Expense Request Form*

Expense Request Information

ER# (From Netsuite): _____

Your Name: _____

Vendor(s) Name: _____

Department: _____

Program: _____

Conference Name: _____

(If applicable) _____

Date(s) of Conference: _____

(If applicable) _____

Reason/Description for request:

What is the Purpose of your attendance of the Conference?

What is the benefit to the school?

Please attach any relevant documentation to assist with initial approval (i.e maps, conference flyers etc.). You will be expected to provide follow-up information after your attendance, whether as a certificate of attendance, leading professional development, reporting to staff or developing related lesson plans. After initial approval, this form will be returned to you so that all relevant documents can be attached (receipts, maps, certificates of attendance, conf flyers etc.). Please check Netsuite for approval/rejection of your request.

Employee Signature Date

Manager/Director - Initial Approval

Approved Comments:

Rejected

Manager Signature Date

Business Office - Final Approval (after all expense are Incurred/attached)

Approved Comments:

Rejected

CBO Signature Date

APPENDIX IV – PURCHASE REQUEST FORM

**EL CAMINO REAL CHARTER
HIGH SCHOOL**
Purchase Request Form
(To be used if ECRCHS is to issue payment to directly to the vendor)

Purchase Request Information

PO# (from Netsuite): _____
Your Name: _____
Vendor Name: _____
Department: _____
Program: _____

Reason/Description for the Purchase:

Please attach a quote, or print out of your cart, flyer, etc to this document as back up to your request.

Signature *Date*

Please check in Netsuite for approval/rejection of your request

Program Manager/Director Approval

- Approved
- Rejected

Comments:

Manager Signature *Date*

PRINT MANAGER NAME: _____ TITLE: _____



EL CAMINO REAL ALLIANCE

FISCAL POLICIES AND PROCEDURES HANDBOOK

Revision Board Approved: ~~September 24, 2020~~August 26, 2021
Effective: ~~September 24, 2020~~August 26, 2021

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ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

OVERVIEW

The Governing Board (“Board”) of El Camino Real Alliance (“ECRA”), a California nonprofit public benefit corporation, has reviewed and adopted the following Fiscal Policies and Procedures (“FPP”) to ensure the funds of ECRA are appropriately budgeted, accounted for, expended, and maintained.

1. The Board holds ultimate authority over all fiscal matters. The Executive Director and/or Chief Business Officer (“CBO”) of El Camino Real Charter High School (“ECRCHS” or the “Charter School”) shall report to the Board and, in particular, the Board Chair regarding all fiscal matters.
2. The Board oversees the administration of the fiscal policies and procedures and delegates administration of the policies and procedures to the CBO.
3. ECRA may commission a Back-office Services Provider (e.g., ICON School Management). If ECRA does so elect to utilize a Back-office Services Provider, the Back-office Services provider will report to both the administration and the Board. The financial compilations presented to the Board will be compiled by the Back-office Services Provider, and may also include input from ECRA staff.
4. The CBO has responsibility for all business operations.
5. The Chief Compliance Officer (“CCO”) will work with the Executive Director and the CBO and Business Office staff to enforce the FPP.
6. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
7. All documentation related to financial matters must be completed by computer, word processor, typewriter, or ink.
8. The Board will commission an annual financial audit by an independent third party auditor who will report directly to the Board. The Board will approve the final audit report, and a copy will be provided to the charter-authorizing entity. Any audit exceptions and/or deficiencies will be resolved to the satisfaction of the Board and be in compliance with GAAP and/or related laws and regulations.
9. The Board may appoint someone else to perform the CBO's responsibilities in the case of absence.

As used in the FPP, the term “Authorizing Personnel” includes: Executive Director, CBO, Assistant Principals, and Board Chair or Vice Chair.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Safeguarding of Financial Assets

ECRA is committed to safeguarding public funds. ECRA's financials are overseen by the following entities:

1. Charter School Authorizer (i.e. LAUSD's Charter Schools Division) reviews financials annually;
2. Independent Certified Public Accountant conducts annual financial audit;
3. Back-office Services Provider (e.g., ICON School Management) ensures segregation of duties and fiscal compliance; and
4. Board of Directors.

In addition, ECRA/ECRCHS does the following:

1. Presents monthly financial updates at regular Board meetings;
2. Seeks Board approval of check registers and all major financial documents (e.g. interim financials, budget, Local Control and Accountability Plan ("LCAP"), etc.);
3. Provides financial information to the staff through presentations;
4. Posts major Board approved financial documents on ECRA's website, including Approved Budget, Interim Reports, Tax Returns, and Annual Audit; and
5. Has written policies identifying its investment policies and strategies. The written policies, titled Investment Policy Statement ("IPS"), applies to both the retirement healthcare benefits trust and the general account, and are reviewed and adopted by the Board (including any revisions or amendments thereto). The IPS identifies that all investments with ECRA assets should be reasonably and prudently invested, and also notes the scope and types of permitted investments in which the School may engage as well as guidelines for the composition of the investment portfolio. The IPS for both the lifetime healthcare benefits trust and the School's general account shall be posted on the School's website.

Annual Financial Audit

1. ECRA will select an independent auditor to conduct an independent audit of ECRA's finances. The independent auditor will be selected by the Board on or before the March Board meeting in those years when a new auditor is to be selected. The Board will appoint an Audit Committee no later than the January board meeting for those years when an auditor is to be selected.
2. Audit Committee members, like all ECRA Directors, must be fiscally independent of ECRA.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

3. The CBO and other necessary staff will assist Audit Committee members.
4. ECRA will select a new auditor at least every three (3) years; however, the same auditing firm may be retained as long as a different auditor within that firm is retained.
5. The audit shall include, but will not be limited to:
 - a. An audit of the accuracy of the financial statements;
 - b. An audit of the attendance accounting and revenue accuracy practices; and
 - c. An audit of the internal control practices.

Key Personnel Financial Responsibilities

Approve Contracts

- Executive Director
- CBO
- Board

Approve Purchases for Payment – Including Purchase Orders and Reimbursement Requests

- Executive Director
- CBO
- Program Director
- Program Manager

Check Signers

- Executive Director
- CBO
- Two Designated Assistant Principals

Record Transactions

- Accounting staff (non-senior)
- Analysts

Reconcile Transactions

- Back-office Services Provider

Role of Key Financial Staff (Segregation of Duties)

- Executive Director - Authorizing
- CBO – Authorizing, Reporting and Analysis, Compliance
- Chief Compliance Officer – Compliance
- Back-office Services Provider - Recording, Reconciling and Reporting
- Program Director – Purchase Approver, Reviewing Budgets

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

- Accounting Manager/Controller - Authorizing and Reconciling (of cash receipts, bank accounts)
- Program Managers – Purchase Approver, Reviewing
- Analysts - Recording and Analysis
- Accountants - Recording, Purchasing and Custody

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Financial Instruments

Debit Cards

- Use is not permitted.

Credit and Charge Cards

- Only one general card account in the name of ECRA is authorized by the Board. There are two cards that are issued in the name of the CBO and the Executive Director. The cards are kept in the possession of the Executive Director and the CBO.
- Must have established Board-approved spending limits of \$250,000 (currently, \$100,000 within a monthly statement period; textbook purchases are exempt from this limit, and shall not exceed \$250,000 within a monthly statement period).
- “Platinum” or similar luxury status credit cards cannot be taken out under ECRA’s account.
- Vendor-specific credit cards for teachers (limited to Home Depot and Smart and Final) have the following limits within a monthly statement period: \$500 per month for Home Depot, and two (2) separate credits cards with a limit of \$1,000 per month each for Smart and Final.
- Any additional, vendor-specific credit or charge cards must be approved by the ECRA Board with the same limits as above.

Bank Check Signing Authority

- Board-approved personnel, as noted above under Key Personnel Financial Responsibilities; specifically, the Executive Director, CBO, and two designated Assistant Principals.
- Check signing authority will be given to the Executive Director and the CBO and two designated Assistant Principals.
- Checks may not be written to cash, bearer, or petty cash.
- Under no circumstance will any individual sign a blank check.
- Individual staff members who process vendor payments and/or payroll, write checks, or perform any other tasks associated with cash transactions cannot be a check signer.
- A formal list of those authorized as check signers should be prepared, and the Board will approve all check signers.
- The CBO or Director or Manager of Accounting and Finance or designee will ensure that the Charter School’s bank is notified whenever authorized signatories are changed.
- Approved check signers should never sign a check made out to themselves (e.g., check for reimbursement).

Check Stock

- Held in student store.

Prohibition on Purchase of Alcohol and Cannabis

- Charter School, state, and federal funds may never be used for the purchase of alcohol, or any items related to the consumption of alcohol.

**ECRAA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

- Charter School, state, and federal funds may never be used for the purchase of cannabis, or cannabis-related products or paraphernalia.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

PAYMENT / REIMBURSEMENT POLICIES

ECRA employees must receive pre-approval for all purchases for goods and/or services. Pre-approvals can be received through the Charter School's Approved ERP system (e.g. NetSuite) to which employees have access.

Any items purchased without pre-approval should be kept in new condition so that item(s) can be returned to the vendor in the event the approving administrator denies the purchase.

All staff members making financial choices on behalf of ECRA must factor in time and quantitative/qualitative factors before each purchase. Below are a few examples:

- Staff members should not spend significant time to save the Charter School a de minimis amount. For example, s/he should not incur reimbursable mileage expenses from driving around to different stores to save the Charter School a few dollars on school supplies.
- Staff should look beyond quantitative factors, such as cost, and evaluate the qualitative factors such as reliability, warranty, reputation, durability, environmental impact, maintenance costs, etc. For example, LED products may be more expensive initially, but they require less maintenance, use less energy and have a lower environmental impact.
- Staff should look at total services provided, not just the product price. For example, some vendors will also assist with design and planning. This can save the Charter School additional time and money spent doing such work itself, or from making costly mistakes.
- Technology equipment being considered for purchase should be reviewed by, or consulted with, the Technology Department, as some devices or equipment being considered may not fit the Charter School's platform or technology plan.
- All purchases must have a legitimate business purpose and must be for the benefit of and use by the Charter School. Purchases for personal use are strictly prohibited.
- Staff must avoid conflicts of interests at all times. A conflict of interest arises when an employee, officer, agent, or any relative, a partner, or an organization that employs or is about to employ a relative, has a financial or other interest in, or would gain a tangible personal benefit from, a firm considered for a contract. Should a potential conflict of interest arise or exist, staff must disclose the conflict, in writing, to the Executive Director and the CBO. As used herein, "relative" means spouses/domestic partners, children (including adopted children), parents, siblings, grandparents, uncles, aunts, cousins, nieces, nephews, step relatives, brother- and sister-in-law, mother- and father-in-law, and relatives of domestic partners. This provision shall not include interest in a publicly-traded company in which the employee or relative does not have a controlling interest.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

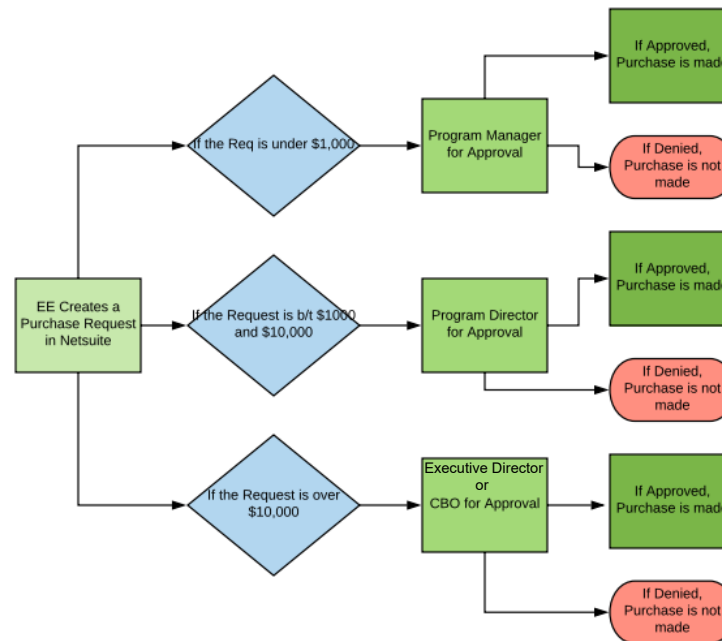
Failure to comply with the policies and procedures as described herein, may result in a delay in reimbursement being paid to the employee or, in some instances, a denial of a reimbursement request in whole or in part.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Purchasing Flow Charts

Regular Purchases

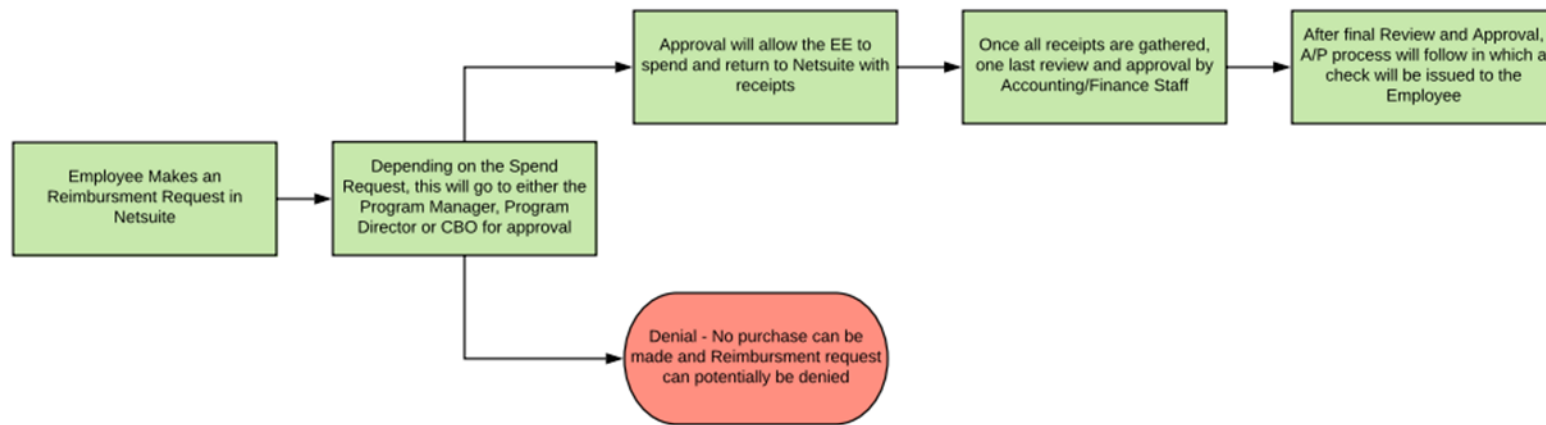
- Purchases done through NetSuite involve different approvers depending on the spend amount.
 - Under \$1,000, these will go to a Program Manager for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors.
 - Anything over \$10,000 will go directly to the CBO or Executive Director for approval.
 - Requests over \$50,000 will be brought before the Board for approval.



ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Reimbursement Requests or Expense Requests are subject to approval. All Reimbursement requests must have pre-approval.

- These requests submitted in NetSuite involve different approvers depending on the spend amount requested.
 - Under \$1,000, these will go to a Program Manager for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors.
 - Requests over \$10,000 will go directly to the CBO or Executive Director for approval.
 - After approval, employee may make the purchase.
 - Employee will go back into the system to request final approval of their expenditures.
 - Final approval is given by CBO or Executive Director after review by accounting staff.



Purchases w/o Approved Purchase Orders, Reimbursement Requests or Travel Reimbursement Requests.

- Items are subject to review by an administrator. If purchase(s) are rejected, they are the responsibility of the employee.

Employee Receipts/Substantiation

1. All purchases made by an employee must be accompanied by an original, itemized receipt. The individual making the charge or requesting reimbursement shall be held responsible for the amount if a receipt is not provided within 30 days. The only exceptions are for parking meters and gratuities given to taxi drivers (within the limit set herein).
2. Reimbursements to employees for items charged on personal credit cards should be supported by a copy of the employee's credit card or credit card statement. A copy of the credit card can be kept on file by the Business Office (redacted copy showing name and last four digits of credit card number used).
3. When receipts are lost, employees must retrieve a copy of the receipt or provide a document with comparable detail. There is no recourse for lost receipts. There are a few exceptions for which credit card receipts or cancelled checks may be considered sufficient. Below are a few examples:
 - a. Taxi fares incurred while traveling for ECRCHS;
 - b. Parking fees incurred the day employee attended workshops or other work events.
4. If a receipt is lost and an acceptable replacement is not provided, the employee will not be reimbursed.
5. For all meals, detailed receipts are a requirement (see "Meals" on the following page for more details).
6. The Accounting Director/Manager/CBO or designee shall be responsible for enforcing this policy.

Employee Lost Receipts

When receipts are lost or not provided, ECRA will not reimburse employee costs and will require employee payment of credit card or vendor-specific card charges.

Gratuity

Employees are allowed to tip up to 18% of the subtotal cost, rounded up to the nearest dollar, when gratuity is customary. Any incremental excess is the responsibility of the employee.

Employee Reimbursements and Expense Reports

This policy is to ensure that individuals who incur valid business expenses are reimbursed in a fair and equitable manner, that business expenses are properly recorded, reconciled, and reimbursed in a consistent manner, and that ECRA complies with all applicable federal, state and local rules and regulations.

Reimbursement expenses should be dedicated for those occasions when other procurement methods (e.g. Purchase Order, Purchase Request) are not a viable option.

Employees may be reimbursed for purchases made with personal funds for goods and/or services in special circumstances where items are needed immediately and/or with short notice and the purchase of such items by staff may be unavoidable.

Every effort should be made to purchase goods and/or services through established ECR purchasing vendors.

An individual employee can be reimbursed for expenses up to a maximum of \$5,000 per school (fiscal) year. If an employee should need to exceed the \$5,000 per school (fiscal) year maximum, prior approval from the Executive Director and CBO is required.

1. Employees will be reimbursed for expenditures within fifteen (15) days after the submission of all required documentation.
 - a. Whenever possible, original, itemized receipts must be provided. (See “Employee Receipts/Substantiation” above.)
 - b. Electronic receipts are considered original, itemized receipts.
 - c. In certain cases, supporting documentation such as email confirmations may be accepted as a receipt.
 - d. To be reimbursable, purchases of tangible products (as opposed to items such as subscriptions) must be delivered to the Charter School’s address, not a personal address.
2. Employees must submit all expense reports before June 30th of the school (fiscal) year in which the expenditure was made to the Business Office.
3. Receipts or other appropriate documentation will be required for the reimbursement of all expenses (see “Employee Receipts/Substantiation” above).
4. Employees shall submit, for each reimbursement request, a signed copy of an Expense Report substantiating:
 - a. Who the expenditure was for;
 - b. What the expenditure was for;
 - c. Where the expenditure was made;
 - d. Why the expenditure was made; and
 - e. When the expenditure was made.

A copy of the Expense Request Form is attached as Appendix III. A copy of the Purchase Request Form is attached as Appendix IV.

5. The employee must sign expense report to certify the expenditures.
6. Authorizing personnel must sign expense report for reimbursement.

7. The Business Office will email a copy of the Executive Director's expense report to the Board Chair when processed for payment. For expense reports greater than \$300 in single month, the Board Chair and one other Board member, or Board Vice Chair and one other Board member, must approve.

8. **Non-reimbursable Expenses**

Some expenses are not considered valid business expenses, yet may be incurred for the convenience of the traveling individual. Because these are not expenses for the Charter School, they are not reimbursable. Examples of non-reimbursable expenses include, but are not limited to, the following:

- a. Alcohol
- b. Tobacco and all nicotine-related products
- c. Cannabis
- d. Theft or loss of personal property
- e. Parking or traffic tickets or car towing if illegally parked
- f. Airline travel insurance
- g. Airport lounge clubs
- h. Dry cleaning
- i. Movies or personal entertainment
- j. Books, magazines or newspapers (unless specific to education or the employee's job)
- k. Doctor bills, prescriptions, or other medical services
- l. Health club membership, even if for one day or short-term use
- m. Babysitter or pet care fees

Reimbursements – Digital Payments

The use of digital payments, such as 'Apple Pay' or Venmo (or similar) are not a preferred method of payment and should be used only when other forms of payment such as check, ACH transfer, or ECRCHS credit card are unavailable.

When an employee seeks reimbursement for an allowable reimbursement expense paid with their personal 'Apple Pay' or Venmo (or similar), the requestor must include a copy of their bank/card statement showing the amount paid. The proof of payment must be attached to the reimbursement request.

Purchases made via digital payment are subject to the same criteria and requirements as all other purchases.

1. Employee shall submit, prior to the purchase being made, for each digital payment transaction, a signed copy of the appropriate purchasing form substantiating:
 - a. Who the expenditure is for;

- b. What the expenditure is for;
- c. Where the expenditure is made;
- d. Why the expenditure is made; and
- e. When the expenditure is made.

Personal Use of School Items

Personal use only applies to non-de minimis use consumption. For example, using an ECRA computer for personal use can be considered de minimis unless it creates noticeable wear and tear.

1. Employees will avoid the personal use of ECRA owned items without prior approval from a supervisor.
2. Employees will reimburse the Charter School for all ECRA-owned items that are consumed. For example, if the Charter School incurs additional expense as a result of personal telephone calls, employees must reimburse the Charter School for these calls.

Supplies

All ECRA employees are allowed, upon approval from administration, to spend the following ~~without pre-approval~~ for items deemed essential to carry out assigned duties or related to curriculum, subject to administrative review when reimbursement is approved:

1. \$50/semester limit for non-classroom staff;
2. \$100/semester limit for classroom staff.

Note, for higher thresholds, teachers/staff must submit a purchase requisition in the Approved ERP software system. As outlined in the 2nd paragraph on Page 8: Any items purchased without pre-approval should be kept in new condition so that item(s) can be returned to the vendor in the event the approving administrator denies the purchase.

Only the Charter School address may be used on the sales order prior to processing payments. It is the responsibility of the finance office to ensure that this policy is followed. Supplies are defined as items classified in the California School Accounting Manual under the following codes: Object Code 4100, Textbooks, Object Code 4200, Other Books and Reference Materials, Object Code 4300, Materials and Supplies, and Object Code 4400, Non-capitalized Equipment as found in Procedure 770 – Distinguishing between Supplies and Equipment.

Meals

1. Except in connection with out of town travel or Charter School-approved events where students are present, meals chargeable to or reimbursable by ECRA may not occur outside of the ECRCHS campus.
2. School-related meals occur on a regular basis. If the meal is not pre-approved, the employee runs the risk of bearing the full cost of the meal if it is ultimately denied. For

meals to be charged to ECRA or reimbursable to an employee, the ECRA employee must provide the following information:

- a. Purpose of the meeting or agenda;
 - b. Itemized and detailed receipt(s);
 - c. Number of individuals in the party; and
 - d. Names of all attendees or a sign-in sheet.
3. On professional development, non-school days, ECRA may purchase meals for staff for meetings lasting three or more hours.
 4. Each department has a budget of \$50/employee/year for meals for team building and morale that is related to Charter School activities.
 5. The Charter School may cater in food and snacks for ECRA Board meetings, community meetings, staff meetings, etc., but they require pre-approval by the Executive Director, CBO or Assistant Principal through the NetSuite system.

Mileage

Employees will be reimbursed for mileage when the event is school-related and requires employees to travel outside of their normal commute. Mileage will be reimbursed at the IRS-approved rate for the distance traveled.

Reimbursable travel starting from or ending at a residence cannot include the normal commute miles to/from work. Below are some examples:

1. Home to/from school is not reimbursable.
2. Home to/from school event/meeting is partially reimbursable.
 - a. If the mileage to/from home to school-related event/meeting exceeds the regular commute to/from school, then employee can claim the incremental difference.
 - b. School to/from school event/meeting is 100% reimbursable.
 - c. Home to/from non-school event/meeting is not reimbursable. For example, driving around to purchase non-essential supplies, driving around to purchase essential supplies on a non-school day, or commuting to a non-school sponsored staff meeting.

Travel

The following travel policy is designed to provide guidelines and best practices when making travel arrangements, advances, and reimbursements.

1. Travel must receive the following approvals:
 - a. Employees requesting in-state travel must receive approval from the designated authorizing personnel (i.e., an administrator, CBO and/or Executive

Director) with a summary of the purpose of travel, educational or professional benefit, number of employees attending and estimated cost.

b. Employees requesting out-of-state travel must also present the ECRA Board Travel Committee, which consists of three (3) ECRA Board members, with a summary of the purpose of travel, educational or professional benefit, number of employees attending, and estimated cost.

2. All expenses must be pre-approved prior to travel for an event or meeting through the Approved ERP software system or an approved travel form. The approver cannot be the traveler. All supported documentation follows the specific rules in the Fiscal Policies and Procedures.

3. Unless charter school administrators consider something an emergency, it is encouraged that travel arrangements should be made at least 15 days in advance to obtain better pricing.

4. ECRA does not allow daily per diem rates.

5. Chargeable and Reimbursable Expenditures:

a. Only pre-approved coach class, economy, “Wanna Get Away,” or promotional discounted airfare ticketing will be paid by ECRA for documented school-related travel. It is incumbent on all ECRA employees, when arranging school related air travel, to seek the most reasonable and logical airfare accommodation available at the time of booking, and to provide contemporaneous documentation to substantiate the same.

b. First class, business class, economy plus, and other similar fare classes will not be paid for or reimbursed by ECRA.

c. Upgrade or non-emergency changes in flights are the exclusive responsibility of the ECRA employee. For non-medical/emergency changes or cancellations of a flight, the out-of-pocket cost is the responsibility of the employee.

d. All employee-initiated changes to airfare ticketing that are made on an ECRA credit or charge card must be reimbursed by the employee within five (5) business days of the conclusion of travel. Personal charges are not permitted on ECRA credit or charge cards.

e. Air travel requiring special accommodations due to a personal medical issue will require a signed note from the employee's treating physician attesting to the medical necessity of an upgraded airfare accommodation, which must be submitted prior to travel. ECRA strongly respects the medical privacy of its employees. Therefore, the note from the treating physician does not need to disclose the specific medical ailment or injury of the employee. The medical note from the treating

physician only needs to state the medical necessity for an accommodation and if the travel accommodation will need to be temporary or permanent.

f. ECRA's policy is a reflection of the FCMAT Best Practices Manual as it applies to ECRA.

g. The Board shall annually review this policy to ensure consistency with state and federal reimbursement standards.

h. Hotels/motels are allowable when the event is more than 50 miles from either the employee's residence or the school site and the requesting employee has received approval from ECRA administration prior to booking the hotel. Specific rules include:

- i. The hotel room selected must be the least expensive available room offered within the hotel.
- ii. Hotels should be chosen for the following reasons:
 - 1) Total cost relative to the other nearby hotels near the venue. Total cost includes parking fees, wireless fees, free breakfast, and other relevant fees. These costs need to be considered because the total cost of a hotel stay with a less expensive room rate may end up being higher than the total cost of a hotel stay with a more expensive room rate.
 - 2) Qualitative costs should be considered, as these may impact the total travel costs and employee wellbeing. For example, access to public transportation, safety, and walkability to event location. However, these considerations should be balanced with prudence and reason.
- iii. Hotel rates exceeding an average of \$200/night, not including taxes and fees, must be accompanied with an explanation as to why the specific hotel was chosen. If the reason is denied by the authorizing personnel, and the employee still chooses the room rate, then employee will be responsible for the incremental cost over \$200/night plus applicable taxes and fees. Pre-approval is required of all ECRCHS employees for hotels over \$200/night.
- iv. Employees must provide an itemized receipt from the hotel that details all charges and dates, and clearly indicates for whom the lodging was provided.
- v. The ECRA Board of Directors shall review this policy annually to ensure consistency.

- vi. Meals are reimbursed up to the published General Services Administration (“GSA”) rate for the event location, based on the receipt documentation provided. Employees must seek the applicable GSA rate from the CBO or designee. The applicable GSA rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
 - i. Other customary and reasonable travel-related expenses, such as Internet, cab fares, rental car (with prior approval from Authorizing Personnel), and mileage for using an employee’s own car, gasoline are reimbursable.
 - j. The Board shall review and update these rates annually in accordance with the IRS and GSA schedules for Los Angeles County.
6. Below are approved travel days:
 - a. The day before the event if it starts before 11am.
 - b. The day after the event if it ends after 12pm.
 - c. An additional non-event travel day may be permitted due to flight scheduling.
 7. Travel advances, before the actual travel, may be permissible, but employee must show proof that travel actually occurred after the event.
 - a. If the advance exceeds the amount of the receipts, the employee will pay the difference immediately in the form of a check.
 - b. If the advance is less than the amount of the receipts, the difference will be reimbursed to the employee in accordance with the expense report.
 8. After the trip, the employee must enter all of the appropriate information on an expense report and submit it to the Authorizing Personnel for approval.
 9. Documents should include any itemized receipts for parking, tolls, car rentals, taxis, food and other expenditures related to the travel for which the employee obtained prior approval
 10. Excessive and unreasonable costs, such as valet parking, in-room telephone, and food from the honor bar in hotel rooms, shall not be reimbursed. Payment for internet service will only be reimbursed if preapproved by an administrator, and then only if deemed necessary for work.

Governing Board Expenses

1. The individual incurring authorized expenses while carrying out the duties of the Charter School will complete and sign an expense report.
2. The completed expense report will be submitted to the Business Office for review and initial approval. Once approved by the Business Office, the completed expense report

will follow the same workflow as other Purchase Orders. The approved expense report will then be submitted to the Business Office for payment.

Tuition Costs for Non-Teaching Staff

The tuition reimbursement program aims to encourage staff to gain new workplace skills.

1. Classes must be pre-approved.
2. Tuition will be subsidized for staff who do not receive additional compensation tied to units when s/he takes approved courses in education, business, or technology.
 - a. 100% for up to one class per quarter (for a total of four courses per year) at UCLA Extension. Employee may request reimbursement for up to two classes in any one quarter during a calendar year. As ECRA has a special agreement with UCLA Extension, ECRA pays for these classes directly and there is no employee reimbursement required.
 - b. \$700/class for non-UCLA Extension courses with a \$1,400 cap for any one academic period and a \$2,800 cap per calendar year. Employees must submit an expense report with supporting documentation (e.g. tuition bill).
3. All classes must be taken for a grade or pass/fail. A grade must be provided at the end of the course.
 - a. A failing grade, or the failure to report a grade, will prevent the employee from taking another subsidized class for 12 months.

Classes/Conferences/Workshops/Seminars (“Course”) for All Staff

All staff isare encouraged to take advantage of opportunities to improve their craft. If the Charter School is subsidizing any of the cost, the employee cannot use the attained credit for salary advancement other than for a degree differential (e.g. master's degree).

1. Course must be pre-approved by an administrator.
2. Employee must complete an Expense Report and provide all receipts.
3. Employee will not be compensated for his/her time if employee made the request to attend the class/conference/workshop/seminar.

Tuition Costs for Teacher Induction

ECRA provides Teacher Induction through Ventura County Department of Education. For those employees who would like to complete their Teacher Induction elsewhere, ECRA will reimburse up to \$4,000 upon submission of evidence of completion of the Teacher Induction coursework. Employee will be required to do the following:

1. Employee must notify an administrator that Teacher Induction courses are being completed elsewhere.
2. Upon completion of Teacher Induction coursework, employee must go through the reimbursement process (i.e. expense report).
 - a. Substantiation must include the copy of tuition paid since ECRA will only reimburse up to \$4,000/employee.
 - b. If the Teacher Induction coursework is not completed, ECRA will not provide reimbursement.

Professional Dues and Costs

ECRA encourages all employees to maintain membership in professional organizations. If the dues and costs are associated with the employee's job responsibilities, the employee may seek reimbursement from an administrator through the Expense Report process. This reimbursement is limited to the membership dues or costs only.

Student Awards

For ECRA school sponsored activities, the Charter School is authorized to spend up to \$300/student/activity/year for individuals and teams that win city, state and/or national athletic or academic competition(s).

1. A school sponsored activity is any activity that a school employee receives compensation to oversee.
2. The recommendation process will be based on input from the relevant staff and Assistant Principal(s). The Executive Director will make the final decision.
3. For teams, the \$300/student/activity/year limit can be used for flowers, candy, awards (e.g. trophies, rings, etc.), ceremonies w/up to two guests per student, etc.
4. For individuals, the \$300/student/activity/year limit can also be used for a cash equivalent award that can be used on educational related expenses.
 - a. Financial need will be strong consideration for cash equivalent awards.
 - b. A signed release form stating the cash equivalent will go towards education related expenses must be signed by the student and parent/guardian (see Appendix I – Student Gift Acknowledgement).

Policy for Use of Credit Cards

1. Credit cards are held by Board-approved personnel only. Only one general card account in the name of ECRA is authorized by the Board. There are two cards that are issued in the name of the CBO and the Executive Director. These credit cards will be kept in the custody of the CBO and Executive Director.
2. The Executive Director's and CBO's credit or card privileges may be revoked by the Board.

3. Purchases made using a credit card are subject to the same criteria and requirements as all other purchases.
4. Prior to issuance of a credit card to an employee, the employee shall review and sign the “Credit Card Responsible Use Form.” (Appendix II.)
5. All cardholders should report the loss or theft of the school credit card immediately to the credit card company and the CBO, even if the loss or theft occurs on a weekend or holiday. If a credit card is stolen, the cardholder should file a police report, and a copy of the report should be maintained for insurance purposes.
6. The credit card and vendor-specific charge cards must be board approved before being issued to an employee. Below is a list of outstanding credit and store charge cards, by departments, as of ~~August 1, 2021~~ September 15, 2020:
 - a. Home Depot for Woodshop and Drama
 - b. Smart and Final for Family and Consumer Studies
 - ~~c. American Express~~
 - d.c. US Bank Visa/Mastercard (pending Board approval)
7. The Board shall review a list of all credit card Charter School-authorized users and associated expenditures monthly.
8. Cardholders should be made personally liable for all inappropriate charges and personally responsible for settling any dispute over any purchase from a vendor.
9. Any charter school credit card holder may have their card revoked for violation of the preapproval process if it is determined there was enough time to request and receive approval for a purchase order using normal purchasing procedures.
10. Board-approved spending limits are currently, ~~\$250,000~~ 100,000 within a monthly statement period ~~(textbook purchases are exempt from this limit, and shall not exceed \$250,000 within a monthly statement period)~~ for US Bank Visa ~~American Express~~, \$500 for Home Depot per card, and \$1,000 for Smart and Final per card). The Charter School-authorized user shall be responsible for verifying that limits are not exceeded.
11. ECRA uses ~~American Express~~ US Bank as its credit card vendor. Credit card charges in excess of \$50,000 require approval of the expense by two Board members. Such approval is required as part of the supporting documentation prior to payment processing.
- ~~12. Threshold amounts include: \$.99 (online subscriptions).~~
- 13-12. The types of transactions to be charged on the credit card include: advance purchase or arrangement of approved employee travel and accommodations, school supplies, instructional materials, pupil transportation, technology, assistive technology, furniture, athletic equipment, school food, dues, subscriptions, and other items related to Charter

School operations. Authorized expenses that do not fall under this Credit Card Use Policy shall be submitted and paid through the check disbursement process.

~~14.13.~~ Credit card points accrued by ECRA employees using ECRA's credit cards are the property of ECRA.

~~a. — Credit card points can be converted only and exclusively for the benefit of the Charter School and with the permission of the Executive Director and Board of Directors.~~

~~b. — Prior to the conversion of any specific school-related use of accrued points, ECRCHS shall provide a memorandum to the ECRA Board of Directors for approval.~~

~~e.a. — Records of how the rebates were applied to specific school-related items converted credit card points were used must be maintained.~~

~~15.14.~~ Personal use of the school's credit card is prohibited. Credit cards shall not be used for personal expenses, gift cards, equipment, communication devices, institutional memberships, or computer software or hardware. Cardholders shall not make personal use of a credit or debit card, assign to someone else the use of a credit or debit card, or pay for another employee's or person's expenses with the credit card.

State laws prevent the unauthorized loaning and/or misappropriation of public funds. Accidental personal use of ECRA's credit card must be brought to the immediate attention of the employee's direct administrative supervisor and will be dealt with on a case-by-case basis. In all cases, reimbursement for accidental charges shall be paid in full within 30 days of the purchase. Reimbursement of the personal expense in this manner is required, but shall not prevent ECRA from taking further action against the employee. Interest charges will accrue at the then-applicable IRS-established rate when reimbursement is not made in 30 days from the personal charge.

~~16.15.~~ Employee is responsible for maintaining all receipts. If a receipt is missing, then the employee must request copies of the receipt from the credit card company at his/her expense. See "Employee Receipts/Substantiation" for exceptions to the receipts requirement.

~~17.16.~~ If the Business Office identifies any inadvertent personal charges or unauthorized uses of the card, the card statement and all backup documentation will be forwarded to the Executive Director, CBO, and/or CCO for review. The Executive Director, CBO, and/or CCO will discuss with the cardholder any charges of concern, and the cardholder will be required to reimburse the school immediately for any inadvertent personal charges or unauthorized charges. The Executive Director, CBO, and/or CCO will determine whether to revoke the cardholder's credit privileges and whether any disciplinary actions will be taken.

~~18.17.~~ Employee shall submit, prior to the purchase being charged on the credit card, for each credit card transaction, a signed copy of the "Credit Card Expenditure Form" substantiating:

- a. Who the expenditure was for;
- b. What the expenditure was for;
- c. Where the expenditure was made;
- d. Why the expenditure was made; and
- e. When the expenditure was made.

ACCOUNTING

Key Accounting Thresholds

1. Checks over \$10,000 require two approvers/signatures.
 - a. Note, credit card transactions over \$10,000 do not require two signers since paying the monthly statement will require two check approvers/signatures.
2. Non-budgeted contracts that exceed (or are likely to exceed) \$50,000 during a calendar year or which last beyond an academic year require Board approval.
3. Request for Proposals are required for projects that will be financed with bond funds that are subject to Public Contract Code § 20111(a) and (b).

Purchasing in the Enterprise Resource Planning System (ERP)

1. School will use an ERP system to store all financial transactional data.
2. Employees will make purchase requisitions in the ERP. Purchase Requisitions can be created using the following information provided by the vendor:
 - An invoice or estimate prepared by the vendor, but which has not yet been processed for sale by the vendor.
 - Sales quotation provided by the vendor for use by the employee to assist in decision making and subsequent creation of a purchase requisition in the ERP system.
3. The Business Office will review the purchase requisition to check whether the Charter School has adequate resources (i.e. cash).
4. If the expenditure is in the approved budget, or the Charter School has adequate resources to make the purchase, the Business Office will forward the purchase requisition to the authorized supervisors (e.g. department head and authorizing administrator). The authorized supervisors must:
 - Determine if the expenditure is allowable under the appropriate revenue source.
 - Determine if the expenditure is appropriate and consistent with the Charter School's mission, approved charter petition, school policies and procedures, and any related laws or applicable regulations.
 - Determine if the price is competitive and prudent. All purchases over \$100,000 must be Board approved and must include documentation of a good faith

effort to secure the lowest possible expected cost¹ for comparable goods or services. If the purchase does not represent the lowest cost option, a business purpose must be provided.

5. If the purchase order is approved, the purchase can be made by the employee through the reimbursement process or by the Charter School on behalf of the employee.

6. When the supplier/vendor submits to ECRA the final invoice, or when an employee submits an expense report, the Charter School will make the payment by requesting a check or by paying by credit card.

7. Since goods and services are sometimes received after payment, the employee making the purchase or shipping and receiving staff must certify that the product has been received, or that service has been provided, before closing the purchase in the Approved ERP software (NetSuite).

If a vendor is a sole proprietor or a partnership, a valid W-9 form (or foreign equivalent) must be submitted prior to payment. Employee requesting a vendor or vendors, must submit a vendor information form.

8. The name of the vendor/business must reflect the same name and address as will appear on invoices submitted. Please include DBA ('doing business as'), if applicable.

All vendors must submit their Taxpayer Identification Number (TIN), commonly known as Employer Identification Number (EIN) / Federal Tax ID, Social Security Number (SSN), or foreign equivalent for those vendors who are conducting business as individuals.

9. The Board approved credit card holders may authorize an individual to use the school credit card to make an authorized purchase on behalf of the Charter School, consistent with guidance provided by the FPP.

a. The Charter School Credit Cards are in the custody of the CBO and Executive Director. Any authorized person who uses this card must return it within three (3) hours of use, unless authorized otherwise by the card holder.

b. The other school vendor-specific charge cards will be kept under supervision of the board approved card holders

c. If receipts are not available or are "missing", the individual making the charge will be held responsible for payment.

d. Credit and vendor-specific charge cards will bear the names of both El Camino Real Alliance and the board approved card holder(s).

¹ Expected cost considers the product's price, quality, life, future maintenance costs, salvage value, environmental impact, school's mission, source and materials.

Petty Cash

ECRCHS will maintain a petty cash account for small and emergency purchases, generally costing \$100 or less. When presented with a request for petty cash, the petty cash custodian should verify whether the item to be purchased is available in the organization's stock of supplies. If it is, the petty cash reimbursement is unnecessary; if it is not, the custodian can initiate a petty cash disbursement by doing the following:

1. The Business Office will manage the petty cash fund from the student store.
2. The petty cash fund will be capped at \$1,000 at the school site, but it will typically hold \$500. This does not include cash held for school events.
3. All petty cash will be kept in the Charter School's safe. Only select Business Office personnel will have access to the petty cash box.
4. All disbursements will require a completed and signed petty cash request form, as well as a register receipt for all purchases.
5. The Business Office will ensure that the petty cash slip is properly completed and that a proper receipt is attached.
6. At all times the petty cash box will contain receipts and cash totaling \$500. A register receipt must support the petty cash slip. The individual using the petty cash to make a purchase is responsible for submitting the receipt for the petty cash slip to the Business Office within 48 hours of withdrawing the petty cash.
7. When expenditures total \$300 (when cash balance is reduced to \$200), the Business Office will total the disbursements, complete a petty cash reimbursement form, and obtain the approval of the Assistant Principal. This should be done on at least a quarterly basis. The petty cash slips and supporting receipts will be attached to the reimbursement request form and forwarded to the Business Office.
8. Petty cash fund reimbursement checks will be made payable to ECRA.
9. Any irregularities in the petty cash fund will be immediately reported in writing to the CBO.
10. Loans will not be made from the petty cash fund.
11. The CBO or designee may conduct surprise counts of the petty cash fund.

Cash Boxes

Currently the school has five (5) portable cash boxes which are controlled by the Business Office and used to collect money at fundraising activities, ticket sales and other events or activities.

Individuals who collect cash for fundraisers and activities for which a cash box is issued collect the cash and recorded the total on a cash count form. Two individuals will count the cash together, and both will sign and date the cash count form and remit the funds to the Business Office.

Every effort is made to turn in the cash the same day as fundraiser or activity. Any funds collected but not turned in to the Business Office for the final counting and deposit to the bank should never be taken home or left in any unprotected environment. When the Executive Director or the Business Office receives the cash box funds, the funds will be counted again by a Business Office staff member and another witness. Each will sign the cash count form as verification of their confirmation. The cash and the verified cash count form will be placed in and secured in a locked, fireproof safe until the cash is deposited.

No funds will be left in the cash box.

Alternative Payment Methods – Third-Party Processors

Third-Party Processor – A third-party processor is a company that can accept payments over the internet on behalf of an individual or another merchant (i.e., PayPal).

The use of third-party processors such as PayPal (or similar) is not a preferred method of payment and should be used only when a merchant will not accept a check, ACH transfer, or ECRA credit card. Purchases made via a third-party processor are subject to the same criteria and requirements as all other purchases. Employee shall submit, prior to the purchase being made, for each third-party purchase made, a signed copy of the appropriate purchasing form substantiating:

- a. Who the expenditure is for;
- b. What the expenditure is for;
- c. Where the expenditure is made;
- d. Why the expenditure is made; and
- e. When the expenditure is made.

The use of third-party processors is not intended to avoid or bypass appropriate purchasing or payment procedures.

Payments made to service providers via a third-party processor are subject to the same criteria and requirements as all other contracts. A third-party processor may not be used for payments to an individual for services.

Personal third-party processor accounts should not be used to transact ECRA business.

When using a third-party processor, employees will make purchase requisitions in ERP. Purchase Requisitions can be created using the following information provided by the vendor:

- a. An invoice or estimate prepared by the vendor, but which has not yet been processed for sale by the vendor.
- b. Sales quotation provided by the vendor for use by the employee to assist in decision making and subsequent creation of a purchase requisition in the ERP system.

Third-party processors often do not include detailed information about the item(s) purchased. In the event this occurs, a copy of the web page that identifies the item(s) purchased and the web receipt from the third-party processor must be included in the ERP record.

Third-party processor payments will be made by the Business Office after all required documents are submitted and approvals obtained. The Business Office will use a dedicated ECRA account, such as PayPal, to make purchases.

Any email address linked to a third-party processing account must be a valid ECRA email address.

Contracts

1. The following may sign school-related contracts within the approved budget:
 - Authorizing Personnel

The Board must also approve the following contracts:

- Non-Public Contracts - \$50,000 or more for construction, equipment, materials, supplies, non-professional services and repairs.
 - Public Contracts (i.e. public bonds):
 - Bid limit under Public Contract Code § 20111(a) of \$95,200 or more for equipment, materials, supplies, services and repairs.
 - Bid limit under Public Contract Code § 20111(b) of \$15,000 or more for construction contracts.
2. Consideration will be made of in-house capabilities before contracting for outside services. Below are considerations:
 - a. Whether the services needed is for a limited time period.
 - b. Whether the contract service provider has expertise not otherwise available to the Charter School.
 - c. Whether the current staff has capacity to do the work.
 - d. Whether the contract service provider's core competency would lead to long-term savings.
 - e. Whether the utilization of the contract service provider would cost less than a comparable employee with benefits.
 3. The Business Office will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts over \$100,000.

ECR will maintain a copy of all signed contracts, regardless of the amount or duration.

Written contracts clearly defining the 'Scope of Work' (SOW) to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors).

A SOW must be submitted by the consultant, independent contractor, or subcontractor and reviewed by the Executive Director, the CBO and the CCO prior to the commencement of services.

The elements of a SOW can vary with the objective, complexity, size, and nature of the work to be performed. A SOW should be drafted in clear, simple, and concise statements. There should never be a question as to what work is to be completed, or what the contractor is obligated to do.

To the fullest extent possible, a SOW should include the following:

- (a) A general statement of the scope or extent of the work to be performed.
- (b) The period of performance of the work.
- (c) The site location of the work to be performed.
- (d) Reference documents, procedures, or specifications governing the work to be performed.
- (e) The specific work requirements:
 - (i) A detailed statement of the purpose, objective or goals to be undertaken by the vendor.
 - (ii) The job classification or approximate skill level of the personnel to be made available by the vendor.
 - (iii) An identification of all significant data deliverables and material to be developed by the vendor and delivered to the school.
 - (iv) An identification of all significant data or materials to be delivered by the to the school to the contractor.
 - (v) An estimated time schedule for the provisioning of these services by the vendor.
 - (vi) Completion and Acceptance criteria for the work to be performed.
 - (vii) Management or administrative requirements of the work.
 - (viii) Compliance or Progress Reporting requirements.
 - (ix) Completion or Close-out requirements.

Requirements should be clearly stated to easily determine compliance to the contract. All requirements should be described in sufficient detail to assure clarity.

Deliverables / Data / Proprietary Rights

It is important to include where applicable data or proprietary rights will be stored. For example: “Contractor in performance of its duties described within the scope of services agreed upon between the school or office and the contractor, acknowledges that the school holds all exclusive and proprietary rights to the deliverables produced under the referenced agreement (contract or purchase order). i.e., photographs taken as part of the scope of work; programs, software, lines of code written for a specific development project; intellectual properties developed as a part of a school paid/funded contract or project; documents written as a deliverable under an agreed upon project; etc.” “Contractor acknowledges that the school has exclusive and unlimited rights to such deliverables, which the contractor shall not have any rights to use, reuse, sell, resell, re-engineer, reverse engineer, provide to

others, or maintains copies for work or archival purposes. Upon completion of the contract and within thirty (30) days from acceptance of final deliverables by the school, contractor shall provide written certification that it has purged and destroyed all copies of the deliverables (hard and electronic copies) from their possession, including subcontractors and those affiliated with the performance of duties under the agreement.”

Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker’s compensation insurance currently in effect. The CBO or designee may also require that contract service providers list ECRA as an additional insured.

4. If the contract service provider is a sole proprietor or a partnership (including limited partnerships or limited liability partnerships), the Business Office must obtain or receive a W-9 (or foreign equivalent) from the contract service provider prior to submitting any requests for payment.

5. The Executive Director or CBO will approve proposed contracts and modifications in writing.

6. Contract service providers will be paid in accordance with approved contracts as work is performed.

7. The CBO and Executive Director will be responsible for ensuring the terms of the contracts are fulfilled.

8. Potential conflicts of interest will be disclosed upfront, and the Executive Director, CBO, CCO, Assistant Principal(s), and/or Member(s) of the Board with the conflict will not participate in any manner in the preliminary discussions, negotiations, compromises, reasoning, planning and solicitation for applications for the contracts. If an ECRA Board member is financially interested in a contract, the entire Board is prohibited from voting on the contract. Financially interested employees shall disclose the conflict in writing and are prohibited from participating in, influencing, or attempting to influence the making of the contract.

9. ECRA may not recognize “After the Fact” contracts which occur when a contractor is authorized to commence services or ship products prior to a valid, fully executed contract or Purchase Order having been submitted and approved prior to commencement of the work or products being purchased.

10. Contractors who provide services or goods without a fully executed contract or Purchase Order may not be paid. In the event an invoice is submitted for payment without a pre-approved Purchase Order, such an invoice will only be paid upon confirmation of the work done and prior authorization by the Executive Director or CBO.

11. For recurring payments or recurring services, an initial Purchase Order confirming the recurring monthly amounts for the school year shall be created and approved.

12. Splitting contracts to avoid a stated accounting threshold is strictly prohibited. According to the California Public Contract Code, “It shall be unlawful to split or separate into smaller work orders or projects any work, project, service, or purchase for the purpose of evading the provisions of this article requiring contracting after competitive bidding.”

13. An employee cannot issue multiple contract requests (or low-dollar Purchase Orders) for smaller sections of the total requirement to avoid going thru the competitive process, or to avoid obtaining the required approvals.

Donations and Fundraising

ECRCHS may receive donations of cash, supplies or equipment. Donations will be deposited into a separate Charter School bank account. Donations of \$1,000 or more will be reported to the Board. Donations are for the exclusive use of the Charter School, and may not be used to influence any person or decision made at the school.

A donor can choose to state a specific purpose for which the funds (or other) are being donated. If a donation is given for a specifically stated purpose, the donated funds may be used only for that purpose. When supplies or equipment are purchased using donated funds, the supplies or equipment become the property of the charter school. All equipment and supplies purchased by a donor for the school must be shipped to the charter school’s address. The donor’s address may not be used for purchases made for the charter school using donated funds.

Supplies

All supplies purchased by the school should be tracked sufficiently to help prevent theft, spoilage, over- or under-stocking, and obsolescence. For example, obsolescence can occur when an organization purchases toner cartridges but replaces the laser printers before the cartridges are used and cannot use the cartridges in the new laser printers.

Supplies include educational and office supplies and cleaning and maintenance supplies. Educational supplies may include textbooks and laptops checked out to students. Supplies should be safeguarded in a secure area and inventoried. The cost value of the supplies should be adjusted in the accounting records at the end of each fiscal year.

Professional Development

Professional development can improve employees’ performance in their present positions and help them obtain skills, knowledge, and abilities that may improve their opportunities for advancement within the organization. Professional development should be preapproved by the administration and by the Executive Director and the Business Office to ensure adequate funding exists.

Professional development opportunities include seminars, educational courses and degree programs that will help an employee perform their essential job functions and increase the employee’s contribution to the charter school. Other professional development expenses that can

be reimbursed under this policy are membership fees to professional organizations; registration fees for meetings, conferences, workshops and seminars; and fees and subscriptions for scholarly journals, books, and computer-based resources.

Employees must submit documentation of the completion of any professional development within 10 days after receiving the documentation. Failure to do so may result in the employee being required to reimburse the school for the costs of the training or coursework.

ACCOUNTS PAYABLE

Bank Check Authorization

1. All original, itemized invoices will immediately be forwarded to the Business Office for scanning and then sent to the Authorizing Personnel for approval.
2. The authorizing personnel will carefully review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list and note any items that were not included in the shipment. The packing list should be submitted with the invoice. The Business Office will adjust the invoice for any missing items noted on the packing list before processing for payment. In the case goods are received after payment, or documentation showing receipt is missing, the Business Office will verify with the employee that goods have been received.
3. Once approved by the Authorizing Personnel, the Business Office will trace by use of the ERP in most cases, all documentation from the invoice to either the original purchase requisition or budget item. Then s/he will prepare the Supplier Invoice for approval/validation by the Authorizing Personnel for payment.
4. The student store personnel will prepare the checks from the approved Supplier Invoice and send a report to the Back-office Services Provider for the bank reconciliation.
5. Payment of all invoices should, whenever possible, be made in a timely manner to avoid the imposition of late fees or other penalties by the vendor.

Bank Checks

1. The Board will approve, in advance, the list of authorized signers on the Charter School's account. The Executive Director, and any other employee/board member authorized by the Board, may sign bank checks within established limitations.
2. The Board will be authorized to open and close bank accounts.
3. The student store personnel will be responsible for all blank checks and will keep them under lock and key.
4. When there is a need to generate a bank check, the Authorized Personnel will send appropriate approved documentation to the Business Office.
5. Once approved by the Authorizing Personnel, the Business Office processes the check for signatures.
 - a. Two authorized check signers will co-sign checks in excess of \$10,000 for all non-recurring items.

- b. All checks less than \$10,000 require the signature of only one authorized check signer.
 - c. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
6. The Business Office will record the check transaction(s) into the approved ERP software (NetSuite) system.
7. Business Office personnel will distribute the checks and vouchers as follows:
 - a. Original – mailed or delivered to payee;
 - b. Duplicate or voucher – attached to the invoice and filed by vendor name by the Business Office;
 - c. Cancelled Checks – Report is submitted to the Back-office Services Provider;
 - d. Voided checks will have VOID written in ink.

Bank Reconciliation

1. Bank statements will be received directly or printed directly from online banking by the Back-office Services Provider.
2. Back-office Services Provider will examine all paid checks for date, name, cancellation, and endorsement. Any discrepancies regarding the paid checks or any checks over 90 days will be researched and if applicable deleted from the accounting system.
3. Back-office Services Provider will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
4. Back-office Services Provider will compare the reconciled bank balance to the cash in the bank account and to the general ledger, immediately reporting any material discrepancies to the Financial Leader at Back-office Services Provider assigned to the Charter School and the CBO.
5. Completed bank reconciliations will be sent to the CBO for approval and follow-up as needed.

Timely Payment of Credit and Store Charge Card Statements

1. Timely payment of statements is required in order to avoid the imposition of late fees or other penalties by the card issuer. The employee responsible for providing any necessary documentation for payment (receipts, etc.) is required to pay any applicable late fees and/or interest.
2. Accounting personnel will access the school's account on the card issuer's website and register for electronic statements using an ECRCHS email address coordinated in the Business Office. If only one email address may be the recipient of the monthly statement,

that employee will set up an email forwarding rule to automatically copy another key employee on the statement.

3. On the day the statement is received, the assigned employee will note the due date and begin matching available documentation for the included charges. All documentation will be generated from the ERP system and employee receipts.
4. Accounting personnel will work diligently to obtain all necessary documentation supporting charges prior to paying each statement by its due date.
5. If unsubstantiated charges remain on the statement when it is paid, accounting personnel will keep and maintain a log of these charges. The CBO and Executive Director will review the list and follow the procedure under “Employee Receipts/Substantiation.”

ACCOUNTS RECEIVABLE

Documentation will be maintained for accounts receivable and forwarded to the Back-office Services Provider.

Accounts receivable will be recorded by the Back-office Services Provider in the general ledger and collected on a timely basis.

Cash Receipts (Cash and Checks)

1. For each fundraising or other event in which cash or checks will be collected, a coordinator will be designated, who will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity.
 - a. The Business Office will record the transaction in the approved ERP software (NetSuite) at the time the transaction is made, with a copy of the receipt provided to the donor.
 - b. The cash, checks, receipt book, and deposit summary must be given to the ECRA Business Office, who will immediately put the funds in a secure, locked location.
 - c. The Business Office and either the Event Coordinator, volunteer, or Assistant Principal will count the deposit and verify the amount of the funds in writing.
2. Cash/checks dropped off at the Charter School office will be placed directly into the student store safe by the person dropping off the cash/checks.
 - a. All funds are deposited into the safe in a sealed envelope, along with any notes, forms, or other descriptions of how the funds are to be used.
 - b. Verification of the cash/check amounts collected and held in the safe must always be done under dual custody, one of which will always be a member of the Business Office, and sign off on the amounts received.
 - c. The safe will be emptied at least two times per week when school is in session, corresponding to days when deposits are made. When school is not in session, the safe will be emptied within 48 hours when cash and checks exceed \$5K.
3. Cash/checks dropped off in the classroom will utilize the classroom envelopes. Each morning, the homeroom teacher assigned to the classroom will collect all forms, payments, etc. Before lunchtime, an office staff member and a second staff member (who may be an office staff member or an aide) shall collect all envelopes from each classroom

and bring them to the student store, where they will be processed following the guidelines used for cash receipts, outlined above.

4. Mail (including anything official such as governmental notices, invoices and checks) received at the Charter School must be opened and converted into an electronic document for the Back-office Services Provider.

a. For any cash or checks received in the mail, the funds will be deposited into the Student Store. The personnel there will follow the guidelines used for cash receipts.

5. All checks will be immediately endorsed with the Charter School deposit stamp, containing the following information: "For Deposit Only; El Camino Real Alliance; Bank Name; Bank Account Number."

6. A deposit slip will be completed by the Business Office for approval to deposit. The deposit slip will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate deposit slip.

7. The deposit receipt will be attached to the deposit documentation and forwarded to the Back-office Services Provider.

Returned Checks and Improper Checks

The school will attempt to deposit returned checks a second time; if the check does not clear on the second attempt, the payment will be returned to the vendor. ECRCHS will notify its Back-office Services Provider so that the general ledger account to which it was applied adjusted.

The school will not cash personal checks.

1. A returned-check processing fee will be charged for checks returned due to non-sufficient funds (NSF). Unless otherwise pre-approved by Authorizing Personnel, payment of the NSF check and processing fee must be made by money order or certified check.

2. In the event that a second NSF check is received by any individual, the Charter School will no longer accept checks from that individual. Payment of the NSF check, the processing fee and any subsequent payment(s) by that individual must be made by money order or certified check.

3. In the case of NSF checks written by parents of students, failure to pay may result in the withholding of report cards/transcripts at the end of the semester and/or school year until payment is received, unless other mutually agreeable arrangements are approved by the Executive Director and/or the Board.

4. If unsuccessful in collecting funds owed, the Charter School may initiate appropriate collection and/or legal action at the discretion of the Executive Director and/or Board.

PAYROLL

Personnel Information

1. The business personnel will maintain all employee information in ECRA's approved ERP software (NetSuite) system.
2. An employee's hiring is not effective until the candidate has:
 - a. Completed the employment application
 - b. Passed a TB Test
 - c. Passed the LIVESCAN background check
 - d. Submitted a form W-4
 - e. Completed an I-9.
3. An employee's hiring date is the first day the employee works, not when s/he has been offered the position.
4. The Human Resource Staff will maintain a position control list and notify the Executive Director, CBO, and CCO of any variances to the position control throughout the year.

Stipend Volunteers

1. These individuals are ECRA volunteers who earn a small stipend for assisting with school programs (e.g. Athletics).
2. These volunteers receive stipends through the Charter School's payroll system. The stipends are either paid out in a lump sum or in even amounts by pay periods for the scheduled period of service.

Electronic Timesheets

1. All employees will be responsible for clocking in and out, including (as appropriate) clocking in and out for meal breaks, using the School-provided electronic timekeeping system. All employees will also complete all forms (such as the Absence Form) identifying all missed work periods, including for vacation or sick leave; such forms must be signed by the employee and the appropriate supervisor.
2. All forms will be submitted to the Payroll Staff by the payroll period deadline designated by the Back-office Services Provider.
3. Incomplete forms will be returned to the signatory supervisor and late forms may delay payroll into the next period. No employee will be paid until a correctly completed timesheet is submitted.

4. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in any absence forms (such as when an employee misses work due to illness), the employee is responsible for notifying the signatory supervisor or for making other arrangements for any forms to be submitted. However, the employee must still complete and submit all necessary forms upon return.

Overtime

1. All employees must seek pre-approval of unscheduled time (e.g., overtime) from their authorized supervisor in the Charter School's payroll system (i.e., Paycom).

2. Overtime only applies to non-exempt employees and is defined as hours worked in excess of eight hours a day and/or forty (40) hours within a five-day period of time. Any hours worked in excess of an employee's regular work schedule must be pre-approved by the supervisor, unless it is prompted by an emergency. If a supervisor identifies a recurring need for overtime in any given position, the supervisor should immediately consult with the Executive Director or CBO for further guidance.

Payroll Processing

1. Hourly employees must electronically approve their time records to verify appropriate hours worked, resolve absences and compensations, and monitor number of hours worked versus budgeted. No overtime hours should be listed without proper authorization or explanations as to why they occurred. The signatory supervisor will submit a summary report of time and attendance records. The Business Office and Payroll Service provider will verify all records for accuracy.

2. Salaried employees must sign in and out using the time clock system to verify working days for accuracy. A person from the Business Office will provide the designated school employee with any payroll-related information such as sick leave, vacation pay, and/or any other unpaid time.

3. The Business Office and Payroll Service provider will process all authorizations for approved stipends and the hourly or daily rate.

4. Back-office Services Provider will prepare the payroll worksheet for review and approval by the Accounting Manager/Accounting Director/Controller before final submission into the payroll system. These payroll hours are exported by designated payroll staff, in the form of a report out of the Time and Attendance Software used to track hours.

5. The payroll checks (if applicable) will be printed by the Charter School. The Business Office will document each printed check and review the payroll checks prior to distribution.

6. The Payroll Staff and the Business Office will ensure that payroll is made in a timely manner, in accordance with appropriate Labor Code provisions.

Payroll Taxes and Filings

1. Back-office Services Provider will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.
2. Back-office Services Provider will prepare the state and federal quarterly and annual payroll tax forms, review the forms with the CBO or Executive Director, and submit the forms to the respective agencies.

Record Keeping

Designated Payroll Staff will maintain records in the Time and Attendance Software of all employees' use of sick leave, vacation pay, and any other unpaid time and collect signed and approved paperwork for back-up documentation.

- a. Payroll Staff will immediately notify the authorized supervisor if an employee exceeds the accrued sick leave or vacation pay, or has any other unpaid absences.
- b. Records will be reconciled when requested by the employee. Every employee must maintain personal contemporaneous records.

FINANCE/RESERVES/INSURANCE/LIABILITIES/ASSETS

Financial Reporting

1. In consultation with the CBO and Finance Committee, Back-office Services Provider will prepare the annual financial budget for approval by the Board.
2. Back-office Services Provider will submit a monthly balance sheet and monthly revenue and expense summaries to the CBO, including a review of the discretionary accounts and any line items that are substantially over or under budget. The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.
3. Back-office Services Provider will provide the CBO and/or the Board with additional financial reports, as needed.

Financial Institutions

1. All funds will be maintained at high quality financial institution(s).
2. Physical evidence will be maintained on-site for all financial institution transactions.

Loans

1. Any and all loans from third parties must be approved by the Executive Director, CBO, and the Board prior to execution of any loan documents or any other documentation which bind or obligate ECRA. In the case of a long-term loan, approval may also be required from the charter-granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.
2. Once approved, a promissory note will be prepared and signed by the Executive Director before funds are borrowed.
3. Employee loans, including salary advances, are not allowed.

Retention of Records

1. Financial records will be maintained indefinitely in original or electronic format.
2. Financial records will be shredded once they are converted into electronic format.
3. Appropriate back-up copies of electronic and paper financial and attendance accounting data will be regularly prepared and stored in a secure on-site location.

Cash Balance Reserve

1. The following minimum cash balance reserve must be maintained:

- a. Economic Uncertainties - At least 5% of the total unrestricted General Funds.
 - b. LAUSD Insurance Deductible - \$1,000,000.
 - c. Retiree Benefits: ECRA is setting aside funds to meet its projected unfunded liability.
2. Back-office Services Provider will provide the CBO with balance sheets on a monthly basis. It is the responsibility of the CBO and the Board to understand the Charter School's cash situation. It is the responsibility of the Authorizing Personnel to prioritize payments as needed. The CBO will have responsibility for all operations and activities related to financial management.

Insurance

1. The Business Staff and the CCO will maintain the files of insurance policies, certificates of insurance, insurance policies and procedures, and related claim forms.
2. The CCO, CBO, and Executive Director will carefully review insurance policies on an annual basis, prior to renewal. A request for proposal must be done at least every five years.
3. Insurance will include general liability, worker's compensation, student accident, professional liability, and directors' and officers' coverage. Supplementary coverage will cover the after-hours and weekend activities. Coverage will be in line with the limits listed in the Charter School's approved charter petition. Insurance will be through an insurer that is rated "A" or better and a financial rating of "10" or better by AM Best Company.

Asset Inventory

1. An asset is defined as all items, purchased or donated, with a value of \$5,000 or more and with a useful life of more than one year.
2. The Business Office will file all receipts for purchased asset.
3. Reconciling Personnel will maintain an inventory or log of all assets. The log will include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting assets.
4. The Charter School will take a physical inventory of all District and ECRA assets, separately, within 90 days of the end of each fiscal year, indicating the condition and location of the asset.
5. The Assistant Principal(s) will immediately be notified of all cases of theft, loss, damage or destruction of assets.

6. The Assistant Principal(s) will submit to Reconciling Personnel written notification of plans for disposing of assets with a clear and complete description of the asset and the date of disposal.

Parking Lot Liability

1. Parking lot related incidences are not covered under any insurance policy unless there is a witness. The Charter School assumes no liability for damage to cars:
 - a. Parked in the parking lot during school hours;
 - b. Parked in the parking lot before and after school hours.

2. Otherwise, liability is as follows:
 - a. If a student willfully causes damage (i.e., not in an accidental manner), the student's parent or guardian is responsible.
 - b. If a parent or other visitor causes damage, that individual is responsible for the damage.
 - c. If an employee causes damage, the employee is responsible for the damage.
 - d. If an unknown person causes damage and there is no witness, the affected individual would determine if they have applicable coverage through his/her individual insurance policies.

APPENDIX I – STUDENT GIFT ACKNOWLEDGMENT

Student Gift Acknowledgement and Release of Liability

El Camino Real Charter High School (“ECRCHS” or the “Charter School”) supports and encourages student participation in extracurricular activities and believes in recognizing exemplary individual achievement when appropriate. Therefore, on occasion, ECRCHS rewards individual students for accomplishments in extracurricular activities by presenting the student with a monetary reward (e.g., a gift card) intended to be used for educational purposes.

Student Agreement

As a condition of receiving of a monetary equivalent reward, I acknowledge that (please initial):

_____ I am receiving a monetary equivalent reward for an individual accomplishment.

_____ I intend to use the reward for educational purposes.

_____ I voluntarily waive, release, and discharge any and all claims for damages against ECRCHS, El Camino Real Alliance, its officers, employees, and agents which I may have, or which hereafter may accrue, arising out of or related to use of this reward.

Parent/Legal Guardian Agreement

As a condition my student receiving of a monetary equivalent reward, I acknowledge that (please initial):

_____ My student is receiving a monetary equivalent reward for an individual accomplishment.

_____ I understand that my student shall use the reward only for educational purposes and I will help ensure this occurs.

_____ I voluntarily waive, release, and discharge any and all claims for damages against ECRCHS, El Camino Real Alliance, its officers, employees, and agents which I may have, or which hereafter may accrue, arising out of or related to use of this reward.

Reward Recipient Name: _____

Purpose of Reward: _____

Reward Description and Amount: _____

Student Signature: _____ Date: _____

Parent/Guardian Signature: _____ Date: _____

ECRCHS Representative Signature: _____ Date: _____

APPENDIX II – CREDIT CARD RESPONSIBLE USE FORM

ECRA SCHOOL'S CREDIT CARD RESPONSIBLE USE FORM

Usage Term _____ (academic year)
For Credit Card _____ (last four numbers only)
Employee Information: Name _____
Position _____

By signing below, you agree that you have read, reviewed and will abide by the terms of the Credit Card Responsibility Use Form. User agrees to the following:

- Employee must receive pre-approval before using the card for a specific purpose.
- Employee may not make any personal charges.
- Employee is responsible for maintaining all receipts. Along with the receipts, an appropriate description of each purchase must be provided.
- Employee is responsible for any late fees and/or interest the credit card company charges for failing to provide document within 10 days of the credit card statement's closing date.
- Employee must report any fraudulent, lost or stolen card immediately to the credit card company and ECRA

Employee Signature

Employee Name

Executive Director's Signature

Executive Director's Name

APPENDIX III – EXPENSE REQUEST FORM

EL CAMINO REAL CHARTER HIGH SCHOOL *Expense Request Form*

Expense Request Information

ER# (From Netsuite): _____

Your Name: _____

Vendor(s) Name: _____

Department: _____

Program: _____

Conference Name: _____

(If applicable) _____

Date(s) of Conference: _____

(If applicable) _____

Reason/Description for request:

What is the Purpose of your attendance of the Conference?

What is the benefit to the school?

Please attach any relevant documentation to assist with initial approval (i.e maps, conference flyers etc.). You will be expected to provide follow-up information after your attendance, whether as a certificate of attendance, leading professional development, reporting to staff or developing related lesson plans. After initial approval, this form will be returned to you so that all relevant documents can be attached (receipts, maps, certificates of attendance, conf flyers etc.). Please check Netsuite for approval/rejection of your request.

Employee Signature Date

Manager/Director - Initial Approval

Approved Comments:

Rejected

Manager Signature Date

Business Office - Final Approval (after all expense are Incurred/attached)

Approved Comments:

Rejected

CBO Signature Date

APPENDIX IV – PURCHASE REQUEST FORM

**EL CAMINO REAL CHARTER
HIGH SCHOOL**
Purchase Request Form
(To be used if ECRCHS is to issue payment to directly to the vendor)

Purchase Request Information

PO# (from Netsuite): _____
Your Name: _____
Vendor Name: _____
Department: _____
Program: _____

Reason/Description for the Purchase:

Please attach a quote, or print out of your cart, flyer, etc to this document as back up to your request.

Signature *Date*

Please check in Netsuite for approval/rejection of your request

Program Manager/Director Approval

- Approved
- Rejected

Comments:

Manager Signature *Date*

PRINT MANAGER NAME: _____ TITLE: _____

Cover Sheet

Discuss and Vote on Bus Passes

Section:	V. School Business
Item:	B. Discuss and Vote on Bus Passes
Purpose:	Vote
Submitted by:	
Related Material:	ED Recommendation - Bus Passes.pdf

EL CAMINO REAL ALLIANCE

EXECUTIVE DIRECTOR RECOMMENDATION

BOARD MEETING DATE: August 26, 2021

AGENDA ITEM:

Discuss and Vote on Bus Passes

BRIEF SUMMARY OF THE ISSUE:

Many of our free and reduce students use public transit to get to school. Two years ago, we began a program to provide qualified students with a free bus pass to get to school. Today, many of our students continue to use public transportation, so much so, that Officer Miranda had to advocate for an extra bus to stop by our area, in order to accommodate the increased demand from our students.

The 2021-22 academic school year, 49% of our student body population resides outside the school boundaries, and for those students, having reliable transportation is an essential part of not only being able to attend school, but also being able to do well academically. Pre-Covid the Bus Pass/Tap Card program helped students improve their attendance, with 100/242 students that were enrolled on the program having a 99% attendance rate, while the rest of the students were able to maintained a 95% attendance rate. The program also helped students improve their academic GPA, with 60% of the students seeing an increase in their overall grades.

Post-Covid we want to continue providing that support to our students who live outside our area. In doing so, students should be able to keep or increase their current attendance rate and maintain or improve their current grades. Continuing the program will also ease the transition of coming back in person. Parents and students will not have to worry or stress about transportation for their child.

PERSONNEL INVOLVED:

Administrators, Intervention Team, Teachers, Business Office for the purchase of the passes.

FISCAL IMPLICATIONS (IF ANY):

As of right now, the bus passes are free of cost for K-12 students. However, once that program expires, the school will need to start paying for the bus passes. The cost will be \$24 per month per student. We average about \$3,000 - \$5,000 per month. \$30,000-\$50,000 per school year.

IMPACT ON SCHOOL MISSION, VISION OR GOALS (IF ANY):

Providing the bus pass to qualified students enhances and improves the support we provide to our students and alleviates the anxiety and stress students experience in trying to find a way to get to school or around the community. The students and parents have appreciated our ability

to have this type of program at the school and it will make for a smooth transition to in-person instruction.

OPTIONS OR SOLUTIONS:

Click or tap here to enter text.

EXECUTIVE DIRECTOR'S RECOMMENDATION:

Agree to provide the bus pass to the free and reduced students. This will create an equitable environment for our out of district students. It will also service the nearby communities that send many students to ECR.

PROPOSED MOTION:

Motion to approve bus passes for qualifying students.

Cover Sheet

Discuss and Vote on Updated Independent Study Policy

Section:	V. School Business
Item:	C. Discuss and Vote on Updated Independent Study Policy
Purpose:	Vote
Submitted by:	
Related Material:	ECR Board IS Policy 8.21 (AB130 Highlights).docx

EL CAMINO REAL CHARTER HIGH SCHOOL

A California Distinguished School

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BEATRIZ CHEN
Board Chair

DAVID HUSSEY
Executive Director

INDEPENDENT STUDY BOARD POLICY

El Camino Real Charter High School may offer independent study to meet the educational needs of pupils enrolled in the charter. Independent study is an alternative education designed to teach the knowledge and skills of the core curriculum and meet the graduation requirements as defined in the school's charter. El Camino Real Charter High School shall provide appropriate existing services and resources to enable pupils to complete their independent study successfully (Education Code 51746). The following written policies have been adopted by the Board for implementation at El Camino Real Charter High School:

1. Independent study through El Camino Real Charter is a continuously voluntary, educational alternative in which no student may be required to participate (Education Code 51747).
 2. For pupils in all grades offered by El Camino Real Charter, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be twenty (20) school days (Education Code 51747).
 3. If circumstances justify a longer period of time than 20 school days, the Executive Director or designee may authorize an extension.
1. The Executive Director or designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study upon the following triggers:
 - a. When any pupil fails to complete ten (10) assignments during any period of twenty (20) school days.
 - b. In the event Student's educational progress falls below satisfactory levels as determined by ALL of the following indicators:
 - i. The pupil's achievement and engagement in the independent study program, as indicated by the pupil's performance on applicable pupil-level measures of pupil achievement and pupil engagement set forth in Education Code Section 52060(d) paragraphs (4) and (5).
 - ii. The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.
 - iii. Learning required concepts, as determined by the supervising teacher.
 - iv. Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

The Mission of ECRCHS is to prepare our diverse student body for the next phase of their educational, professional, and personal journey through a rigorous, customized academic program that inspires the development of students' unique talents and skills, builds character, and provides opportunities for civic engagement and real-world experiences.

A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. The record shall be maintained for a period of three years from the date of the evaluation and, if the pupil transfers to another California public school, the record shall be forwarded to that school.

2. The Charter School shall provide content aligned to grade level standards that is provided at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high school grade levels this shall include access to all courses offered by the Charter School for graduation and approved by the UC or CSU as credible under the A-G admissions criteria.
3. The Charter School has adopted tiered reengagement strategies for all pupils who are not generating attendance for more than three (3) school days or 60% of the instructional days in a school week, or who are in violation of the written agreement pursuant to Education Code Section 51747(g). These procedures are as follow:
 - a. Verification of current contact information for each enrolled pupil;
 - b. Notification to parents or guardians of lack of participation within one school day of the absence or lack of participation;
 - c. Outreach from the Charter School to determine pupil needs including connection with health and social services as necessary;
 - d. When the evaluation described above under paragraph 2, above, is triggered to consider whether remaining in independent study is in the best interest of the pupil, a pupil-parent-educator conference shall be required to review a pupil's written agreement and reconsider the independent study program's impact on the pupil's achievement and well-being. This conference shall be a meeting involving, at a minimum, all parties who signed the pupil's written independent study agreement.¹
4. For pupils in grades 9-12, inclusive, the plan to provide opportunities for at least weekly synchronous instruction for all pupils throughout the school year by each pupil's assigned supervising teacher shall be as follows: In addition to content teacher live delivery of seminars at least once weekly in which independent study students are invited (or in some instances required) to attend, each supervising teacher will offer once weekly office hours for one to one, small group, or classroom instruction either in-person, via virtual feed (i.e. Teams), or via telephone.²
5. The Charter School shall transition pupils whose families wish to return to in-person instruction from independent study expeditiously, and, in no case, later than five instructional days. Families will be encouraged to meet with their academic counselor to discuss the transition of the pupil in a manner which limits the impact on student progress toward graduation requirements.³

¹ The tiered reengagement strategies shall not apply to pupils that participate in an independent study program for fewer than 15 schooldays in a school year.

² The plan for synchronous instruction and live interaction shall not apply to pupils that participate in an independent study program for fewer than 15 schooldays in a school year.

³ The plan to transition pupils whose families wish to return to in-person instruction shall not apply to pupils that participate in an independent study program for fewer than 15 schooldays in a school year.

6. A current written agreement shall be maintained on file for each independent study pupil, including but not limited to, all of the following:
 - a. The manner, time, frequency, and place for submitting a pupil's assignments, for reporting the pupil's academic progress, and for communicating with a pupil's parent or guardian regarding a pupil's academic progress.
 - b. The objectives and methods of study for the pupil's work, and the methods used to evaluate that work.
 - c. The specific resources, including materials and personnel, that will be made available to the pupil. These resources shall include confirming or providing access to all pupils to the connectivity and devices adequate to participate in the educational program and complete assigned work.
 - d. A statement of the policies adopted pursuant to Education Code Sections 51747 subdivisions (a) and (b) regarding the maximum length of time allowed between the assignment and the completion of a pupil's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the pupil should be allowed to continue in independent study.
 - e. The duration of the independent study agreement, including the beginning and ending dates for the pupil's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one school year.
 - f. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.
 - g. A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), pupils in foster care or experiencing homelessness, and pupils requiring mental health supports.
 - h. The inclusion of a statement in each independent study agreement that independent study is an optional educational alternative in which no pupil may be required to participate. In the case of a pupil who is referred or assigned to any school, class, or program pursuant to Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction.
 - i. Each written agreement shall be signed, before the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil. For purposes of this paragraph "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of Division 11 of the Family Code.

7. El Camino Real Charter High School shall comply with the Education Code Sections 51757 through 51749.3 and the provisions of the Charter School's Act and the State Board of Education regulations adopted there under.
8. The Executive Director may establish regulations to implement these policies in accordance with the law.