



El Camino Real Charter High School

Finance and Investment Board meeting

October 2023 Finance and Investment Board meeting

Date and Time

Thursday October 19, 2023 at 4:30 PM PDT

The Finance and Investment Committee is a standing committee of the Board of Directors of El Camino Real Alliance.

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

ATTENTION:

WE HAVE RETURNED TO "IN-PERSON" FINANCE AND INVESTMENT COMMITTEE MEETINGS.

INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND OTHER MEETING ATTENDEES:

El Camino Real Alliance ("ECRA") welcomes your participation at ECRA's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of ECRA in public.

Your participation assures us of continuing community interest in our charter school. To assist you in the ease of speaking/ participating in our meetings, the following guidelines are provided:

1. Agendas are available to all audience members at the door to the meeting.
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2. "Request to Speak" forms are available to all audience members who wish to speak on any agenda items or under the general category of "Public Comments."

"Public Comments" 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.

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5. Any public records relating to an agenda item for an Open Session of the Board which are distributed to all, or a majority of all, of the Board members shall be available for public inspection at 5440 Valley Circle Blvd., Woodland Hills, California, 91367.

IMPORTANT NOTE REGARDING PUBLIC COMMENTS:

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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 or more motions 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 vote(s) on the Consent Agenda item(s). 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.

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:30 PM
Opening Items			
A. Call the Meeting to Order		Daniela Lopez-Vargas	1 m
B. Record Attendance and Guests		Maureen Barican	1 m
C. Pledge of Allegiance to the United States of America (USA)		David Hussey	1 m
Mr. Hussey will lead meeting participants in the Pledge of Allegiance to the United States of America (USA).			
D. Public Comments	Discuss	Daniela Lopez-Vargas	30 m
E. CBO Report	Discuss	Gregory Wood	10 m
Mr. Wood, ECRCHS CBO, will provide his CBO Report to the Committee.			
II. Consent			5:13 PM
A. Approve Minutes of September 26, 2023, Finance and Investment Committee Meeting	Approve Minutes	Daniela Lopez-Vargas	1 m

	Purpose	Presenter	Time
III. Investment			5:14 PM
A. Investment Update	Discuss	Gregory Wood	10 m
Mr. Wood, CBO, will present the September, 2023, ECRCHS Investment Update.			
IV. Finance			5:24 PM
A. Financial Update	Discuss	G. Wood/A. Ilyas	10 m
Mr. Wood, CBO, and Ms. Ilyas, Director, Accounting and Finance, will present the September, 2023, Financial Update.			
B. Discussion and Vote to Recommend to the Full Board Approval of the September, 2023, Check Registers	Vote	G. Wood/A. Ilyas	10 m
Prior to the Vote to Recommend Approval, Mr. Wood, CBO, will review the September 2023, check registers from ECRA's City National Bank Accounts.			
C. Discussion and Vote to Recommend to the Full Board Approval of the September, 2023, Credit Card Charges.	Vote	G. Wood/A. Ilyas	10 m
Prior to the Vote to recommend Approval, Mr. Wood, CBO, will review the September 2023, credit card charges.			
D. Discussion on the status of the ECRCHS CARES and ESSER Funds	Discuss	G. Wood/A. Ilyas	15 m
Prior to the Vote to Recommend Approval, Mr. Wood, CBO, and Ms. Ilyas, Director of Accounting and Finance, will lead a discussion on the ECRCHS CARES and ESSER Funds.			
E. Discussion and Vote to Recommend to the Full Board Approval of ECRCHS's Fiscal Policies and Procedures	Vote	G. Wood/D. Lopez-Vargas	20 m
Prior to the Vote to Recommend Approval, Mr. Wood, CBO, and Ms. Lopez-Vargas, ECRA Boardmember and F & I Committee Chair, will discuss ECRCHS's Fiscal Policies and Procedures.			
V. Closing Items			6:29 PM

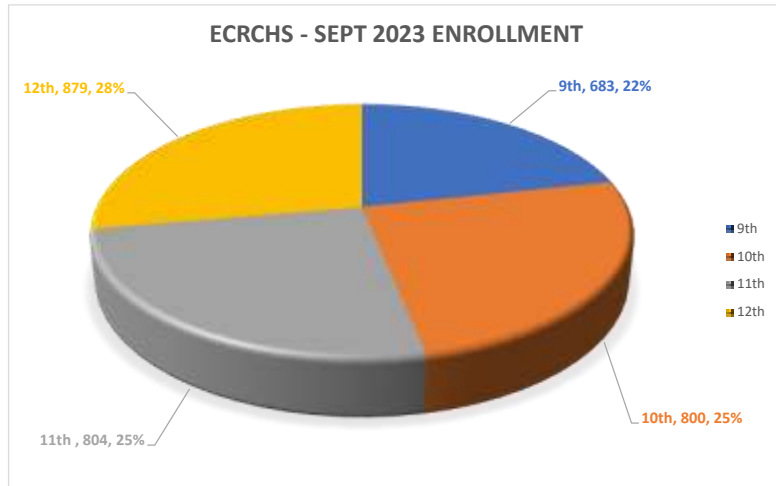
	Purpose	Presenter	Time
A. Adjourn Meeting	Vote	Daniela Lopez-Vargas	1 m

Coversheet

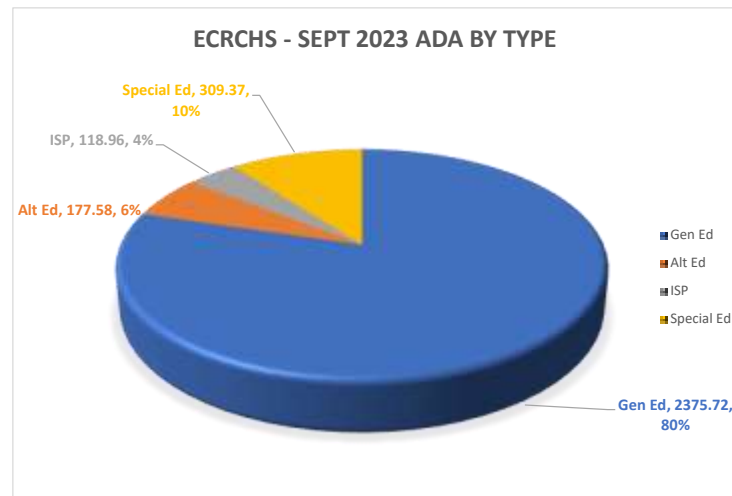
CBO Report

Section: I. Opening Items
Item: E. CBO Report
Purpose: Discuss
Submitted by:
Related Material: I.E - Monthly Attendance - Sept 2023.pdf

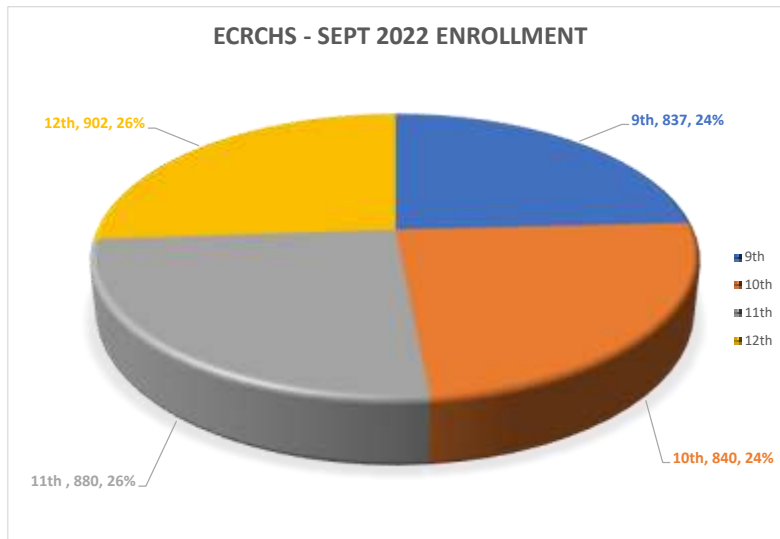
ECRCHS ADA - Sept 23 vs Sept 22 Enrollment, and ADA by Type



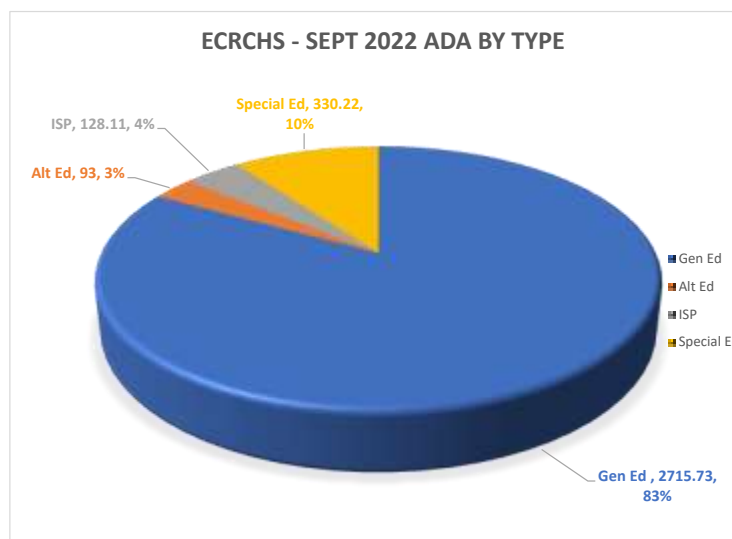
Grade	9th	10th	11th	12th	Total
Sept 2023 Enrollment	683	800	804	879	3166



Type	Gen Ed	Alt Ed	ISP	Special Ed	Total
Sept ADA	2375.72	177.58	118.96	309.37	2981.63



Grade	9th	10th	11th	12th	Total
Sept 2022 Enrollment	837	840	880	902	3459



Type	Gen Ed	Alt Ed	ISP	Special Ed	Total
SEPT ADA	2715.73	93	128.11	330.22	3267.06

Coversheet

Approve Minutes of September 26, 2023, Finance and Investment Committee Meeting

Section: II. Consent
Item: A. Approve Minutes of September 26, 2023, Finance and Investment
Committee Meeting
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Finance and Investment Board meeting on September 26, 2023



El Camino Real Charter High School

Minutes

Finance and Investment Board meeting

September 2023 Finance and Investment Board meeting

Date and Time

Tue Sep 26, 2023 at 5:30 PM

Location

El Camino Real Charter High School - Library (Media Center)

5440 Valley Circle Woodland Hills Ca 91467

Meeting can also be seen and heard at:

North Campus - 7401 Shoup Ave. West Hills CA 91307

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Committee Members Present

Alexandra Ramirez, Daniela Lopez-Vargas

Committee Members Absent

None

Guests Present

Ryan Guinto

I. Opening Items

A. Call the Meeting to Order

B.

Record Attendance and Guests

C. Pledge of Allegiance to the United States of America (USA)

Mr. Hussey led the Pledge of Allegiance

D. Public Comments

1. Cheryl Dorris - Good evening finance and investment board. My name is Cheryl and I'm a parent of an ECR student here. He's a senior, but what I wanted to say today is to make sure you hear my voice and my comments. Mrs. Hart is an ECR student here and she made a statement at one of the previous ECR board meetings a couple of months ago, regarding getting assistance for unhoused students and necessities for the Wellness Center. She was receiving donations from former friends of ECR. However, my understanding through the statements that Mr. Woods made at another... board meeting, a school board meeting, is that ECR has always had funding for what she needed. I am just speaking today to make sure that the funding is made available to her and the Wellness Center. Whatever necessities that they need, that it be made available to them. I don't know what particular area it falls under, but I just want to make sure, as a parent here at ECR, that it gets put on record that please give her and that unit the funding that they need or the assistance that they need for the unhoused or for the Wellness Center. That's it. Thank you.

II. Consent

A. Approve Minutes of the May 22, 2023, Finance and Investment Committee Meeting

Motion to approve the minutes from Finance and Investment Committee on 05-22-23.
The committee **VOTED** unanimously to approve the motion.

B. Approve Minutes of the June 15, 2023, Finance and Investment Committee Meeting

Motion to approve the minutes from Finance and Investment Committee Meeting on 06-15-23.
The committee **VOTED** unanimously to approve the motion.

III. Investment

A. August 2023 Investment Update

Greg Wood: Thank you, Daniella. In the materials, the August 2023 balances in the OPEB trust, we had \$25,898,000. As of the end of August. That's up with two months of contributions of \$440,000, so our... We have gains of \$120,000 in the first two months of the year. The account is up 2.2 percent since June of 2023. It was down slightly from July. The balance, I pulled the balances as of yesterday. Again, the market has dipped a bit on economic news, so we've actually lost since the end of August. We're currently looking at a balance of like \$25.3 million in there, so it's... Market conditions have

decreased that that balance. On the general account, the school's investment account, the Beacon Pointe three investment accounts are at \$6.26 million and the two annuities, which we'll be talking about in a little bit later, they're at about \$800,000. On a combined basis, we've got \$32.96 million in both the accounts. That's the August investment review accounts.

B. Discussion and vote on Re-Investment vote of 2 annuity funds from General Account

Greg Wood: As I just presented on the balances, we have two annuities that are expiring. Midland National, which has about \$400,000 and the other annuity is Athene. On those two annuities that... At the end of the three-year period, so they both made an offer. If we wanted to, we could continue to keep the three-year annuities and they would provide a rate of what they would offer for the next three-year period, and we can choose to either accept or ask for the funds out. The first one that's on the screen is Midland. We had... For the Midland account, they actually offered a nice... We were at 2.4 percent on the last three-year annuity. They're offering 4.8 percent, which I think that's a very sound fixed rate. I am recommending that we keep Midland National's annuity for another three-year period, as opposed to... Now, if you go... Athene also has a... Yeah. Athene, similar situation happened on their annuity renewal on page two as opposed... There you go. Interest rate. Scroll up a little bit there. They're only offering 1.95 percent, so I'm recommending that we cash out the Athene annuity, because that's well below what a market--

Ms. Elias: Market value.

Greg Wood: Market value that we offer, so why tie it up, \$400,000 annuity, getting something that's below market value? Those are my two recommendations. Now, in terms of... I'm hopeful that this committee will agree, and so, I... Yeah. To me, if you agree that Athene should be cashed out, I have two options to propose. One, we could roll it into the Beacon Pointe general account, so they could just disperse it amongst the assets in the general account. That would be one option. The other one, I think I did reach out to... City National Bank is our current bank that we have our checking and some of our other accounts. In talking to them, they could get us into some T-bills, which is, I think, there was someone in the room that... T-bills... As the market's going down, T-bill rates are much higher than market rates, so we could get into a T-bill with City National Bank. They quoted that we could get like a two-year T-bill for like 4.9 percent or a three-year T-bill for 4.7 percent. The choices, again maybe it's a two-step process. One, if the committee recommends and the full board approves getting out of the Athene, which is what I'm recommending in the secondary part of the thing would be, where should the fund, this \$400,000 fund go? I'm kind of... Maybe just to have it diversified ... I mean, the T-bill, T-bill sounds fine. I would be okay with either decision that the full board makes, to either have it just be incorporated into the Beacon Pointe general account, but I kind of like having a diversification a little bit, but the City National Bank can get... provide us a 4.7 percent three-year T-Bill rate. I'm kind of leaning to recommend that, but I would be okay if we... if this committee or the board says, "No, we... just." It's easier to account

if it's in the Beacon Point, but I'm going to... Either way, but I may maybe slightly recommend the T-bill, the T-bill with City National. That's what my recommendation is. I'd be open to whatever the... hear the committee's opinion on... Definitely keeping Midland and cashing out the Athene investment renewal offer.

Daniela Lopez-Vargas: Yeah, I think we can agree that Athene's offering of their own interest rate.

Greg Wood: Thoughts on whether we just roll it into the Beacon Pointe general account versus... I mean, we can hold on to it and then... either one... putting it in Beacon Point, I mean, they're... In talking to Mike Breller, he thinks he could probably get around 5 percent, but I mean, that's subject to market conditions, as opposed to... I was trying to maybe diversify a T-bill, if I was...

Alexandra Ramirez: How long is it? [0:11:57 inaudible] on a T-bill?

Greg Wood: We would get a choice. We could do two years and they would offer a 4.9 percent return or we could do three years, and he's saying they could offer a 4.7 guaranteed rate for three years. Obviously, both being more than what Athene's offering, so just... Like I said, Beacon said that they... Market conditions, the way that the portfolio is structured, he thinks 5 percent isn't unreasonable. If we want to put it into Beacon Pointe, I would be... I wouldn't object. I don't have a problem with us just putting all the investment money, except Midland, in the same general account I've been reporting on all the time, or if we wanted to be slightly different, we can open up a T-bill with City National Bank. I'm okay with either decision, to be honest.

Daniela Lopez-Vargas: I personally wouldn't be opposed to the T-bill. Alex...

Alexandra Ramirez: I... The T-bill rate sounds good, sounds reasonable. At 4.9 for two years? That's what you said?

Greg Wood: Yeah. 4.9 for two years, not 4.7.

Alexandra Ramirez: The lower term on that.

Greg Wood: A two-year--?

Alexandra Ramirez: Yeah, so [0:13:29 crosstalk], but are we...? Our vote right now though, we're definitely voting to cash out of Athene.

Ms. Elias: Yeah.

Alexandra Ramirez: That's clear.

Greg Wood: We need to vote to roll over Midland. The vote would incorporate the committee and our board would agree to roll over the Midland annuity at 4.8 percent. Then, separate within that is... The Athene, to cash it out.

Alexandra Ramirez: Let's say we cash out, what do we do with the money?

Greg Wood: Correct. I'm totally okay. I wouldn't object to doing a two-year T-bill, if that's the consensus of the committee is to do two years at 4.9 percent.

Alexandra Ramirez: I wouldn't oppose to the two years. I mean, 4.9 is pretty good.

Greg Wood: Yeah. You can see--

Alexandra Ramirez: [0:14:18 inaudible] possibly get us [0:14:23 inaudible]. I mean, that's a business point that's not [0:14:27 inaudible] ...

Greg Wood: Okay.

Daniela Lopez-Vargas: So, a two-year T-bill?

Greg Wood: Two-year T-bill.

Alexandra Ramirez: Three-year?

Ms. Elias: Two-year.

Alexandra Ramirez: Two-year.

Greg Wood: Yeah.

Alexandra Ramirez: Okay.

Greg Wood: I'm totally good with that.

Alexandra Ramirez made a motion to Recommend to the full board the approval of rolling over Midland annuity at 4.8 percent and cash out Athene to do a two-year T-bill, through City National Bank.

Daniela Lopez-Vargas seconded the motion.

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

IV. Finance

A. 2022-2023 Unaudited Actuals

Ms. Ilyas: Okay. This is our unaudited actuals. It's going to be your columns towards the left-hand side, and basically, it's going to show how we ended last year. You can see our LCFF revenue. We received \$40 million, and then, if you go... if you scroll down and look at our federal revenues.

Greg Wood: \$40.506 million, if you're tracking the unaudited actual. It's really the... Numbers in the first three first column represents unrestricted, second column is restricted, and then, the third column would be total combined.

Female Speaker: Yes, so then, on the federal side, we received \$4.6 million, and of that \$4.6 million, \$183,000 is unrestricted and \$4.4 million is restricted. A lot of that has to do with our COVID money. You could see the different types of federal revenue being broken out by what they're called. If you scroll down, you will see the pieces that make up our state revenue, which we received \$7.6 million. It continues on to the next page, so... You can see the pieces between restricted and unrestricted, and then finally, the last piece of revenue is our other local. We received 8.6 of other local revenue and you can also see the different pieces between restricted and unrestricted. Our total revenue received was \$61.4 Million, and then, on the expenditure side, you could where--

Greg Wood: Could we explain real quick? Sorry. I mean, it is--

Greg Wood: Good. Special ed, so when you see, for those that aren't familiar with kind of the educational basis, when you see general fund contributions, the \$2.3 million that you've seen a plus/minus, so \$2.3 million is, well... You talk... That's a special... That's the contribution, the general fund, which is why the first column is a minus... had to put into the special ed deficit or encroachment, so that just... It's a little unique relative to financials and profit losses. We've always got to zero out kind of the special ed excess expenditures that comes up a number of slides. Just by way of kind of conversation and let you know why do we see a plus and a minus. Good.

Ms. Ilyas: Okay, and then, so on the expenditure side, we have certificated salaries coming in at \$17.7 million. You can see the different types of certificated salaries we pay, and then, on the classified side, we came in at 5 million. You scroll down.

Ms. Ilyas: And then, on the employee benefit side, we came in at 10 million, and you can see the different types of benefits we pay out, both statutory and like health and welfare type of benefits. Then, on the supply side, which is like all our classroom materials, we came in at \$4 million and you can see the different pieces. The biggest one will always be like non-capitalized equipment, because that's like our computers and our tech-related items, and then, our services, we came in at \$9.9 million, and then you could see... You scroll down. You can see the different types of services we pay out. Then, on the capital side, because we record depreciation, our depreciation came in at \$277,000, and then we have our indirect costs with LAUSD. It's our one percent oversight that they charge us. Our total expenditures came in at \$47.7 million and our ending balance--

Ms. Ilyas: Is \$13.7 million, but what we want to point out to the committee is that, of that \$13.7 million, \$9 million of that is restricted, because a lot of our grants that we received this year fall to the ending balance, so that's what we parsed out based on what we had to report. Even though it looks like our ending balance is \$13 million, \$9 million of it is tied up within our grant. Our true unassigned unrestricted ending balance is \$4.5 million.

Greg Wood: Which is very... Obviously, very healthy and that's... We continue to grow from our unaudited. Again, I mean, again some of this, because of the success, the increases in our OPEB account. I mean, those gains, which are kind of normal operating gains and every... Gains on our investments and the interest on the OPEB account, that while we report those, just to clarify... People will see \$13 million like, "Wow..." I mean... Hey, granted, that's a good position to be in, but just to clarify to the public, to our board in this organization, it's like, well, we are growing those other mandatory... We are growing some of our restrictive balances, which is good to have a cafeteria fund to be able to spend on future things, and so, having these restricted accounts, that's a good thing. We can spend from those accounts, but some of that, once you pull those out for things to spend on... Other types of things at \$4.5 granted is still a great number to have in a year. It's a very successful year from our... in our unaudited actuals of 2022.

Daniela Lopez-Vargas: I was trying to remember what the second interim looked like, but I can't remember off the top of my head. Were we expecting an operating income this large?

Greg Wood: My recollection is maybe two.

Daniela Lopez-Vargas: Two million?

Greg Wood: Maybe \$2 million, yeah, for estimated actuals.

Ms. Ilyas: A lot of this... So, if you look at the different pieces, a lot of why we had such a high ending balance is because like we have to... We have to report our like learning recovery grant in our ending balance, and also like our OPEB contributions, which were like \$3.2 million.

Daniela Lopez-Vargas: Okay. Any questions?

Ms. Ilyas: Yeah. We can go to form 62.

Greg Wood: Yeah. Can we then...? We'll get to the last columns, but we'll come back to this, Ryan, but could we choose...? There you go. Yeah. So, that's...

Ms. Ilyas: This is our [0:25:34 inaudible] form 62. This is what we report out to the state in terms of our unaudited actuals. You can see it's just... This page is a summary version of what we had just explained to the committee.

Greg Wood: It goes from the detail. This page kind of summarizes LCFF versus federal services. When you get down to where it says “C,” there you see the \$13,712,000. That’s the same number that was on the Excel at the bottom, that when we start pulling out the extras. So, when there’s the adopted budget... Next to that, we had to report. What was the adopted budget? If you look to the right, at the time, it was 2.0, so we reported that we adopted a budget of \$2.036 million **[0:26:25 inaudible]**. Just to scroll through the other ones real quick, Ryan, because we don’t have to do those in details. It has balance sheet information, so all... Everything is more or less... Those are reported in our... The Excel really does have the comparison line. We try to mirror... The Excel kind of mirrors the state.

Ms. Ilyas: That’s all the pieces.

Greg Wood: Okay, and then, the other attachment. For those of... Those are the forms we send to the state. Yeah, there you go. This is the special ed, so when we talked about kind of the transfer we did between... So, our special ed funding, we have federal funding, which is... That needs to be zeroed out every year, so this form that we said... says we brought in \$842,000. We spent \$842,000. There was no encroachment federally... Any organization getting federal funds for special ed, they must show and demonstrate that they spend it. On the state side, we showed we brought in the \$3.4... or \$6 million for a state special ed. However, between the salaries of classified benefits of the books and supplies, we spent in excess of that, \$5.759. The \$2.3 million dollars **[0:27:55 inaudible]** kind of that “encroach,” you have to pull that amount to balance out your excess spending, you pull it and that’s **[0:28:03 what sets in]** ... That’s a drain on the general account. That’s the form that, when we as part of the special ed option three... So, LAUSD looks at this, that they want to show that... They want to see and/or show that charters are spending... If they aren’t spending the monies they’re getting for both federal and state, they would look upon that, disparagingly saying, “Well, why should you get this much money?” Some of the grants that we get also include grants from the option three school, option three network. We get some funding from LAUSD and if... They look at... If we don’t show or demonstrate that we are spending well in excess of the money we get in, we would not be eligible. They would either cut our funding in some cases and they may ask us to return some of those funds, if we showed a surplus.

Ms. Ilyas: It also shows not just to LAUSD, but to the state that we are providing certain special ed services to students and meeting their needs.

Daniela Lopez-Vargas made a motion to Recommend to the full board the 2022-2023 audited actuals.

Alexandra Ramirez seconded the motion.

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

B. 2023-2024 Budget Updates

Ms. Ilyas: We adopted a budget back in June with assumptions on enrollment and ADA, so come September, we kind of have a better feel of how many kids are coming in, and so far, we’re seeing a drop in enrollment. We went from 3,420 to 3,145, so that’s going to significantly impact our funding. You can see the comparison between adopted and what

we're projecting as of the information we know today. Our LCFF has gone from \$41 million to \$39 million, which is--

Greg Wood: About 6.9 percent or over like... Is there something over to the right, or you may have it on this. It's about a \$2.8 million drop in the LCFF funding projections, so again, some of the... One good news is, on the budget we adopted, we did adopt the budget in June with the two million surplus, so it's a good thing we... As we're setting this budget, so you already see that... So, having a \$2.8 million drop in the LCFF, that already immediately eats up the surplus we approved.

Ms. Ilyas: So, if you go down to the federal side, some of that revenue is ADA-driven, such as our special ed IDEA. With ADA going down, that portion of revenue is also going to go down as well. We also got our preliminary numbers for like Title I, Title II and Title IV, and you can see that those have also gone down if you look at the comparisons. We also put our allocations in for our COVID grants, so we finalized what we spent on June 30th on the unaudited side, so now we're putting in the remaining balance of those grants in the projected column, because those grants have to be spent by September of 2024 of next year. We went from \$4.1 million to \$3.9 on the federal side, so if we scroll down to this other state, which is in two pages... On the other state, we actually went up, because the state revised our art music block grant revenue. If you scroll down, Ryan. We weren't supposed to be getting anything this year, but then, the state came out, and said, "Oh, we're going to release \$1.1 million," so we accounted that in the projection. Our state revenue went up, and if you go to our local revenue, we went up by just a little bit from \$5.2 to \$5.4 million, but overall, our revenue went down about two million dollars from \$54 million to \$52 million. Then, on the expense side, we mostly kept our expense projection the same, except on the OPEB side, which is in the employee benefits area. We had increased the numbers, because of retiree repayments, and then we also made a revision on our transportation, because of the bus contract that we just agreed to--

Greg Wood: The bus contract of 350 versus--

Ms. Ilyas: If you scroll down, Ryan. Again.

Greg Wood: A little more.

Ms. Ilyas: The pink line, yeah.

Greg Wood: We also... a couple areas that we... We've changed from the budget is actually CalPERS... Our CalPERS expense, we actually... we had overestimated. We lowered it, because our unaudited actuals, it was much lower, so we lowered our CalPERS expense. Is that \$200,000? Yeah. Probably about \$260,000 in expense from the adopted budget, because we... In closing out the unaudited actuals and having similar salary levels, we lowered that expense, because it's early to set to our... I think we hit... We didn't make any health and welfare and all the other areas were largely unchanged. We did change the bus, the other area, because of some legal fees. You'll notice that we up that, because of some recent legal settlements that we have included, kind of an increase of about \$100,000 in settlements for legal. Pretty much left all the other amounts unchanged this early in the year. So, with those slight changes... Ryan, we are at... Could you scroll down? As of now, again, we will update, because there is still, obviously, a lot of things in motion and in play, relative to ADA and other expenses, and getting more data and details. With all the updated ADA, I guess, at the moment, we're

recommending... The balance at the moment, new budget balance for re-adoption that we're recommending, it would contain the \$200,000, \$205,000 deficit, if you see the column D, which I'm okay with doing... knowing. We have... We're budgeting very conservatively on the ADA and there is more... There is potentially more income coming in on other... There are some other state income that I think... and the fact... Again, that combined with the excess, the surplus we had from last year, \$200,000... a \$200,000 deficit, I'm personally not concerned if that ended up being what the number was at the end of the year, given that we... even taking that \$4 million surplus, it would get that... There will be years that we would have a deficit, but that's... To me, that would be a rainy day need of \$200,000 if, in fact, that's what... We'll continue to update that, so we're requesting the committee to recommend to the full board to adopt this new budget for 2023-2024.

Daniela Lopez-Vargas: Yes, sir. I think this might be a... may be a question. So, I'll see if it's on here. Is there anything being done to recruit additional students and bring up enrollment five and two somewhere in the air, where we had originally thought it would be?

Greg Wood: I think there are and maybe... [0:38:30 throughout the time] maybe just before... I mean, what ties into this is there is a slide where Arleta analyzes and where you could come back to this in a second. There is an ADA slide where Arleta...

Ms. Ilyas: Compares.

Daniela Lopez-Vargas: The graphs?

Ms. Ilyas: Yeah, so we're just comparing... We're comparing the different types of ADA and enrollment from--

Greg Wood: There you go.

Ms. Ilyas: From last year.

Greg Wood: This is a good slide, because you're looking at, to the left, this year is a room with, at least... As of the end of month one, was 3,165. You can see it by grade level, the components by grade level, and then, if you scroll, the... Yeah, the graph underneath that. We started the year at 3,469, so it's basically a 300-student drop from August of 2022 to August 2023. I mean, the thing we really... Again, not only it's the drop, but the biggest concern we're... in the... we've... It's the ninth graders. I mean, some of the other grade levels drop slightly. Yeah, we had the highest... In essence, we lost the 906 students from last year graduated, 12th graders, and we replaced those 906 with... Our incoming ninth graders were only 678. The other three grade levels are more... Within a hundred of each other for 10th, 11th, and 12th this year, but my long-term concern, Daniela, to your point in question is that it would not... That trend... One is, we need to try to recover some of those ninth graders, and two is, yeah, that would be if, in 2024, we... That 678, if we did nothing to that, if that goes over to the 10th grade, if we continue to have 650s or 670, yeah, that would be... I think we would be forced or budgetarily, we would have to be looking at staff... things like staff cuts, because we... Obviously, we built the level of teachers to students to be closer to it. We basically have the same number of teachers for 3,469 that we do for 3,165. So, I think, yeah. Organizationally, we need to get the word out to the stakeholders and to potential parent assistants, that we need to continue to support the level of education and the class sizes

we do. My personal concern is like we need to not only back... continue to look for and backfill this year, but if we can figure out whatever caused that to go down, make sure it's a... I would hope it's only like a one-time blip of the 678 that meet, yeah, the numbers in future years will go up again.

Ms. Ilyas: Seems like [0:41:35 inaudible] at ADA actually increased this year in month one, compared to month one last year.

Greg Wood: Yeah. Yes.

Ms. Ilyas: That's interesting they didn't... That's the one group that didn't suffer... dip in ADA.

Greg Wood: Yep. So... Maybe you can go back now around to the Excel version, when you move around just for you... Okay. Subject to any other questions, I guess, we would be asking for, looking for a motion to re-adopt the 2023-2024 budget to be able to support the decline in enrollment in ADA that currently shows a deficit of \$205,000 [0:42:24 inaudible] ask the committee to discuss and recommend to the full board.

Alexandra Ramirez made a motion to Recommend to the full board these adopted 2023-2024 budget updates.

Daniela Lopez-Vargas seconded the motion.

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

C. Review of August 2023 Check Registers

This is our check register for August. This is the check register that... for the ASB account, so you can see all the expenses coming out of the ASB Bank account, what vendor we paid, what it was for and what trust account it came out of.

Greg Wood: 12... the \$17,000.12 a month?

Ms. Ilyas: Mm-hmm.

Greg Wood: Okay.

Ms. Ilyas: Anyone with questions on that one? Next, check register.

Ryan Guinto: It's the general fund?

Ms. Ilyas: Either, yeah. This is our general check register. This is where we pay our... what I call like our big-ticket monthly items, so you can see our OPEB monthly contribution payments to our 403(b) and supplemental life, and also, our health benefits, and then, we've also broken down how much... of our health benefits bill, how much goes towards retirees.

Greg Wood: Just a quick comment since that's... it's... agendized... it will be coming up soon. I think we've talked about that there's a discussion/voting item to have the OPEB account pay [0:45:31 inaudible] the retiree payments into this. On this check register, you can see the... If it were to start, I'm recommending that we start in October, but you can see that the retiree payments for the month is listed down below, so the \$38,825 and \$8,500 would... If the board approves not having that amount come out of the general fund, we would... that amount would be sent to... U.S. Bank is our... maintains the OPEB accounts, so as we report on the OPEB balances, if that's approved, that amount would

then be deducted from the OPEB bank account, not our not our City National Bank account [0:46:20 inaudible].

Ms. Ilyas: Then the next, the final check register is our checking. This is where we pay our bills. You could see who we paid, what we paid it for, how much and what fund program it's coming out of. Fund program and account, so then, if you were ever curious, you could say, "Oh... Well, that's part of the supplies number that I saw on the report." You can see the phone bill. You can see referees. You could see the legal, T. Brian's reimbursement, all sorts of stuff.

Greg Wood: Could you [0:47:10 close...?] That one, too wide...

Ms. Ilyas: Then, under the checking agenda item, we always include our vendor year-to-date, so if you could pull that one...? It's another PDF, so this is our vendor year-to-date. You can see all the vendors we have paid thus far in this fiscal year, how much we paid them this month and how much we've paid them year-to-date.

Greg Wood: Which is basically [0:48:03 inaudible].

Ms. Ilyas: We paid about \$3.2 million in expenses in checks. To the next... Is there anything else under this item?

Greg Wood: The trust.

Ms. Ilyas: Within our ASB Bank account, we have trust balances that the clubs and the teams all maintain, so you can see the different accounts and the different teams that have money in there, and then, on the last page, you could see the amount that is in ASB general.

Greg Wood: For the future, and maybe this group may know, but yeah. A general statement would be... So, it's this... As we're trying to build the... what used to be Friends of ECR, again we would do monthly reporting. Any monies that parents or the community contributes to, this is where we would be reporting on a monthly basis, with the balance of [0:49:30 inaudible] ... formerly Friends of ECR, but now, the royal...

Daniela Lopez-Vargas: Royal families?

Greg Wood: Royal families.

Alexandra Ramirez made a motion to Recommend to the full board, the review of the August, 2023 check registers.

Daniela Lopez-Vargas seconded the motion.

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

D. Review of August 2023 Credit Card Charges

Ms. Ilyas: Okay. This is a list of our monthly transactions on the credit card. For the period of August, you can see who we paid, what we... why we paid, whose card it was on, who wanted the expense, how much, what pot of money it came from and what category it falls into. Usually, I tried to treat the credit card as a last resort. The vendor absolutely, unequivocally doesn't accept a check, then I will 'him and ha,' and say, "Okay, fine. Put it on the credit card." These are the expenses that went on the card for the month of August and the statement is--

Greg Wood: Broken down by card, the two cards we have. Mr. Wood and Mr. Hussey, the two cards [0:51:41 inaudible] now. Can you scroll up briefly? Right. Up. I guess... Yeah. If you look way at the top before the box there, you see the \$13,917.81. Those are the new charges and I really just scheduled those out on the more Excel look, at the one by card that you're seeing coming at us reporting and accounting for each of the transactions. Basically, all the things that you can see on this that... The reference numbers and all that stuff, we go to an extra step to kind of tell you that amount, which is on the Excel sheet, who asked for it, what do we charge [0:52:24 inaudible], so that's kind of a cross-reference between the credit card statement and how we report on the details of the expenditures.

Daniela Lopez-Vargas: You're doing a good job of keeping it short...

Greg Wood: Thank you. [0:52:39 inaudible] ... Who can use the credit card? They have to approve either Mr. Wood or--

Ms. Ilyas: They have to have a PO.

Greg Wood: Yeah. They have to have a PO. Sometimes, we double check that the vendor is truly the... we can't, but there is no other way to pay them except with the credit cards... They get run through the ringer before we let this stuff happen. I mean, like I said, there is a small... We could get a reward... We could get a cash rewards out of this [0:53:14 inaudible] ...

Daniela Lopez-Vargas: What do we do with those rewards again?

Ms. Ilyas: It goes into our fundraising balance.

Greg Wood: Our fundraising account.

Alexandra Ramirez made a motion to Recommend to the full board the August 2023, credit card charges.

Daniela Lopez-Vargas seconded the motion.

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

E. Discussion and Vote on OPEB Account Paying monthly Retiree Premiums

Greg Wood: We just had the sample of, I think, at a prior board meeting... we... the discussion was made for the public and it's been a month since we've had that discussion. I'm not aware, unless another board member heard back any... I didn't hear any negative feedback, so I have talked between the last board meeting of the discussion, have talked to both the CIS, the provider of the premiums to coordinate with U.S. Bank... I've talked to our U.S. Bank Trust Fund, so that... identified what process of this is voted on, so we could implement probably starting with the October payment, the October bill from CIS, which is the healthcare provider. If the board moves this forward, then the business office plan would be to separate the CIS... the health bill between actives and retirees, and then send a notification to U.S. Bank for them to remit the balance as we've kind of showed on that check register, that they would be remitting the balance to CIS, our healthcare provider under the school's general fund. Then, just pay for the actives. I guess, I'm... Knowing how our fund... How we're... at least, as of the last actual report, we're 93 percent funded with future... continuing to make the contributions for the remainder of the year, the \$220,000... I feel very comfortable asking the board to

approve the school starting with the October healthcare payment, to ask the OPEB account to now start paying for the retiree premiums.

Daniela Lopez-Vargas: We'd no longer see on the general check register at Real--?

Greg Wood: It would be. Right. It would not be in the general, but we would account for in the OPEB. Probably on the OPEB, on the investments, it would show kind of the... because that is affecting... The balances are being reduced, so when I show the \$25 million is in round numbers, but the OPEB account, I would start to show on that...

Ms. Ilyas: The expense.

Greg Wood: Yeah, a monthly expense there to say, "Hey, it went down by \$46,000, because they made a distribution to the healthcare provider." Yes, that would come... roll off the general checking check register, but roll on to the OPEB accounting report.

Ms. Ilyas: In theory, those expenses are covered by the gains.

Greg Wood: Yeah. I mean, actuarially, right. I mean, as we talked about, I mean, the investment gains and investment/interest, everything that successful investments... Yes, I mean, once it becomes fully funded, I mean, that's the goal is we could theoretically not even have to make our \$220,000 if it's ideally... if actuarily it hits the... a five... I mean, the whole thing is based on they're expecting... They would be fully funded going forward... They're expecting maybe five percent healthcare increases and maybe five percent investment returns, [0:57:44 inaudible] traces of those [0:57:45 inaudible]. So, those are in. So, obviously, the math wouldn't work out great. If you have healthcare premiums up five percent, then, yes. It's fully funded as long as you're getting... If you get more than five percent the investment return, well it'll be 105 percent. It can be more than fully funded, but on the other hand, if healthcare premiums went up 15 percent in the month or in a year... or the investment... we suffered some investment losses, I mean, we could revisit... We could look at if... We could look on an annual basis, yeah. What... how fully funded are we? I mean, we don't have to necessarily raise any red flags to say, "Okay, are we comfortable with the fact that it went from..." let's just say "...from 93 percent, if something terrible happened between now and the end of the year." If it down went down to 80 percent, I mean, I would probably be recommending to the board, "Okay, we need to make other arrangements to get it back up to a hundred percent." It should be an annual... This should be an annual review that... Our actuarial part, that will not cease to occur just because we say we're fully funded. There is a reason, obviously, organizationally we want to continue to look at those, but the balances and actuarily based upon who's retiring, who's not retiring and all that's been based on the report to see if we have more people retiring than we expected and... adversely affected, but if some people left without being eligible, that would favorably impact it. Yeah, so all those things are still in play on an annual basis to look at how the OPEB account looks. We shouldn't ignore that.

Daniela Lopez-Vargas made a motion to recommend to the full board the OPEB account paying monthly retiring premiums.

Alexandra Ramirez seconded the motion.

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

V. School Business

A. Fund Balance Designation

Greg Wood: Again, I'm bringing you up... Again, we have new board members, so I'm just... I think we've had this conversation before. Again, I'm looking a fund balance designation. I'm looking to establish like a deferred maintenance account for the school to have a designation. Again, I would love... Ideally, what I'm hoping to do is, if the board is in agreement, it would be ideal to have the board approve a fund balance designation by the time... retroactive to June 30th, because what I personally... I would like our financial statements to show that we are being responsible, and for our long-term capital needs, that we are setting aside money for that. Again, I think, outside agencies, the fact that... I mean, it's nice we are successful and we are growing our unrestricted fund balance to... What's it? \$26 million, I think, we saved... Remind me. Once we pull up some of the other balances. I think I had proposed 20 percent. Twenty percent gets moved on a one-time basis as of June 30th, and going forward, the country... that we could continue to... when we have positive unrestricted balances, to have that... If we have a deficit, let's say... if we had that 200... We would make no... There would be no additional amounts. What I'm... I guess, I would like some feedback. It's still in free... It's in a discussion. It's somewhat unusual. Deferred maintenance accounts with school districts, the state helps and funds your deferred maintenance equipment. I'm looking to try to define... I'm hoping by the next meeting to put some meat to... I'm throwing out just that we should designate something. I'm looking maybe for some guidance and/or... I really would like to put parameters on. Okay. Let's just say if it's \$5 million dollars, it's like, "Okay, do we need... we need... maybe a different investment policy?" It's not quite as simple as let's just designate somebody. I'm looking to maybe do we need a separate investment policy statement, or whatever amount we designate, again, our Beacon Pointe, that theoretically, we could open up an account with them, that we could put some investment parameters on that, and then I guess, we would potentially... Whatever the amount is, the organization would be... Maybe it's the... Since this is the... more for capital improvements and everything, is there some tolerance that our board has for...

Greg Wood: Yeah. They would have that as a more liquid... They would keep it more liquid, such that in the month of December... Right. We want to take a million dollars out of this... Part of our maintenance plan is that we want to use a million dollars of this deferred...

Greg Wood: To renovate our library.

Daniela Lopez-Vargas: For that, is that a conversation that we should also have with the capitalization committee?
who can model it out?

Greg Wood: What's that?

Alexandra Ramirez: Inhouse. Do we have someone inhouse that can model it out?

Greg Wood: I guess I'm talking to some of the other... committee and tech guy... I know there is a guy named Ryan. He'd do a great job on that. Yeah, like I said, I

was struggling and try... I couldn't find... I loved to look at other districts... This doesn't necessarily exist, at least, in an educational environment. It's tough, because the...

Ms. Ilyas: Well, in the district world, any deferred maintenance goes into what they call Fund 14. You would take some of your LCFF and transfer it to Fund 14, and then do all your deferred maintenance there, but it's different in...

Greg Wood: Charter world.

Daniela Lopez-Vargas: Once we designate this percentage of our fund balance for these types of projects, we ever needed to use--?

Ms. Ilyas: We'll tap into it.

Greg Wood: Would tap into this. That's another... That's a good comment.

Daniela Lopez-Vargas: Your recommendation, at this point, is 20 percent?

Greg Wood: I mean, given the balance, I mean, that would be a nice start. So, that would give us somewhere in the range of--

Ms. Ilyas: It's a one-time--

Greg Wood: Five million dollars.

Ms. Ilyas: It's only one, probably, yeah. To start it out.

Greg Wood: One time, yes. Correct.

Daniela Lopez-Vargas: Then, if we had a year with a positive operating income, would the contribution that year continue to be 20 percent or are we looking at a different percentage?

Greg Wood: That's just my suggestion. Again, that's just a suggestion.

Daniela Lopez-Vargas: Okay.

Greg Wood: Since the startup of that fund was a 20 percent, it can be...

Ms. Ilyas: It would be up to the board at the time.

Greg Wood: Would be up the... Yeah, the board would have to... They... We could make it 20 percent. Whatever... and I would want it to be... It needs to be based upon an audited fund balance. I wouldn't want any major--

Daniela Lopez-Vargas: This is unaudited. Would it make sense to get like a wish list of projects that the school--

Ms. Ilyas: We have a master plan.

Greg Wood: The master plan. The question would be, again, how much... what's the prior...? The wish list, I think, technically exists. Right, Ryan? It's just a matter of **[1:10:11 crosstalk]** the priorities of the wish list, and again, there could be things funded either out of the design... not... Once we establish it, I mean...

Ms. Ilyas: Could do that for us?

Greg Wood: I mean, again, but he has... I've already kind of briefly asked him, but he says, "But that..." That's going to depend on what... if... give him a dollar amount, but then, he also needs to know how much--

Greg Wood: Yes.

Daniela Lopez-Vargas: And lots of ideas.

Daniela Lopez-Vargas: We will continue with this discussion then, during Thursday's meeting--

Greg Wood: Hopefully, the board would seek membership or participation. I guess, people only have to necessarily be member... no commitment to come every month.

However often we have those meetings, it's just like we want input from everybody. If they can only... If someone can only make it to one meeting... I'm not promoting that this be a two-year mission meeting. Hopefully, it's a short ad hoc, whatever, that doesn't have a long life to it, that we could come to a point and we can make some recommendations back to the full board.

Greg Wood: Yep. I agree. Yep.

Daniela Lopez-Vargas: Yeah.

Greg Wood: **Okay.** I mean, I could... that could be the report out when the full board meets

Daniela Lopez-Vargas: On Thursday?

Greg Wood: On Thursday.

Daniela Lopez-Vargas: Okay.

Greg Wood: This committee can speak to that, and then, maybe the full board will... Let our board chair know that maybe we can... we wanted to kind of...

Ms. Ilyas: Put it out there. Start the discussion.

Greg Wood: ultimately be there... is a bit more...be there... We have a sketch of what we think is important to have in this fund balance designation, but it could be the... The board itself, if it wants to tackle it on their own or maybe they can have an ad hoc committee or something that we can get more input from other stakeholders.

Daniela Lopez-Vargas: Yeah. I think an ad hoc committee would be good.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:15 PM.

Respectfully Submitted,
Ryan Guinto

Coversheet

Investment Update

Section: III. Investment
Item: A. Investment Update
Purpose: Discuss
Submitted by:
Related Material: III.A. September 2023 Investment Summary.pdf

EL CAMINO REAL CHS INVESTMENTS REVIEW FISCAL YEAR 2023-2024

2023-2024

	Year End	Contributions					Executive Summary-OPEB			
		Jun-23	Jul-23	Aug-23	Sep-23					
							\$ 25,338,317	Beginning Balance at 07/01/23		
							\$ 660,000	YTD Contributions		
							\$ (846,182)	Gains/Losses	-3.3%	Invest. Change
							\$ 25,152,135	Current Ending	-0.7%	Total Change
ECRA	OPEB Trust	Contributions	\$ 220,000	\$ 220,000	\$ 220,000					
			\$ 25,338,317	\$ 26,140,771	\$ 25,898,513	\$ 25,152,135				
			3.2%							
							Month	YTD		
Investment Managers:										
Polen Capital Mgt			\$ 1,228,208	\$ 1,282,809	\$ 1,268,478	\$ 1,186,134	-6.9%	-3.5%		
Fiduciary Mgt			\$ 2,111,760	\$ 2,210,139	\$ 2,158,270	\$ 2,061,303	-4.7%	-2.4%		
Beacon Pointe			\$ 21,998,349	\$ 22,647,823	\$ 22,479,169	\$ 21,904,576	-2.6%	-0.4%		
El Camino Real CHS	General									
Investment Managers:							Month	YTD		
Polen Capital Mgt			\$ 153,339	\$ 160,075	\$ 158,299	\$ 148,043	-6.9%	-3.6%		
Fiduciary Mgt			\$ 381,173	\$ 398,829	\$ 389,413	\$ 371,924	-4.7%	-2.5%		
Beacon Pointe			\$ 5,709,255	\$ 5,763,124	\$ 5,718,002	\$ 5,587,397	-0.8%	-2.2%		
	US Bank Holdings		\$ 6,243,767	\$ 6,322,028	\$ 6,265,714	\$ 6,107,364	-0.9%	-2.2%		
Annuity 3 Yr. (8/23)Fixed @ 2.40%	Midland		\$ 401,217	\$ 401,947	\$ 402,656	\$ 393,983	0.2%	-1.8%		
3 Yr. (9/23)Fixed @ 1.95%	Athene		\$ 395,962	\$ 396,654	\$ 397,263	\$ 390,284	0.2%	-1.5%		
	Combined		\$ 7,040,946	\$ 7,120,629	\$ 7,065,633	\$ 6,891,631	-0.8%	-2.2%		
	Month End -Combined		\$ 32,379,263	\$ 33,261,400	\$ 32,964,146	\$ 32,043,766				

Coversheet

Financial Update

Section: IV. Finance
Item: A. Financial Update
Purpose: Discuss
Submitted by:
Related Material: IV.A - Budget vs Actuals 9.30.23 rev.pdf

**ECRCHS
2023-2024
BUDGET
UPDATES**

2022-2023 Adopted Budget	2022-23 Unaudited Actuals	2023-2024 Adopted Budget			2023-2024 Projected Revisions			2023-24 Actuals to Date		Comments
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Revenues

	Total	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	9/30/2023	% of Total	
LCFF/Revenue Limit Resources	\$ 38,575,151	\$ 40,506,095	\$ 41,913,341	\$ -	\$ 41,913,341	\$ 39,019,923	\$ -	\$ 39,019,923	\$ 9,559,767	24%	
Federal Resources	\$ 3,609,260	\$ 4,617,669	\$ -	\$ 4,105,132	\$ 4,105,132	\$ 111,348	\$ 3,835,422	\$ 3,946,770	\$ 371,313	9%	Defer ESSER revenue to next fiscal year . Normal Delay payment for Fed Funds
State Revenues	\$ 1,443,401	\$ 7,680,692	\$ 1,120,112	\$ 2,206,362	\$ 3,326,474	\$ 1,041,120	\$ 3,031,540	\$ 4,072,660	\$ 384,952	9%	Normal Delay for Nutrition /Lottery Payments from State
Other Local Revenues	\$ 4,697,685	\$ 8,642,623	\$ 1,941,000	\$ 3,350,900	\$ 5,291,900	\$ 2,513,061	\$ 2,975,338	\$ 5,488,399	\$ 18,301	0%	
Total Revenues	\$ 48,325,498	\$ 61,447,080	\$ 44,974,452	\$ 9,662,395	\$ 54,636,847	\$ 42,685,451	\$ 9,842,301	\$ 52,527,752	\$ 10,334,333	20%	

Expenditures

Certificated Salaries	\$ 19,111,812	\$ 17,728,649	\$ 15,653,136	\$ 1,831,826	\$ 17,484,962	\$ 15,593,136	\$ 1,831,826	\$ 17,424,962	\$ 4,241,848	24%
Classified Salaries	\$ 4,816,963	\$ 5,028,550	\$ 3,748,967	\$ 1,320,276	\$ 5,069,243	\$ 3,748,967	\$ 1,320,276	\$ 5,069,243	\$ 1,094,467	22%
Employee Benefits	\$ 12,660,677	\$ 10,281,678	\$ 12,655,988	\$ 2,262,465	\$ 14,918,453	\$ 12,456,084	\$ 2,195,538	\$ 14,651,622	\$ 3,385,777	23%
Supplies	\$ 2,812,422	\$ 4,084,392	\$ 2,388,370	\$ 1,673,674	\$ 4,062,044	\$ 2,388,370	\$ 1,673,674	\$ 4,062,044	\$ 790,478	19%
Total, Services	\$ 7,714,928	\$ 9,941,965	\$ 6,411,051	\$ 3,718,317	\$ 10,129,367	\$ 8,880,967	\$ 1,737,847	\$ 10,618,814	\$ 1,263,433	12%
Depreciation Expense	\$ 359,748	\$ 277,827	\$ 516,648	\$ -	\$ 516,648	\$ 516,648		\$ 516,648	\$ 68,263	13%
Total, Other Outgo	\$ 391,966	\$ 391,803	\$ 419,133	\$ -	\$ 419,133	\$ 390,199	\$ -	\$ 390,199	\$ 101,869	26%
Total Expenditures	\$ 47,868,516	\$ 47,734,864	\$ 41,793,293	\$ 10,806,558	\$ 52,599,851	\$ 43,974,371	\$ 8,759,161	\$ 52,733,532	\$ 10,946,135	21%
Ending Balance: Excess (Deficiency)	\$ 456,982	\$ 13,712,217	\$ 3,181,160	\$ (1,144,163)	\$ 2,036,997	\$ (1,288,920)	\$ 1,083,140	\$ (205,780)	\$ (611,802)	

Note: Starting 10/23 OPEB Payments for Retirees to be paid from Restricted Account not Unrestricted

Coversheet

Discussion and Vote to Recommend to the Full Board Approval of the September, 2023, Check Registers

Section: IV. Finance
Item: B. Discussion and Vote to Recommend to the Full Board Approval of the
September, 2023, Check Registers
Purpose: Vote
Submitted by:
Related Material: IV.B - General Register - Sept 2023.pdf
IV.B - ASB Trust Balances - Sept 2023.pdf
IV.B - ASB Register - Sept 2023.pdf
IV.B - Checking Register - Sept 2023.pdf
IV.B - Vendor YTD - Sept 2023.pdf

Check Register

Account: 1761 General

El Camino Real HS

Sept 2023

Grand Total \$ 686,963.27

Date	Check Number	Name	Memo	Amount	Period	Fund/Program	Account
9/5/2023	ACH230905-01	PenServ Plan Services	PENSERV SEPT 2023	\$ 27,539.50	Sep 2023	General Fund	403B
9/5/2023	ACH230905-02	Solupay Merchant	Merchant Payment x0888	\$ 2.95	Sep 2023	General Fund	Fees
9/5/2023	ACH230905-03	Solupay Merchant	Solupay merchant x1886	\$ 2.95	Sep 2023	General Fund	Fees
9/5/2023	ACH230905-04	Solupay Merchant	Solupay merchant x0888	\$ 102.90	Sep 2023	General Fund	Fees
9/5/2023	ACH230905-05	Solupay Merchant	Solupay merchant x1886	\$ 741.96	Sep 2023	General Fund	Fees
9/6/2023	ACH230906-01	CharterSafe	CHARTERSAFE - SEPT 2023	\$ 57,979.00	Sep 2023	General Fund	Insurance/W/C
9/11/2023	ACH230911-01	U.S. Bank National Association (OPEB)	OPEB PAYMENT - SEPT 2023	\$ 220,000.00	Sep 2023	General Fund	Benefits
9/11/2023	ACH230911-02	California Department of Tax & Fee Administration	CDTFA - Q2 2023	\$ 412.27	Sep 2023	General Fund	Sales Tax
9/13/2023	ACH230913-01	Pitney Bowes	POSTAGE - SEPT 2023	\$ 520.99	Sep 2023	General Fund	Postage
9/19/2023	ACH230919-01	Self Insured Schools of California	SISC - SEPT 2023	\$ 377,851.54	Sep 2023	General Fund	Benefits
9/19/2023	ACH230919-02	PenServ Plan Services	PENSERV 9/15 PYRL	\$ 1,042.50	Sep 2023	General Fund	403B
9/20/2023	ACH230919-03	Texas Life Insurance Company	TEXAS LIFE - 9/15 PYRL	\$ 766.71	Sep 2023	General Fund	Supplemental Life

**payment amount towards retiree benenfits	certificated	\$ 39,475.67
	classified	\$ 8,517.94

ASB Trust Balances - Sept 2023

Trust Account	Amount
ECR 50th Anniversary	\$ -
TRUST - A Capella (Vocal Royale)	\$ 564.15
TRUST - AVID	\$ 7,293.46
TRUST - AcaDeca	\$ -
TRUST - Active Minds	\$ 34.88
TRUST - American Cancer (Relay)	\$ 281.85
TRUST - Asian Appreciation Club	\$ 72.00
TRUST - Athletic Director	\$ 93.80
TRUST - Band	\$ 12,737.48
TRUST - Baseball	\$ 27,275.80
TRUST - Beyond the Books	\$ 164.00
TRUST - Black Student U	\$ 1,969.98
TRUST - Boys Basketball	\$ 17,503.70
TRUST - Boys Golf	\$ 2,183.21
TRUST - Boys Lacrosse	\$ 11,140.34
TRUST - Boys Soccer	\$ 8,141.55
TRUST - Boys Volleyball	\$ 9,487.92
TRUST - Boys Waterpolo	\$ 5,648.27
TRUST - C2BK Cool 2 B Kind	\$ 397.75
TRUST - CEA	\$ 1,427.61
TRUST - CHIRLA	\$ 65.75
TRUST - CSF	\$ 37,752.33
TRUST - Cheerleaders	\$ 6,656.41
TRUST - Choir	\$ 7,360.98
TRUST - Claws for a Cause	\$ 17.88
TRUST - Club Girl Up	\$ -
TRUST - College Counseling	\$ 758.44
TRUST - Creative Writing	\$ 2,133.38
TRUST - Cross Country	\$ 6,611.17
TRUST - Cultural Club	\$ -
TRUST - DECA	\$ 978.40
TRUST - Dance	\$ 5,553.37
TRUST - Drama	\$ 28,130.65
TRUST - Drill Team	\$ 22,835.24
TRUST - ECR Community Leaders	\$ 1,481.95
TRUST - Endangered Species	\$ 64.00
TRUST - Environmental	\$ 71.16
TRUST - Falling Whistles	\$ 376.00
TRUST - Fashion Club	\$ 252.36
TRUST - Football	\$ 42,508.53
TRUST - French Club	\$ -
TRUST - Friendship Circle	\$ 430.78
TRUST - Future Homemakers	\$ 2,621.54
TRUST - Ganssle Memorial Schol	\$ 1,500.00
TRUST - Girls Basketball	\$ 4,098.24
TRUST - Girls Golf	\$ 2,249.58
TRUST - Girls Lacrosse	\$ 5,211.11
TRUST - Girls Soccer	\$ 8,411.30
TRUST - Girls Volleyball	\$ 25,883.52

ASB Trust Balances - Sept 2023

Trust Account	Amount
TRUST - Girls Water Polo	\$ 651.89
TRUST - Grad Class 2020	\$ -
TRUST - Grad Class 2021	\$ -
TRUST - Grad Class 2022	\$ -
TRUST - Grad Class 2023	\$ 59,742.59
TRUST - Grad Class 2024	\$ (9,102.80)
TRUST - Grad Class 2025	\$ 2,780.64
TRUST - Grad Class 2026	\$ 969.33
TRUST - Great Films Club	\$ 20.00
TRUST - Helping Hands	\$ 632.00
TRUST - Humanitas	\$ 1.73
TRUST - Jewish Club	\$ 65.50
TRUST - KPOP Club	\$ 256.88
TRUST - Key Club	\$ 270.32
TRUST - Knitting for a Cause	\$ 44.05
TRUST - La Familia	\$ 143.81
TRUST - Local Charity Outreach	\$ 92.00
TRUST - Local Vocals	\$ 1,826.90
TRUST - MACS Club	\$ 40.00
TRUST - MESA Club	\$ 50.40
TRUST - Marching Band	\$ -
TRUST - Medical Club	\$ 7,844.52
TRUST - Milton Goffman Scholarship	\$ 4,805.00
TRUST - Mock Trial	\$ 385.00
TRUST - Model United Natn	\$ 836.00
TRUST - Mountain Bike Club	\$ 836.99
TRUST - NJROTC	\$ 77,617.04
TRUST - National Honors Soc	\$ 4,914.40
TRUST - Newspaper Interns Club	\$ 396.16
TRUST - Operation Smile	\$ 88.68
TRUST - Persian Club	\$ 128.00
TRUST - Philosophy Club	\$ 41.00
TRUST - Physics Club	\$ 590.04
TRUST - Ping Pong Club	\$ 28.60
TRUST - Recycle for Research	\$ 148.24
TRUST - Robotics	\$ 15,974.21
TRUST - Rotary Interact Club	\$ 323.24
TRUST - Sand Volleyball	\$ 2,022.36
TRUST - Save Promise	\$ 79.00
TRUST - Save the Waves	\$ 126.00
TRUST - Schship JHarrison	\$ 9,253.61
TRUST - Science Bowl	\$ 1,850.23
TRUST - Science National Honors Society	\$ 119.90
TRUST - She's The First	\$ 1,595.57
TRUST - Softball	\$ 14,560.33
TRUST - Spanish Honor Soc	\$ 701.00
TRUST - Speech & Debate	\$ 167.68
TRUST - Step	\$ 2,434.82
TRUST - Student Council	\$ 85,101.17

ASB Trust Balances - Sept 2023

Trust Account	Amount
TRUST - Students Demand Action	\$ 149.00
TRUST - Swimming & Diving	\$ 4,741.07
TRUST - The MESS	\$ 109.19
TRUST - Thespians Club	\$ 1,395.84
TRUST - Track & Field	\$ 2,549.79
TRUST - True Crime Club	\$ 11.81
TRUST - UNICEF	\$ 632.05
TRUST - VAPA Scholarship	\$ 3,130.52
TRUST - Vegan Peace Club	\$ 94.18
TRUST - WE Club	\$ 123.77
TRUST - Wrestling	\$ 1,863.42
TRUST - You Can Do This SCHLR	\$ 500.00

Total	\$ 627,186.49
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ASB Income	\$ 41,790.95
ASB Expense	
4350 - Supplies	\$ 6,429.10
5835 - Field Trip	\$ -
5825 - Consultants	\$ -
Inventory	\$ 33,052.83
Total Expense	\$ 39,481.93

Total ASB General Fund \$ 2,309.02

Total	\$ 624,877.47
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Check Register

Account: 1826 ASB
 El Camino Real HS
 Sept 2023

Grand Total: \$ 127,853.73

Date	Check Number	Check Name	Memo	Trust Account	Amount	Period	VOID
9/5/2023	2419	Mia Narvades	Refund for Dance Tshirts	Dance	\$ 19.12	Sep 2023	
9/6/2023	2420	Team Play Events	09/22/2023 Senior Picnic Class 2024	Grad Class of 2024	\$ 500.00	Sep 2023	
9/6/2023	2421	Impact Cheer & Tumbling	08/23 Cheer coaching	Cheer	\$ 600.00	Sep 2023	
9/6/2023	2422	Impact Cheer & Tumbling	08/23 Athletes for Cheer camp	Cheer	\$ 480.00	Sep 2023	
9/6/2023	2423	Vidigami Inc. (Picaboo Yearbooks)	INV 5040 Marching band year book -Softcover	Band	\$ 129.61	Sep 2023	
9/6/2023	2424	Hi-Pod, Inc	INV 26841 Parts for our Hi-pod	Football	\$ 108.70	Sep 2023	
9/6/2023	2425	Brian Wilson	Senior Sunrise Reimbursment	Grad Class of 2024	\$ 191.05	Sep 2023	
9/7/2023	2426	HD Print Design	Girls Volleyball: Gear 2023	Girls Volleyball	\$ 5,331.80	Sep 2023	
9/7/2023	2427	Deny Sportswear	INV 2121 ECR Boys Lacrosse Awards	Boys Lacrosse	\$ 796.12	Sep 2023	
9/7/2023	2428	Deny Sportswear	INV 2122 ECR Girls Lacrosse Awards	Girls Volleyball	\$ 524.84	Sep 2023	
9/7/2023	2429	Lynsey Shano	Watermelon Spirit Day	Student Council	\$ 39.60	Sep 2023	
9/8/2023	2430	Central College	GOFFMAN SCHOLARSHIP - JACOB RIOS 1688539	Milton Goffman Scholarship	\$ 3,000.00	Sep 2023	
9/8/2023	2431	Concord Theatrical Corp	2023 Musical License Fees	Drama	\$ 3,125.85	Sep 2023	
9/8/2023	2432	Santa Monica Mountains Youth Cycling, Inc.	INV-000031 Coaching and Team management	Mountain Bike Club	\$ 800.00	Sep 2023	
9/11/2023	2433	Newbury Park High School	NPHS 2024 Baseball Easton Tournament Check Payable to NPHS	Baseball	\$ 1,075.00	Sep 2023	
9/12/2023	2434	Erin Jundef	Baseball Boosters	Baseball	\$ 1,075.00	Sep 2023	
9/12/2023	2435	Lynsey Shano	Senior Sunrise Reimbursment	Grad Class of 2024	\$ 360.71	Sep 2023	
9/12/2023	2436	Soccer.com (Sports Endeavors, Inc.)	Spirit day supplies	Student Council	\$ 89.78	Sep 2023	
9/14/2023	2437	INV 9402995925 Boys Soccer Shorts	Boys Soccer	\$ 749.16	Sep 2023		
9/14/2023	2437	UC Regents (UCLA)	Graphic Arts Scholarship - R Castellanos 706175603	Graphic Design	\$ 500.00	Sep 2023	
9/18/2023	2438	Grand G&G Inc.	inv 88000 Water for Student Store Sale	ASB General	\$ 600.60	Sep 2023	
9/18/2023	2439	Countdown Printables	INV 31726 Extra Appeal - Credit applied	Baseball	\$ 6,214.78	Sep 2023	
9/18/2023	2440	Team Play Events	09/22/2023 Senior Picnic Class 2024	Grad Class of 2024	\$ 18,607.17	Sep 2023	
9/18/2023	2441	Hype Socks, LLC	INV 8607 Game Socks Varsity/JV	Football	\$ 538.81	Sep 2023	
9/21/2023	2442	Crescenta Valley High School	09/23 Girls Volleyball Tournament Varsity ATT	Girls Volleyball	\$ 525.00	Sep 2023	
9/21/2023	2443	Dave & Buster's Entertainment, Inc.	10/2023 Senior Halloween Event	Grad Class of 2024	\$ 5,373.13	Sep 2023	
9/21/2023	2444	Grant A. Horn	INV 1014 Drumline Coaching	Band	\$ 700.00	Sep 2023	
9/27/2023	2445	Kevin Thurow	2023 Costumes	Band	\$ 2,310.00	Sep 2023	
9/28/2023	2446	Bailey Hooper	2023 Band Camp	Band	\$ 1,000.00	Sep 2023	
9/28/2023	2447	Caitlyn Mongeli	2023 Winter Guard Session	Band	864.00	Sep 2023	
9/28/2023	2448	Daniel De Luna	2023 Band Camp	Band	\$ 1,000.00	Sep 2023	
9/28/2023	2449	Manhattan Stitching	INV 96809 Fall 2023 Jackets	Band	\$ 1,687.89	Sep 2023	
9/28/2023	2450	Manhattan Stitching	INV 96810 Fall 2023 Dance Guard Jackets	Dance Guard	\$ 1,295.68	Sep 2023	
9/29/2023	2451	Sly Graphics Corp	INV 1103 Balloon Arch and Tower for Homecoming Pep Rally	Student Council	\$ 383.25	Sep 2023	
9/29/2023	2452	Love to Snack, LLC	INV 38125 Student Store ASB Snacks	ASB General	\$ 382.08	Sep 2023	
9/29/2023	2453	First Class Events	005499 Homecoming	Student Council	\$ 63,450.00	Sep 2023	
9/29/2023	2454	Brooks Transportation Inc.	INV 20930 Busses for senior picnic	Grad Class of 2024	\$ 4,500.00	Sep 2023	

Check Register

Account: 1796 General
 El Camino Real HS
 Sept 2023

Grand Total \$ 1,057,025.42

Date	Check Number	Name	Memo	Amount	Period	Fund/Program	Account	VOID
9/5/2023	18164	CONFIDENTIAL	Employee Settlement	7,500.00	Sep 2023	General Operations	Legal	
9/5/2023	18165	Jules Seltzer Associates	INV 235232 New furniture for health-social studies science and math	98,429.56	Sep 2023	General Operations	Non Captial Expenses	
9/5/2023	18166	AT&T 8815	23-Aug 818 884-8815 516	1,245.19	Sep 2023	General Technology	Communications	
9/5/2023	18167	AT&T 0810	08/23 818 716-0810 246	1,121.11	Sep 2023	General Technology	Communications	
9/5/2023	18168	Palmer Hamilton LLC	inv 0000130442 Cafeteria Capitalization Project (Furniture)	270,542.08	Sep 2023	Cafeteria	Capitla	
9/5/2023	18169	M & S Technology Group, LLC (The Circle)	07/23 Printing Services	496.95	Sep 2023	General Technology	Technology Lease	
9/5/2023	18170	ULINE, INC.	inv 166685177 teacher desk for Mr. Dhillon-6920932	1,264.34	Sep 2023	General Operations	Non Captial Expenses	
9/5/2023	18171	Stephanie Franklin	reimbursement	406.95	Sep 2023	General Academic - Scholastic Groups	Non Instructional Supplies	
9/6/2023	18172	818 Cleaners	INV 147338 Uniform Cleaning 8/25 JV & Varsity	789.25	Sep 2023	General Athletics	Non Instructional Consulting	
9/6/2023	18173	UTLA	07/23 UTLA Union Dues	13,858.01	Sep 2023	General Operations	Benefits	
9/6/2023	18174	Garbanzo	2023-2024 Subscription	1,490.00	Sep 2023	General Academic	Subscriptions	
9/6/2023	18175	RPS El Camino Real Charter HS Charles Schwab & Co, Inc. 2563-4428	08/31 403(B) Plan 2563-4428 Charles Schwab	4,925.00	Sep 2023	General Operations	Benefits	
9/6/2023	18176	Environmental Network Corporation (ENCORP)	INV T23149.TRG BRRP/Lead Training for ECR Staff	1,800.00	Sep 2023	General Operations	Professional Development	
9/6/2023	18177	Self Insured Schools of California	08/31/2023 SISC Flex FSA Fees	4,741.80	Sep 2023	General Operations	Benefits	
9/6/2023	18178	Department of Justice (State of CA)	07/23 INV 674751 Fingerprint Apps	243.00	Sep 2023	General Operations	Fingerprinting	
9/6/2023	18179	Interquest Detection Canines	05/23 Canine Inspection INV ECRCHS-0723	175.00	Sep 2023	General Operations	Non Instructional Consulting	
9/19/2023	18180	Corner Bakery	IS/ Flex Retreat Lunch Order 9/20	175.37	Sep 2023	General Operations	Non Instructional Supplies	
9/7/2023	18181	SoCalGas	08/23 Gas Charges for Shoup Acct 163 513 3769 2	42.72	Sep 2023	General Operations	Utilities	
9/7/2023	18182	LADWP	23-Aug 6968788886 Shoup Utilities	4,843.79	Sep 2023	General Operations	Utilities	
9/7/2023	18183	Telemidia Trainco Holdings LLC (eFoodHandlers)	inv T-33033 Food Handlers and Managers Cards	2,940.00	Sep 2023	Cafeteria	Fees	
9/7/2023	18184	FedEx	7/14/23 inv 8-191-83271 FedEx Express Services	27.28	Sep 2023	General Operations	Communications	
9/7/2023	18185	United Rentals (North America), INC	inv 222505035-001 Training for Scissor lift - 8 people	1,592.00	Sep 2023	General Operations	Professional Development	
9/7/2023	18186	McCalla Company	inv 083022 Custodies supplies	1,699.44	Sep 2023	General Operations	Operations Supplies	
9/7/2023	18187	TPW, Inc. (Super Worksheets(DBA), I know It(DBA)	2023-2024 Site License Renewel	375.00	Sep 2023	General Academic	Subscriptions	
9/7/2023	18188	Wespac Plan Services, LLC	INV 11627 Quarterly Recordkeeping Fees-457(B) Plan	250.00	Sep 2023	General Operations	Benefits	
9/7/2023	18189	Splashtop Inc.	INV stb230706-2 Splashtop remote desktop tool annual license renewal 2023-2024	1,596.00	Sep 2023	General Technology	Subscriptions	
9/8/2023	18190	Brad Constant Construction Inc.	INV 2023-35 Installation of wall décor gymnasium	22,500.00	Sep 2023	General Athletics	Capital	
9/8/2023	18191	Brad Constant Construction Inc.	INV 2023-34 Décor and furniture installation for Cafeteria	38,350.00	Sep 2023	Cafeteria	Capital	
9/8/2023	18192	Interscholastic Equestrian League	23-24 annual membership fee and insurance	0.00	Sep 2023	General Athletics	Insurance	Voided
9/8/2023	18193	American Scholastic Evaluation/ American Scholastic Mathematics Assn	Entry Fees for 2023-2024 Student Tournament	100.00	Sep 2023	General Academic - Scholastic Groups	Fees	
9/8/2023	18194	California Mathematics League	2023-24 Entry Fees for Student Tournament	100.00	Sep 2023	General Academic - Scholastic Groups	Fees	
9/8/2023	18195	Corner Bakery	Retreat	350.74	Sep 2023	General Operations	Non Instructional Supplies	
9/8/2023	18196	Epic Sports, Inc.	INV 7111465 Girls Soccer Supplies	2,273.04	Sep 2023	General Athletics	Non Instructional Supplies	
9/8/2023	18197	Figdesign Inc	INV 3526 Business Cards	67.27	Sep 2023	General Operations	Non Instructional Supplies	
9/8/2023	18198	Child and Family Guidance Center	07/23 Special Ed Services Northpoint	95.94	Sep 2023	Special Education	Instructional Consulting	
9/12/2023	18199	T-Mobile US, Inc.	23-Aug 969604280 - WiFi Student Hot Spots	3,199.17	Sep 2023	ESSER III	Communications	
9/11/2023	18200	Crescenta Valley High School	2023 Crescenta Valley Girls Volleyball Tournament	1,275.00	Sep 2023	General Athletics	Fees	
9/11/2023	18201	Dan's Super Subs Inc.	09/12/23 VAPA Retreat Lunch	121.35	Sep 2023	General Operations	Non Instructional Supplies	
9/12/2023	18202	Verizon Wireless	08/23 INV# 9941467839 Communication Services	418.11	Sep 2023	General Operations	Communications	
9/12/2023	18203	AT&T 6340	23-Aug 818 888-6340 249	308.75	Sep 2023	General Technology	Communications	
9/12/2023	18204	AT&T 9221	23-Aug 818 887-9221 130	615.73	Sep 2023	General Technology	Communications	
9/12/2023	18205	ULINE, INC.	inv 167051775 additional desks for resource office	2,424.44	Sep 2023	General Operations	Non Captial Expenses	
9/12/2023	18206	Dan's Super Subs Inc.	9/13/23 Math Algebra 2 Retreat Lunch Order	65.90	Sep 2023	General Operations	Non Instructional Supplies	
9/12/2023	18207	818 Cleaners	INV 147672 Uniform Cleaning - 8/30-8/31 JV & Varsity	836.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/12/2023	18208	MAA American Mathematics Competitions	INV H169279 Annual Math Competition	367.00	Sep 2023	General Academic - Scholastic Groups	Fees	
9/12/2023	18209	CE Educational Tours (CE Tours)	9/19-9/23 DMV HBCU College Tour	0.00	Sep 2023	General Academic	Field Trips	Voided
9/12/2023	18210	CharterSafe	INV 43671 WC AUDIT - 22/23	2,208.31	Sep 2023	General Operations	Insurance	
9/12/2023	18211	Careers through Culinary Arts Program, Inc.	INV 04-2324-028 CCAP Program Fee	4,000.00	Sep 2023	CTE	Fees	
9/12/2023	18212	Barbara Stanoff	Step Team Competition	121.61	Sep 2023	General Academics - Scholastic Groups	STEP	

Check Register

Account: 1796 General
 El Camino Real HS
 Sept 2023

Grand Total \$ 1,057,025.42

Date	Check Number	Name	Memo	Amount	Period	Fund/Program	Account	VOID
9/13/2023	18213	Dan's Super Subs Inc.	9/14/2023 Math Algebra I Retreat Lunch Order	58.25	Sep 2023	General Operations	Non Instructional Supplies	
9/13/2023	18214	Epic Sports, Inc.	INV 7115223 Girls Volleyball	1,361.70	Sep 2023	General Athletics	Non Instructional Supplies	
9/13/2023	18215	BSN Sports, LLC	INV 922406921 Women's Tennis	2,006.23	Sep 2023	General Athletics	Non Instructional Supplies	
9/13/2023	18216	BSN Sports, LLC	INV 922406982 Women's Basketball	2,700.47	Sep 2023	General Athletics	Non Instructional Supplies	
9/13/2023	18217	BSN Sports, LLC	INV 922406956 Men's Basketball	2,700.47	Sep 2023	General Athletics	Non Instructional Supplies	
9/14/2023	18218	Walsworth Yearbooks	INV for Elite Weekend 09/15-17/2023	600.00	Sep 2023	General Academic - Scholastic Groups	Fees	
9/14/2023	18219	Soccer.com (Sports Endeavors, Inc.)	INV 9403265129 Boys Soccer Items for 2023	1,607.94	Sep 2023	General Athletics	Non Instructional Supplies	
9/14/2023	18220	Soccer.com (Sports Endeavors, Inc.)	INV 9403191594 Boys Soccer Items for 2023	355.62	Sep 2023	General Athletics	Non Instructional Supplies	
9/14/2023	18221	Phase II Systems (Public Agency Retirement Services - PARS)	INV 53626 PARS ARS Fees Plan A5 - ARS11A 06/23	357.55	Sep 2023	General Operations	Benefits	
9/14/2023	18222	The Help Group-North Hills Prep School	INV ELCO723NHP Special Ed Services 07/23	8,604.94	Sep 2023	Special Education	Instructional Consulting	
9/14/2023	18223	ICON School Management	INV 1431 09/2023 Charter School Consulting	3,500.00	Sep 2023	General Operations	Business Services	
9/14/2023	18224	American Fidelity Assurance Company	INV D628490 Supplemental Employee Benefits 09/23	3,577.01	Sep 2023	General Operations	Benefits	
9/14/2023	18225	Music Theatre International	12/2023 Licensing Rightss and materials	2,920.00	Sep 2023	General Academic	Instructional Supplies	
9/15/2023	18226	818 Cleaners	INV 147931 Uniform Cleaning - 9/8/23 JV & Varsity	831.75	Sep 2023	General Athletics	Non Instructional Consulting	
9/15/2023	18227	Cyd Zeigler	9/15/2023 ECR Football Official JV & Varsity	210.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/15/2023	18228	Anthony Corona	9/15/2023 ECR Football Official Varsity Only	122.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/15/2023	18229	Oscar Cabrera	9/15/2023 ECR Football Official	208.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/15/2023	18230	Woodbridge High School	INV 2120773 Woodbridge Cross Country Classic	550.00	Sep 2023	General Athletics	Fees	
9/15/2023	18231	Amos Wellington	9/15/2023 ECR Football Official JV & Varsity	208.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/15/2023	18232	Enrique Velarde	9/15/2023 ECR Football Official JV & Varsity	208.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/15/2023	18233	Pyramid Pipe & Supply Co.	inv 609081 Custodial Supplies	1,678.31	Sep 2023	General Operations	Operations Supplies	
9/18/2023	18234	Ronald Cole	ECR v. North Hollywood Football 8/31/2023	122.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/18/2023	18235	Xavier Deckard	ECR v. North Hollywood Football 8/31/2023	123.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/18/2023	18236	Ted Lamoureux	ECR v. North Hollywood Football 8/31/2023	122.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/18/2023	18237	Tony Crittendon	ECR v. North Hollywood Football 8/31/2023	122.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/18/2023	18238	Cascade Athletic Supply Co Inc	Baseballs Order# ECR 9/5/23	3,753.51	Sep 2023	General Athletics	Non Instructional Supplies	
9/15/2023	18239	Sylvia Yi	UC Conference	45.00	Sep 2023	General Operations	Professional Development	
9/15/2023	18240	John Orlando Vazquez	Mileage for athletics	37.34	Sep 2023	General Athletics	Mileage	
9/18/2023	18241	Covantia, Inc.	INV 22-8250 Discipline: Tardy/Detention Management	10,725.00	Sep 2023	LCAP	Subscriptions	
9/18/2023	18242	Barbara Stanoff	reimbursement	149.98	Sep 2023	General Academics - Scholastic Groups	Robotics	
9/18/2023	18243	Minita Clark	Purchase for Teacher/Staff Breakfast	100.21	Sep 2023	General Operations	Non Instructional Supplies	
9/19/2023	18244	Kirk A West	Girls Volleyball Official 9/19/2023	0.00	Sep 2023	General Athletics	Non Instructional Consulting	Voided
9/19/2023	18245	Jerry Burns	Girls Volleyball Official 9/19/2023	148.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/20/2023	18246	Lee Jordan	9/20/2023 Boys Water Polo	73.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/20/2023	18247	James Gillis	9/20/2023 Boys Water Polo	73.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/20/2023	18248	Discovery Cube LA	9/21/23 Field Trip	132.00	Sep 2023	Special Education	Field Trips	
9/20/2023	18249	Paragon MSP LLC	INV-003015 August 2023 Network Consulting Services	3,125.00	Sep 2023	General Technology	Subscriptions	
9/20/2023	18250	Rockler Companies, Inc.	INV 10915648 Equipment Replenishment	2,036.64	Sep 2023			
9/20/2023	18251	Liliana Murcia	2023 UC Counselor Conference-Virtual	0.00	Sep 2023	General Operations	Professional Development	Voided
9/20/2023	18252	Antonia B Serrano	112440 Refund for college class	798.00	Sep 2023	A-G Success	Non Instructional Consulting	
9/20/2023	18253	Jostens, Inc	INV 2280 Beach Volleyball Championship Rings	602.25	Sep 2023	General Athletics	Non Instructional Supplies	
9/20/2023	18254	Brooks Transportation Inc.	INV 20638 Buses Week of 8/17/2023	3,125.00	Sep 2023	General Athletics	Transportation	
9/21/2023	18255	The Master's University and Seminary	INV 2150558 The Masters University XC Invitational	600.00	Sep 2023	General Athletics	Fees	
9/21/2023	18256	Brooks Transportation Inc.	INV 20579 Buses Week of 8/11/2023	2,450.00	Sep 2023	General Athletics	Transportation	
9/21/2023	18257	BSN Sports LLC	INV 922507706 Girls Lacrosse	2,055.16	Sep 2023	General Athletics	Non Instructional Supplies	
9/21/2023	18258	John Wiley & Sons, Inc	INV 7345601 Book Principles of Human Anatomy, 15th Edition	26,176.33	Sep 2023	General Academic	Textbooks	
9/26/2023	18259	David Musso	9/26/2023 Girls Volleyball Official JV & Var	148.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/26/2023	18260	Jim Russell	9/26/2023 Girls Volleyball Official JV & Var	155.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/27/2023	18261	Mark Arthur	Girls Volleyball Official Shortage	11.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/21/2023	18262	Liliana Murcia	2023 UC Counselor Conference-Virtual	45.00	Sep 2023	General Academic	Professional Development	
9/27/2023	18263	Becker, Craig	Girls Volleyball Official Shortage	6.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/27/2023	18264	Corner Bakery	INV 2571311 PBIS Retreat Lunch Order 9/28 - Vazquez	222.74	Sep 2023	General Operations	Non Instructional Supplies	
9/27/2023	18265	Total Education Solutions (TES Therapy)	INV 6542096 TES Therapy 08/23	187.50	Sep 2023	Special Education	Instructional Consulting	

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 El Camino Real HS
 Sept 2023

Grand Total \$ 1,057,025.42

Date	Check Number	Name	Memo	Amount	Period	Fund/Program	Account	VOID
9/27/2023	18266	Administrative Services CO-OP Dba Yellow Cab	INV17020 07/23	180.00	Sep 2023	Special Education	Transportation	
9/27/2023	18267	Self Insured Schools of California	09/15/23 SISC Flex FSA Fees	542.66	Sep 2023	General Operations	Benefits	
9/27/2023	18268	BSN Sports LLC	INV 922520011 Women's Lacrosse Supplies	2,150.62	Sep 2023	General Athletics	Non Instructional Supplies	
9/27/2023	18269	N2Y LLC	INV-1069700 Unique Learning System	9,099.87	Sep 2023	Special Education	Subscriptions	
9/27/2023	18270	Robotics Education and Competition Foundation, Inc	INV 62138877 Registration of Robotics Teams	350.00	Sep 2023	General Academic - Scholastic Groups	Fees	
9/27/2023	18271	LogMein USA, Inc.	INV -811-3023307513 Lastpass Annual Subscription	864.00	Sep 2023	General Technology	Subscriptions	
9/27/2023	18272	Sportboardz LLC	INV 8212023EC Championship year plaques	535.00	Sep 2023	General Athletics	Non Instructional Supplies	
9/27/2023	18273	California IT in Education	INV 0002-0643-0143 CITE Annual Conference 2023-2024	1,590.00	Sep 2023	General Technology	Professional Development	
9/27/2023	18274	LACOE, Los Angeles County Office of Education	INV 24*0107 Trainings for 2024-2023	4,500.00	Sep 2023	Educator Effectivness	Professional Development	
9/28/2023	18275	Noah Barnett	5/30/23 Mealtime Refund	15.00	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18276	Ani Kirakosian	5/30/23 Mealtime Refund	7.00	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18277	Jeanne Scola	5/30/23 Mealtime Refund	46.00	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18278	Samira Sharifi	5/30/23 Mealtime Refund	25.00	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18279	Paul Scola	5/30/23 Mealtime Refund	20.50	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18280	Stephanie Bedran	5/30/23 Mealtime Refund	7.50	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18281	Cesar Rosales	5/30/23 Mealtime Refund	17.00	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18283	Melissa Montejano	5/30/23 Mealtime Refund	62.00	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18284	Jonah Cruanas	5/30/23 Mealtime Refund	154.50	Sep 2023	Cafeteria	Food Service Sales	
9/28/2023	18285	Sacred Heart High School (Cross Country)	INV 2006169 Sacred Heart High School	480.00	Sep 2023	General Athletics	Fees	
9/28/2023	18286	Alejandro Sanchez	9/26/2023 Girls Volleyball Official JV & Var	148.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/28/2023	18287	Marko Jankovic	9/28/2023 Girls Volleyball Official JV & Varsity	155.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/28/2023	18288	AP fbo EdLogical Group Corp	06/23 Non-Special Edlogical Services INV 900398	450.00	Sep 2023	Special Education	Instructional Consulting	
9/29/2023	18289	Medieval Times USA, Inc.	10/19/23 Trip to Medieval Times	2,623.80	Sep 2023	General Academic	Field Trips	
9/29/2023	18290	Terrence Littlefield	Football Official 9/29/2023	208.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/29/2023	18291	Scott Harrold	Football Official 9/29/2023	208.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/29/2023	18292	Gilbert Acedo	Football Official 9/29/2023	208.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/29/2023	18293	Michael Goode	Football Official 9/29/2023	210.00	Sep 2023	General Athletics	Non Instructional Consulting	
9/28/2023	18294	Hal Leonard LLC (Noteflight LLC)	INV 805523 Learn Subscription	849.00	Sep 2023	General Technology	Subscriptions	
9/29/2023	18295	Tony Campos	Football Official 9/29/2023	0.00	Sep 2023	General Athletics	Non Instructional Consulting	Voided
9/29/2023	18297	818 Cleaners	INV 148228 Uniform Cleaning - 9/15/23 - JV & Varsity	755.25	Sep 2023	General Athletics	Non Instructional Consulting	
9/29/2023	18298	Law Offices of Young, Minney & Corr, LLP	09/23 Legal Services INV 6130	23.50	Sep 2023	General Operations	Legal	
9/29/2023	18299	Birmingham Community Charter High School	Birmingham Pool Rental JAN-MAY INV# 24-00023	5,590.00	Sep 2023	General Athletics	Rentals	
9/1/2023	SPACH1689	Respondus, Inc.	INV SO-35458 Annual license renewal for Respondus lockdown browser2023-2024	4,045.00	Sep 2023	General Technology	Subscriptions	
9/1/2023	SPACH1690	Infinity Communications & Consulting, Inc	INV 16092 E-Rate Consulting Services Fee for FY2024 Category One	0.00	Sep 2023	General Technology	Non Instructional Consulting	Voided
9/7/2023	SPACH1691	Infinity Communications & Consulting, Inc	INV 16102 ECF 4% fee for processing	0.00	Sep 2023	General Technology	Non Instructional Consulting	Voided
9/7/2023	SPACH1692	Amazon	inv 1FWT-W4WC-DL13 Wall/Ceiling Projection Screen	83.21	Sep 2023	General Academic	Instructional Materials	
9/7/2023	SPACH1693	Amazon	inv 1J3P-4YYP-9VHG yoga mats	236.50	Sep 2023	General Academic	Instructional Materials	
9/7/2023	SPACH1694	Amazon	inv 1JTY-YQFN-MCC3 supplies	550.71	Sep 2023	General Academic	Instructional Materials	
9/7/2023	SPACH1695	Amazon	inv 1XGK-JCMR-CPWR Senior Awards	119.20	Sep 2023	General Academic	Instructional Materials	
9/7/2023	SPACH1696	Amazon	inv 176K-LHTP-F31L Office Supplies	276.29	Sep 2023	General Operations	Non Instructional Supplies	
9/7/2023	SPACH1697	Project Lead The Way, Inc.	INV 388402 Participation fee for 2023-24	5,400.00	Sep 2023	General Academic	Instructional Materials	
9/7/2023	SPACH1698	Gordon Rees Scully Mansukhani, LLP (Gordon & Rees LLP)	INV 21389778, 21389783, 21389796 Legal Services	4,117.10	Sep 2023	General Operations	Legal	
9/7/2023	SPACH1699	Amazon	inv 1JQ1-L79P-7YXL AP Testing Supplies	153.24	Sep 2023	General Academic	Instructional Materials	
9/7/2023	SPACH1700	Amazon	INV 1YQ4-MDXX-MFD4 classroom supplies For Summer Bridge Program	1,359.15	Sep 2023	General Academic	Instructional Materials	
9/7/2023	SPACH1701	Amazon	inv 16XM-G7NK-3MY4 Tech office supplies for spring 2023	1,407.62	Sep 2023	General Technology	Subscriptions	
9/8/2023	SPACH1702	Cross Country Staffing, Inc.	INV D91733 Psych Services - Special Ed Services 06/23	4,500.00	Sep 2023	Special Education	Instructional Consulting	
9/8/2023	SPACH1703	Amazon	AP and Main Office supplies	33.00	Sep 2023	General Operations	Non Instructional Materials	
9/8/2023	SPACH1704	Amazon	Office Supplies	125.90	Sep 2023	General Operations	Non Instructional Materials	
9/8/2023	SPACH1705	Amazon	inv 1NWH-DV6Y-4463 Supplies for the Alternative Education Program	239.69	Sep 2023	General Academic	Instructional Materials	
9/8/2023	SPACH1706	Amazon	Supplies for Science Department	471.96	Sep 2023	General Academic	Instructional Materials	
9/8/2023	SPACH1707	Amazon	INV 17PH-LR4H-43K6	68.94	Sep 2023	General Technology	Non Instructional Materials	
9/8/2023	SPACH1708	Amazon	Office Supplies	189.92	Sep 2023	General Operations	Non Instructional Materials	

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Grand Total \$ 1,057,025.42

Date	Check Number	Name	Memo	Amount	Period	Fund/Program	Account	VOID
9/8/2023	SPACH1709	Amazon	inv 1RFW-VRPL-3HRD order placed delivery date-02/01/2023	443.12	Sep 2023	General Technology	Non Instructional Materials	
9/8/2023	SPACH1710	Smart & Final	2023-2024 Monthly Classroom Lab Supplies 9/1/2023	0.00	Sep 2023	CTE	Instructional Supplies	Voided
9/8/2023	SPACH1711	Amazon	inv 1D7G-J6WW-73W6 Privacy Screen	101.70	Sep 2023	General Operations	Operations Supplies	
9/8/2023	SPACH1712	PowerSchool Holdings LLC (PowerSchool Group LLC)	INV356713 Naviance program	31,903.03	Sep 2023	General Technology	Subscriptions	
9/9/2023	SPACH1713	Wooly Learning, Inc. (Senor Wooly)	INV E5007919519 Annual License 2023-2024	810.00	Sep 2023	General Academic	Subscriptions	
9/13/2023	SPACH1714	Amazon	inv 1JTV-P749-J9NR 112-6212745-7048265	331.50	Sep 2023	General Academic	Instructional Materials	
9/13/2023	SPACH1715	Amazon	inv 11PX-DHMY-HLY9 Books	1,018.40	Sep 2023	General Academic	Instructional Materials	
9/13/2023	SPACH1716	Amazon	inv 1DRN-MFNF-GRCG foreign Language	2,749.92	Sep 2023	General Academic	Instructional Materials	
9/15/2023	SPACH1717	Mary M Bush	08/2023 Counseling	4,335.00	Sep 2023	Special Education	Instructional Consulting	
9/15/2023	SPACH1718	Amazon Web Services	INV 1434349501 AWS Service Charges	1,421.92	Sep 2023	General Technology	Subscriptions	
9/15/2023	SPACH1719	Amazon Web Services	INV 1399706525 AWS Service Charges	1,529.04	Sep 2023	General Technology	Subscriptions	
9/16/2023	SPACH1720	Imagists Inc	INV EC0720233 Apparel For Elco	3,000.00	Sep 2023	General Operations	Non Instructional Materials	
9/16/2023	SPACH1721	Amazon	inv 1HNL-JW7L-6W3W Office Supplies	223.93	Sep 2023	General Operations	Non Instructional Materials	
9/16/2023	SPACH1722	Amazon	inv 11RK-T3CR-4TRL Classroom Supplies	261.82	Sep 2023	General Academic	Instructional Materials	
9/16/2023	SPACH1723	Amazon	inv 1FR7-CRF4-6GRT Thinkers academy	902.30	Sep 2023	General Academic	Instructional Materials	
9/16/2023	SPACH1724	Piece of Mind Care Services	INV 00000149 Continuation School Services	4,282.60	Sep 2023	General Academic	Non Instructional Consulting	
9/16/2023	SPACH1725	Amazon	inv 1K34-K3TJ-6P9V Smencils 10 pack x 2 for Mr. Presburger demonstration	35.02	Sep 2023	General Academic	Instructional Materials	
9/16/2023	SPACH1726	Imagists Inc	INV EC0524233 Apparel For Elco	3,000.00	Sep 2023	General Operations	Non Instructional Materials	
9/16/2023	SPACH1727	Amazon	inv 1PNK-GGXM-3W1G ECR Flex Program Supplies	1,629.32	Sep 2023	General Academic	Instructional Materials	
9/19/2023	SPACH1728	Amazon	inv 1X3T-TV74-6TYF computer monitors	327.50	Sep 2023	General Operations	Non Instructional Materials	
9/19/2023	SPACH1729	MG Express Inc.	09/2023 Field trip, athletic trip, and other activity transportation service	35,000.00	Sep 2023	General Athletics	Transportation	
9/19/2023	SPACH1730	Amazon	INV 1HKY-V414-4WYQ 22 copies of A Different Mirror for Young People: A History of Multicultural - Denny	432.96	Sep 2023	General Academic	Instructional Materials	
9/19/2023	SPACH1731	Scout Education Inc	inv 45408 6/7/23 Substitutes	13,328.00	Sep 2023	General Academic	Substitutes	
9/19/2023	SPACH1732	Judy McLean	08/23 Payroll Services INV 3192	1,875.00	Sep 2023	General Operations	Business Services	
9/19/2023	SPACH1733	Amazon	INV 1YLN-3FY9-7J6J Athletics Office Cabinet	211.36	Sep 2023	General Athletics	Non Capital Expenses	
9/21/2023	SPACH1734	McGraw-Hill Education, Inc.	INV 129910796001 Algebra II ETeacher Edition 1 year subscription	274.32	Sep 2023	General Academic	Subscriptions	
9/22/2023	SPACH1735	Amazon	INV 1DRN-MFNF-J49Y Equipment Replenishment	8,593.50	Sep 2023	General Athletics	Non Instructional Consulting	
9/22/2023	SPACH1736	ORACLE Enterprises	INV 1666888 Netsuite Services 08/23	18,021.30	Sep 2023	General Operations	Business Services	
9/22/2023	SPACH1737	Golden Star Technology, Inc	INV90103 Rev Incoming Freshmen Devices 2023-2024	102,777.80	Sep 2023	General Technology	Non Capital Expenses	
9/22/2023	SPACH1738	Inspire Philcommunication, Inc	INV EC2023831 Speech-Language Services 07/23	14,960.00	Sep 2023	Special Education	Non Instructional Consulting	
9/22/2023	SPACH1739	U.S. Bank National Association	CC payment 6539 08/25/2023	13,709.24	Sep 2023	General Operations	Various	
9/22/2023	SPACH1740	Computer-Using Educator, Inc.(CUE, Inc)	inv 032023-1203 2023 Spring CUE Conference Registration	389.00	Sep 2023	General Technology	Professional Development	
9/22/2023	SPACH1741	U.S. Bank National Association	CC payment 6539 07/25/2023	12,896.06	Sep 2023	General Operations	Various	
9/27/2023	SPACH1742	The Print Spot	INV 6851 Large sign for welcome week	98.55	Sep 2023	General Operations	Non Instructional Supplies	
9/27/2023	SPACH1743	JW Pepper & Son, Inc	INV 365519273 Music for Fall	11.77	Sep 2023	General Academic	Instructional Materials	
9/27/2023	SPACH1744	Active Internet Technologies LLC.	INV 058161 Subscription for messages	5,700.00	Sep 2023	General Technology	Subscriptions	
9/27/2023	SPACH1745	JW Pepper & Son, Inc	INV 3655177501 Music for Fall	251.99	Sep 2023	General Academic	Instructional Materials	
9/27/2023	SPACH1746	JW Pepper & Son, Inc	INV 365519970 Music for Fall	64.61	Sep 2023	General Academic	Instructional Materials	
9/28/2023	SPACH1747	Impact Philanthropy Group (Sage SoCal)	09/23 Mental Health Services	38,000.00	Sep 2023	General Academic	Non Instructional Consulting	
9/29/2023	SPACH1748	The Print Spot	INV 6722 Incoming Freshmen Devices Laptop Stickers 2023-2024	2,606.10	Sep 2023	General Operations	Non Instructional Supplies	
9/29/2023	SPACH1749	Figdesign Inc	INV 3535 Sports Trophy Case E2023-1720	1,995.72	Sep 2023	General Athletics	Non Capital Expenses	
9/29/2023	SPACH1750	Figdesign Inc	INV 3513 Athletics office sign	201.43	Sep 2023	General Athletics	Non Instructional Supplies	
9/29/2023	SPACH1751	Piece of Mind Care Services	INV 00000148 Students Support Services	71,583.05	Sep 2023	Special Education	Instructional Consulting	
9/29/2023	SPACH1752	Figdesign Inc	INV 3536 Baseball Scoreboard Custom Letters	1,608.51	Sep 2023	General Athletics	Non Instructional Supplies	
9/30/2023	SPACH1753	Figdesign Inc	INV 3537 Moving Labor	500.00	Sep 2023	General Athletics	Non Instructional Supplies	
9/30/2023	SPACH1754	Amazon	inv 1HNL-JW7L-C6YK Roxanna Reyes CO1	21.89	Sep 2023	General Academic	Non Instructional Supplies	
9/30/2023	SPACH1755	The Print Spot	INV 6987 Completion slips for the ECR Flex and Independent Study Programs.	1,231.88	Sep 2023	General Operations	Non Instructional Supplies	
9/30/2023	SPACH1756	Wallwisher, Inc. (Padlet)	INV WW2686882 Sitewide Annual License Renewal 2023-2024	1,250.00	Sep 2023	General Technology	Subscriptions	
9/30/2023	SPACH1757	Amazon	inv 1QPV-77CW-9C96 Order 20 copies of book	650.60	Sep 2023	Title II	Non Instructional Supplies	
9/30/2023	SPACH1758	The Print Spot	INV 6993 Counselor signs for graduation	817.93	Sep 2023	General Operations	Non Instructional Supplies	

**El Camino Real Charter High School
A/P Vendor Month/YTD
September 2023**

Vendor Name	Sep 2023	YTD Total
818 Cleaners	\$ 3,212.25	\$ 3,980.25
Abdon Rosales		\$ 4,650.00
Active Internet Technologies LLC.	\$ 5,700.00	\$ 39,700.00
Adam C Luna		\$ 250.00
Adam Markenson		\$ 250.00
Administrative Services CO-OP DbA Yellow Cab	\$ 180.00	\$ 5,899.20
AFSCME District Council 36		\$ 2,854.30
AKD Ink/AKidzdream Inc		\$ 133.55
Alejandro Sanchez	\$ 148.00	\$ 148.00
Alison Yedor		\$ 195.67
All American Sports Corp. (Riddell/All American)		\$ 31,021.77
All Things Algebra		\$ 400.00
Allied Private Investigations & Security Services, LLC		\$ 67,598.08
Amazon	\$ 23,250.17	\$ 47,103.65
Amazon Web Services	\$ 2,950.96	\$ 4,192.53
American Fidelity Assurance Company	\$ 3,577.01	\$ 3,577.01
American Scholastic Evaluation/ American Scholastic Mathematics Assn	\$ 100.00	\$ 100.00
Amos Wellington	\$ 208.00	\$ 208.00
Angel Lerma		\$ 24.00
Ani Kirakosian	\$ 7.00	\$ 7.00
Anthony Britt		\$ 122.00
Anthony Corona	\$ 122.00	\$ 122.00
Antonia B Serrano	\$ 798.00	\$ 798.00
AP fbo EdLogical Group Corp	\$ 450.00	\$ 50,072.58
Apperson		\$ 695.66
AT&T (CALNET)		\$ 304.44
AT&T 0810	\$ 1,121.11	\$ 1,121.11
AT&T 6340	\$ 308.75	\$ 308.75
AT&T 8815	\$ 1,245.19	\$ 1,245.19
AT&T 9132		\$ 14,017.27
AT&T 9221	\$ 615.73	\$ 615.73
B&H Foto & Electronics Corp		\$ 1,859.31
Bailey Hooper	\$ 1,000.00	\$ 1,000.00
Barbara Stanoff	\$ 271.59	\$ 393.20
Barry Kay Enterprises		\$ 994.08
Becker, Craig	\$ 6.00	\$ 149.00
Bill Ferrell Co.		\$ 390.00
Birmingham Community Charter High School	\$ 5,590.00	\$ 5,590.00
Brad Constant Construction Inc.	\$ 60,850.00	\$ 60,850.00
Brian Wilson	\$ 191.05	\$ 191.05
Brooks Transportation Inc.	\$ 10,075.00	\$ 18,360.00
BSN Sports, LLC	\$ 11,612.95	\$ 23,195.01
Caitlyn Mongeli	\$ 864.00	\$ 1,676.00
California Department of Education		\$ 417.30
California Department of Tax & Fee Administration	\$ 412.27	\$ 412.27

**El Camino Real Charter High School
A/P Vendor Month/YTD
September 2023**

Vendor Name	Sep 2023	YTD Total
California IT in Education	\$ 1,590.00	\$ 1,590.00
California Mathematics League	\$ 100.00	\$ 100.00
Careers through Culinary Arts Program, Inc.	\$ 4,000.00	\$ 4,000.00
Carolyn Stone		\$ 1,500.00
Cascade Athletic Supply Co Inc	\$ 3,753.51	\$ 3,753.51
CDW LLC		\$ 509.18
CE Educational Tours (CE Tours)	\$ 89,895.60	\$ 89,895.60
Cengage Learning Inc		\$ 9,443.30
Central College	\$ 3,000.00	\$ 3,000.00
Cesar Rosales	\$ 17.00	\$ 17.00
Chaminade College Prep High School		\$ 560.00
CharterSafe	\$ 60,187.31	\$ 292,102.31
Chartwells Division Services		\$ 17,163.00
Child and Family Guidance Center	\$ 95.94	\$ 6,276.81
ChildCare Careers, LLC (The Education Team)		\$ 13,485.77
Christy White Accountancy Corporation (Christy White, Inc.)		\$ 11,069.75
City National Bank		\$ 852.95
Colson Phillip		\$ 415.96
Comprehensive Environmental Resource Training (CERT)		\$ 1,575.00
Computer-Using Educator, Inc.(CUE, Inc)	\$ 389.00	\$ 389.00
Concord Theatrical Corp	\$ 3,125.85	\$ 3,125.85
CONFIDENTIAL	\$ 7,500.00	\$ 7,500.00
Corner Bakery	\$ 748.85	\$ 3,693.75
Countdown Printables	\$ 6,214.78	\$ 7,301.33
Covantia, Inc.	\$ 10,725.00	\$ 10,725.00
Crescenta Valley High School	\$ 1,800.00	\$ 1,800.00
Cross Country Staffing, Inc.	\$ 4,500.00	\$ 29,450.25
CTBOOK HOLDINGS LLC (Bulk Bookstore)		\$ 683.28
Cyd Zeigler	\$ 210.00	\$ 210.00
Daniel Chang		\$ 1,040.00
Daniel De Luna	\$ 1,000.00	\$ 1,000.00
Dan's Super Subs Inc.	\$ 245.50	\$ 245.50
Dave & Buster's Entertainment, Inc.	\$ 5,373.13	\$ 5,373.13
David Musso	\$ 148.00	\$ 148.00
Dean Bennett		\$ 50.70
Decker Inc.		\$ 2,493.25
Deny Sportswear	\$ 1,320.96	\$ 1,320.96
Department of Justice (State of CA)	\$ 243.00	\$ 531.00
Discovery Cube LA	\$ 132.00	\$ 132.00
DS Honda Construction Management, Inc		\$ 1,928.00
EDD (Employment Development Dept.)		\$ 29,738.44
Edpuzzle, Inc.		\$ 3,140.00
Educational Networks		\$ 2,706.59
Effectual Educational Consulting Services		\$ 220.00
Elaine Yang		\$ 125.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
September 2023**

Vendor Name	Sep 2023	YTD Total
Emmanuel Lomeli		\$ 480.64
Enome, Inc. (Goalbook)		\$ 11,685.00
Enrique Velarde	\$ 208.00	\$ 208.00
Environmental Network Corporation (ENCORP)	\$ 1,800.00	\$ 1,800.00
Epic Sports, Inc.	\$ 3,634.74	\$ 3,634.74
Erin Jundef	\$ 360.71	\$ 360.71
Fannin Musical Productions LLC		\$ 2,000.00
FedEx	\$ 27.28	\$ 27.28
Figdesign Inc	\$ 4,372.93	\$ 22,238.74
First Class Events	\$ 63,450.00	\$ 63,450.00
Fresno County Superintendent of Schools		\$ 13.80
Front Porch. Inc dba Get More Math		\$ 18,306.00
Garbanzo	\$ 1,490.00	\$ 1,490.00
Gilbert Acedo	\$ 208.00	\$ 208.00
Golden Star Technology, Inc	\$ 102,777.80	\$ 102,777.80
Golf Team Products		\$ 458.51
Gordon Rees Scully Mansukhani. LLP (Gordon & Rees LLP)	\$ 4,117.10	\$ 9,309.70
GraceNotes LLC		\$ 513.00
Grand G&G Inc.	\$ 600.60	\$ 600.60
Grant A. Horn	\$ 700.00	\$ 700.00
Greenfield Forever, Inc.		\$ 14,792.00
Hal Leonard LLC (Noteflight LLC)	\$ 849.00	\$ 849.00
Hardwoods Specialty Products US LP		\$ 8,878.20
Harris School Solutions, a division of N. Harris Computer Corporation		\$ 2,661.20
Harris Systems USA Inc. (MealTime/Harris School Solutions)		\$ 450.00
HD Print Design	\$ 5,331.80	\$ 5,331.80
Hi-Pod, Inc	\$ 108.70	\$ 108.70
Human Rights Campaign Foundation		\$ 7,500.00
Hye J Kim		\$ 547.40
Hype Socks, LLC	\$ 538.81	\$ 538.81
ICON School Management	\$ 3,500.00	\$ 10,500.00
Imagists Inc	\$ 6,000.00	\$ 6,000.00
Impact Cheer & Tumbling	\$ 1,080.00	\$ 1,280.00
Impact Philanthropy Group (Sage SoCal)	\$ 38,000.00	\$ 38,000.00
Infinity Communications & Consulting, Inc	\$ 21,075.77	\$ 21,075.77
Ingraham Trophies and Gifts		\$ 201.49
Inspire Communication, Inc	\$ 14,960.00	\$ 41,395.00
Instructure, Inc		\$ 2,436.00
Interquest Detection Canines	\$ 175.00	\$ 175.00
Interscholastic Equestrian League	\$ 350.00	\$ 350.00
J Schnelldorfer PSAD		\$ 1,025.00
James Gillis	\$ 73.00	\$ 73.00
JAMS, INC.		\$ 4,975.00
Jason Sabolic		\$ 1,354.08
Jeanne Scola	\$ 46.00	\$ 46.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
September 2023**

Vendor Name	Sep 2023	YTD Total
Jerry Burns	\$ 148.00	\$ 148.00
Jersey Mike's (MAC SUBS, Inc)		\$ 3,237.50
Jim Russell	\$ 155.00	\$ 155.00
Jodi Borenstein		\$ 1,836.08
John Orlando Vazquez	\$ 37.34	\$ 203.88
John Wiley & Sons, Inc	\$ 26,176.33	\$ 26,176.33
Jonah Cruanas	\$ 154.50	\$ 154.50
Jostens, Inc	\$ 602.25	\$ 602.25
Judy McLean	\$ 1,875.00	\$ 5,725.00
Jules Seltzer Associates	\$ 98,429.56	\$ 188,319.56
Justin Adams		\$ 32.83
JW Pepper & Son, Inc	\$ 328.37	\$ 1,553.88
Kami		\$ 10,850.00
Ken Ashford		\$ 92.00
Kena Worthen		\$ 200.00
Kevin Melbourne		\$ 122.00
Kevin Thurow	\$ 2,310.00	\$ 2,310.00
Kirk A West	\$ 155.00	\$ 298.00
L.A. Floors Removal, Inc.		\$ 56,670.00
LACOE, Los Angeles County Office of Education	\$ 4,500.00	\$ 4,500.00
LADWP	\$ 4,843.79	\$ 12,939.65
LAUSD - Maintenance & Operations		\$ 194,504.80
Law Offices of Young, Minney & Corr, LLP	\$ 23.50	\$ 25,042.50
Lee Barnathan		\$ 163.00
Lee Jordan	\$ 73.00	\$ 73.00
Liliana Murcia	\$ 90.00	\$ 90.00
Linda Robbins		\$ 107.19
Lindsey C. Surendranath Granted, Inc		\$ 2,500.00
Live Athletics Wellness		\$ 3,500.00
LogMein USA, Inc.	\$ 864.00	\$ 6,431.32
Love to Snack, LLC	\$ 382.08	\$ 382.08
Lynsey Shano	\$ 129.38	\$ 129.38
M & S Technology Group, LLC (The Circle)	\$ 496.95	\$ 44,961.35
MAA American Mathematics Competitions	\$ 367.00	\$ 367.00
Macmillan Holdings, LLC (Holtzbrinck Publishers, LLC) MPS		\$ 214,358.01
Manhattan Stitching	\$ 2,983.57	\$ 2,983.57
Marissa Dominguez		\$ 119.00
Mark Arthur	\$ 11.00	\$ 155.00
Marko Jankovic	\$ 155.00	\$ 298.00
Marta Franco		\$ 30.00
Mary M Bush	\$ 4,335.00	\$ 4,335.00
Matthew Wright		\$ 500.47
McCalla Company	\$ 1,699.44	\$ 1,699.44
McGraw-Hill Education, Inc.	\$ 274.32	\$ 538.98
Medieval Times USA, Inc.	\$ 2,623.80	\$ 2,623.80

**El Camino Real Charter High School
A/P Vendor Month/YTD
September 2023**

Vendor Name	Sep 2023	YTD Total
Melissa Ann Charters		\$ 1,747.93
Melissa Harr		\$ 152.30
Melissa Montejano	\$ 62.00	\$ 62.00
MG Express Inc.	\$ 35,000.00	\$ 70,000.00
Mia Narvades	\$ 19.12	\$ 19.12
Michael Consoletti		\$ 12,543.35
Michael Goode	\$ 210.00	\$ 210.00
Michael Robinson		\$ 5,000.00
Michelle A Buchanan		\$ 250.00
MILE26 Sports Inc		\$ 374.97
Minita Clark	\$ 100.21	\$ 100.21
Moxie Road, Inc (Five Star Painting of Woodland Hills)		\$ 88,320.02
Music Theatre International	\$ 2,920.00	\$ 2,920.00
Mutual of Omaha		\$ 3,193.68
N2Y LLC	\$ 9,099.87	\$ 9,099.87
Nelson Bae		\$ 122.00
Nettime Solutions LLC		\$ 650.00
Newbury Park High School	\$ 1,075.00	\$ 1,925.00
Noah Barnett	\$ 15.00	\$ 15.00
Northwest Evaluation Association		\$ 103,050.00
ORACLE Enterprises	\$ 18,021.30	\$ 37,806.78
Oscar Cabrera	\$ 208.00	\$ 208.00
Palmer Hamilton LLC	\$ 270,542.08	\$ 270,542.08
Paragon MSP LLC	\$ 3,125.00	\$ 12,500.00
Paul Scola	\$ 20.50	\$ 20.50
PenServ Plan Services	\$ 28,582.00	\$ 60,311.50
Phase II Systems (Public Agency Retirement Services - PARS)	\$ 357.55	\$ 1,430.20
Piece of Mind Care Services	\$ 75,865.65	\$ 96,252.10
Pitney Bowes	\$ 520.99	\$ 520.99
PowerSchool Holdings LLC (PowerSchool Group LLC)	\$ 31,903.03	\$ 31,903.03
Project Lead The Way, Inc.	\$ 5,400.00	\$ 5,400.00
PTM Document Systems, Inc.		\$ 1,085.12
Purchase Power (Pitney Bowes)		\$ 209.36
Pyramid Pipe & Supply Co.	\$ 1,678.31	\$ 1,678.31
Rachel M Markenson		\$ 1,000.00
Raudel Ramirez		\$ 86.46
Respondus, Inc.	\$ 4,045.00	\$ 4,045.00
Robotics Education and Competition Foundation, Inc	\$ 350.00	\$ 350.00
Rockler Companies, Inc.	\$ 2,036.64	\$ 2,036.64
Ronald Cole	\$ 122.00	\$ 122.00
RPS El Camino Real Charter HS Charles Schwab & Co, Inc. 2563-4428	\$ 4,925.00	\$ 15,225.00
Rudolph Nicolas Brown		\$ 443.56
Ryan Guinto		\$ 308.68
Sacred Heart High School (Cross Country)	\$ 480.00	\$ 480.00
Samira Sharifi	\$ 25.00	\$ 25.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
September 2023**

Vendor Name	Sep 2023	YTD Total
Santa Monica Mountains Youth Cycling, Inc.	\$ 800.00	\$ 800.00
Savvas Learning Company LLC		\$ 146,667.94
School Nurse Supply		\$ 447.03
Scoot Education Inc	\$ 13,328.00	\$ 171,524.45
Scott Harrold	\$ 208.00	\$ 208.00
SCSBOA		\$ 1,750.00
Self Insured Schools of California	\$ 383,136.00	\$ 1,128,940.24
Sierra Ferrante		\$ 500.00
Simone M Mueller		\$ 8,849.75
Simun Psychological Assessment Group PC		\$ 6,000.00
Sly Graphics Corp	\$ 383.25	\$ 4,126.06
Smart & Final	\$ 711.43	\$ 711.43
SoCal Yearbooks Workshop		\$ 2,115.00
SoCalGas	\$ 42.72	\$ 63.44
Soccer.com (Sports Endeavors, Inc.)	\$ 2,712.72	\$ 2,712.72
Softchoice Corporation		\$ 20,379.68
Solupay Merchant	\$ 850.76	\$ 1,623.18
Solutions TechNType Inc.		\$ 1,300.00
Spectrum Enterprise 7801		\$ 2,420.00
Splashtop Inc.	\$ 1,596.00	\$ 1,596.00
Sportboardz LLC	\$ 535.00	\$ 535.00
Sreeja Dorepally		\$ 500.00
Staples Business Advantage		\$ 42.60
Stefanie Bero		\$ 801.10
Stephanie Bedran	\$ 7.50	\$ 7.50
Stephanie Franklin	\$ 406.95	\$ 977.00
SUSAN MOCHIRFATEMI		\$ 313.30
Suzanne Lee Schuster		\$ 318.90
Sylvia Yi	\$ 45.00	\$ 45.00
Team Play Events	\$ 19,107.17	\$ 19,107.17
Ted Lamoureaux	\$ 122.00	\$ 122.00
Telemedia Trainco Holdings LLC (eFoodHandlers)	\$ 2,940.00	\$ 2,940.00
Terrence Littlefield	\$ 208.00	\$ 208.00
Texas Life Insurance Company	\$ 766.71	\$ 2,199.27
The Cruz Center		\$ 1,250.00
The Help Group-North Hills Prep School	\$ 8,604.94	\$ 18,674.60
The Home Depot Commercial Account		\$ 1,680.98
The Master's University and Seminary	\$ 600.00	\$ 600.00
The Print Spot	\$ 4,754.46	\$ 5,949.06
The Shredders		\$ 1,063.00
Thomas W. O'Mara Plumbing Inc		\$ 1,500.00
T-Mobile US, Inc.	\$ 3,199.17	\$ 6,599.17
TNI Architects Inc.		\$ 6,000.00
Tony Campos	\$ 122.00	\$ 122.00
Tony Crittendon	\$ 122.00	\$ 245.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
September 2023**

Vendor Name	Sep 2023	YTD Total
Total Education Solutions (TES Therapy)	\$ 187.50	\$ 796.25
TPW, Inc. (Super Worksheets(DBA), I know It(DBA))	\$ 375.00	\$ 375.00
Tyler Trapani		\$ 246.38
Tyrone Clark		\$ 122.00
U.S Bank PARS Account #6746022400		\$ 4,200.66
U.S. Bank National Association	\$ 26,605.30	\$ 64,666.64
U.S. Bank National Association (OPEB)	\$ 220,000.00	\$ 660,000.00
UC Regents (UCLA)	\$ 500.00	\$ 500.00
ULINE, INC.	\$ 3,688.78	\$ 6,058.56
United Rentals (North America), INC	\$ 1,592.00	\$ 1,592.00
UTLA	\$ 13,858.01	\$ 43,994.71
Verizon Wireless	\$ 418.11	\$ 418.11
Vidigami Inc. (Picaboo Yearbooks)	\$ 129.61	\$ 129.61
Village Christian		\$ 275.00
Vincent Ramirez		\$ 144.00
Vista Paint Corporation		\$ 2,111.96
Wallwisher, Inc. (Padlet)	\$ 1,250.00	\$ 1,250.00
Walsworth Yearbooks	\$ 600.00	\$ 600.00
Wespac Plan Services, LLC	\$ 250.00	\$ 250.00
WM Corporate services, INC		\$ 3,525.75
Woodbridge High School	\$ 550.00	\$ 550.00
Wooly Learning, Inc. (Senor Wooly)	\$ 810.00	\$ 810.00
Xavier Deckard	\$ 123.00	\$ 123.00
Yantzer brothers heating and air inc		\$ 11,512.89
Ziat Zahur		\$ 100.00
Grand Total	\$ 1,984,197.22	\$ 5,425,033.30

Coversheet

Discussion and Vote to Recommend to the Full Board Approval of the September, 2023, Credit Card Charges.

Section: IV. Finance
Item: C. Discussion and Vote to Recommend to the Full Board Approval of the September, 2023, Credit Card Charges.
Purpose: Vote
Submitted by:
Related Material: IV.C - Credit Card - Sept 2023.pdf

Credit Card Reconciliation Form
For the Period of: 8/28/23 - 9/25/23

Date	PO#	Vendor	Description of Expense	Cardholder	Requested By	Amount	Resource	Budget Category
2023/08/28		YOUCANBOOK.ME	Admissions appointment calendar	DAVID HUSSEY	A RIOS	\$ 126.00	General Operations	Subscriptions
2023/09/04	PO9626	AGUAVIDA PREMIUM WATER	Staff water	DAVID HUSSEY	J CAMP	\$ 217.72	General Operations	Supplies
2023/09/08	po9554	SP VOCES DIGITAL	Spanish Independent Studies Materials	DAVID HUSSEY	I LUNA	\$ 200.00	General Academic	Instructional Mateairals
2023/09/14	po9386	ALL THINGS ALGEBRA	Algebra 2 Curriculum	DAVID HUSSEY	s.schuster	\$ (400.00)	mathematics	Instructional Mateairals
2023/09/18	PO9626	AGUAVIDA PREMIUM WATER	Staff water	DAVID HUSSEY	J CAMP	\$ 270.49	General Operations	Supplies
2023/09/22		YOUCANBOOK.ME	Admissions appointment calendar	DAVID HUSSEY	A RIOS	\$ 2.51	General Operations	Subscriptions
					HUSSEY TOTAL	\$416.72		
2023/09/01	PO9332	SMARTANDFINALECOMMERCE	Food class supplies	GREGORY WOOD	N GAMEZ	\$410.30	CTE	Instructional Materials
2023/09/01	PO9332	SMARTANDFINALECOMMERCE	Food class supplies	GREGORY WOOD	N GAMEZ	\$457.62	CTE	Instructional Materials
2023/09/05	PO9396	NYLAS	Communications Data	GREGORY WOOD	R GUINTO	\$495.78	General Technology	Subscriptions
2023/09/06	po9898	AMERICAN RED CROSS	First aid/CPR Supplies	GREGORY WOOD	R RUSSELL	\$360.00	General Athletics	Supplies
2023/09/06	po9898	AMERICAN RED CROSS	First aid/CPR Supplies	GREGORY WOOD	R RUSSELL	\$432.00	General Athletics	Supplies
2023/09/08		PDFEBOOK	Reading Materials for PD	GREGORY WOOD	M CLARK	\$19.99	Educator Effectivness	Supplies
2023/09/11	po9503	VECTOR SOLUTIONS	Wood Shop certifications	GREGORY WOOD	J FRIEDBERG	\$4,539.00	CTE	Supplies
2023/09/12	PO9394	MAILCHIMP	E-mail communications blast	GREGORY WOOD	R GUINTO	\$265.00	General Technology	Subscriptions
2023/09/14	po9649	SAVVAS LEARNING	Elementary Statistics	GREGORY WOOD	M CLARK	\$1,311.75	General Academic	Textbook
2023/09/13	po9897	U-HAULBOX IT PLUS	Refrigerator pick up	GREGORY WOOD	G WOOD	\$88.07	Café	Rentals
2023/09/17	PO9332	SMARTANDFINALECOMMERCE	Food class supplies	GREGORY WOOD	N GAMEZ	\$444.28	CTE	Instructional Materials
2023/09/15	PO9661	SOUTHWES 5262202220193	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220192	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220191	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220190	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220189	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220188	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220187	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220186	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220185	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220184	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220183	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220182	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220181	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220180	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220179	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220178	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220177	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220176	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220175	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220174	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/15	PO9661	SOUTHWES 5262202220173	NJROTC Competition	GREGORY WOOD	R FLAHERTY	\$474.85	NJROTC	Field Trip
2023/09/24	PO9332	SMARTANDFINALECOMMERCE	Food class supplies	GREGORY WOOD	N GAMEZ	\$396.13	CTE	Instructional Materials
					WOOD TOTAL	\$ 19,191.77		
					Previous Balance	\$ 26,605.30		
					Monthly Total	\$ 19,608.49		

Credit Card Reconciliation Form
 For the Period of: 8/28/23 - 9/25/23

Date	PO#	Vendor	Description of Expense	Cardholder	Requested By	Amount	Resource	Budget Category
					Payments	\$ (26,605.30)		
					Statement Total	\$ 19,608.49		



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER
STATEMENT DATE 09-25-2023
AMOUNT DUE \$19,608.49
NEW BALANCE \$19,608.49
PAYMENT DUE ON RECEIPT

000001557 01 SP 106481844809114 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

001960849 001960849

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

EL CAMINO REAL CHS	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance
Company Total	\$26,605.30	\$20,008.49	\$0.00	\$0.00	\$0.00	\$400.00	\$26,605.30	\$19,608.49

CORPORATE ACCOUNT ACTIVITY

EL CAMINO REAL CHS				TOTAL CORPORATE ACTIVITY	
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
				\$26,605.30CR	
09-25	09-25	74798263268000000000010	ELECTRONIC PYMT THANK YOU00000 A	12,896.06 PY	
09-25	09-25	74798263268000000000010	ELECTRONIC PYMT THANK YOU00000 A	13,709.24 PY	

NEW ACTIVITY

DAVID HUSSEY		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$400.00	\$816.72	\$0.00	\$416.72
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
08-29	08-28	74208473240000015729381	YOUCANBOOK.ME BEDFORD	126.00	
09-04	09-04	24692163247102632676181	AGUAVIDA PREMIUM WATER 747-444-9637 CA	217.72	
09-11	09-08	24492163251000038406630	SP VOCES DIGITAL VOCESDIGITALC MI	200.00	
09-15	09-14	24492163258000014624167	ALL THINGS ALGEBRA HTTPSALLTHING VA	400.00 CR	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	800-344-5696		PREVIOUS BALANCE	26,605.30
		PURCHASES & OTHER CHARGES	20,008.49	
	STATEMENT DATE	DISPUTED AMOUNT	CASH ADVANCES	.00
	09/25/23	.00	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
SEND BILLING INQUIRIES TO:	AMOUNT DUE		CREDITS	400.00
U.S. Bank National Association			PAYMENTS	26,605.30
C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335			ACCOUNT BALANCE	19,608.49
	19,608.49			



Company Name: EL CAMINO REAL CHS
Corporate Account Number:
Statement Date: 09-25-2023

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
09-18	09-18	24692163261100818607229	AGUAVIDA PREMIUM WATER 747-444-9637 CA	270.49
09-25	09-22	74208473265000016392965	YOUCANBOOK.ME BEDFORD	2.51

GREGORY WOOD	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$19,191.77	\$0.00	\$19,191.77

Post Date	Tran Date	Reference Number	Transaction Description	Amount
09-04	09-01	24231683244083347461747	SMARTANDFINALECOMMERCE 510-851-8548 CA	410.30
09-04	09-01	24231683244083708494758	SMARTANDFINALECOMMERCE 510-851-8548 CA	457.62
09-06	09-05	24011343248000047189116	NYLAS NYLAS.COM CA	495.78
09-07	09-06	24692163249101886272075	AMERICAN RED CROSS 800-733-2767 DC	360.00
09-07	09-06	24692163249101886274378	AMERICAN RED CROSS 800-733-2767 DC	432.00
09-11	09-08	24492153252852611810343	PDFEBOOK 402-935-7733 CA	19.99
09-12	09-11	24055233255207091118723	VECTOR SOLUTIONS 866-546-1212 FL	4,539.00
09-13	09-12	24793383255000604214075	MAILCHIMP 678-9990141 GA	265.00
09-14	09-14	24692163257107617442225	SAVVAS LEARNING 844-330-1119 NJ	1,311.75
09-15	09-13	24137463257500810938790	U-HAULBOX IT PLUS WOODLAND HI CA	88.07
			14131055	
09-18	09-17	24231683260083338721413	SMARTANDFINALECOMMERCE 510-851-8548 CA	444.28
09-18	09-15	24692163259109837208913	SOUTHWES 5262202220193 800-435-9792 TX SWAGRP/U 09-29-23	474.85
09-18	09-15	24692163259109837208921	BUR WN V PHX WN V BUR SOUTHWES 5262202220192 800-435-9792 TX SWAGRP/T 09-29-23	474.85
09-18	09-15	24692163259109837208939	BUR WN V PHX WN V BUR SOUTHWES 5262202220191 800-435-9792 TX SWAGRP/S 09-29-23	474.85
09-18	09-15	24692163259109837208947	BUR WN V PHX WN V BUR SOUTHWES 5262202220190 800-435-9792 TX SWAGRP/R 09-29-23	474.85
09-18	09-15	24692163259109837208954	BUR WN V PHX WN V BUR SOUTHWES 5262202220189 800-435-9792 TX SWAGRP/Q 09-29-23	474.85
09-18	09-15	24692163259109837208962	BUR WN V PHX WN V BUR SOUTHWES 5262202220188 800-435-9792 TX SWAGRP/P 09-29-23	474.85
09-18	09-15	24692163259109837208970	BUR WN V PHX WN V BUR SOUTHWES 5262202220187 800-435-9792 TX SWAGRP/O 09-29-23	474.85
09-18	09-15	24692163259109837208988	BUR WN V PHX WN V BUR SOUTHWES 5262202220186 800-435-9792 TX SWAGRP/N 09-29-23	474.85
09-18	09-15	24692163259109837208996	BUR WN V PHX WN V BUR SOUTHWES 5262202220185 800-435-9792 TX SWAGRP/M 09-29-23	474.85
09-18	09-15	24692163259109837209002	BUR WN V PHX WN V BUR SOUTHWES 5262202220184 800-435-9792 TX SWAGRP/L 09-29-23	474.85
09-18	09-15	24692163259109837209010	BUR WN V PHX WN V BUR SOUTHWES 5262202220183 800-435-9792 TX SWAGRP/K 09-29-23	474.85
09-18	09-15	24692163259109837209028	BUR WN V PHX WN V BUR SOUTHWES 5262202220182 800-435-9792 TX SWAGRP/J 09-29-23	474.85
09-18	09-15	24692163259109837209036	BUR WN V PHX WN V BUR SOUTHWES 5262202220181 800-435-9792 TX SWAGRP/I 09-29-23	474.85
			BUR WN V PHX WN V BUR	



Company Name: EL CAMINO REAL CHS
Corporate Account Number: 4866 9145 5552 6539
Statement Date: 09-25-2023

NEW ACTIVITY				
Post Date	Tran Date	Reference Number	Transaction Description	Amount
09-18	09-15	24692163259109837209044	SOUTHWES 5262202220180 800-435-9792 TX SWAGRP/H 09-29-23 BUR WN V PHX WN V BUR	474.85
09-18	09-15	24692163259109837209051	SOUTHWES 5262202220179 800-435-9792 TX SWAGRP/G 09-29-23 BUR WN V PHX WN V BUR	474.85
09-18	09-15	24692163259109837209069	SOUTHWES 5262202220178 800-435-9792 TX SWAGRP/F 09-29-23 BUR WN V PHX WN V BUR	474.85
09-18	09-15	24692163259109837209077	SOUTHWES 5262202220177 800-435-9792 TX SWAGRP/E 09-29-23 BUR WN V PHX WN V BUR	474.85
09-18	09-15	24692163259109837209085	SOUTHWES 5262202220176 800-435-9792 TX SWAGRP/D 09-29-23 BUR WN V PHX WN V BUR	474.85
09-18	09-15	24692163259109837209093	SOUTHWES 5262202220175 800-435-9792 TX SWAGRP/C 09-29-23 BUR WN V PHX WN V BUR	474.85
09-18	09-15	24692163259109837209101	SOUTHWES 5262202220174 800-435-9792 TX SWAGRP/B 09-29-23 BUR WN V PHX WN V BUR	474.85
09-18	09-15	24692163259109837209119	SOUTHWES 5262202220173 800-435-9792 TX SWAGRP/A 09-29-23 BUR WN V PHX WN V BUR	474.85
09-25	09-24	24231683267083726066580	SMARTANDFINALECOMMERCE 510-851-8548 CA	396.13

Department: 00000 Total: \$19,608.49
 Division: 00000 Total: \$19,608.49

Coversheet

Discussion on the status of the ECRCHS CARES and ESSER Funds

Section: IV. Finance
Item: D. Discussion on the status of the ECRCHS CARES and ESSER Funds
Purpose: Discuss
Submitted by:
Related Material: IV.D - CARES ACT UPDATE 09-30-23.pdf

**El Camino Real Charter High School
 CARES Act Reporting
 At 9/30/23 reporting**

Name of Grant	Resource Code	Allocation	YTD Spent	Amount Left	Spending Deadline
ESSER I	3210	\$ 308,063.00	\$ 308,063.00	\$ -	9/30/2022
GEER I	3215	\$ 151,344.00	\$ 151,344.00	\$ -	9/30/2022
ESSER II	3212	\$ 1,219,961.00	\$ 1,219,961.00	\$ -	9/30/2023
ESSER II - State Reserve	3216	\$ 353,713.00	\$ 353,713.00	\$ -	9/30/2023
GEER II	3217	\$ 81,180.00	\$ 81,180.00	\$ -	9/30/2023
ELO Grant (10% for Paraprofessionals)	7426	\$ 239,929.00	\$ 115,917.65	\$ 124,011.35	9/30/2024
ELO Grant	7425	\$ 1,099,410.00	\$ 1,099,410.00	\$ -	9/30/2024
ESSER III - State Reserve	3218	\$ 230,580.00	\$ 60,000.00	\$ 170,580.00	9/30/2024
ESSER III - State reserve for Learning Loss	3219	\$ 397,480.00	\$ 44,446.00	\$ 353,034.00	9/30/2024
ESSER III	3213	\$ 2,193,920.00	\$ 1,094,713.00	\$ 1,099,207.00	9/30/2024
ESSER III - 20% reserve for learning loss	3214	\$ 548,480.00	\$ 54,832.00	\$ 493,648.00	9/30/2024
In- Person Instruction Grant	7422	\$ 921,676.00	\$ 921,676.00	\$ -	9/30/2024
Educator Effectivness Block Grant	6266	\$ 591,871.00	\$ 332,559.00	\$ 259,312.00	6/30/2026
A-G Completion Grant: Access/Success	7412	\$ 345,050.00	\$ -	\$ 345,050.00	6/30/2026
A-G Completion Grant: Learning Loss Mitigation	7413	\$ 129,358.00	\$ -	\$ 129,358.00	6/30/2026
Arts, Music, & Instructional Materials Discretionary					
Block Grant		\$ 2,176,757.00	\$ -	\$ 2,176,757.00	6/30/2026
Learning Recovery Emergency Block Grant		\$ 2,702,302.00	\$ -	\$ 2,702,302.00	6/30/2028
Totals		\$ 13,691,074.00	\$ 5,837,814.65	\$ 7,853,259.35	

Coversheet

Discussion and Vote to Recommend to the Full Board Approval of ECRCHS's Fiscal Policies and Procedures

Section: IV. Finance
Item: E. Discussion and Vote to Recommend to the Full Board Approval of
ECRCHS's Fiscal Policies and Procedures
Purpose: Vote
Submitted by:
Related Material:
IV.E - 2022-2023 ECR Fiscal Policies & Procedures -Approved 11.2022.pdf
IV.E - 2023-2024 ECR Fiscal Policies & Procedures - DRAFT 10.16.23.pdf



EL CAMINO REAL ALLIANCE

FISCAL POLICIES AND PROCEDURES HANDBOOK

Revision Board Approved & Effective: November 17, 2022

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ECRA/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 may 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 Director-Human Resources & Compliance (“DHRC”) 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.

ECRA/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), as applicable, 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 from ECRA.

**ECRA/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 audit partner within that firm is retained every 5 years.
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 Administrative Directors

Record Transactions

- Accounting staff (non-senior)

Reconcile Transactions

- Back-office Services Provider
- Director of Finance & Accounting

Role of Key Financial Staff (Segregation of Duties)

- Executive Director - Authorizing
- CBO – Authorizing, Reporting and Analysis, Compliance
- Director-Human Resources & Compliance (DHRC) – Compliance
- Back-office Services Provider - Recording, Reconciling and Reporting
- Administrative Director – Purchase Approver, Reviewing Budgets
- Director of Finance & Accounting - Authorizing and Reconciling (of cash receipts, bank accounts)
- Program Managers – Purchase Approver, Reviewing

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

- Accountants - Recording, Purchasing, and Custody

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 (currently, \$100,000 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: \$2,000 per month for Home Depot, and \$2,000 per month 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 Administrative Directors.
- 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 Director 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 Marijuana

- Use of Charter School, state, and federal funds for the purchase of alcohol, or any items related to the consumption of alcohol or purchase of marijuana, or marijuana-related products or paraphernalia is prohibited.

**ECRA/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 Financial Accounting System (e.g.) 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. Also, technology equipment being considered for purchase should be vetted by the IT Department. Some devices or equipment considered may not fit the existing Charter School's platform of Technology.
- 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.
- 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 always avoid conflicts of interests. A conflict of interest arises when an employee, officer, agent, or any member of their immediate family, a partner, or an organization that employs or is about to employ any immediate family member, 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.

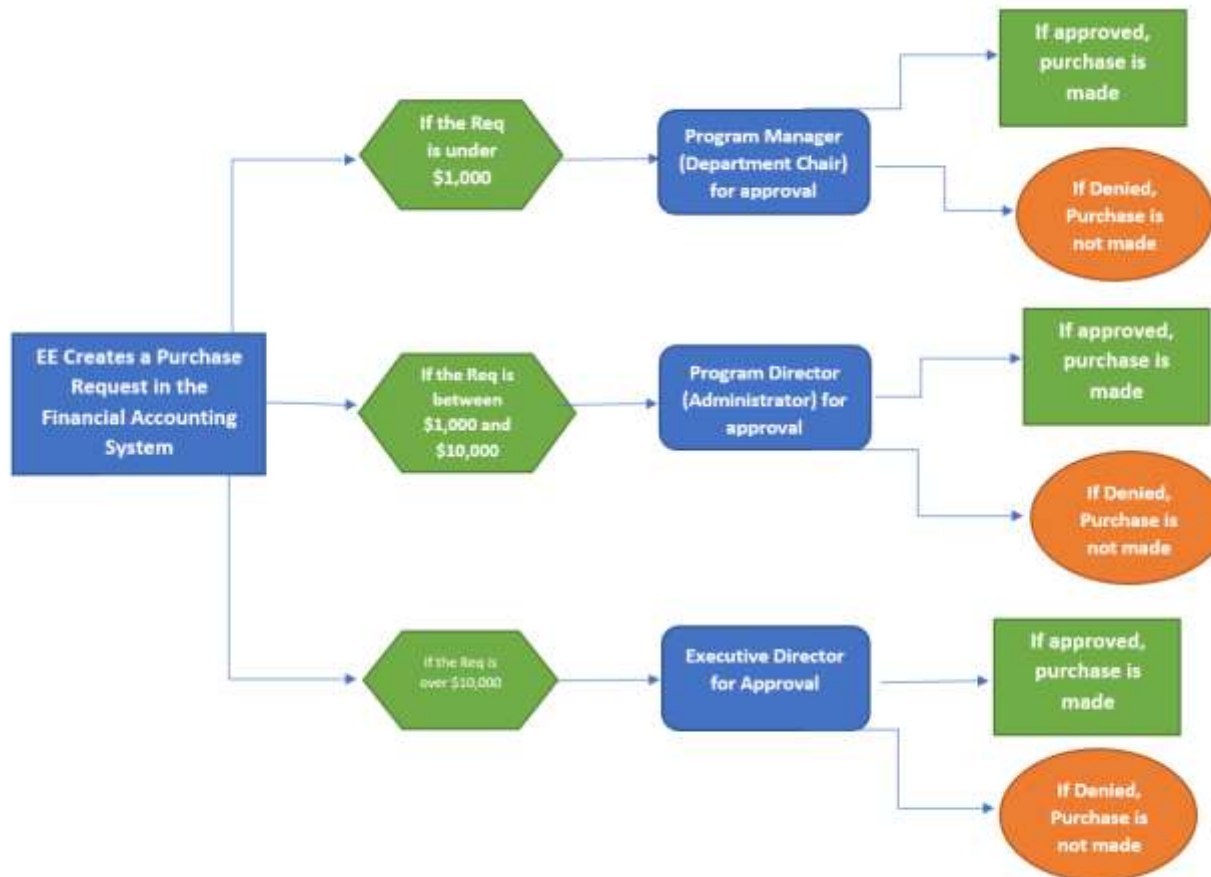
Failure to comply with the policies and procedures as described herein, may result in a delay in reimbursement being paid to the employee or, in some instances, a denial of a reimbursement request in whole or in part.

ECRA/ECRCHS FISCAL POLICIES AND PROCEDURES

Purchasing Flow Charts

Regular Purchases

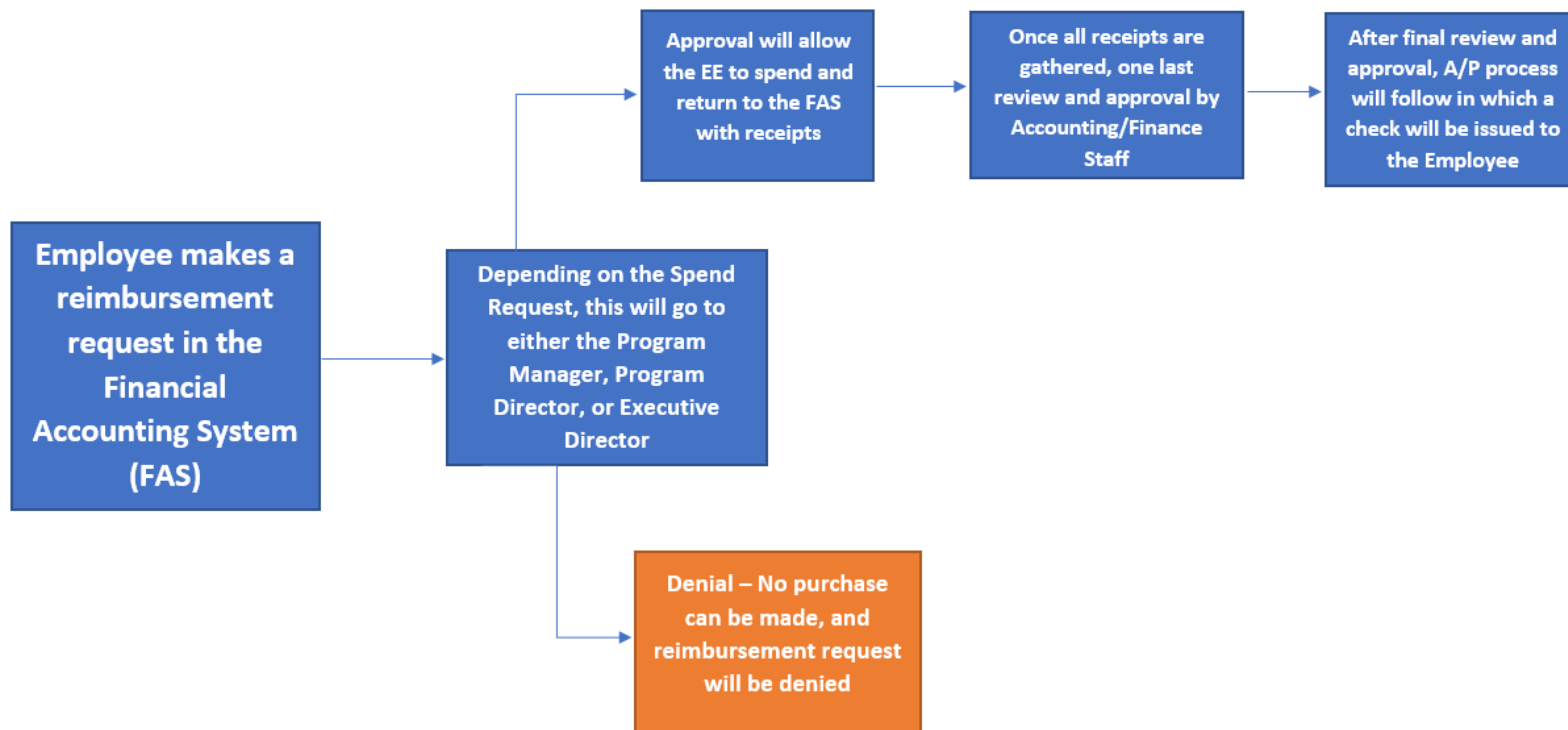
- Purchases done through the Financial Accounting System involve different approvers depending on the spend amount.
 - Under \$1,000, these will go to a Program Manager (Dept. Chairs) for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors (Administrators).
 - Anything over \$10,000 will go directly to the ED for approval.
 - Requests (Unbudgeted) over \$50,000 will be brought before the Board for approval.



ECRA/ECRCHS FISCAL POLICIES AND PROCEDURES

Reimbursement Requests or Expense Requests are subject to approval. All Reimbursement requests must have pre-approval. The maximum for cumulative total reimbursements in a fiscal year is \$5,000.00. Any personal amounts in excess of the stated annual limit require the pre-approval of the Executive Director

- These requests submitted in the Financial Accounting System involve different approvers depending on the spend amount requested.
 - Requests under \$1,000 & \$5,000 will go to Program Directors/Administrative Directors (“AD”).
 - Requests over \$5,000 will go to the ED for final approval.
 - After approval, employee may make the purchase.



ECRA/ECRCHS FISCAL POLICIES AND PROCEDURES

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.
- Only the Charter School address may be used on the sales order prior to processing payments.

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. Additionally, reimbursements to employees for items charged on personal cards should be supported by a copy of the Employee's Credit Card. A copy of the credit card must be kept on file by the Accounting Department (redacted copy showing name and last four digits of card number used). The only exceptions are for parking meters and gratuities given to taxi drivers (within the limit set herein).
2. When receipts are lost, employees must retrieve a copy of the receipt or provide a document with comparable detail. 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.

If a receipt is lost and an acceptable replacement is not provided, the employee has to complete a lost receipt affidavit and have their administrator sign off on the form. When receipts are lost and a lost receipt affidavit is not provided, ECRA will not reimburse employee costs and will require employee payment of credit card or vendor-specific card charges.

3. For all meals, detailed receipts are a requirement (see "Meals" on the following page for more details).
4. The Director of Finance & Accounting /CBO or designee shall be responsible for enforcing this policy.

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

ECRA/ECRCHS FISCAL POLICIES AND PROCEDURES

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 is required.

1. Employees will be reimbursed for expenditures within fifteen (15) days after the submission and approval 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) should be delivered to the Charter School’s address, not a personal address.

2. 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.

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

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

month, the Board Chair and one other Board member, or Board Vice Chair and one other Board member, must approve.

6. 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. Marijuana
- 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
- n. Gift cards

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;

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

- 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.

Meals

- 1. School-related meals (i.e. for Professional Development) 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.
 - e. Meal order 48 hours in advance for payment to be processed by ECRA directly to the vendor
- 2. On professional development, non-school days, ECRA may purchase meals for staff for meetings lasting three or more hours.
- 3. 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 Administrative Director through the Financial Accounting 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.

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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 (**next level Administrator 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 Financial Accounting System 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 uses published GSA (General Services Administration rates as a guideline for per diem rates. Per diem rates do not apply to one day/same day conferences.
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

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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 (Financial Crisis and Management Assistance Team) 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. Reservations will be made by ECRA business office staff, where 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

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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 \$250/night (when not ordered by the Business Office), 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 \$250/night plus applicable taxes and fees.
- 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 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. 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.
8. 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

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9. 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. \$700/class all courses must be Pre-approved by the HR Department 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.

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Tuition Costs for BTSA

ECRA provides Beginning Teacher Support and Assessment (“BTSA”) through Ventura County Department of Education. For those employees who would like to complete their BTSA elsewhere, ECRA will reimburse up to \$4,000. Employee will be required to do the following:

1. Employee must notify an administrator that Teacher Inductions 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.

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 or dues cost 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 (e.g. trophies, rings, etc.), ceremonies w/up to two guests per student, etc.
4. ECRA issues Scholarships for various types of academic achievement. Scholarship winners will complete a scholarship award form indicating which College/University the scholarship check gets issued and mailed to. See form in the appendix.

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.

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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 **November 7, 2022**:
 - a. Home Depot/Lowes for Woodshop, Drama, and Building and Grounds
 - b. Smart and Final for Family and Consumer Studies
 - c. **CalCard (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, \$1,000 for Home Depot, and \$2,000 for Smart and Final). The Charter School-authorized user shall be responsible for verifying that limits are not exceeded.
11. ECRA uses CalCard VISA 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.

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13. Credit card points accrued by ECRA employees using ECRA's credit cards are the property of ECRA. **Cash Rewards program paid Quarterly**

- 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.
- c. Records of how the converted credit card points were used 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 receipt's 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;

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- 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.

Purchasing in the Financial Accounting System (FAS)

1. School will use an FAS system to store all financial transactional data.
2. Employees will make purchase requisitions in the FAS. 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 FAS system.
3. The Business Office will review the purchase requisition to determine whether the Charter School has adequate resources (i.e., cash) and is within budget.
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 unbudgeted purchases over \$100,000 must be Board approved and must include documentation

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

6. 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 FAS software.

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.

7. 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.

8. 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).

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

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

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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 principal 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

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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 the FAS. 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 FAS 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 FAS record.

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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):
 - Annual Bid limit under Public Contract Code § 20111(a) for 2022 is **\$99,100** 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.
 - Must obtain at minimum 3 quotes/bids from vendors

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, DHRC, and the CBO prior to the commencement of services.

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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

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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, DHRC, CBO, 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.
11. 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.”

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12. 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 in a separate Bank Account and amounts > \$1,000 will be reported to the Board. Donations are for the exclusive use of the 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.

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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 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 FAS 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. 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.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

- a. Two authorized check signers will co-sign checks in excess of \$10,000 for all 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 FAS software () 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 staff/back-office Services Provider performing the bank reconciliation
 - d. Voided checks will have VOID Stamped on the Check.

Bank Reconciliation

1. Bank statements will be received directly or printed directly from online banking by the Business Office and forwarded to the Personnel assigned (either the Director of Finance/Accounting or Back-office Services Provider)
2. The Personnel Assigned 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. The Personnel Assigned will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
4. The Personnel Assigned 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 reconciliation will then be sent to CBO for approval and follow up, if 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.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

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 Personnel assigned (either the Director of Finance/Accounting or Back-office Services Provider, as applicable)

Accounts receivable will be recorded by the Personnel assigned 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 coordinator will complete a cash deposit form to account for the amount of cash and checks turned into the business office and indicate what trust (if applicable) account to deposit the funds to.
 - b. The Business Office will record the transaction in the approved FAS software at the time the transaction is made, with a copy of the receipt provided to the donor.
 - a. 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.
 - b. 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.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

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. 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
 - 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.
4. 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."
5. 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.
6. The deposit receipt will be attached to the deposit documentation.

Returned Checks and Improper Checks

ECRCHS will notify its /assigned personnel 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

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

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 Human Resources & Payroll Department personnel will maintain all employee information in ECRA's Payroll system (Paycom).
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 DHRC of any variances to the position control throughout the year.

Stipends

1. These individuals are ECRA volunteers who earn a small stipend for assisting with school programs (e.g. Athletics).
2. These individuals 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.

ECRA/ECRCHS FISCAL POLICIES AND PROCEDURES

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.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

3. The Business Office and Payroll Service provider will process all authorizations for approved stipends and the hourly or daily rate.
4. Business Office will prepare the payroll worksheet for review and approval by the CBO/ Director of Finance 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 Payroll System 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. The Payroll Department will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.
2. Business Office 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, Director of Finance & Accounting & Back office provider (as applicable) will prepare the annual financial budget for approval by the Board.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

2. Director of Finance & Accounting & Back office provider (as applicable) 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. Director of Finance & Back office provider (as applicable) 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.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

2. Director of Finance & Back office provider (as applicable) 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 CBO and DHRC to ensure that appropriate insurance is maintained at all times with high quality insurance providers.
2. The Business Staff and the DHRC will maintain the files of insurance policies, certificates of insurance, insurance policies and procedures, and related claim forms.
3. The DHRC and CBO will carefully review insurance policies on an annual basis, prior to renewal. A request for proposal must be done at least every five years.
4. 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.

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 Administrative Directors(s) will immediately be notified of all cases of theft, loss, damage or destruction of assets.
6. The Administrative Directors 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.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

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.



EL CAMINO REAL CHARTER HIGH SCHOOL

A California Distinguished School

5440 Valley Circle Boulevard
Woodland Hills, California 91367
818.595.7500 TEL; 818.710.9023 FAX

www.ecrchs.net

BRAD WRIGHT
Board Chair

DAVID HUSSEY
Executive Director

Sender's email:
g.wood@ecrchs.net

El Camino Real Charter High School College/University Award

My plans for attending College/University are now complete. Please forward my Scholarship Award in the amount of \$_____ as follows:

PLEASE PRINT CLEARLY

College/University I will attend:

College Financial Aid Office Address:

College Student ID# (DO NOT put your ECRCHS ID#!):

Student Name:

Home Address:

Email:

Telephone:

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.

**ECRA/ECRCHS
FISCAL POLICIES AND PROCEDURES**

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



El Camino Real Charter High School
Expense Report/ Reimbursement Form
2023 Calendar Year

Name: _____ Date: _____ P.O. # _____

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Office Supplies</u>	<u>Classroom Materials</u>	<u>Confer- ences</u>	<u>Comm/ Postage</u>	<u>Other*</u>	<u>Business Miles</u>	<u>Rate Per Mile</u>	<u>Total Mileage</u>
			4350	4310	5220	5920				5210
									0.655	-
									0.655	-
									0.655	-
									0.655	-
									0.655	-
									0.655	-
									0.655	-
									0.655	-
									0.655	-
									0.655	-
									0.655	-
Total			-	-	-	-	-	-	0.655	-

Grand Total	\$	-
Charged Amount		
Net Due Employee	\$	-

Employee Signature: _____

Approved By: _____

Date: _____

Department/Program Name & #: _____

***-Provide full description on amounts in this column to allow for proper identification**
Please submit original receipts for reimbursement. Reimbursement forms must be submitted within 30 days of purchase.

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:

Required to 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: _____

CBO Final Approval (over \$10,000 only)

CBO Signature *Date*

Comments:

Return to Purchaser. If order has been placed attach invoice and return to Accounts Payable.

EL CAMINO REAL ALLIANCE

FISCAL POLICIES AND PROCEDURES HANDBOOK

DRAFT

Revision Board Approved & Effective: October 27, 2022

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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 may 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 Director-Human Resources (“DHR”) 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), as applicable, 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 assign the the Finance & Investment Committee no later than the January board meeting for those years when an auditor is to be selected.
2. The CBO and other necessary staff will assist Audit Committee members.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

3. 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 audit partner within that firm is retained every 5 years.
4. 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 Administrative Director

Record Transactions

- Accounting staff (non-senior)

Reconcile Transactions

- Back-office Services Provider
- Director of Finance & Accounting

Role of Key Financial Staff (Segregation of Duties)

- Executive Director - Authorizing
- CBO – Authorizing, Reporting and Analysis, Compliance
- Director-Human Resources (DHR) –
- Back-office Services Provider - Recording, Reconciling and Reporting
- Administrative Director – Purchase Approver, Reviewing Budgets
- Director of Finance & Accounting - Authorizing and Reconciling (of cash receipts, bank accounts)
- Program Managers – Purchase Approver, Reviewing

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

- Accountants - Recording, Purchasing, and Custody

DRAFT

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 (currently, \$100,000 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: \$2,000 per month for Home Depot, and \$2,000 per month 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 Administrative Directors.
- 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 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.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Prohibition on Purchase of Alcohol and Marijuana

- Use of Charter School, state, and federal funds for the purchase of alcohol, or any items related to the consumption of alcohol or purchase of marijuana, or marijuana-related products or paraphernalia is prohibited.

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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 Financial Accounting System (e.g.) 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. Also, technology equipment being considered for purchase should be vetted by the IT Department. Some devices or equipment considered may not fit the existing Charter School's platform of Technology.
- 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.
- 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 always avoid conflicts of interests. A conflict of interest arises when an employee, officer, agent, or any member of their immediate family, a partner, or an organization that employs or is about to employ any immediate family member, 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.

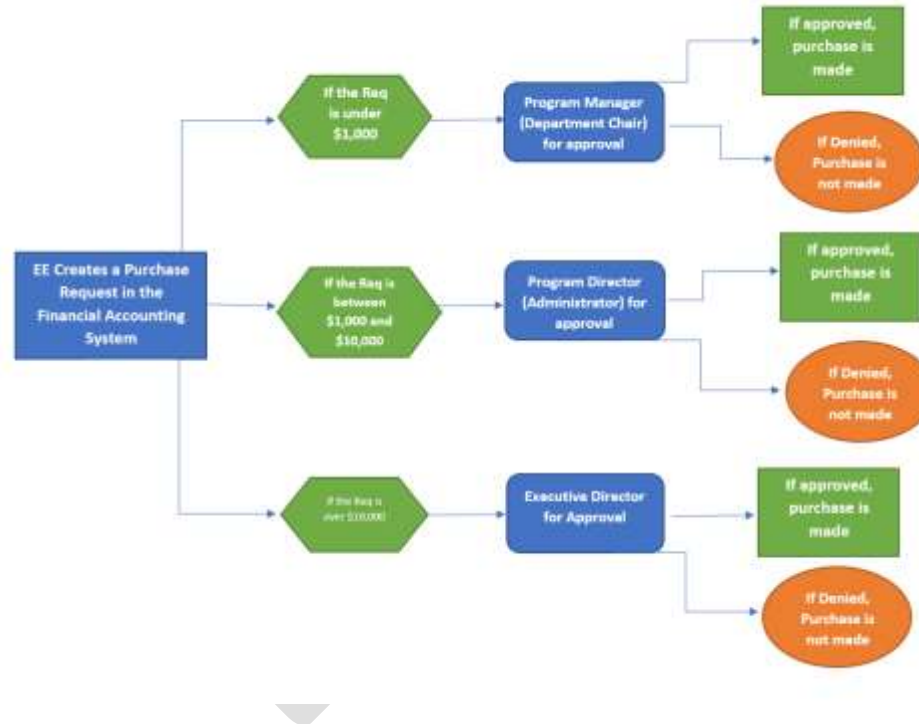
Failure to comply with the policies and procedures as described herein, may result in a delay in reimbursement being paid to the employee or, in some instances, a denial of a reimbursement request in whole or in part.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Purchasing Flow Charts

Regular Purchases

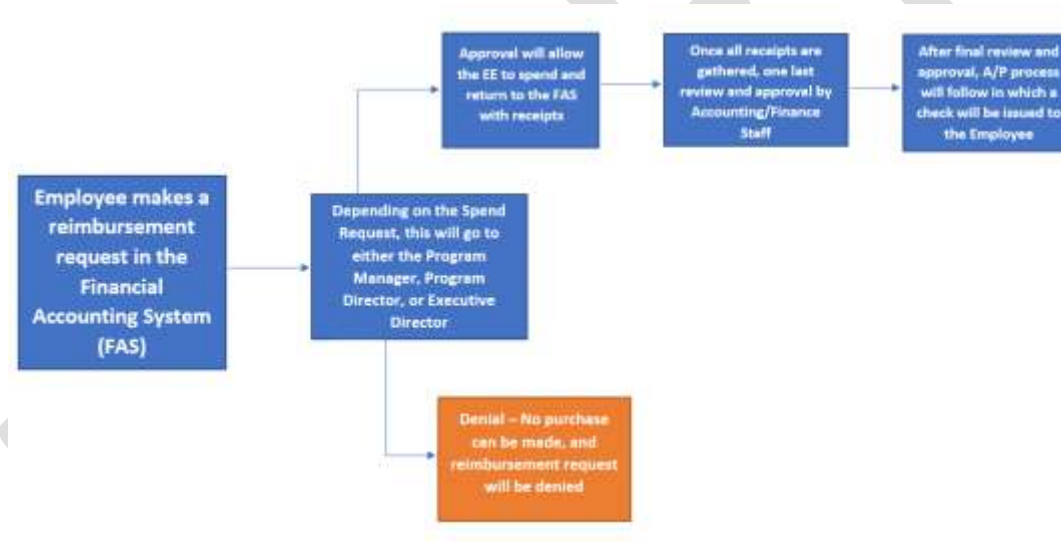
- Purchases done through the Financial Accounting System involve different approvers depending on the spend amount.
 - Under \$1,000, these will go to a Program Manager (Dept. Chairs) for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors (Administrators).
 - Anything over \$10,000 will go directly to the ED for approval.
 - Requests (Unbudgeted) 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. The maximum for cumulative total reimbursements in a fiscal year is \$5,000.00. Any personal amounts in excess of the stated annual limit require the pre-approval of the Executive Director

- These requests submitted in the Financial Accounting System involve different approvers depending on the spend amount requested.
 - Requests under \$1,000 & \$5,000 will go to Program Directors/Administrative Directors (“AD”).
 - Requests over \$5,000 will go to the ED for final 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 after review by accounting staff.



ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

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.
- Only the Charter School address may be used on the sales order prior to processing payments.

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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. Additionally, reimbursements to employees for items charged on personal cards should be supported by a copy of the Employee's Credit Card. A copy of the credit card must be kept on file by the Accounting Department (redacted copy showing name and last four digits of card number used). The only exceptions are for parking meters and gratuities given to taxi drivers (within the limit set herein).
2. When receipts are lost, employees must retrieve a copy of the receipt or provide a document with comparable detail. 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.

If a receipt is lost and an acceptable replacement is not provided, the employee has to complete a lost receipt affidavit and have their administrator sign off on the form. When receipts are lost and a lost receipt affidavit is not provided, ECRA will not reimburse employee costs and will require employee payment of credit card or vendor-specific card charges.

3. For all meals, detailed receipts are a requirement (see "Meals" on the following page for more details).
4. The Director of Finance & Accounting /CBO or designee shall be responsible for enforcing this policy.

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 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) should be delivered to the Charter School’s address, not a personal address.
2. 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.

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

6. **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. Marijuana
- 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
- n. Gift cards

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.

Meals

1. School-related meals (ie. for Professional Development) 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.
 - e. Meal order 48 hours in advance for payment to be processed by ECRA directly to the vendor
2. On professional development, non-school days, ECRA may purchase meals for staff for meetings lasting three or more hours.
3. 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 Financial Accounting 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 (Administrative 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 Financial accounting system 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 uses published GSA (General Services Administration rates as a guideline for 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. Reservations will be made by ECRA business office staff, where 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 \$250/night (when not ordered by the Business Office), 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 \$250/night plus applicable taxes and fees.
- 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 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. 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.
8. 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

9. 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. Employee must be employed a minimum of 1 year to be eligible for this benefit.
3. 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. \$700/class all courses must be Pre-approved by the HR Department 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).
4. 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 36 months and requires pre-approval from the Executive Director for any future tuition subsidized requests.

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 BTSA

ECRA provides Beginning Teacher Support and Assessment (“BTSA”) through Ventura County Department of Education. For those employees who would like to complete their BTSA elsewhere, ECRA will reimburse up to \$4,000. Employee will be required to do the following:

1. Employee must notify an administrator that Teacher Inductions 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.

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 or dues cost 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 (e.g. trophies, rings, etc.), ceremonies w/up to two guests per student, etc.

ECRA issues Scholarships for various types of academic achievement. Scholarship winners will complete a scholarship award form indicating which College/University the scholarship check gets issued and mailed to. See example in Appendix I

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:
 - a. Home Depot for Woodshop and Drama
 - b. Smart and Final for Family and Consumer Studies
 - c. **CalCard (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, \$1,000 for Home Depot, and \$2,000 for Smart and Final). The Charter School-authorized user shall be responsible for verifying that limits are not exceeded.
11. ECRA uses CalCARD VISA 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. 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.

14. 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.

15. 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 or CBO, for review. The Executive Director or CBO, 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 DHR will determine whether to revoke the cardholder's credit privileges and whether any disciplinary actions will be taken.

16. 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.

Purchasing in the Financial Accounting System (FAS)

1. School will use an FAS system to store all financial transactional data.
2. Employees will make purchase requisitions in the FAS. 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 FAS system.
3. The Business Office will review the purchase requisition to determine whether the Charter School has adequate resources (i.e. cash) and is within budget.
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.

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

If the purchase does not represent the lowest cost option, a business purpose must be provided.

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

6. 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 FAS software.

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

7. 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.

8. 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).

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 principal 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 the FAS. 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 FAS 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 FAS 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):
 - Annual Bid limit under Public Contract Code § 20111(a) for 2023 is **\$109,300** 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.
 - Must obtain at minimum 3 quotes/bids from vendors
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, Chief Operating Officer (COO), DHR, and the CBO 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, DHR , CBO, 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.
11. 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.”
12. 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 in a separate Bank Account and amounts > \$1,000 will be reported to the Board. Donations are for the

exclusive use of the 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.

Donations or fundraising secured by the Parent Groups (ECR Royal Families) will be tracked separately and reported on monthly. These funds will be deposited in a separate Trust account within the ASB Bank Account and observe the same receipt/disbursement procedures as the ECRCHS process.

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 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 FAS 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. 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 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 FAS software () 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 staff/back-office Services Provider performing the bank reconciliation
 - d. Voided checks will have VOID Stamped on the Check.

Bank Reconciliation

1. Bank statements will be received directly or printed directly from online banking by the Business Office and forwarded to the Personnel assigned (either the Director of Finance/Accounting or Back-office Services Provider)
2. The Personnel Assigned 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. The Personnel Assigned will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
4. The Personnel Assigned 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 reconciliation will then be sent to CBO for approval and follow up, if 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."

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ACCOUNTS RECEIVABLE

Documentation will be maintained for accounts receivable and forwarded to the Personnel assigned (either the Director of Finance/Accounting or Back-office Services Provider)

Accounts receivable will be recorded by the Personnel assigned 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 coordinator will complete a cash deposit form to account for the amount of cash and checks turned into the business office and indicate what trust (if applicable) account to deposit the funds to.
 - b. The Business Office will record the transaction in the approved FAS software at the time the transaction is made, with a copy of the receipt provided to the donor.
 - a. 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.
 - b. 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. 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

- 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.
4. 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."
5. 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.
6. The deposit receipt will be attached to the deposit documentation.

Returned Checks and Improper Checks

ECRCHS will notify its /assigned personnel 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 Human Resources & Payroll Department personnel will maintain all employee information in ECRA's Payroll system Paycom.
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 DHR of any variances to the position control throughout the year.

Stipends

1. These individuals are ECRA volunteers who earn a small stipend for assisting with school programs (e.g. Athletics).
2. These individuals 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. Business Office will prepare the payroll worksheet for review and approval by the CBO/ Director of Finance 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 Payroll System 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. The Payroll Department will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.
2. Business Office 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, Director of Finance & Accounting will prepare the annual financial budget for approval by the Board.
2. Director of Finance & Accounting 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. Director of Finance & Accounting/Accountant 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. Director of Finance & Accounting/Accountant 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 CBO and DHR to ensure that appropriate insurance is maintained at all times with high quality insurance providers.
2. The Business Staff and the DHR will maintain the files of insurance policies, certificates of insurance, insurance policies and procedures, and related claim forms.
3. The DHR and CBO will carefully review insurance policies on an annual basis, prior to renewal. A request for proposal must be done at least every five years.
4. 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.

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 Administrative Directors(s) will immediately be notified of all cases of theft, loss, damage or destruction of assets.

6. The Administrative Directors 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 SCHOLARSHIP PAYMENT REQUEST

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APPENDIX II – CREDIT CARD RESPONSIBLE USE FORM

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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 REIMBURSEMENT FORM

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APPENDIX IV – PURCHASE REQUEST FORM

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