



# Navigator Schools

## Board Meeting

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### Date and Time

Tuesday October 22, 2024 at 6:00 PM PDT

### Location

Gilroy Prep School: 277 I.O.O.F Ave, Gilroy, CA 95020

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This meeting will be held in compliance with the Brown Act.

Members of the public who wish to access this board meeting online may do so via Zoom at <https://zoom.us/join> or via telephone by calling (669) 900-6833 or (669) 444-9171.

ID: 99160925045

Passcode: 322638

### Teleconference Locations / Ubicaciones de Teleconferencias

1. Hayward Collegiate Charter School, 166 West Harder Road, Hayward, CA 94544
  2. Hollister Prep School, 881 Line Street, Hollister CA 95020
  3. Watsonville Prep School, 407 Main Street, Watsonville, CA 95076
  4. Gilroy Prep School, 277 I.O.O.F. Ave, Gilroy, CA 95020 (Santa Clara County)
  5. 1065 Byers Street, Gilroy, CA 95020 (Santa Clara County)
  6. 27324 Dobbel Avenue, Hayward, CA 94542
  7. 1365 Locust St., Denver Co 80220
  8. 5357 Federation Ct., San Jose, CA 95123 (Santa Clara County)
  9. 5 SW of 12th Avenue, Carmel, CA 939321
  10. Hotel Angeleno (conciierge) - 170 N. Church Lane, Los Angeles, CA 90049
-

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## Agenda

|                         | Purpose | Presenter | Time           |
|-------------------------|---------|-----------|----------------|
| <b>I. Opening Items</b> |         |           | <b>6:00 PM</b> |
| Opening Items           |         |           |                |

|  | Purpose         | Presenter     | Time |
|--|-----------------|---------------|------|
| <b>A.</b> Record Attendance and Guests   |                 | Board Chair   | 1 m  |
| The Board Chair will record attendance and establish a quorum via roll call.   |                 |               |      |
| <b>B.</b> Call the Meeting to Order  |                 | Board Chair   | 1 m  |
| The Board Chair will call the meeting to order.  |                 |               |      |
| <b>C.</b> Public Comments  |                 | Board Chair   | 1 m  |
| The Board will listen to public comments.  |                 |               |      |
| <b>D.</b> Opening Remarks of the Board Chair   |                 | Board Chair   | 5 m  |
| Nora Crivello, Board Chair, will provide opening remarks.  |                 |               |      |
| <b>E.</b> Chief Executive Officer & Superintendent Update  |                 | Caprice Young | 10 m |
| Dr. Caprice Young, Chief Executive Officer & Superintendent, will provide an update including progress on Navigator's "WIG" (Wildly Important Goal) on multilingualism, and other topics including facilities. |                 |               |      |
| <b>F.</b> Approve Minutes from Previous Regular Board Meeting  | Approve Minutes | Board Chair   | 1 m  |
| Members will vote on the approval of minutes from the Regular Board Meeting held on August 26, 2024  |                 |               |      |

Approve minutes for Board Meeting on August 26, 2024

**II. Consent Agenda 6:19 PM**

|  |      |            |     |
|--|------|------------|-----|
| <b>A.</b> Approval of the Consent Agenda   | Vote | Tom Peraic | 1 m |
| The Board will vote on the approval of the Consent Agenda:   |      |            |     |
| <ol style="list-style-type: none"> <li>1. Financial Policies</li> <li>2. Restated Articles of Incorporation</li> <li>3. Independent Study Board Policy #112 (Amended)</li> <li>4. Independent Study Written Agreement #113B (Amended)</li> <li>5. Scoot Education Agreement for Staffing Services</li> </ol> |      |            |     |

Proposed Motion: Approve the Consent Agenda

|  | Purpose | Presenter                | Time           |
|--|---------|--------------------------|----------------|
| <b>III. Committees</b>   |         |                          | <b>6:20 PM</b> |
| <b>A. Academic Success Committee</b>   | FYI     | Crystal O'Rourke         | 10 m           |
| Crystal O'Rourke, staff lead of the Academic Success Committee, will provide a summary of the September 16, 2024 Academic Committee meeting.   |         |                          |                |
| <b>B. Governance Committee</b>   | FYI     | Caprice Young            |                |
| While this is a standing agenda item there are no material updates to report at this time.   |         |                          |                |
| <b>C. Finance Committee</b>  | FYI     | Noël Russell-Unterburger |                |
| While this is a standing agenda item there are no material updates to report at this time.   |         |                          |                |
| <b>IV. Topical</b>   |         |                          | <b>6:30 PM</b> |
| <b>A. Growth Update</b>  | Discuss | Caprice Young            | 30 m           |
| Dr. Caprice Young, Chief Executive Officer & Superintendent, will provide an update on Navigator's implementation of its growth strategy.  |         |                          |                |
| <b>B. Consideration of Audit Extension Requests</b>  | Vote    | Noël Russell-Unterburger | 3 m            |
| Noël Russell-Unterburger, Chief Financial & Operating Officer, will present CLA's letter to the Board and request authority to send audit extension requests on behalf of each of the schools. |         |                          |                |
| <b>C. Consideration of Paylocity Guaranteed Pricing Addendum</b>   | Vote    | Noël Russell-Unterburger | 3 m            |
| Noël Russell-Unterburger, Chief Financial & Operating Officer, will present the Paylocity Guaranteed Pricing Addendum to the Board for its consideration.                                      |         |                          |                |
| <b>D. Consideration of Canizales Group Proposal and Statement of Work</b>  | Vote    | Noël Russell-Unterburger | 3 m            |
| Noël Russell-Unterburger, Chief Financial & Operating Officer, will present the Canizales Group Proposal and Statement of Work to the Board along with a DEIA summary for its consideration.   |         |                          |                |

|   | Purpose | Presenter                | Time |
|---|---------|--------------------------|------|
| <b>E.</b> Presentation of Unaudited Actuals | FYI     | Noël Russell-Unterburger | 3 m  |

Noël Russell-Unterburger, Chief Financial & Operating Officer, will present unaudited actuals to the Board for its information.

**V. Closed Session 7:12 PM**

|   |     |             |     |
|---|-----|-------------|-----|
| <b>A.</b> Announcement and Vote to Enter Closed Session | FYI | Board Chair | 1 m |
|---|-----|-------------|-----|

The Board Chair will announce the reason for the closed session and the Board will vote to enter closed session:

1. CEO & Superintendent Evaluation (*Gov't Code Section 54957*)
2. Anticipated Litigation (*Gov't Code Section 54956.9*): Two matters

|                          |         |               |      |
|--------------------------|---------|---------------|------|
| <b>B.</b> Closed Session | Discuss | Nora Crivello | 75 m |
|--------------------------|---------|---------------|------|

The Board will engage in closed session discussions.

|                                  |     |             |     |
|----------------------------------|-----|-------------|-----|
| <b>C.</b> Return to Open Session | FYI | Board Chair | 1 m |
|----------------------------------|-----|-------------|-----|

The Board Chair will announce action taken during the closed session, if any.

**VI. Closing Items 8:29 PM**

|                           |      |             |     |
|---------------------------|------|-------------|-----|
| <b>A.</b> Adjourn Meeting | Vote | Board Chair | 1 m |
|---------------------------|------|-------------|-----|

The Board Chair will make a motion to adjourn the Board meeting and votes will be recorded via roll call.

# Coversheet

## Chief Executive Officer & Superintendent Update

**Section:** I. Opening Items  
**Item:** E. Chief Executive Officer & Superintendent Update  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** CEO\_Supt Board Update October 22, 2024.pdf



# Navigator Schools Board Update

*October 22, 2024*

# Executive Summary

- **Wildly Important Goal:** We are off to a strong start with Multilingual Learner (ML) programs in place. We closely track our Multilingual Learner (ML) progress throughout the year.
- **Academic Update:** The 2023-24 SBAC scores for California are now official. All Navigator schools are outperforming state averages in both ELA and math.
- **Enrollment and Attendance:** For the 24-25 school year, enrollment network-wide shows a positive trend, with each school achieving near-perfect ADA (Average Daily Attendance) rates of over 99%. Chronic absenteeism has decreased significantly across the board, with all schools reducing their rates to below 5%.
- **Community Celebrations:** Navigator scholars and families smiled for the dentists, threw touchdown passes, and ate delicious food while we honored the Hispanic Heritage at numerous events.
- **Navi in the News:** Navigator's WPS gains recognition in state and local news publications for the progress made post-pandemic.







# Wildly Important Goal (WIG)

# WIG: We are off to a strong start with Multilingual Learner (ML) programs in place.

1. **Designated ELD** (a specified learning time) is up and running at all campuses using English 3D curriculum! All students who are still classified as “English Learners” are getting targeted language support at their level.
2. **Reclassification:** Navigator is reclassifying a total of 105 scholars across the network based on their achievement during 2023-24! That means that these students previously classified as “English Learners” are now “Reclassified Fluent English Proficient.” Reclassification numbers by school site:
  - GPS: 26/142 students
  - HC: 13/54 students
  - HPS: 31/146 students
  - WPS: 35/228 students

# WIG: We closely track our Multilingual Learner (ML) progress throughout the year.

One of our main measures for growth for our ML students classified as English Learners is STAR data. The following is baseline data by school site for our English Learners on STAR Early Literacy (K-2) and STAR Reading (3-8):

- GPS
  - K-2: 24% proficient
  - 3-5: 17% proficient
- HC
  - K-2: 34% proficient
  - 3-5: 23% proficient
- GPS
  - K-2: 23% proficient
  - 3-5: 17% proficient
- WPS
  - K-2: 21% proficient
  - 3-5: 10% proficient

\*Note: This data will be updated as we reclassify students



# Academic Update

# 2023-24 SBAC scores for California are now official

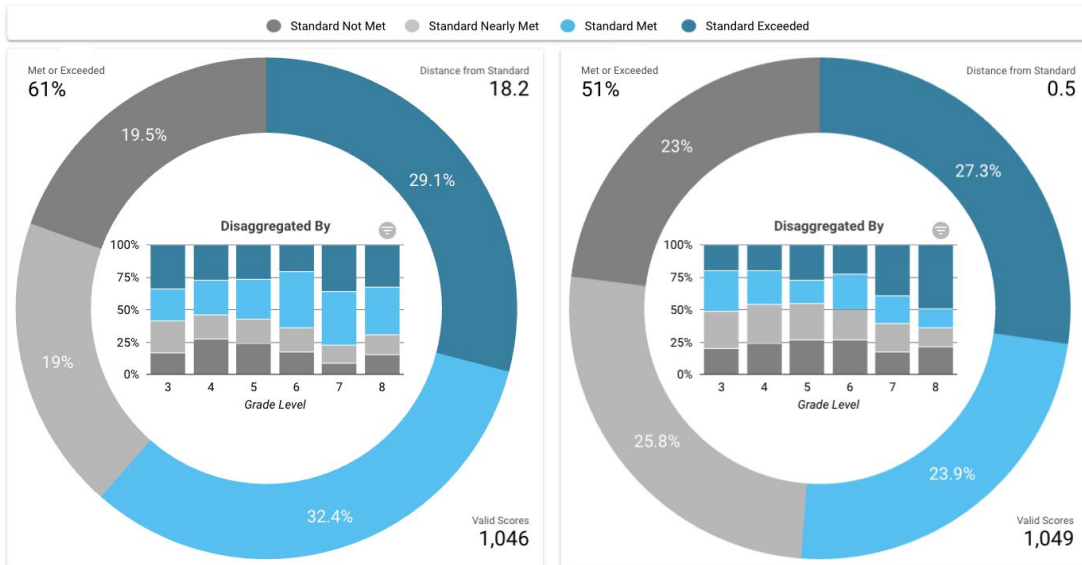
STATE TEST RESULTS

## Overall: ELA & Math Results

Academic Year: 2023-24 (1) | Grade: 3, 4, 5, 6, 7, 8, 11 (7) | Gender | Race/Ethnicity | Socio-Econ. Disadvanta... | English Learner | Language Acquisition S... | Foster Youth | Homeless | Students w/ Disabilities | Test Site | Enrollment Length

Overall ELA Results

Overall Math Results





# Enrollment and Attendance

For the 24-25 school year, enrollment network-wide shows a positive trend, with each school achieving near-perfect ADA (Average Daily Attendance) rates of over 99%. Chronic absenteeism has decreased significantly across the board, with all schools reducing their rates to below 5%.

|             | Enrollment | ADA %  | Chronic Absenteeism |
|-------------|------------|--------|---------------------|
| GPS 2023-24 | 546        | 95.40% | 5.04%               |
| GPS 24-25   | 588        | 99.14% | 3.98%               |
| HPS 2023-24 | 541        | 95.30% | 5.16 %              |
| HPS 24-25   | 542        | 99.15% | 4.09%               |
| WPS 2023-24 | 469        | 94.06% | 7.14%               |
| WPS 24-25   | 499        | 99.07% | 4.55%               |
| HC 2023-24  | 212        | 95.37% | 5.21%               |
| HC 24-25    | 236        | 99.35% | 3.80%               |

Info From Calpads 14.1 Reports Infinite Campus Infinite Campus



# Facilities Update



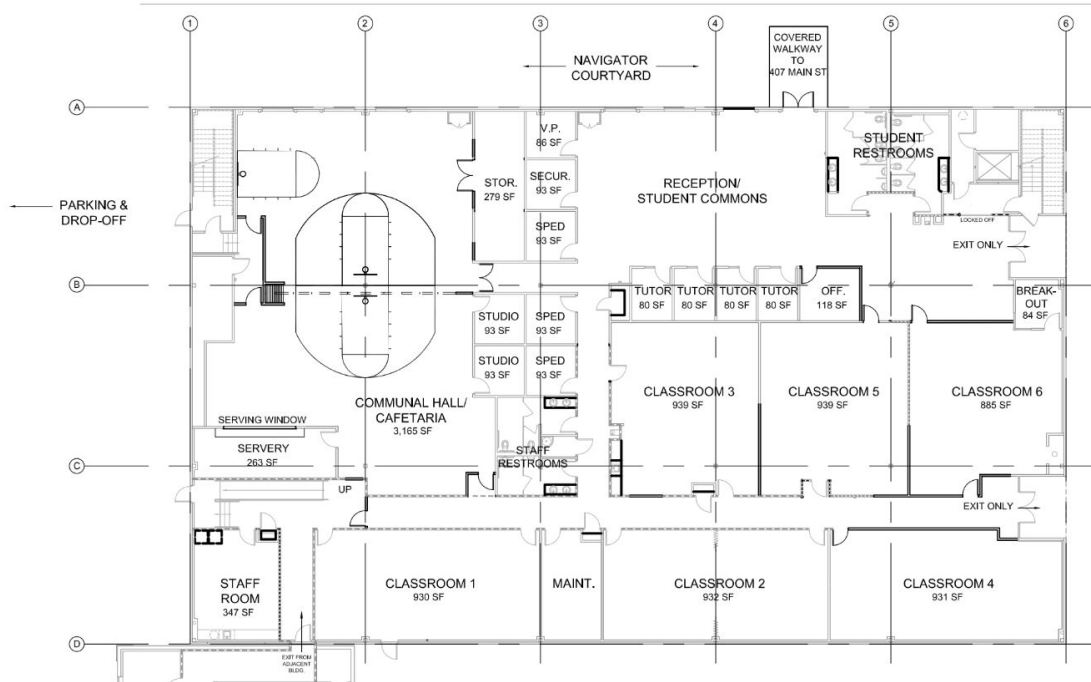
# GPS Project



# HC Project



# Watsonville Status



NAVIGATOR AT 18 W. BEACH ST., WATSONVILLE, CA  
PROPOSED FLOOR PLAN  
NAVIGATOR PUBLIC SCHOOLS

SCALE: 1/16" = 1'-0"  
PLOT DATE: 10.14.24





# Family and Community Engagement Update

# WPS hosted the *Dientes* program on campus & families signed-up their scholars for routine dental check-ups!



# School communities came together to host Hispanic Heritage Month celebrations.



# October 16 was a *Unity Day* celebration network-wide!

**WEDNESDAY, OCTOBER 16, 2024**

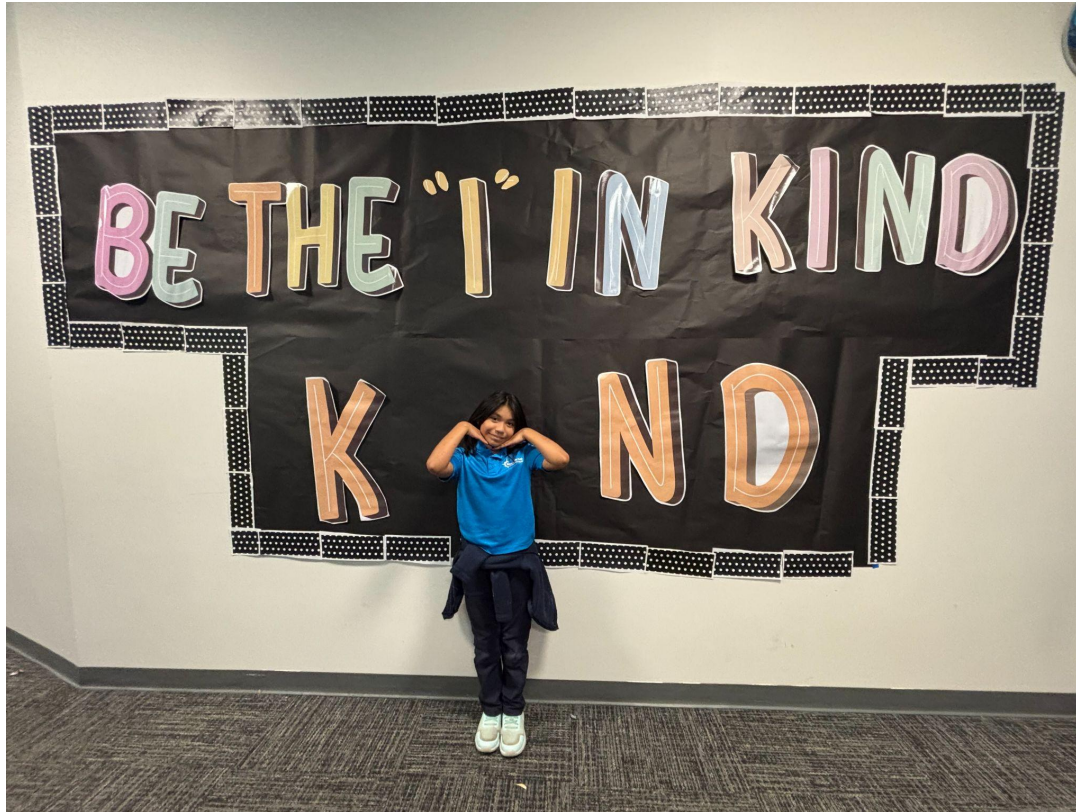
## **WEAR AND SHARE ORANGE**

**Send a visible message of building commUNITY through kindness, acceptance, and inclusion to prevent bullying.**

## **#UnityEveryDay**



# Unity Day continued . . .





# Go, Navis, Go! Navi scholars engage in sporting events throughout their communities.



# Navis go to science camp!

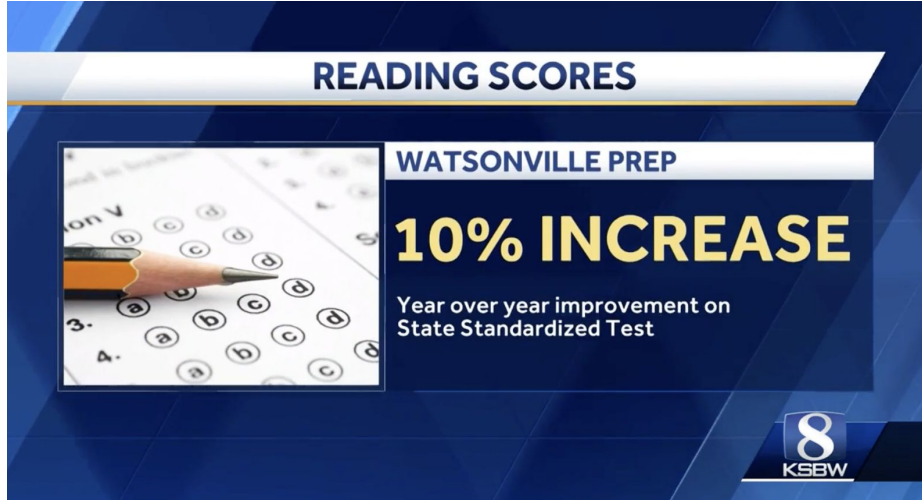




# Navi in the News

# Navigator's WPS gains recognition in state and local news publications for the 10 percentage points gained in ELA post-pandemic.

- [CalMatters](#)
- [KSBW Actions News 8](#)



“Amid the dismal data, one central coast school is standing out.”

- Caitlin Conrad, *KSBW*



# Thank You!

# Coversheet

## Approve Minutes from Previous Regular Board Meeting

**Section:** I. Opening Items  
**Item:** F. Approve Minutes from Previous Regular Board Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Board Meeting on August 26, 2024

APPROVED



## Navigator Schools

### Minutes

#### Board Meeting

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**Date and Time**

Monday August 26, 2024 at 6:00 PM

**Location**

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  6. 27324 Dobbel Avenue, Hayward, CA 94542
  7. 3410 Moraga Boulevard, Lafayette, CA 94549
  8. 857 West Cove Way, Sacramento, CA 95831
  9. 5357 Federation Ct., San Jose, CA 95123 (Santa Clara County)
-

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### **Directors Present**

Claire Grissom, JP Anderson (remote), Jaime Quiroga (remote), Jan Mazyck (remote), Niña Rosete, Nora Crivello, Shara Hegde (remote)

### **Directors Absent**

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Chuck Daggs, Ian Connell

### Guests Present

Ami Ortiz, Andrea Hernandez (remote), Caprice Young, Crystal O'Rourke (remote), Kamille Geneva (remote), Kirsten Carr, Melissa Alatorre Alnas (remote), Missy Corral (remote), Missy Corral (remote), Nancy Salazar (remote), Norma Knox (remote), Noël Russell-Unterburger, Tom Peraic

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## I. Opening Items

### A. Record Attendance and Guests

### B. Call the Meeting to Order

Nora Crivello called a meeting of the board of directors of Navigator Schools to order on Monday Aug 26, 2024 at 6:10 PM.

### C. Public Comments

There were no public comments.

### D. Opening Remarks of the Board Chair

The Board Chair thanked all for their attendance and shared that she is pleased to make this contribution of effort to a mission-driven organization like Navigator.

### E. Chief Executive Officer & Superintendent Update

Dr. Young thanked the new Board Chair for her service and shared that the Board Chair has a great skillset for leadership of the Board and of the organization.

### F. Approve Minutes from Previous Regular Board Meeting

Shara Hegde made a motion to approve the minutes from Board Meeting on 06-26-24.

Claire Grissom seconded the motion.

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

#### Roll Call

|                |         |
|----------------|---------|
| Chuck Daggs    | Absent  |
| Niña Rosete    | Absent  |
| Ian Connell    | Absent  |
| Shara Hegde    | Aye     |
| Nora Crivello  | Abstain |
| Jaime Quiroga  | Aye     |
| Claire Grissom | Aye     |
| JP Anderson    | Aye     |
| Jan Mazyck     | Absent  |

### G. Approve Minutes from Previous Special Board Meeting

Shara Hegde made a motion to approve the minutes from Special Board Meeting on 06-26-24.

JP Anderson seconded the motion.

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

#### Roll Call

Jaime Quiroga Aye

JP Anderson Aye

Ian Connell Absent

Claire Grissom Aye

Chuck Daggs Absent

Nora Crivello Abstain

Shara Hegde Aye

Niña Rosete Absent

Jan Mazyck Absent

### H. Approve Two New Board Members

Jaime Quiroga made a motion to approve the addition of two new Board members.

Shara Hegde seconded the motion.

Board members made general comments welcoming Jan Mazyck and Niña Rosete to the Board and thanked them for their service.

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

### I. Welcome the Board Members and Add Them to Roll Call

Board members welcomed Jan Mazyck and Niña Rosete to the Board. The Board Chair then conducted a second roll call recording attendance and established a quorum including Jan Mazyck and Niña Rosete as voting members for the remainder of the Board meeting.

## II. Governance

### A. Brown Act Training

General Counsel Tom Peraic conducted annual Brown Act training for Board members.

## III. Consent Agenda

### A. Consideration of the Consent Agenda

Claire Grissom made a motion to approve the consent agenda.

Shara Hegde seconded the motion.

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

#### IV. Committee Assignments

##### A. Approval of 2024-25 Committee Assignments

Niña Rosete made a motion to approve the 2024-2025 Committee assignments.

JP Anderson seconded the motion.

Dr. Young shared that the Development Committee will be phased out and that its function will be performed by the Navigator Schools Support Corporation (NSSC.) Dr. Young thanked Board member Chuck Daggs for his service on the Development Committee.

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

##### B. Governance Committee

Dr. Young shared updates from the most recent Governance Committee meeting, including the recommendation for the election of two new Board members and the approval of the East West Bank line of credit in the amount of \$9M.

#### V. Topical

##### A. Beginning of Year School 2024-2025

Kirsten Carr and Crystal O'Rourke presented Beginning of Year 2024-2025 information for the Board. There was a general discussion about Navi Impact, scholars on field trips, and valor circles. All Navigator principals presented the academic achievements at each of their schools, discussed chronic absenteeism, and goals from last year. Board member Jaime Quiroga congratulated WPS on their achievements, asked about dissemination practice around those achievements, and indicated that improved achievement data is necessary to support the growth strategy. Board member Chuck Daggs offered that coaching is often the biggest driver of teacher retention.

##### B. Art & Music in Schools Annual Report

Claire Grissom made a motion to accept and approve the annual report.

Niña Rosete seconded the motion.

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

##### C. Declarations of Need

Jaime Quiroga made a motion to approve the proposed Declarations of Need.

JP Anderson seconded the motion.

Director of People Support Melissa Alnas Alatorre presented the proposed Declarations of Need needed to meet necessary staffing requirements.

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

##### D. CEO & Superintendent Amendment to Employment Agreement

Nora Crivello made a motion to approve the amendment to the CEO & Superintendent's employment agreement to approve the mutual arbitration agreement.

Claire Grissom seconded the motion.

General Counsel shared that Dr. Young's employment agreement contained a ministerial error and this amendment corrects this error granting Dr. Young a 4% match on her retirement contributions, consistent with all other Navigator employees; and presented Dr. Young's mutual arbitration agreement for Board consideration.

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

## **VI. Closed Session**

### **A. Announcement of Closed Session Items**

JP Anderson made a motion to enter closed session.

Jaime Quiroga seconded the motion.

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

### **B. Closed Session**

The Board engaged in closed session discussions.

### **C. Announcement of Actions Taken During Closed Session**

The Board Chair announced that no actions were taken in closed session.

## **VII. 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 8:30 PM.

Respectfully Submitted,

Nora Crivello

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## **Documents used during the meeting**

- Minutes - Regular Board Meeting (06.26.24).pdf
- Minutes - Special Board Meeting (06.26.24).pdf
- Jan\_Mazyck\_Bio (08.26.24).pdf
- Niña\_Rosete\_Bio (08.26.24).pdf
- ACLU Brown Act Fact Sheet (08.26.24).pdf
- Employee Handbook 2024-2025 (08.26.24).pdf
- Campus Search and Seizure Policy (08.26.24).pdf

- Immunization Policy (08.26.24).pdf
- Uniform Complaint Policy and Procedures - Revised (08.26.24).pdf
- Sharon Waller - ICA (08.26.24).pdf
- Therapy Zone 4 Kids - ICA (08.26.24).pdf
- Therapy Zone 4 Kidz - Exhibit A (08.26.24).pdf
- Bailey Jones - ICA (08.26.24).pdf
- San Benito COE - MOU re Vision Services (08.26.24).pdf
- Propostion 2 - BR\_2024-17 (08.26.24).pdf
- 2024-25 Committee Assignments (08.26.24).pdf
- Beginning of Year 2024-25 Board Report.pdf
- GPS AMS Annual Report.pdf
- HPS AMS Annual Report.pdf
- WPS AMS Annual Report.pdf
- HCC AMS Annual Report.pdf
- Declaration of Need Memo (08.26.24).pdf
- Declarations of Need 2024-2025 (08.26.24).pdf
- Amendment to Employment Agreement (08.26.24).pdf
- Mutual Arbitration Agreement - Dr. Caprice Young (08.26.24).pdf

# Coversheet

## Approval of the Consent Agenda

**Section:** II. Consent Agenda  
**Item:** A. Approval of the Consent Agenda  
**Purpose:** Vote  
**Submitted by:** Tom Peraic  
**Related Material:** Financial Policies (10.22.24).pdf  
Restated Articles of Incorporation (10.22.24).pdf  
Independent Study Board Policy #112 (Amended - 10.22.24).pdf  
Independent Study Written Agreement #113 (Amended - 10.22.24).pdf  
Scoot Education Agreement for Staffing Services (10.22.24).pdf

### BACKGROUND:

There are 5 items on the consent agenda:

- 1) Financial Policies - Approved by the Finance Committee with a recommendation for Board approval;
- 2) Restated Articles of Incorporation - Update to conform with changes in the law;
- 3) Independent Study Board Policy #112 (Amended) - Update to conform with changes in the law;
- 4) Independent Study Written Agreement #113B (Amended) - Update to conform with changes in the law; and
- 5) Scoot Education Agreement for Staffing Services - Contract for substitute teachers

### RECOMMENDATION:

Proposed Motion: Approve the Consent Agenda



# Financial Policies

September 12, 2024

Finance Committee Recommended: September 12, 2024

Board Approved:

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## OVERVIEW

The purpose of these Financial Policies and Procedures is to uphold the letter and spirit of all applicable State and Federal regulations concerning the expenditure and accounting of public funds. As Navigator Schools ("Navigator") evolves and regulations change, these Policies and Procedures may require modifications. The Board of Directors ("Board") has approved these financial policies and reviews them regularly to ensure the optimal use of Navigator Schools' funds in support of our mission while also ensuring that funds are budgeted, accounted for, expended, and maintained appropriately.

### **Policy Guidelines**

- The Board delegates the creation, administration, and necessary ongoing revisions of financial policies and procedures to the CEO & Superintendent ("CEO") or their designee. The Board is responsible for reviewing and approving these policies.
- The CEO or their designee is accountable for all operations and activities related to Navigator Schools' financial management.
- Financial duties and responsibilities must be separated to ensure that no single employee has sole control over cash receipts, disbursements, payroll, and bank account reconciliations.
- Regarding the following procedures, if the organization does not have a Chief Financial and Operating Officer ("CFOO"), these responsibilities may be managed on a contractual basis or by a designee of the CEO in accordance with the outlined procedures.
- Any Board member with a financial interest in a matter presented to the Board must fully disclose that interest before the Board discusses the issue and must recuse themselves from both the discussion and voting on the matter. The Board will develop a separate, more comprehensive policy addressing conflicts of interest, hiring of relatives, and compliance with Government Code 1090 and the Fair Political Practices Act to the extent it applies to the organization.

## I. ACCOUNTING STANDARDS

### i. Basis of Accounting

The accounting procedures used by Navigator Schools shall conform to Generally Accepted Accounting Principles (GAAP) to ensure the accuracy of information and compliance with external standards.

The fiscal year is July 1-June 30.

### ii. Audit and Tax Compliance

#### **Audit Objectives**

In compliance with California Education Code 47605(b)(5)(I), the Board of Directors will arrange for an independent financial audit to be performed following the close of the fiscal year. The audit shall include, but not be limited to, (1) an audit of the accuracy of each School's financial statements, (2) an audit of each School's attendance accounting and revenue claims practices, (3) an audit of each School's internal controls practices for the purpose of determining financial statement accuracy, and (4) other programmatic compliance as outlined within the California K-12 Audit Guide.

#### **Audit Requirements**

Audits must be conducted in accordance with generally accepted auditing standards in the United States of America. If Navigator Schools expends over \$750,000 from federal sources, the audit shall be prepared in accordance with any relevant Office of Management and Budget audit circulars.

#### **Audit Committee**

The Audit Committee will oversee the audit process each year. In close concert with Navigator's Finance and Accounting department, these activities may include soliciting audit firm proposals, participating in planning with the selected audit firm, addressing questions during interim or fieldwork, and responding to findings or concerns raised by the audit firm.

#### **Audit Firm Selection**

The Audit Committee will solicit proposals from approved firms, as found here: <http://cpads.sco.ca.gov/CPAList.aspx>. Following proposal solicitation and evaluation, the audit committee will recommend a firm and engagement length based on several factors, including experience with charter school finance, auditing experience, and cost. The auditor will not have a direct financial stake in matters audited.

Each year, no later than April 1<sup>st</sup>, each School will notify its authorizer and the appropriate county office of education of the selected firm to perform the independent financial audit following the close of the fiscal year.

### **Audit Procedures - Internal Control**

Navigator Schools will develop and implement controls necessary to gather and prepare information for all jurisdictional and financial reporting requirements. The CEO, CFOO, and the Board Audit Committee will be knowledgeable about the audit guide "Standards and Procedures for Audits of California K-12 Local Educational Agencies".

### **Audit Review and Submission**

Following the conclusion of audit fieldwork and the preparation of the final audit report, the Audit Committee will review and respond to any findings or concerns flagged within the audit report. The audit firm will conduct a final meeting with appropriate school staff, the Audit Committee, and/or other board members as necessary.

A completed audit report will be provided to the Board Audit Committee by December 8. The Board of Directors will then review the completed audit report, including any audit committee responses, and will approve the submission of the audit report to the required parties.

The selected audit firm will be responsible for transmitting the final audit report and accompanying schedules by December 15th to all required parties by law, including but not limited to the California Department of Education, the State Controller, and each School's authorizer.

## **Form 990 Federal Tax Return**

The selected audit firm will prepare the Form 990 tax return and send a copy to the staff members responsible for the audit. Navigator staff will review and send a copy to the Board of Directors for its review and approval before filing. Once approved by the Board, Navigator Schools will notify the audit firm, which will prepare the final return for filing.

### **iii. Bank Reconciliations**

Bank reconciliations will be prepared by the 20<sup>th</sup> of the month by assigned staff who do not have the ability to approve expenses or disburse funds from the account. The CFOO or designee will approve the reports. All reports will be filed according to recordkeeping guidelines.

### **iv. Monthly Close**

The Finance and Accounting Supervisor monitors and updates the monthly closing procedures schedule, ensuring that all monthly transactions are accurately recorded. The month-end closing process will be completed by the 20<sup>th</sup> of the month.

### **v. Bank Checks**

- The Board will approve, in advance, the list of authorized signers on the school bank accounts.
- The Board will authorize the opening and closing of all bank accounts.
- The business office will be responsible for all blank checks and keep them locked and secure.
- Under no circumstances will any individual sign a blank check.

### **vi. Returned Checks**

A returned check processing fee will be charged for checks returned as insufficient funds (NSF).

If a second NSF check is received from any individual, the individual will lose check-writing privileges in addition to the processing fee. Payment of the NSF check must be made by money order, certified check, or cash.

If unsuccessful in collecting funds owed, the school may initiate appropriate collection and/or legal action at the advice of the General Counsel and the discretion of the CFOO, CEO, or Board of Directors.

#### **vii. Stale Checks**

Checks are considered stale if they have not been cashed within 180 days (6 months) from the date of issuance. The month-end closing procedures, Bank Reconciliation, include reviewing outstanding checks approaching their stale date, which are flagged for follow-up. Finance staff will attempt to contact the payee to void and reissue the payment.

#### **viii. Financial Reporting**

The Finance Team prepares financial reports to monitor Navigator Schools' financial health, performance against budget, and adherence to fiscal policies. The CFOO and CEO will review financial statements and performance against budget reports monthly, and the Board of Directors will review them quarterly.

The Finance Team will submit a monthly revenue and expense summary to the CEO, including a review of the restricted accounts and any line items that are substantially over budget (greater than 10% of the approved budget and over \$10,000).

The financial team will prepare an updated budget forecast quarterly, highlighting any variances from the approved budget.

The Finance Team will prepare the first and second interim reports and provide them to the CEO, Finance Committee, and Board of Directors for approval before submitting them to the authorizing entities. The First Interim is due to the authorizing entity by December 15, the Second Interim is due by March 15, and the Unaudited Actuals are due by September 15.

Navigator Schools will hold regular finance committee meetings to review budget revisions and financials

The finance team will also provide the CEO, Board Finance Committee, and Board of Directors with additional financial reports as needed.

## ix. Year-End Closing Procedures

To complete the year-end close of the financial books, the Finance team will ensure all transactions are properly recorded, reconciled, and reported no later than 45 days after the fiscal year-end. The preclosing process shall begin 30 days before the year-end and be completed on or before August 15<sup>th</sup>.

### **Procedures:**

1. Pre-Closing Preparations (30 days before year-end)
  - a. Review outstanding purchase orders and encumbrances
2. Notify all departments of cut-off dates for invoices and reimbursement requests
3. Prepare a schedule of closing tasks and assign responsibilities
4. Review and update the chart of accounts if necessary
5. Revenue and Receivables
  - a. Ensure all revenues are recorded and reconciled with grant expenditures
  - b. Record any accrued revenue
  - c. Review accounts receivable and write off any uncollectible accounts (with appropriate approval)
  - d. Reconcile all revenue accounts with supporting documentation
6. Expenses and Payables
  - a. Record all outstanding invoices for goods and services received
  - b. Accrue for any expenses incurred but not yet invoiced
  - c. Review and reconcile all prepaid expenses
  - d. Ensure all employee reimbursements are processed
  - e. Reconcile accounts payable subsidiary ledger to the general ledger
7. Payroll
  - a. Ensure all payroll periods falling within the fiscal year are recorded
  - b. Accrue for any partial pay periods crossing fiscal years
  - c. Reconcile all payroll tax accounts and payments
  - d. Review and adjust accrued vacation and sick leave balances
8. Fixed Assets
  - a. Update the fixed asset schedule with all additions and disposals
  - b. Calculate and record depreciation for the year
  - c. Conduct a physical inventory of fixed assets
  - d. Reconcile the fixed asset subsidiary ledger to the general ledger
9. Investments and Debt
  - a. Record all investment income and adjust to a fair market value
  - b. Ensure all debt payments are recorded and reconcile loan balances

- c. Record accrued interest on outstanding debt
10. Fund Accounting
- a. Ensure all inter-company transactions are balanced and properly recorded
  - b. Review and adjust fund balances as necessary
  - c. Ensure restricted funds are properly classified and recorded
11. Reconciliations
- a. Perform final bank reconciliations for all accounts
  - b. Reconcile all balance sheet accounts to supporting documentation
  - c. Review and reconcile all revenue and expense accounts
12. Financial Statements and Reporting
- a. Generate preliminary financial statements and review them for accuracy
  - b. Prepare any required supplementary schedules
  - c. Calculate and record any necessary year-end adjusting entries
  - d. Generate final financial statements
  - e. Prepare management discussion and analysis
13. Audit Preparation
- a. Compile all necessary documents for the annual audit
  - b. Prepare audit schedules as required by external auditors
  - c. Document any significant accounting policies or changes in policies
14. Compliance and Regulatory Reporting
- a. Ensure all regulatory reports are filed (e.g. Form 990)
  - b. Review compliance with debt covenants and grant requirements
  - c. Prepare and submit required reports to the charter authorizers and state education department
15. System Close and New Year Setup
- a. Once all entries are made and reconciled, close the fiscal year in the accounting system, Sage Intacct.
  - b. Set up the new fiscal year, including rolling forward balances and setting up new budgets
16. Review and Approval
- a. CFOO to review all closing entries and final financial statements
  - b. Present financial statements to the Board of Directors for approval
  - c. Document any post-closing adjustments required after the Board review



## II. INTERNAL CONTROLS

### x. Conflict of Interest

No employee will make any purchase or incur any obligations for or on behalf of the Charter School from any private business, contractor, or vendor in which or with which the employee has a direct or indirect financial or ownership interest.

Purchases or contracted services from any private business or venture in which any employee of this School has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following procedures:

- The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or the vendor.
- The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by the school.
- The interested employee will not be involved in any part of the bidding process, including but not limited to preparing specifications, advertising, analyzing, or accepting bids; and
- This policy will apply to any organization, fund, agency, or other activity maintained or operated by the school.

No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or as a result of placing any purchase order with a business, contractor, or vendor on behalf of the Charter School nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of \$50 or less in value.

### Violations

Any Charter School officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination. Violations of law shall be referred to the local, State, or federal authority having proper jurisdiction.

Additionally, Navigator Schools has implemented a Conflict of Interest Code to protect its interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an Officer or Director of the Corporation. This policy is intended to supplement but not replace any applicable state laws governing conflicts of interest applicable to nonprofit and charitable corporations.

**xi. Lines of Authority – new future policy**

Intentionally blank

**xii. Segregation of Duties – new future policy**

Intentionally blank

**xiii. Gift Acceptance**

The purpose of the Gift Acceptance Policy is to delineate policies and guidelines governing the acceptance of gifts by Navigator Schools employees and to provide guidance to prospective donors when making gifts to the organization.

Navigator Schools solicits and accepts gifts that are consistent with its mission and support its core programs and special projects. Donations and other forms of support will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, although Navigator Schools will not engage in any of the following gift-receiving practices:

- Accepting gifts that violate federal or municipal laws.
- Accepting gifts that would result in Navigator Schools losing its status as an IRC§501(c)(3) not-for-profit organization.
- Accepting gifts that require Navigator Schools to provide special consideration or treatment to any client, donor, entity, etc.
- Accepting gifts that require Navigator Schools to deviate from its normal hiring, promotion, or contracting procedures.
- Accepting personal gifts in any cash amount, including gift certificates, coupons, entertainment tickets, or the like.
- Accepting gifts from organizations whose core activities may directly conflict with the mission of Navigator Schools, or which may limit our ability to provide our services.

**xiv. Record Retention**

Financial records, such as transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documentation, will be retained for a minimum of seven (7) years. At the discretion of the Board of Directors or CEO, certain documentation may be maintained for a longer period of time.

Financial records will be shredded at the end of their retention period.

Appropriate backup copies, including financial and attendance accounting data, will be regularly prepared.

Public Records Requests: All documents formally shared through a public records request will be held in perpetuity at the Navigator's Support Office, 650 San Benito St, Suite 230, Hollister, CA 95023.

Below is a list of records that require retention and the applicable period for which the information will be retained.

**Corporate Records**

|  |           |
|--|-----------|
| Article of Incorporation to apply for corporate status   | Permanent |
| IRS Form 1023 (in the USA) to file for tax-exempt and/or charitable status:  | Permanent |
| By-Laws  | Permanent |
| State Application for Tax Exempt Status (Form 3500)  | Permanent |
| Letter of Determination (for example, from the IRS in the USA or the state) granting tax exempt and/or charitable status | Permanent |
| Board Policies   | Permanent |
| Resolutions  | Permanent |
| Board and Committee Meeting agendas and minutes  | Permanent |
| Sales Tax Exemption Documents  | Permanent |
| Tax or employee ID Number Designation  | Permanent |
| Annual Corporate Filings   | Permanent |

**Financial Records**

|                   |           |
|-------------------|-----------|
| Chart of Accounts | Permanent |
|-------------------|-----------|

|  |           |
|--|-----------|
| Fiscal Policies                                    | Permanent |
| Audits   | Permanent |
| Financial Statements                               | Permanent |
| General Ledger                                     | Permanent |
| Check Registers/Financial records                  | 7 years   |
| Business Expenses Docs                             | 7 years   |
| Bank Deposit Slips                                 | 7 years   |
| Cancelled Checks                                   | 7 years   |
| Invoices   | 7 years   |
| Investment Records (deposit, earning, withdrawals) | 7 years   |
| Property/asset inventories                         | 7 years   |
| Petty cash receipts /documents                     | 7 years   |
| Credit card receipts                               | 7 years   |

**Tax Records**

|  |           |
|--|-----------|
| Annual Tax Filing for the organization (IRS Form 990 in the USA) | Permanent |
| FTB Annual Form 199  | Permanent |
| Payroll Registers  | Permanent |
| Filings of fees paid to professionals (IRS Form 1099 in the USA) | 7 years   |
| Payroll tax withholdings   | 7 years   |
| Earnings records   | 7 years   |
| Payroll tax returns  | 7 years   |
| W-2 statements   | 7 years   |

## Personnel Records

| Document  | Time Period  |
|---|--|
| <p>Recruitment, Hiring, and Job Placement Records</p> <ul style="list-style-type: none"> <li>• Job applications</li> <li>• Resumes</li> <li>• Letters of recommendation</li> <li>• Other job inquiries sent to the Charter School</li> <li>• Job advertisements/postings</li> <li>• Results of non-medical pre-employment tests</li> <li>• Offers of employment</li> <li>• Employment agreements</li> <li>• Signed pre-employment disclosures (employee handbook acknowledgment, complaint procedures, etc.)</li> <li>• Employee training (harassment prevention, mandated reporting, etc.)</li> <li>• Employee certificates, credentials, licenses, and other evidence of qualifications</li> <li>• Certificate of criminal background check clearance (or failure)</li> </ul> | <p>3 years after separation or for the duration of any claim or litigation regarding hiring practices</p>  |
| <p>Employee Performance and Other Personnel Records</p> <ul style="list-style-type: none"> <li>• Job descriptions</li> <li>• Training and testing</li> <li>• Performance goals</li> <li>• Performance evaluations</li> <li>• Written feedback and commendations</li> <li>• Promotions and demotions</li> <li>• Letters of reprimand and discipline</li> <li>• Performance Improvement Plans</li> <li>• Termination, resignation, lay-offs, etc.</li> <li>• Notices and letters</li> </ul>   | <p>3 years after separation</p>  |
| <p>Employee Medical Leave Records (PDL, FMLA, CFRA, etc.) *</p> <ul style="list-style-type: none"> <li>• Requests for leave</li> <li>• Health care provider notes</li> <li>• Leave calculations</li> <li>• Records of disputes regarding leave</li> <li>• Employee benefits related to leave</li> <li>• Leave Policies</li> </ul>   | <p>3 years after separation</p> <p>* Records that contain employee confidential medical information should be retained in a separate, secure file.</p> |

|   |  |
|---|--|
|   |  |
| <p>Employee Wage Records</p> <ul style="list-style-type: none"> <li>• Employment agreements</li> <li>• Wage rates and calculations</li> <li>• Shift schedules (hours and days)</li> <li>• Timecards</li> <li>• Individual calculations for absences, sick days, vacation days, etc.</li> <li>• Itemized wage statements/pay stubs</li> </ul>  | <p>3 years after separation</p> <p>Note: If a record is both a wage record and a payroll record, follow the longer retention period.</p>               |
| <p>Employee Payroll Records</p> <ul style="list-style-type: none"> <li>➤ Employee name, address, age, and occupation</li> <li>➤ Individual wage records</li> <li>➤ Regularly hourly rate</li> <li>➤ Hours worked (daily/weekly)</li> <li>➤ Weekly overtime earnings</li> <li>➤ Daily and weekly straight-time earnings</li> <li>➤ Deductions from or additions to wages</li> <li>➤ Wages paid each pay period</li> <li>➤ Pay dates and pay periods</li> <li>➤ Unemployment Insurance Records</li> </ul> | <p>4 years, generally</p>  |
| <p>Employment Eligibility (I-9 Forms)</p>   | <p>The latter of (a) 1 year after separation, or (b) 3 years from date of hire.</p>  |
| <p>Employee Health Records*</p> <ul style="list-style-type: none"> <li>➤ First-aid records</li> <li>➤ Job injuries (causing loss of work time)</li> <li>➤ Drug and alcohol test records</li> </ul>  | <p>5 years after separation</p> <p>* Records that contain employee confidential medical information should be retained in a separate, secure file.</p> |
| <p>Employee Workers' Compensation Records</p> <ul style="list-style-type: none"> <li>➤ Copies of claim forms</li> <li>➤ Reports of occupational injury or illness</li> </ul>  | <p>5 years after date of injury and 2 years after claim has been closed.</p>   |

|  |  |
|--|--|
| <ul style="list-style-type: none"> <li>➤ Letters of denial of benefits</li> <li>➤ Reports to the Division of Workers' Compensation</li> <li>➤ Benefits paid</li> <li>➤ Estimates of future benefits</li> <li>➤ Applications to the Workers' Compensation Appeals Board</li> <li>➤ Orders and Awards of the Workers' Compensation Appeals Board</li> </ul>                | <p>* Records that contain employee confidential medical information should be retained in a separate, secure file.</p>   |
| <ul style="list-style-type: none"> <li>• Employee Benefit Records</li> <li>• Benefits elections</li> <li>• Beneficiary designations</li> <li>• Eligibility determinations</li> <li>• COBRA notices</li> <li>• Summary plan descriptions</li> <li>• Other welfare benefit plan information (life, health, disability, long-term care, post-retirement medical)</li> </ul> | <p>6 years after separation, but not less than 1 year following a plan termination.</p> <p>* Records required to determine retirement benefits, including 401(k) and similar plans, must be kept indefinitely.</p>                                 |
| <p>Chemical Safety and Toxic Exposure Records</p>  | <p>30 years after separation (medical records of employees who have worked for less than (1) year for the employer need not be retained beyond the term of employment if they are provided to the employee upon the termination of employment)</p> |

**Note:** For simplicity, Navigator may choose to keep the majority of an employee's personnel file and other records for the duration of employment plus four (4) years. This time period covers nearly every law, with the exception of three (3) types of records, as outlined above, that must be removed from a file before it is disposed of and retained for a longer duration:

- Pension and welfare plan information (6 years)
- First aid records of job injuries causing loss of work time (5 years)
- Safety and toxic or chemical exposure records, including safety data sheets (30 years)

**Insurance Records**

|  |           |
|--|-----------|
| Property Insurance Policy                | Permanent |
| Directors and Officer's Insurance Policy | Permanent |
| Workers' Compensation Insurance Policy   | Permanent |
| General Liability Insurance Policy       | Permanent |
| Insurance Claims Applications            | Permanent |
| Insurance Disbursements/ Denials         | Permanent |

**Contracts**

|   |                           |
|---|---------------------------|
| All insurance Contracts                 | Permanent                 |
| Employee Contracts                      | 7 years after termination |
| Construction Contracts                  | Permanent                 |
| Legal Correspondence                    | Permanent                 |
| Loan/mortgage and Real Estate Documents | Permanent                 |
| Leases/Deeds                            | Permanent                 |
| Vendor Contracts                        | 7 years                   |
| General and all other Contracts         | 7 years                   |



### Donations / Funder Records

|  |           |
|--|-----------|
| Grant Dispersal Contract and any related documents | Permanent |
| Donor Lists  | 7 years   |
| Grant Applications                                 | 7 years   |
| Donor Tax Letters                                  | 7 years   |

### Management Plans and Procedures

|   |         |
|---|---------|
| Strategic Plan  | 7 years |
| Staffing, programs, marketing, finance, fundraising, and evaluation plans | 7 years |
| Vendor Contracts  | 7 years |
| Disaster Recovery Plan  | 7 years |

## III. FINANCIAL MANAGEMENT

### xv. Borrowing Funds/Loans

The Board of Directors approves the assumption of debt, including lines of credit or loans from banks and other financial lenders. Board authorization for a line of credit provides management with the discretion to draw on the line as needed. Management may establish trade lines of credit with suppliers as needed, without board approval, within the scope of purchasing and contract approval thresholds.

Employee loans are not allowed.

Borrowing, lending, and transferring funds between Navigator schools is not permitted.

## xvi. Budgeting Process

In consultation with the CEO, the Finance Team will prepare an annual budget, including revenues, expenditures, and cash flow projections for presentation to the board of directors. The budget is to be approved by the Board of Directors no later than June 30, prior to the start of each fiscal year and subsequent to the approval of the Local Control Accountability Plan (LCAP).

The CEO and CFOO will collaborate with the Support Team, Principals, and all program managers to ensure that the annual budget accurately reflects the programmatic and infrastructure goals for the coming year.

The Board may adopt an amended budget as expenses and revenue projections change during the year.

## xvii. Cash Management

All funds will be maintained in an FDIC-insured financial institution or invested in accordance with the current investment policy. The following investing objectives, in order of priority, are preservation and safety of principal, liquidity, and yield. The CEO will obtain Board approval before opening or closing a bank account or investment account.

## xviii. Insurance

Navigators Schools will ensure appropriate insurance is maintained at all times.

The business office will maintain the insurance policy files, including up-to-date copies of all certificates of insurance, insurance policies, and related claim forms.

The CEO, CFOO, Director, Compliance & Operations, and Director, People Support, will carefully review insurance policies prior to renewal on an annual basis.

The organization will always maintain insurance with a high-quality insurance agency for:

- General Liability
- Property
- Workers' Compensation
- Professional Liability

- Directors' and Officers' Coverage
- Umbrella coverage
- Student accident

Coverage will align with the limits set forth in the school's approved charter petitions.

## xix. Operating Reserves

The organization will ensure adequate reserve balances to meet annual cash flow needs. The CEO and the Governing Board are responsible for understanding the organization's cash situation and prioritizing payments as necessary to manage cash flow.

The CFOO and CEO will monitor the organization's reserve level and report it to the board of directors quarterly.

The Governing Board may recommend restricting a portion of the operating reserve fund for strategic goals

## xx. Reserve Policy for Navigator Schools

The objective of the reserve policy is to establish rules governing the usage of funds held in school reserves. The school's reserve policy will guide multiyear planning of school expenditures and seek to protect against sudden declines in revenues or unforeseen large expenditures.

### Minimum Reserve Requirements

Navigator schools at full enrollment are expected to end each fiscal year with an unrestricted fund balance equal to or exceeding an amount equivalent to **25% of the current fiscal year budgeted operating expenses**. Exceptions will be granted in the following instances with Board approval only if the following conditions are met:

1. Approval by the Board prior to the fiscal year in the Jul 1 budget process.
2. A 5% decline in budgeted state revenues occurs after the Board approves the Jul 1 budget.

3. The school experiences a 2-month or more delay in state funding (i.e., deferrals).
4. P-2 ADA projections decline below the P-2 ADA target (listed in the approved budget) by 5% or more.
5. An unanticipated school expense greater than \$100,000 requires payment

### Reserve Targets

The Board finance committee may set targets for school reserve levels that are above minimum requirements. The finance committee will work in conjunction with members of Navigator's Executive Leadership Team to set reserve targets in accordance with Navigator's long-term strategy and priorities. General guidelines are as follows:

- Navigator's finance department will maintain a five-year financial forecast for all aspects of the organization. This forecast will enable the Board and Leadership Team to develop insight into key drivers and see trends that are not evident in annual budgets.
- Reserve targets will be set based on an assessment of:
  - Funds needed to accomplish objectives in Navigator's long-term strategic plans while maintaining minimum reserve requirements
  - The current year reserve percentage projection for the current year, upcoming budget year, and for two successive years.
  - Changes in the local environment or economic conditions may require adjustments to current reserve balances.
- The Board finance committee may set a reserve target below the school's current reserve level for (but not limited to) the following purposes:
  - To fund programmatic investments not to exceed two years in length
  - To fund research & development (pilots)
  - To fund repairs and maintenance beyond the scope of scheduled work.
  - To fund structural operational changes.
- Navigator schools should work each fiscal year with an unrestricted fund balance equal to or exceeding an amount of the target set by the Board Finance Committee in the budget approval process. Missed targets may be permitted by the Board Finance Committee if the following conditions

are met:

- A 5% decline in budgeted state revenues occurs after the Board approves the new fiscal year budget.
- The school experiences a 2-month or more delay in state funding (i.e., deferrals).
- ADA projections decline below the ADA target in the approved budget by 5% or more.
- An unanticipated school expense greater than \$100,000 requires payment

The Governing Board may develop an additional Operating Reserve Policy to specify the use of the Operating Reserves.

### xxi. Reserve Policy for Navigator Network

The objective of the reserve policy contained within is to establish rules governing the usage of funds held in Network reserves. The network reserve policy will guide multiyear planning of management expenditures and facilities projects. It also seeks to provide protection against sudden declines in revenues or unforeseen large expenditures.

#### Minimum Reserve Requirements

The Navigator Network is required to maintain an unrestricted fund balance equal to or exceeding an amount equivalent to **25% of the current year's budgeted operating expenses in its unrestricted fund balance.**

The network can use reserve funds below the minimum reserve requirement with Board approval only if the following conditions are met:

- A planned decision by the Board in the Jul 1 budget setting process
- A 5% decline in budgeted state revenues occurs after the Board approves the Jul 1 budget.
- One or more Navigator schools experience a 2-month or more delay in state funding (i.e., deferrals).
- Network-wide P-2 ADA projections decline below network-wide P-2 Target ADA (listed each school's approved budget) by 5% or more.
- An unanticipated NNT expense greater than \$100,000 requires payment

#### Setting Reserve Targets

The board finance committee may set reserve targets below the network's current reserve level (but above the minimum) for (but not limited to) the following purposes:

- To fund a deficit in network revenue in a particular year driven by:
  - Sudden declines or delays in funding from the state (deferrals)
  - Sudden drops in enrollment
- To fund research & development (pilots)
- To fund a capital or facility project not fully funded by the facilities reserve

### Policy Review

- Reserves will be reviewed annually as part of the final audit review process (done in the late-Nov to mid-Dec timeframe) and also as part of the June budget approval process
- During these reviews, attention will be paid to the following:
  - The Current Year Reserve percentage projection for the current year, the upcoming budget year, and two successive years.
  - Changes in the local environment or economic conditions may require adjustments to current reserve balances.
- The adequacy and efficacy of the reserve policy will be evaluated by the Finance Committee every 2 years during the November-December time frame.
- If a change in policy is required, the Finance Committee will develop a proposal highlighting the changes and the rationale for them for consideration by the Board.
- The Board will review and decide on the proposal put forth.
- If adopted, such policy change will go into effect for the next fiscal year.

## xxii. CMO Revenue

Navigator Schools CMO will acquire revenue primarily through two sources: (i) Management Fees from Navigator Schools in exchange for support services and (ii) Fundraising through donations or non-public grants.

### Management Fee Determination

In consideration for the support services described below (see Scope of Support Services), the CMO shall receive a quarterly Management Fee from each school based on the affordability of each school's operations and calculated on the school revenue (excluding revenues from EPA and

reimbursement programs such as NSLP and school uniforms, ASES, PCSGP, Special Education, and Federal Title revenue) determined in accordance with United States generally accepted accounting principles which are consistently applied.

### Scope of Services

Navigator will provide the following services in exchange for management fees received:

- Creating the School, including, but not limited to, any and all required legal and financial filings.
- Creating, preparing, and submitting the school's charter.
- Providing professional and leadership development training for certain employees before the commencement of the school year and continuing throughout the school year as necessary.
- Providing office services, such as accounting, payroll, human resources/people support, and billing.
- Supervising the annual budget.
- Managing recruitment, interviewing, candidate selection, offboarding, onboarding and credentialing.
- Ensuring human resource compliance with current labor laws.
- Developing and executing fundraising opportunities.
- Working with the Charter Authorizer, CDE, and other agencies as necessary, including complying with reporting requirements and any other general inquiries received from these agencies.
- Supervising parent coordination and parent involvement generally.
- Marketing for student enrollment and teacher recruitment.
- Assisting with public relations.
- Writing grants for state and other funding.
- Providing guidance relating to the curriculum.
- Providing support for information technology.
- Securing working capital financing for the school.
- Providing financial support as needed; provided, however, that such support be agreed to by the parties in separate writing.

- Provide any other operational or educational needs relating to the school that the school may reasonably request of the CMO.
- Collecting Special Education funds and managing the Special Education program budget on behalf of all Navigator schools that are part of the El Dorado County SELPA and therefore, having the authority to determine the allocation of Special Education dollars based on Special Education needs at each site.
- Providing guidance relating to model development and innovation.

CMO Expenditures

The Navigator CMO will provide all services listed in the scope of services. Accordingly, certain expenditures have been eliminated from the school-level budget because the CMO will provide the services to the school. Specifically, the following expenditures have been eliminated:

- Audit Fees
- Business Services Fees
- Financial Service Contracts
- Payroll Processing Fees
- Insurance Expenses
- Fundraising Expenses
- Legal Fees
- Staff Recruiting Expenses
- Marketing/Outreach Expenses
- Internet/Website Consulting Expenses
- Board Expenses

Schools shall be responsible for incorporating into their budgets all other costs and expenses necessary to fulfill their obligation to the mission.

**IV. REVENUE & ACCOUNTS RECEIVABLES**

**xxiii. Cash Receipts & Deposits**

- Receipts of cash and/or checks will be collected by the school office who will account for the funds according to the event, tabulate the total, and prepare the deposit slip.
- The school office turns the deposit into the business office where the deposit is re-counted to verify the deposit total.



- Funds are deposited as soon as practical, ideally the same day and in no case later than three working days.
- All cash is immediately put into a locked, secure place.
- Checks deposited are copied and attached to the duplicate deposit slip.
- Documentation will be maintained for all deposits.

## V. EXPENSE AND ACCOUNTS PAYABLE

### xxiv. Accounts Payable

- All original invoices will be forwarded to the business office for processing.
- All documentation (purchase order, packing slip) will be attached to the invoice.
- The business office will review the invoice, code it for accounting purposes, and enter it into the accounting system for payment.
- All documentation will be attached to the check and presented for signature.
- Checks (outside of payroll), over \$10,000 must be signed by two authorized signers.
- Check stubs will be attached to the invoice and filed by the vendor.
- Voided checks will be recorded in the accounting system, with 'VOID' written across them in ink, and maintained in a separate file.
- Navigator processes payments every week.
- Navigator's terms for payment of invoices is net 30.

### xxv. Cell Phone

Employees shall abide by the cell phone reimbursement policy as set forth in the employee handbook.

### xxvi. Credit Cards

School credit cards shall only be allowed for school purchases.

Authorized cardholders are assigned by the CEO or CFOO

Receipts are uploaded to Expensify, and the business office will review and reconcile statements.

Cardholders will specify the expense so it can be appropriately accounted

for in the accounting system.

Failure to turn in receipts in a timely manner may revoke the employee's charging privileges.

### xxvii. EFT Payments

All electronic payments (wire, ACH, transfer between bank accounts, etc.) shall be approved by the CEO, CFOO, and their designee.

### xxviii. Employee Reimbursements

Employees will be reimbursed for expenditures within 10 days of presenting appropriate documentation.

Receipts are required for all expenses to be reimbursed.

The employee and their supervisor must sign the expense reimbursement. The CEO's expense report shall be approved by the DCO.

### xxix. Governing Board Expenses

Any Board Member incurring authorized expenses while carrying out the duties of the organization will complete and sign an expense reimbursement form.

The CEO will approve and sign the expense reimbursement form and submit it for payment.

### xxx. Payroll

All non-exempt employees are responsible for completing a timesheet, including vacation, sick, and holiday time (if applicable). The employee and the appropriate supervisor will sign the completed timesheet.

The completed timesheet will be submitted on the last working day of the designated payroll period.

Overtime only applies to classified non-exempt employees. Any hours worked in excess of an employee's regular work schedule must be pre-approved by the supervisor.

Overtime will not be granted routinely and is only reserved for extraordinary or unforeseen circumstances.

All employees are paid on a bi-weekly pay cycle.

### xxxi. Petty Cash

Navigator Schools will not have a petty cash fund, but the Board may authorize one in the future.

### xxxii. Procurement and Purchases

The CEO and CFOO may sign related contracts within the approved budget.

When approving purchases, the CFOO or designee will verify if the expenditure is budgeted and will determine if funds are currently available for expenditures. If expenditure is allowable under the appropriate revenue source, the DCO will issue a purchase order number to the vendor.

Any individual making an authorized purchase on behalf of the school must provide appropriate documentation of the purchase.

Individuals who use personal funds to make unauthorized purchases will not be reimbursed. Authorized purchases will be promptly reimbursed by a bank check or through Expensify/Ramp upon receipt of appropriate documentation of the purchase.

Teachers are allotted \$600 annually for classroom purchases, and paraprofessionals and Small Group Instructors are allotted \$100 annually. Authorized purchases will be promptly reimbursed by bank check upon receipt of appropriate documentation of the purchase.

Purchases requiring prepayment are allowed with prior written approval of the CEO, CFOO, or designee.

### xxxiii. Travel

Employees shall abide by the travel and expense reimbursement policy as set forth in the employee handbook.

### xxxiv. Asset Management

#### Capitalization and Depreciation:

Navigator Schools will capitalize and depreciate all assets costing \$5,000 or more. All other assets not categorized below are charged to expense in the year incurred.

Capitalized assets are recorded at cost and depreciated under the straight-line method over the estimated useful life, which can range from:

- Leasehold Improvements: Lease term or five (5) years, whichever is shorter.
- Equipment: 3 years
- Furniture: 5 years

Repair and maintenance costs, which do not extend the useful lives of the assets, are charged to expense. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the asset accounts, and any resulting gain or loss is included in the earnings for the year.

Disposal of Surplus Property and Donations:

- Surplus property means property that is no longer in use, is damaged beyond repair, or that Navigator Schools deems has no future value to the school's program.
- The Board or the CEO shall declare the property surplus and direct staff on the means of disposal, such as sale, donation, destruction, or disposal.
- Should the school wish to sell equipment or other surplus property, the Board or the CEO shall direct staff by giving specific guidance regarding the manner in which such property is to be sold.
- Once equipment or other property has been declared surplus by the Board or CEO, requirements for potential organizations shall include:
  - The organization is fully independent of the school, with none of the school's Board members or key personnel involved in the Donee organization.
  - The organization is a non-profit or governmental entity related to education.
- Navigator Schools will receive a receipt from the Donee organization for the donated property.
- The donated assets shall be removed from the school's books, and the donation shall be recorded as required by state and federal audit guidelines.
- Before any property acquired with federal grant funds (costing \$3,000 or more) is donated or disposed of, the school shall first notify the federal contract administrator.

**RESTATED ARTICLES OF INCORPORATION  
OF  
NAVIGATOR SCHOOLS  
3334747**

The undersigned certify that:

1. They are the President and the Secretary of Navigator Schools, a California nonprofit public benefit corporation (the “Corporation”).
2. The Articles of Incorporation of the Corporation are amended and restated to read in full as follows:

**I.**

The name of the Corporation is Navigator Schools.

**II.**

The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes. The specific purposes for which this Corporation is organized are to manage, operate, guide, direct and promote one or more California public charter schools.

The Corporation is organized and operated exclusively for charitable and educational purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code or the corresponding provision of any future United States Internal Revenue Law. Notwithstanding any other provision of these articles, the Corporation shall not, except to an insubstantial degree, engage in any other activities or exercise of power that do not further the purposes of the Corporation. The Corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**III.**

The property owned by this organization is irrevocably dedicated to charitable and educational purposes meeting the requirements of Revenue and Taxation Code section 214. No part of the net earnings of

the Corporation shall inure to the benefit of, or be distributable to any of its directors, members, trustees, officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered, and to make payments and distributions in furtherance of the purposes set forth in Article II.

No substantial part of the activities of the Corporation shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Subject to the provisions of the nonprofit public benefit provisions of the Nonprofit Corporation Law of the State of California, and any limitations in the articles or bylaws relating to action to be approved by the members or by a majority of all members, if any, the activities and affairs of this Corporation shall be conducted and all the powers shall be exercised by or under the direction of the board of directors.

The number of directors shall be as provided for in the bylaws. The bylaws shall prescribe the qualifications, mode of election, and term of office of directors.

#### **IV.**

The authorized number and qualifications of members of the corporation, if any, the different classes of membership, the property, voting and other rights and privileges of members, and their liability for dues and assessments and the method of collection thereof, shall be set forth in the bylaws.

#### **V.**

Upon the dissolution or winding up of the Corporation, its assets remaining after payment of its debts and liabilities of the Corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable and educational purposes meeting the requirements of Revenue and Taxation Code section 214 and which has established its tax exempt status under Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such

organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

3. The foregoing amendment to and restatement of the Articles of Incorporation has been duly approved by the Board of Directors.
4. The Corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Dated: \_

\_\_\_\_\_  
Caprice Young, President

\_\_\_\_\_  
Tom Peraic, Secretary

4873-1115-3894, v. 1

Board Policy #: 112  
Adopted/Ratified: December 12, 2023  
Revision Date: October 24, 2024

## NAVIGATOR INDEPENDENT STUDY POLICY

Navigator School (“Navigator” or “Charter School”) may offer independent study to meet the short or long-term educational needs of students enrolled in the Charter School as follows Independent study is an optional educational alternative in which no student may be required to participate and is designed to teach the knowledge and skills of the core curriculum. The Charter School shall provide appropriate existing services and resources to enable students to complete their independent study successfully. The following written policies have been adopted by the Navigator Board of Directors for implementation at the Charter School:

1. The Board authorizes students with short term independent study, defined as absences with a minimum of one (1) school day and no more than fifteen (15) consecutive school days. The Board authorizes students with long term independent study, defined as absences with a minimum of fifteen (15) or more consecutive school days in one (1) school year. No independent study agreement shall be valid for any period longer than one (1) school year. The Charter School will consult with the student’s parent or guardian to determine the appropriate length of time, and request, but not require, a commitment to participate in independent study that is aligned with the Charter School’s grading term or other length of time deemed to be in the best academic interest of the student. For all Charter School, the maximum length of time that may elapse between the time an assignment is made and the due date by which the student must complete the assignment shall be ten (10) school days.
2. For pupils in all grade levels and programs offered by the Charter School, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be 3 school days.
3. Long term independent study may be offered at the discretion of the Site Leader (“SL”) of a Charter School. The SL’s considerations may include, but are not limited to, budgetary, staffing, and other operational considerations for their school.
  - a. When any student fails to complete three (3) independent study assignments during any period of ten (10) school days or misses two (2) consecutive appointments with the supervising teacher without valid excuse.
  - b. In the event a pupil’s educational progress falls below satisfactory levels as determined by Navigator multi-tiered system of support which considers all of the following indicators:
    - i. The student’s achievement and engagement in the independent study



program, as indicated by the student's performance on applicable student level measures of student achievement and student engagement set forth in Education Code Section 52060(d) paragraphs (4) and (5);

- ii. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments;
- iii. Learning required concepts, as determined by the supervising teacher; and,
- iv. Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim student record. The record shall be maintained for a period of three (3) years from the date of the evaluation and, if the student transfers to another California public school, the record shall be forwarded to that school.

4. The Charter School shall provide content aligned to grade level standards that is substantially equivalent to in-person instruction.
5. The Charter School have adopted tiered reengagement strategies for all students who are not generating attendance for more than three (3) school days or sixty percent (60%) of the instructional days in a school week, or who are in violation of the written agreement pursuant to Education Code Section 51747(g). These procedures are as follows:
  - a. All students who are not generating attendance for more than 10 percent of required minimum instructional time over four continuous weeks of the Charter School's approved instructional calendar;
  - b. Students found not participatory in synchronous instructional offerings pursuant to Education Code Section 51747.5 for more than 50 percent of the scheduled times of synchronous instruction in a school month as applicable by grade span; or
  - c. Students who are in violation of the written agreement pursuant to Education Code Section 51747(g).

These procedures shall include local programs intended to address chronic absenteeism, as applicable, with at least all of the following:

- a. Verification of current contact information for each enrolled student;
- b. Notification to parents or guardians of lack of participation within one (1) school day of the recording of a nonattendance day or lack of participation;
- c. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary; and

- d. A clear standard for requiring a student-parent-educator conference to review a student's written agreement, and reconsider the independent study program's impact on the student's achievement and well-being, consistent with the policies adopted pursuant to paragraph (4) of subdivision (g) of Education Code Section 51747.
6. For independent study, teachers will send standardized materials to the parent/guardian for student completion. For long term independent study, the following plan shall be in place in accordance with Education Code Section 51747(e) for synchronous instruction and live interaction:
  - a. For pupils in transitional kindergarten through grade 3, inclusive, the Charter School shall provide opportunities for daily synchronous instruction for all pupils throughout the school year by each pupil's teacher or teachers of record.
  - b. For pupils in grades 4-8, inclusive, the Charter School shall provide opportunities for daily live interaction between the pupil and a certificated or non-certificated employee of the Charter School and at least weekly synchronous instruction for all pupils throughout the school year by each pupil's teacher or teachers of record.
7. The Charter School shall assist families to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case, later than five (5) instructional days, back to in-person instruction.
8. A current written agreement shall be maintained on file for each independent study student, including but not limited to, all of the following:
  - a. The manner, time, frequency, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent or guardian regarding a student's academic progress;
  - b. The objectives and methods of study for the student's work, and the methods used to evaluate that work;
  - c. The specific resources, including materials and personnel, that will be made available to the student. These resources shall include confirming or providing access to all students to the connectivity and devices adequate to participate in the educational program and complete assigned work;
  - d. A statement of the policies adopted pursuant to Education Code Section 51747 subdivisions (a) and (b) regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the student should be allowed to continue in independent study;
  - e. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the

agreement. No independent study agreement shall be valid for any period longer than one school year;

- f. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion;
- g. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the student's individualized education program or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), students in foster care or experiencing homelessness, and students requiring mental health supports;
- h. The inclusion of a statement in each independent study agreement that independent study is an optional educational alternative in which no student may be required to participate. In the case of a student who is referred or assigned to any school, class, or program pursuant to Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the student through independent study only if the student is offered the alternative of classroom instruction; and,
- i. For a pupil participating in an independent study program that is scheduled for more than 15 school days, each written agreement shall be signed, before the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable. For a pupil participating in an independent study program that is scheduled for 15 schooldays or fewer, each written agreement shall be signed, during the school year in which the independent study program takes place, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable. The written agreement may be signed at any time during the school year, but it is the intent of the Legislature that parents or guardians of pupils be provided the agreement at or before the beginning of the school year. For purposes of this paragraph "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of Division 11 of the Family Code.
- j. Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education, that may be a marking that is either computer generated or produced by

electronic means and is intended by the signatory to have the same effect as a handwritten signature. The use of an electronic signature shall have the same force and effect as the use of a manual signature if the requirements for digital signatures and their acceptable technology, as provided in Section 16.5 of the Government Code and in Chapter 10 (commencing with Section 22000) of Division 7 of Title 2 of the California Code of Regulations, are satisfied.

9. Limitations:

- a. A student participating in independent study must fulfill course requirements that are consistent with those for students enrolled in the regular school program;
- b. The Charter School function as “classroom-based instruction” as defined in Education Code section 47612.5 (e)(1) and will meet the following conditions:
  - i. The Charter School’ students are engaged in educational activities required of those students, and the students are under the immediate supervision and control of an employee of the Charter School;
  - ii. At least 80 percent of the instructional time offered at the Charter School is at the school site;
  - iii. Each of the Charter School’ school sites are facilities that are used principally for classroom instruction; and,
  - iv. Each of the Charter School require students to be in attendance at the school site at least 80 percent of the minimum instructional time; and
- c. Each student’s master agreement shall be coordinated, evaluated, and carried out under the supervision of a certificated employee.

10. Independent study is available to all students currently enrolled in the Charter School whose health would be put at risk by in-person instruction, as determined by a medical professional or the parent or guardian of the student. A limited number of independent study spaces will be available and therefore priority of available spaces will be determined by the criteria listed below:

- a. Medical condition of a student that would put them at a health risk by participating in in-person instruction, as verified by a doctor;
- b. Medical condition of a student that would put them at a health risk by participating in in-person instruction, as attested to by parent or guardian;
- c. Health concern of parent or guardian that cannot be remedied/addressed by the school; and
- d. Access for extraordinary academic and educational opportunities including but not limited to advanced curricula.

- 
11. While independent study requires a commitment from both parent/guardian and student at all grade levels, as a student gets older, the student assumes a greater portion of the responsibility involved. For each independent study request, the SL or designee shall determine that the prospective independent study student is prepared to meet the Charter School' requirements for independent study. The SL or designee has the right to deny requests should it be determined that independent study is not in the best academic interest of the student. The SL's considerations may include, but are not limited to, the student's current academic standing, the student's grade level, the timing during the grading period, the purpose of the absence for which independent study is requested, previous participation in independent study, and input from teachers, MTSS team, or IEP team, as applicable. The SL shall not deny a request for independent study on the basis of race, ethnicity, age, gender, mental or physical disability, or on the basis of any other protected characteristic, either actual or perceived.
  12. The Charter School shall comply with the Education Code sections 51745 through 51749.3 and the provisions of the Charter School Act of 1992 and the State Board of Education regulations adopted there under.
  13. The Chief Executive Officer & Superintendent (or designee) may establish regulations to implement these policies in accordance with the law.

## Written Agreement for Short Term Independent Study

### *Short Term Independent Study Procedures*

- In order to have short term independent study, a student needs to be absent 1 or more days.

Parents are expected to notify the office at least 4 days in advance when they will be leaving for a period of time. Parents usually let teachers know and not the office, if this happens please ask the parent to notify the office about dates the student will be out. Or IS will not be counted for that student. We have to enter a special code in our system for the **IS** to be counted. (Usually they get a call that their student is absent and they don't like it, because they notified the teacher)

\*The office will send an email notifying the teachers on dates the student will be out.

\*The Independent Study Form is on the DRIVE, just search "Independent study sample form" and it should come up, or look below. Teachers please fill out the form, even if it is just **READING 30 Minutes every night**, it still needs to be stated and to count as independent study.

\*Teachers turn in the INDEPENDENT STUDY FORM, STUDY LOG and package to the office.

\*Office will notify the parents to come sign the agreement and take the package on the last day the student is attending.

\* The office will change the student status to IS, teachers do not need to mark the student absent.

**\*Forms and work need to be turned into the OFFICE within 2 days from the student returning back to school. Office will give work to teachers to check and sign and **return back to the office to clear the attendance.****

Thank you,

Office staff

Board Policy #: 113B

Adopted/Ratified: December 12, 2023

Revision Date: October 22, 2024

## Independent Study Written Agreement Contract

| Student Name | Grade and Teacher | Length of Impending absence |
|--------------|-------------------|-----------------------------|
|              |                   |                             |

This is an Independent Study Agreement between Navigator Schools and the student / family mentioned above. It is voluntary on part of the student and their family but Navigator Schools strongly encourages the successful completion of this agreement in the event this student must not be present for school during the specified time above. Students who successfully complete the prescribed agreement will not lose attendance for the days lost. However, ***failure to complete*** the agreement successfully ***will result in the dates of absence being flagged as Unexcused absences.*** This may have a negative impact on the student's attendance record. Please see the Attendance Policy for further information on this subject.

The teacher will prescribe school work that the student must complete during the absence. It is best if it is also completed during the normal school schedule. ***ALL work must be completed prior to returning to school and returned to office.*** (Initials). Once the teacher has reviewed the work for completeness, the student's attendance record will reflect successful completion. ***Failure to complete the work will result in the absence being flagged as Unexcused.***

**(Initials)** ELA-

Math-

**I have read and understand the terms of this agreement, and agree to all the provisions.**

Parent Signature agreeing to the study contract

\_\_\_\_\_ **Date** \_\_\_\_\_

**Parent's signature for returning completed work to teacher.**

\_\_\_\_\_ **Date** \_\_\_\_\_

Signatures upon receiving completion of work.

**Admin signature** \_\_\_\_\_ **Date** \_\_\_\_\_

Teacher signature \_\_\_\_\_ **Date** \_\_\_\_\_

Board Policy #: 113B

Adopted/Ratified: December 12, 2023

Revision Date: October 22, 2024

## Independent Study Time

Log Student Name: \_\_\_\_\_

Keeping an accurate record of time spent on your child’s independent study is critical. Navigator recognizes that families may not evenly distribute student’s work assignments over weekdays. However, due to the strict state law requirements for charter school’s attendance, Navigator expects students to be engaged in educational activity required of them in the assignment on each weekday that Navigator is in session, and tasks that this “daily engagement” be documented on a daily basis in the student log by the parent/guardian. This should not be read to prohibit schoolwork on weekends and should not be read to dictate the manner in which a family distributes the assignments over the independent study period. Navigator asks that parent/guardian refrain from documenting any “daily engagement” on any educational activity required of them by assignments. By law, work done on weekends or other days when school is NOT in session cannot be used to “make-up” weekdays where no “daily engagement” occurred.

1. Each time your child works on their IS plan, note the date
2. Describe the type of activity for each work period: (a) reading, (b) math, (c) workbook (d) ELA work3.  
Make sure to sign and date the form on completion of the IS plan Please turn in this form with a packet when IS is done, to make sure attendance is counted.

| Date | Start Time | End Time | Activity |
|------|------------|----------|----------|
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Board Policy #: 113B

Adopted/Ratified: December 12, 2023

Revision Date: October 22, 2024

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Board Policy #: 113B  
 Adopted/Ratified: December 12, 2023  
 Revision Date: October 22, 2024

## Contrato por Escrito de Estudio Independiente

| Nombre del Estudiante | Grado y Maestro | Duración de la ausencia inminente |
|-----------------------|-----------------|-----------------------------------|
|                       |                 |                                   |

Este es un Acuerdo de Estudio Independiente entre las Escuelas de Navigator y el estudiante / familia mencionado anteriormente. Es una parte voluntaria del estudiante y su familia, pero las Escuelas de Navigator animan fuertemente la terminación exitosa de este acuerdo en el evento que el estudiante no pueda estar presente en la escuela durante el tiempo especificado arriba. Los estudiantes que cumplan con éxito el acuerdo prescrito no perderán la asistencia por los días perdidos. Sin embargo, si **no** se completa el acuerdo con éxito, **las fechas de ausencia se marcarán como ausencias injustificadas**. Esto puede tener un impacto negativo en el registro de asistencia del estudiante. Por favor vea la Política de Asistencia para más información sobre este tema.

El maestro prescribirá el trabajo escolar que el estudiante debe completar durante la ausencia. Lo mejor es que también se complete durante el horario normal de la escuela. **TODO el trabajo debe ser completado antes de regresar a la escuela y devuelto a la oficina.** \_\_ (Iniciales). Una vez que el maestro haya revisado el trabajo para completar, el registro de asistencia del estudiante refleja la finalización exitosa. **Si no se completa el trabajo, la ausencia será marcada como INJUSTIFICADA** \_\_\_\_\_ (Iniciales)

**Asignación del Maestro - (Adjunte todos los trabajos a este acuerdo)**

**He leído y entiendo los términos de este acuerdo y estoy de acuerdo con todas las provisiones.**

Firma del Padre que acepta el contrato del estudio

\_\_\_\_\_ Date \_\_\_\_\_

**Firmas al recibir el trabajo terminado.**

Firma de Administrador \_\_\_\_\_ Fecha \_\_\_\_\_

Firma del Maestro \_\_\_\_\_ Fecha \_\_\_\_\_

**Firma del padre al devolver el trabajo completo al maestro.**

\_\_\_\_\_ Fecha \_\_\_\_\_

Board Policy #: 113B  
 Adopted/Ratified: December 12, 2023  
 Revision Date: December 12, 2023

## Registro de tiempo de estudio

**independiente Nombre del Estudiante:** \_\_\_\_\_

Mantener un registro exacto del tiempo dedicado al estudio independiente de su hijo es crítico. Navigator reconoce que las familias no pueden distribuir uniformemente las tareas de los estudiantes durante los días de la semana. Sin embargo, debido a los estrictos requisitos de la ley estatal para la asistencia a las escuelas charter, Navigator espera que los estudiantes participen en la actividad educativa que se requiere en la asignación en cada día de la semana que Navigator está en sesión y tareas que este "compromiso diario" diariamente en el registro del estudiante por el padre / guardián. Esto no debe leerse para prohibir el trabajo escolar los fines de semana y no debe ser leído para dictar la manera en que una familia distribuir las asignaciones durante el período de estudio independiente. Navigator pide que los padres / guardianes se abstengan de documentar cualquier "compromiso diario" en cualquier actividad educativa que se requiera de ellos mediante asignaciones. Por ley, el trabajo realizado los fines de semana u otros días en que la escuela NO está en sesión no puede usarse para "reemplazar días perdido" durante de semana en los que no haya "participación".

1. Cada vez que su hijo trabaje en su plan de Estudio Independiente, anote la fecha y termina;
2. Describa el tipo de actividad para cada período de trabajo: (a) lectura, (b) matemáticas, (c) libro (d) trabajo de ELA; 3. Asegúrese de firmar y poner la fecha al formulario al finalizar el plan Estudio Independiente

Por favor, envíe este formulario a con el paquete cuando termine el Estudio Independiente IS, para asegurarse de que la asistencia se cuenta.

| Fecha | Hora que empezó | Hora que termino | Actividad |
|-------|-----------------|------------------|-----------|
|       |                 |                  |           |
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Board Policy #: 113B

Adopted/Ratified: December 12, 2023

Revision Date: December 12, 2023



**AGREEMENT FOR STAFFING SERVICES**

**THIS AGREEMENT**, effective \_\_\_\_\_ between Scoot Education, Inc., 5670 Wilshire Blvd, #1970, Los Angeles CA 90036 (“Scoot” “Us” “We”), and,

Navigator Schools, 650 San Benito St # 230, Hollister, CA 95023

(“Customer” “You” “Yourself”).

**PART A - GENERAL CLAUSES**

The following clauses are common to both the provision of educators and placement services.

**1. DEFINITIONS**

|                                      |  |
|--------------------------------------|--|
| <b>Annualized Gross Salary (AGS)</b> | Means the annualized sum of all remuneration payable to a candidate placed (or sought for placement) in accordance with these terms (and if part time, calculated on a pro-rata basis).  |
| <b>Assignment</b>                    | Means the hire or acceptance, in accordance with this Agreement, of one or more of our employees to perform work at your premises or anywhere else specified by you and approved by us.  |
| <b>Candidate</b>                     | <p>Means anyone:</p> <ul style="list-style-type: none"> <li>(a) who is seeking a permanent placement position through us; or</li> <li>(b) whom we have identified as a person:                             <ul style="list-style-type: none"> <li>(i) who might consider seeking a permanent placement position through us; and</li> <li>(ii) about whom we are able to provide relevant information regarding that person’s suitability for a permanent placement position.</li> </ul> </li> </ul>  |
| <b>Confidential Information</b>      | <p>Means any information which you access or which is communicated to you in the course of our engagement by you and which is identified as confidential; or which you should reasonably expect to be confidential. It includes, but is not limited to: any trade secrets or information relating to our customers, or clients; customer requirements; employees and officers, employees of clients or customers; suppliers; workers; terms of trade; pricing lists or pricing structures; marketing information and plans; intellectual property; inventions; business plans or dealings; technical data; financial information and plans; designs; product lines; research activities; software and the source code of any such software, of ours.</p> <p>Confidential Information also means any information which Scoot or Scoot employees’ access or which is communicated to Scoot or Scoot employees in the course of Scoot’s engagement by Customer which is identified as confidential or</p> |

|                          |   |
|--------------------------|---|
|                          | <p>which Scoot or Scoot employees should reasonably expect to be confidential. It includes, but is not limited to: confidential and/or proprietary information concerning Customer’s operations and/or activities, including but not limited to information about Customer’s students, families, employees, donors, business affairs, and financial plans.</p> <p>It does not include information that is generally available in the public domain unless by unauthorized use or disclosure or which you are required to disclose by law.</p> |
| <b>Educator</b>          | Means one of Scoot’s employees (including where the context requires their employee’s agents and sub-contractors) assigned to work for Customer in accordance with this Agreement.  |
| <b>Substitute Bubble</b> | Substitute Bubbles are a group of day-to-day Educators who are assigned to Customer school(s) for a specific period of time. Educators within a bubble are always assigned to Customer and must be used for day-to-day coverage, rather than long-term same-classroom positions.  |
| <b>TeachStart Fellow</b> | Means one of Scoot’s employees (including where the context requires their employee’s agents and sub-contractors) who is enrolled in the TeachStart program and is assigned to work for Customer in accordance with this Agreement.   |
| <b>ParaPro Staffing</b>  | ParaPro staffing is available to Customers that require bespoke paraprofessional staffing of five (5) or more paraprofessionals, priced at an hourly rate. ParaPros have been specifically recruited to fill paraprofessional vacancies and have access to Scoot’s paraprofessional customized training.  |
| <b>Placement</b>         | Means the Placement of Scoot’s Candidate with Customer. Unless otherwise agreed in writing, the Placement Date will be the date that a Candidate accepts any offer of employment with, or engagement to provide services to, Customer.  |

**2. ACCEPTANCE**

You will be regarded as having entered into this Agreement when any of the following occur:

- (a) by signing and returning a copy of this Agreement;
- (b) by confirming acceptance of this Agreement in writing;
- (c) by requesting us to supply educators after receiving this document;
- (d) by requesting us to supply candidates for potential placement after receiving this document;
- (e) by authorizing a time sheet for one or more of our educators; or
- (f) by paying one of our invoices for the provision of educators or placement services.

**3. CONFIDENTIALITY**

The pricing in Exhibit A is confidential between Scoot and Customer. Customer will be permitted to use the Exhibit in connection with its business operations, responses to Public Records Act requests, and other uses as required by law.

Scoot will provide to the Customer within the time requirements required by law, any public records subject to a properly framed public records request.

#### 4. INDEMNIFICATION

##### 4.1 INDEMNIFICATION BY SCOOT

- i) Scoot will indemnify, defend and hold harmless Customer and its directors, officers, employees and agents, to the extent of the insurance limits set forth in Section 8, from and against all demands, claims, actions, losses, judgments, costs and expenses (including reasonable attorney fees) (collectively "Damages") imposed upon or incurred by Customer to the extent arising out of any of the following:
  - (a) Scoot's failure to comply with its obligations under applicable employment-related laws, regulations or orders in Scoot's capacity as the general employer of the Assigned Employees; and
  - (b) Breach of any obligation of Scoot contained in this Agreement.
- ii) Scoot's obligation to indemnify, defend and hold harmless will not apply to: (i) indirect, special or consequential Damages, (ii) the extent that Damages are due to Customer's failure to fulfill its duties, (iii) the extent that any Damages are the result of any negligent act or omission or intentional misconduct of Customer, its officers, employees or agents, or (iv) the extent that Customer is required to indemnify Scoot against such Damages under Section 4.2.

##### 4.2 INDEMNIFICATION BY CUSTOMER

- i) To the extent permitted by law, Customer will indemnify, defend and hold harmless Scoot and its directors, officers, employees and agents from and against all Damages imposed upon or incurred by Scoot other than for job-related bodily injury or death of an Educator covered by Workers' Compensation, arising out of any of the following:
  - (a) Customer's failure to comply with its obligations under applicable laws, regulations, ordinances or other contracts;
  - (b) Any claims asserted against Scoot or its Educator by students, their parents or representatives, Customer personnel or business invitees, or other third parties arising from conduct of the Educator while on assignment with Customer (except to the extent that such claim is determined to have been caused by the negligence of Scoot or the failure of Scoot full time staff personnel to reasonably fulfill their obligations regarding the recruitment, screening, and hiring of the Educator); or
  - (c) Breach of any obligation of Customer contained in this Agreement.
- ii) Customer's obligation to indemnify, defend and hold harmless will not apply (i) to indirect, special or consequential Damages or (ii) to the extent any Damages are caused by any negligent act or omission or intentional misconduct of Scoot, its officers, employees or agents.

##### 4.3 NOTICE

Customer and Scoot agree (i) to immediately notify each other in writing of any asserted claim but in no event later than five (5) business days of either discovery of the occurrence upon which the claim may be based or learning of the claim, whichever occurs first, and (ii) to permit Scoot or Customer, as the case may be, to defend the claim at the option of the party against whom the claim is asserted, with counsel acceptable to such party, which consent will not be unreasonably refused.

## 5. BILLING & PAYMENT FOR SERVICES

Neither party will pay or agree to pay any asserted claim under this Agreement without prior written approval from the party against whom the claim is asserted, which approval will not be unreasonably withheld.

**5.1** Scoot shall invoice Customer on a weekly basis which invoice is to be paid within thirty (30) days of receipt. The rate of charge is set forth in Exhibit A. **If you have any issue with an invoice, you agree to raise it specifically before the due date and to timely pay that portion of the invoice which is not questioned. Any charge indicated on any invoice not challenged by you within 30 days of your receipt of said invoice shall be deemed presumptively valid.** Interest shall be imposed on any unpaid fees at the rate of eighteen (18%) per annum or the maximum amount allowable by applicable law, whichever is less. If any invoice for services remains unpaid for more than 60 days, the Company may suspend performing services for you until arrangements satisfactory to the Company have been made for payment of outstanding balance(s) and the payment of future fees and expenses.

**5.2** The rate of charge is set forth in Exhibit A. Scoot may provide an annual update to Exhibit A via e-mail; outside of this annual change, any modification to rates must be set forth in writing and accepted by both parties. An e-mail exchange agreeing to a rate change will be deemed sufficient evidence of such an agreement but it will only apply to the specific position under assignment.

**5.3** Any sales or use taxes that apply to sales to Customer will be added to Customer's invoices as a separate item. Scoot will pay for any taxes that apply to the services of or compensation paid to the Educators.

**5.4** Expenses incurred by a Candidate within the scope of their assignment (for example, mileage to attend meetings) will be charged to the Customer, passed through without mark up. Candidate expenses must be pre-approved by Customer.

## 6. TERM; TERMINATION

The term of this Agreement begins as of the date hereof and will continue in effect until canceled by either party upon not less than thirty (30) days prior written notice to the other. Scoot reserves the right to terminate this Agreement immediately in the event of delinquent payments. In the event of termination, this Agreement will continue to govern the parties' rights and obligations with respect to services performed prior to termination. Scoot reserves the right to issue an amended fee schedule (Exhibit A) at the commencement of each academic term.

## 7. NON-SOLICITATION

Unless otherwise agreed to in writing, neither party shall hire or solicit the employment of the other party's regular, full-time employees (i.e., not including educators) during the term of this Agreement and for a period of twelve (12) months thereafter. In the event Customer hires or solicits the employment of an Educator (as that term is defined in Part B below), then Customer understands and agrees that it shall be responsible for an Educator Placement Fee pursuant to section 4 of Part B of this Agreement.

## 8. WORKERS' COMPENSATION AND LIABILITY INSURANCE

Scoot will, at its own expense, provide and keep in full force and effect during the term of this Agreement the following kinds and minimum amounts of insurance:

### 8.1 Workers' Compensation



Workers' compensation statutory coverage as required by the laws of the jurisdiction in which the services are performed and includes alternate employer endorsement;

**8.2 Commercial General Liability**

Commercial general liability insurance with a \$2,000,000 combined single limit per occurrence / \$4,000,000 aggregate and includes contractual liability and personal injury coverage;

**8.3 Automobile Liability**

Hired and non-owned auto liability insurance with a \$1,000,000 combined single limit per occurrence;

**8.4 Umbrella Insurance**

Umbrella policy of \$2,000,000 providing excess limits over the primary policies described above;

**8.5 Abusive Acts Coverage**

Abusive Acts liability insurance with a \$1,000,000 combined single limit per occurrence / \$1,000,000 aggregate.

Scout will provide Customer with a certificate of this insurance coverage upon request.

**9. MISCELLANEOUS**

**9.1 Notices**

- i) Any notices or other communications under this Agreement must be in writing or sent by e-mail with a request for confirmation and must be clearly marked as a communication related to the terms of this Agreement. Addresses shall be:

For Customer: 650 San Benito St # 230, Hollister, CA 95023

For Scout: 5670 Wilshire Blvd, #1970, Los Angeles CA 90036

- ii) Unless otherwise stated in this Agreement, notices, consents or other communications will be deemed received (a) on the date delivered, if delivered personally or by e-mail; (b) on the next business day after mailing or deposit with an overnight air courier; or (c) three business days after being sent, if sent by registered or certified mail.

**9.2 Severability; Waiver**

The unenforceability of any part of this Agreement shall not render the remainder unenforceable. Any delay or waiver by a party to declare a breach or seek any remedy available to it under this Agreement or by law will not constitute a waiver as to any future breaches or remedies.

**9.3 Assignment**

This Agreement may not be assigned without the prior written consent of the other party. This Agreement will be binding upon the parties hereto, and their successors, heirs and assigns.

**9.4 Amendments**

This Agreement may not be amended or supplemented in any way except in writing, dated and signed by authorized representatives of both parties except that special addenda for purposes of specific assignments may be adopted, as to that assignment, through the exchange of e-mails containing the agreed upon terms and a return e-mail clearly accepting such terms.

#### 9.5 Counterparts

This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

#### 9.6 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of California without giving effect to any choice or conflict of law provision or rule.

#### 9.7 Disputes

Any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof shall be determined by arbitration in Los Angeles, California before a single arbitrator. The arbitration shall be administered by JAMS pursuant to its Streamlined Arbitration Rules and Procedures. Judgment on the Award may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction.

#### 9.8 Attorneys' Fees

In the event of any legal action (including arbitration) to enforce or interpret this Agreement, the non-prevailing Party shall pay the reasonable attorneys' fees and other costs and expenses (including expert witness fees) of the prevailing Party in such amount as may be determined. In addition, such non-prevailing Party shall pay reasonable attorneys' fees incurred by the prevailing Party in enforcing, or on appeal from, a judgment in favor of the prevailing Party (including Collection Costs (defined below)).

#### 9.9 Collection Costs

If we are required to use a collection agency or debt collector to collect money owed by Customer under the terms of this Agreement, Customer agrees to pay the reasonable costs of collection charged by such collection agency or debt collector and such costs may be added to the debt. These costs include but are not limited to any collection agency fees, reasonable attorneys' fees incurred by the collection agency, applicable interest or any other related cost (together, "Collection Costs").

#### 9.10 Entire Agreement

This Agreement, its Exhibits (and any job descriptions signed by the Customer) are the entire understanding and agreement between the parties with respect to the subject matter covered, and all prior agreements, understandings, covenants, promises, warranties and representations, oral or written, express or implied, not incorporated in this Agreement are superseded.

## **PART B – TEMPORARY EDUCATOR SERVICES**

**The provisions within this Part apply to the provision of temporary educators and should be read in conjunction with the relevant provisions of Part A.**

### **1. SERVICES**

Scot will assign to Customer temporary employees to perform services, typically as short or long-term substitute educators or paraprofessionals (hereafter generally referred to as “Educators”.) Educators shall report to the sites requested by Customer and shall be under Customer’s supervision while assigned. Any additional assignments to an Educator must be agreed to between Scot and Customer in a written addendum to this Agreement.

### **2. SCOOT’S COMMITMENTS**

- 2.1. Scot will use its best efforts to recruit, employ and assign qualified Educators for assignments as requested by Customer.
- 2.2. Scot will screen Educators before employing them to verify that all Educators have submitted to a live-scan criminal history check via the DoJ and FBI with ongoing arrest notifications. Scot will ensure all Educators comply with the requirements of Education Code Section 45125.1 et seq. before they are permitted to perform services for the Customer. If Scot is notified of any arrest or other similar infraction regarding an active Educator, Scot will immediately remove that Educator from service and notify the Customer.
- 2.3. All Educators must have a physician-signed chest x-ray or medical professional signed risk assessment form proving that no risk factors are present or proving a negative tuberculosis test result within 60 days of date of hire with Scot Education, or more recent.
- 2.4. Scot will verify that all Educators are eligible to work in the United States.
- 2.5. Scot will provide all Educators with a means to report their working time and shall pay all Educators their wages and provide them all benefits for which they are eligible as Scot employees.
- 2.6. Scot shall handle all payroll-related tax and other withholding, as appropriate and shall provide Workers’ Compensation insurance for all Educators.
- 2.7. Scot shall require all Educators comply with Customer’s policies and procedures when the Educator is on Assignment to the Customer and shall further comply with any reasonable requests by Customer for Educators to execute other documents such as documents Customer may require regarding any Intellectual Property an Educator may develop while assigned to Customer.
- 2.8. Scot shall comply with all applicable laws, regulations and ordinances applicable to it as a temporary staffing agency and as the employer of the Educators.

### **3. CUSTOMER COMMITMENTS**

- 3.1. Customer shall provide Educators with a safe and suitable workplace including appropriate training regarding any special hazards, evacuation procedures, etc.
- 3.2. Customer shall provide Educators with an orientation regarding all other applicable workplace expectations including school rules, student discipline, grading and homework policies, etc.

- 3.3. Customer shall supply Educator with appropriate lesson plans and educational materials and will provide usual and customary supervision of Educator while Educator is on assignment to Customer.
- 3.4. Customer shall provide Scoot with a prompt notice of any injury or altercation involving an Educator as well as any performance issue or complaint. Customer will permit Scoot to participate in any investigation should it so desire.
- 3.5. Customer shall be specifically responsible for the conduct of Educator with respect to any keys, cash, and confidential information and records of students and the Customer's regular employees to which Educator has access during the assignment. Customer also assumes responsibility (except to the extent covered by Workers' Compensation) in connection with any use of Customer vehicles or equipment in connection with the assignment.
- 3.6. Customer agrees that unless separately set forth in an addendum to this Agreement, Customer shall not assign an Educator sole custody of a single student, sole responsibility for supervising more than one classroom of students at a time, or administering or maintaining custody of any student medications.
- 3.7. Customer shall comply with all applicable laws, regulations and ordinances. No actions undertaken by Customer under this Agreement violate the terms of any other contract including any collective bargaining agreement.
- 3.8. Any qualifications or characteristics Customer requests for any assignment are based on essential bona fide occupational qualifications the determination of which is Customer's sole responsibility. Scoot is not responsible for screening Educators based on any qualifications or criteria which are not specifically disclosed by Customer.
- 3.9. Customer will inform Scoot if Customer currently subscribes to, or becomes a member of, any state-based teacher retirement funds (for example, CalSTRS in California).

#### **4. EDUCATOR PLACEMENT FEE**

Customer understands and agrees that Scoot employees are assigned to Customer to render temporary services and, absent a written agreement stating otherwise, are not assigned to become employed directly by Customer. Customer acknowledges the considerable expense incurred by Scoot to advertise, recruit, evaluate, train, and place its employees.

Customer agrees it will not, without prior written consent from Scoot, hire a Scoot employee, interfere with the employment relationship between Scoot and its employees, or directly or indirectly cause a Scoot employee to become employed by Customer or another temporary service provider.

If Customer, either directly or indirectly, solicits, offers employment, and/or hires a Scoot employee as an employee or consultant in any position, or utilizes the person's services through another temporary or outsourcing service company, or any person or entity affiliated with Customer refers a Scoot employee to any other employer and the employee becomes employed by that employer: (i) at any time from the date such employee is introduced to or placed with Customer by Scoot until twelve (12) months thereafter or (ii) within twelve (12) months after termination of employee's temporary assignment through Scoot with Customer, whichever is later, Customer agrees to pay Scoot a placement fee as outlined in Exhibit A (the "Educator Placement Fees").

**SIGNATORIES**

Signed: *James Sanders*

Signed: \_\_\_\_\_

Name: James Sanders

Name: \_\_\_\_\_

Title: CEO

Title: \_\_\_\_\_

Date: 10/9/2024

Date: \_\_\_\_\_

**EXHIBIT A  
FEES FOR EDUCATORS**

This Exhibit A is incorporated and made part of the Agreement between Scoot and Customer. The pricing in Exhibit A is confidential and proprietary, to the extent allowable by applicable law. Customer agrees not to disclose the contents of Exhibit A to persons or entities not party to this Agreement without Scoot’s written permission, to the extent allowable by applicable law.

| School Bill Rate <sup>+</sup>   | Half-day rate (4 hours or less) | Half-day long-term rate (4 hours or less) <sup>#</sup> | Short-term day rate (up to 8.5 hours/day) | Long-term day rate (up to 8.5 hours/day) <sup>#</sup> |
|---|---------------------------------|--|---|---|
| Support Staff   | \$231                           | \$254  | \$344                                     | \$378   |
| Paraprofessional  | \$48/hour                       |  |   |   |
| Teacher (emergency 30-day substitute permit or California credential) | \$250                           | \$275  | \$373                                     | \$410   |
| TeachStart Fellow   | N/A                             | N/A  | \$452                                     | \$452   |
| Special Education Credential in SpEd role                             | \$313                           | \$344  | \$466                                     | \$513   |

\* Because Scoot Educators are non-exempt hourly employees, additional charges over and above the standard School Bill Rate will apply in the event that an Educator is called upon to work overtime meaning a shift longer than eight and a half (8.5) hours, including a thirty (30) minute meal break, in a workday or more than forty (40) hours, excluding meal breaks, in a work week for the same Customer. Overtime is charged at 1.5x the prorated hourly bill rate according to the above table (e.g., overtime for a Teaching Assistant is charged at \$344/8.5\*1.5 per hour). Educators are instructed by Scoot that they should seek the approval of a duly designated supervisor at the Customer site before incurring overtime but, of course, the need to ensure proper supervision of pupils may necessitate an Educator staying over even if the designated supervisor is not immediately available. Consistent with professional best practices, Scoot Educators are directed to maintain supervision over assigned students until they are relieved by appropriate school personnel.

# An Educator will be considered in long-term status if the same Educator has been scheduled at a Customer site for an assignment that is for more than 15 consecutive work days or an assignment has extended beyond 15 consecutive work days (half-days and full-days are counted the same) in the same academic year.

**EDUCATOR PLACEMENT FEES**

Scoot pricing for temp-to-perm placements is based upon the category of the Educator, timing of hire, or number of days the Scoot employee has worked at the hiring school during a single school year:

| TEMP TO PERM FEES FOR NON TEACHSTART FELLOWS |                                    |
|--|------------------------------------|
| Days worked in school year                   | Fee <sup>^</sup>                   |
| 1 - 90 days worked                           | 10% of AGS to a minimum of \$5,000 |
| 91 - 180 days worked                         | 5% of AGS to a minimum of \$2,500  |
| 180+ days worked                             | \$1,000                            |

<sup>^</sup>Fee is based upon the total, annualized gross salary (AGS), including any additional allowances or benefits that can be monetized listed on contract between Customer and Scoot employee.

| TEMP TO PERM FEES FOR TEACHSTART FELLOWS |          |
|--|----------|
| Hire date                                | Fee      |
| September 1 to March 1                   | \$10,000 |
| March 2 to May 31                        | \$5,250  |
| June 1 to August 31                      | \$1,000  |

**DISCOUNTS FOR SUBSTITUTE BUBBLES**

A discount will be applied to any Educator assigned to a Substitute Bubble with Customer. Discounts are calculated based on size of bubble committed to by Customer and length of commitment according to the below table:

|                      |             | Number of educators in bubble |       |       |       |       |       |      |
|----------------------|-------------|-------------------------------|-------|-------|-------|-------|-------|------|
|                      |             | 1-10                          | 11-20 | 21-30 | 31-50 | 51-75 | 76-99 | 100+ |
| Bubble length (days) | 1 month     | 0%                            | 2%    | 3%    | 4%    | 5%    | 6%    | 7%   |
|                      | 3 months    | 3%                            | 4%    | 5%    | 6%    | 7%    | 8%    | 9%   |
|                      | School year | 6%                            | 7%    | 8%    | 9%    | 10%   | 11%   | 12%  |

The following terms apply to a Substitute Bubble:

1. If a Substitute Bubble is larger in size than originally committed to by Customer, the larger discount will be applied according to the above table.
2. If a Substitute Bubble is smaller in size than originally committed to by Customer due to Scoot being unable to source the requested number of Educators, the originally agreed discount will be applied.
3. Customer will have the option to renew a Substitute Bubble at the end of each commitment period.
  - a. Customer shall not have the option to decrease Substitute Bubble size or length other than at the time of a renewal.
  - b. Customer can choose to increase the size or extend the length of a Substitute Bubble at the start of each month and the larger discount will be applied to future invoices.
  - c. Substitute Bubbles may be canceled ahead of the notice period should an uncontrollable event force Customer to close its school(s) for a prolonged period (e.g., closure due to a pandemic or government order).
4. The Bubble Length is the length of commitment determined in calendar days. The Bubble Length also serves as the notice period for bubble cancellation.
  - a. All Substitute Bubbles must end on the last Friday of the month in which the renewal date falls.
  - b. Substitute Bubbles are active on any instructional school day, non-student days are not included.
5. Substitute Bubbles are considered long term assignments as they are at least 15 days in length.
6. Should an Educator who was part of a Substitute Bubble move to a long-term position with Customer (defined as a single assignment scheduled for 15 days or more), the Customer will be given the choice of backfilling that Educator to maintain Bubble size or decreasing the size of the Bubble however that may also decrease the Substitute Bubble discount applied to future invoices.
7. TeachStart Fellows cannot be included in a Substitute Bubble.

**EXHIBIT B**  
**EDUCATOR CANCELLATION POLICY**

Customer must cancel an assignment no later than midnight before the assignment. If a cancellation is made before this time, no fee will be charged to the school. Cancellations made on the same day of the shift will result in a half-day charge according to the pricing in Exhibit A.

**SCOOT GUARANTEE**

Scout stands behind the quality and appropriateness of any candidate we recommend or assign to Customer school. However, Scout understands that at times unforeseen circumstances can deliver undesirable results.

**EDUCATORS**

Should a Scout Educator not satisfy requirements of the assigned position within the first 90 minutes of a half-day shift or the first four hours of a full-day shift, there will be no fee charged to the school or Scout will diligently work to replace the Educator as quickly as possible by another suitably skilled and qualified Educator.

To avoid a charge, the school must:

- (a) Inform Scout of the termination of the shift before the Educator leaves the school grounds.
- (b) Allow Scout a reasonable opportunity to resolve matters directly with the Educator.
- (c) The school must provide feedback on the reason(s) for the termination/cancellation.



# Coversheet

## Academic Success Committee

**Section:** III. Committees  
**Item:** A. Academic Success Committee  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Academic Success Committee Update (10.22.24).pdf



# Academic Success Committee

9-16-24

# Executive Summary – CO

Our sites and support office teams working hard to launch our priorities, including Multilingual Learner Success and Acceleration for All. As you review this deck, please consider which topics should be moved to the full board versus just staying here in the slide deck.

## Today's Topics:

1. SBAC Subgroup data (Neena)
2. NS 2024-25 Org-Wide WIG: Multilingual Learner Success (Ashley and Crystal)
3. Acceleration for All (Tina)
4. Leadership Pipeline/Accelerate Partnership (Andi)





# Topic 1: SBAC Subgroups (Neena)

Overall, Navigator Schools continues to outperform 2022–23 state and district averages. And like the rest of the nation, we are still recovering from the pandemic. Our goal is to return to post-pandemic achievement levels, which includes increasing proficiency levels for our subgroups.

Our Multilingual Learner (ML) org-wide priority will be key to ensuring our students designated as English Learners are on track to getting reclassified. The Acceleration for All block will provide in-school intervention and acceleration supports for all students at their academic level.



# SBAC Math: Mixed Results, Still Leading State Averages

## Percent of students proficient or advanced in CA SBAC Math

|       | 2018-19 | 2022-23 | 2023-24           | 2022-23- 2023-24<br>Change |
|-------|---------|---------|-------------------|----------------------------|
| State | 34%     | 32%     | Not yet available | Not yet available          |
| GPS   | 69%     | 50%     | 55%               | +5%                        |
| HC    | N/A     | 65%     | 57%               | -7%                        |
| HPS   | 72%     | 52%     | 53%               | +1%                        |
| WPS   | N/A     | 34%     | 41%               | +7%                        |

*\*All 2023-24 results are preliminary* Powered by BoardOnTrack

# SBAC ELA Performance: Outpacing State, Room for Growth

## Percent of students proficient or advanced in CA SBAC ELA

|       | 2018-19 | 2022-23 | 2023-24           | 2022-23- 2023-24<br>Change |
|-------|---------|---------|-------------------|----------------------------|
| State | 45%     | 43%     | Not yet available | Not yet available          |
| GPS   | 81%     | 68%     | 63%               | -5%                        |
| HC    | N/A     | 68%     | 63%               | -5%                        |
| HPS   | 87%     | 68%     | 68%               | 0%                         |
| WPS   | N/A     | 38%     | 48%               | +10%                       |

*\*All 2023-24 results are preliminary*

# Establishing CAST Baselines with Steady Growth

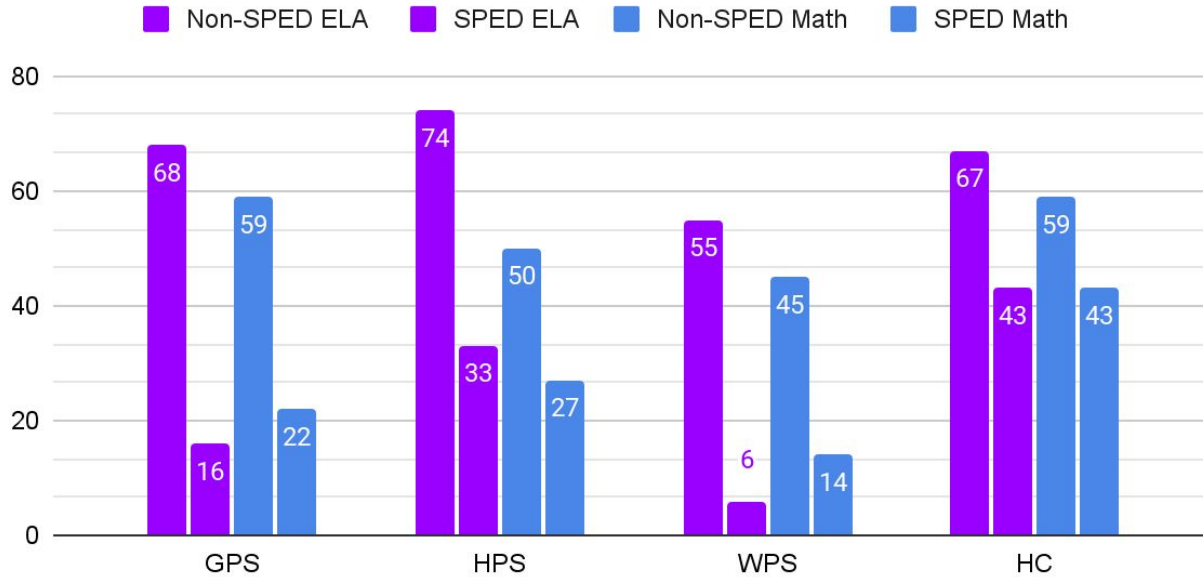
## Percent of students proficient or advanced in CA CAST Science

|       | 2018-19 | 2022-23 | 2023-24           | 2022-23- 2023-24<br>Change |
|-------|---------|---------|-------------------|----------------------------|
| State | 30%     | 30%     | Not yet available | Not yet available          |
| GPS   | 55%     | 41%     | 41%               | 0%                         |
| HC    | N/A     | N/A     | 52%               | N/A                        |
| HPS   | 45%     | 40%     | 44%               | +4%                        |
| WPS   | N/A     | N/A     | 23%               | N/A                        |

*\*All 2023-24 results are preliminary* Powered by BoardOnTrack

# Special Education (SPED) - SBAC Preliminary Results

## SPED - SBAC Results

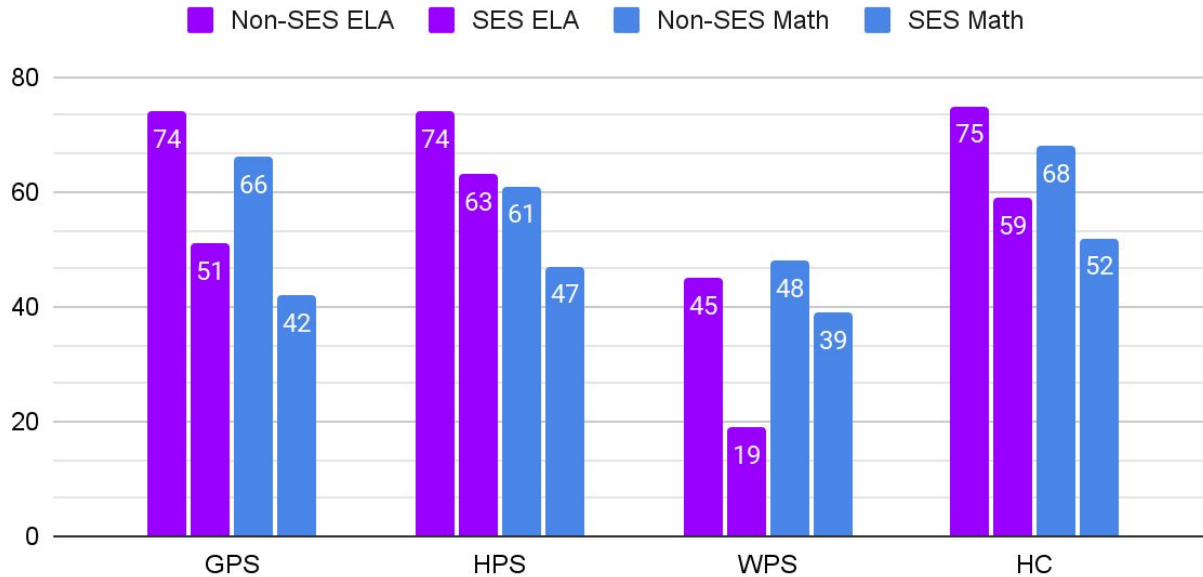


SPED - SBAC Results/Site



# Socio-Economic Status (SES) - SBAC Preliminary Results

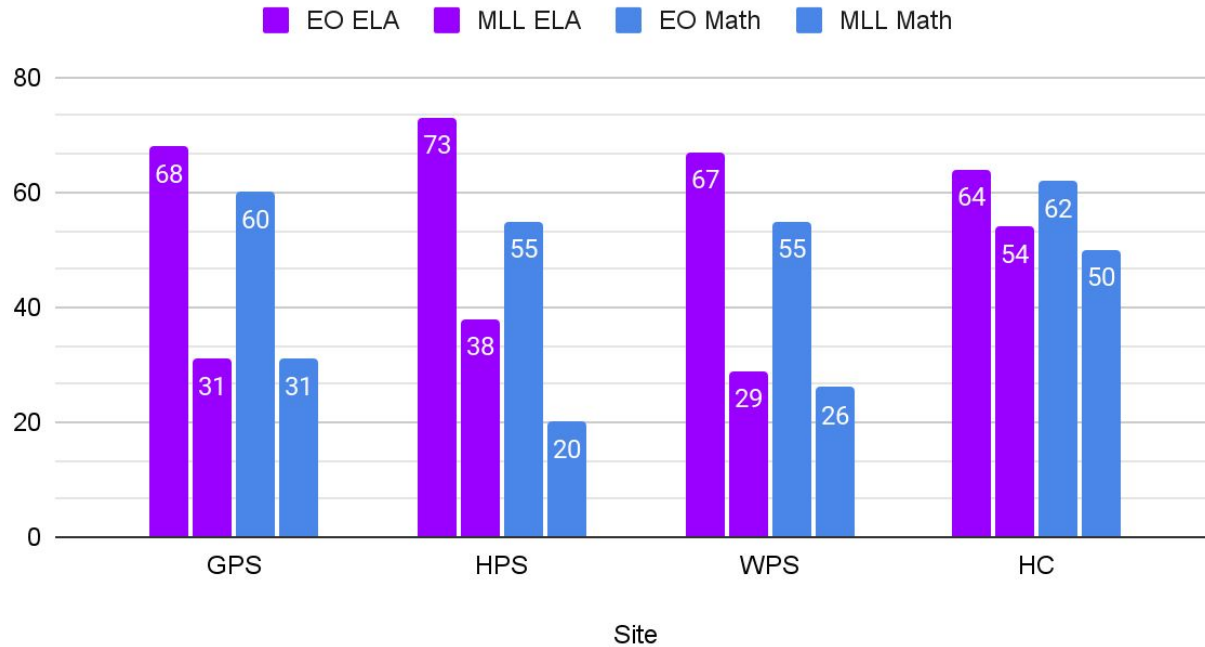
## SES - SBAC Results



SES - SBAC Results/Site

# Multilingual Learners (MLL) - SBAC Preliminary Results

## MLL - SBAC Results



# Questions and Feedback



Navigator Schools

Charting a new course in education

## Topic 2: Org-Wide WIG: Multilingual Learner Progress (Ashley and Crystal)

As you can see from our subgroup SBAC data, as well as our ELPAC data, our students classified as English Learners are academically behind our students who are not English Language Learners. Navigator's number one priority this school year is ML progress.

This fall, we adopted English 3D as our designated ELD curriculum, and are implementing structured student talk strategies (Integrated ELD) in all classrooms.



# Multilingual Learners: Org-Wide Wildly Important Goal (WIG)

**Why:** Disaggregated results on SBAC, ELPAC, STAR, and the CA Dashboard all show a gap in our English Learner Progress

**What (WIG):** All ML students classified as “English Learners” will grow one level on the ELPAC or maintain a Level Four in order to achieve RFEP status and get to Green on the CA Dashboard.

## How (Lead Measures):

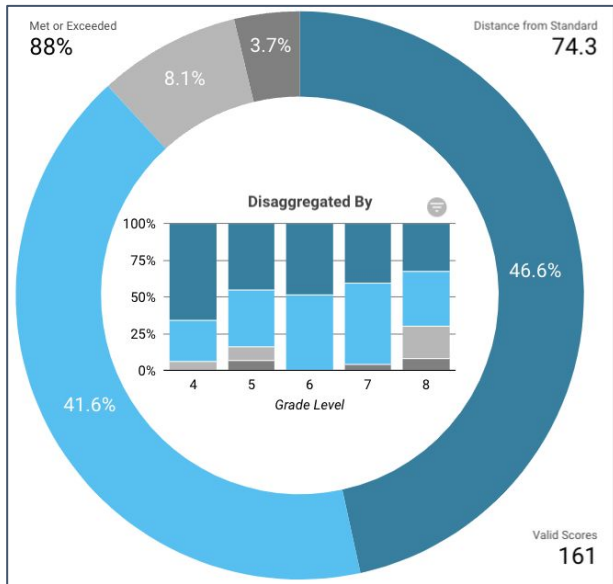
- Designated ELD - English 3D
- Integrated ELD - Structured Student Talk
- Frequent formative assessment and data analysis
- Strong and focused coaching support
- Honor and celebrating learning multiple languages - (eg Duolingo Club for staff and students, translation for all comms)



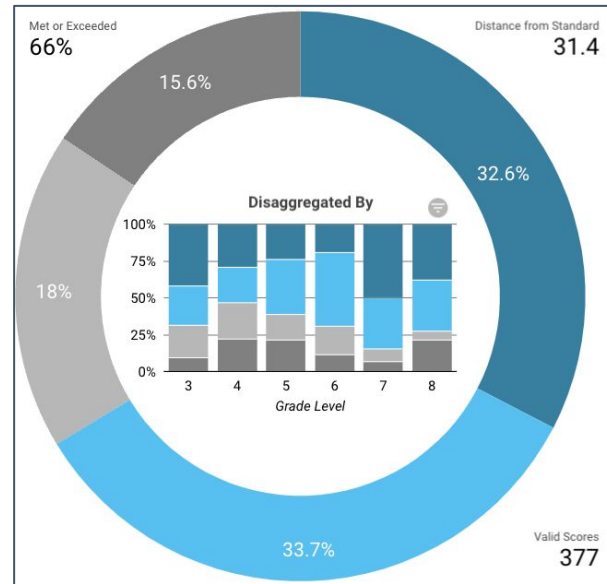
# Our RFEP students outperform our EO students in ELA!

## NS Org-Wide ELA SBAC Results

● Standard Not Met   ● Standard Nearly Met   ● Standard Met   ● Standard Exceeded



RFEP Students

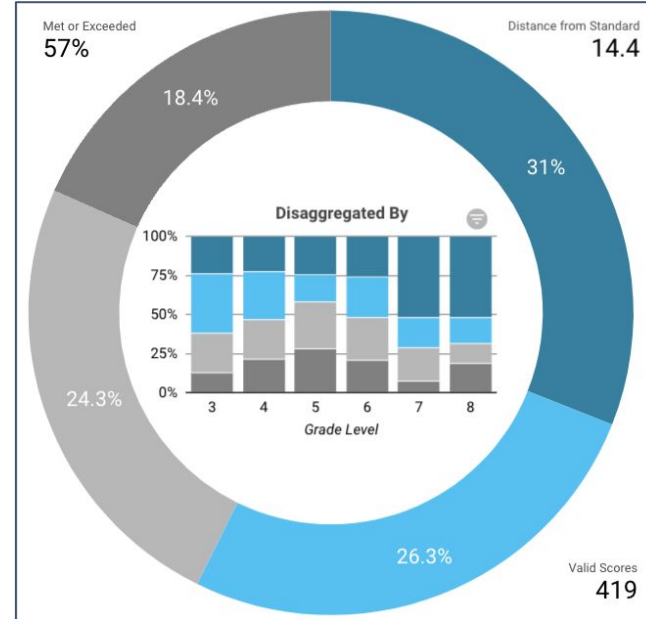
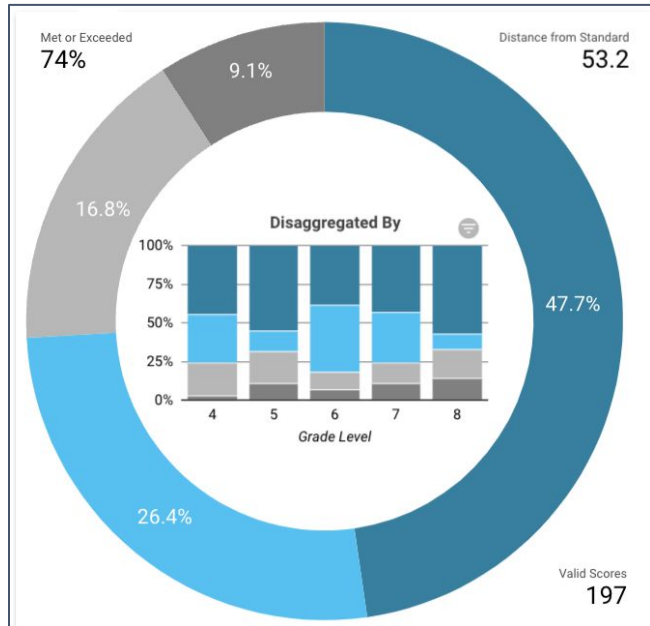


English Only

# Our RFEP students outperform our EO students in math!

## NS Org-Wide ELA SBAC Results

Standard Not Met
  Standard Nearly Met
  Standard Met
  Standard Exceeded



RFEP Students

English Only

-----

# Understanding the Goal

Dashboard

ELPI





Students who are not yet proficient in English should progress in their proficiency each year and reach proficiency in five to seven years. \*CDE

English Language  
Proficiency  
Indicator

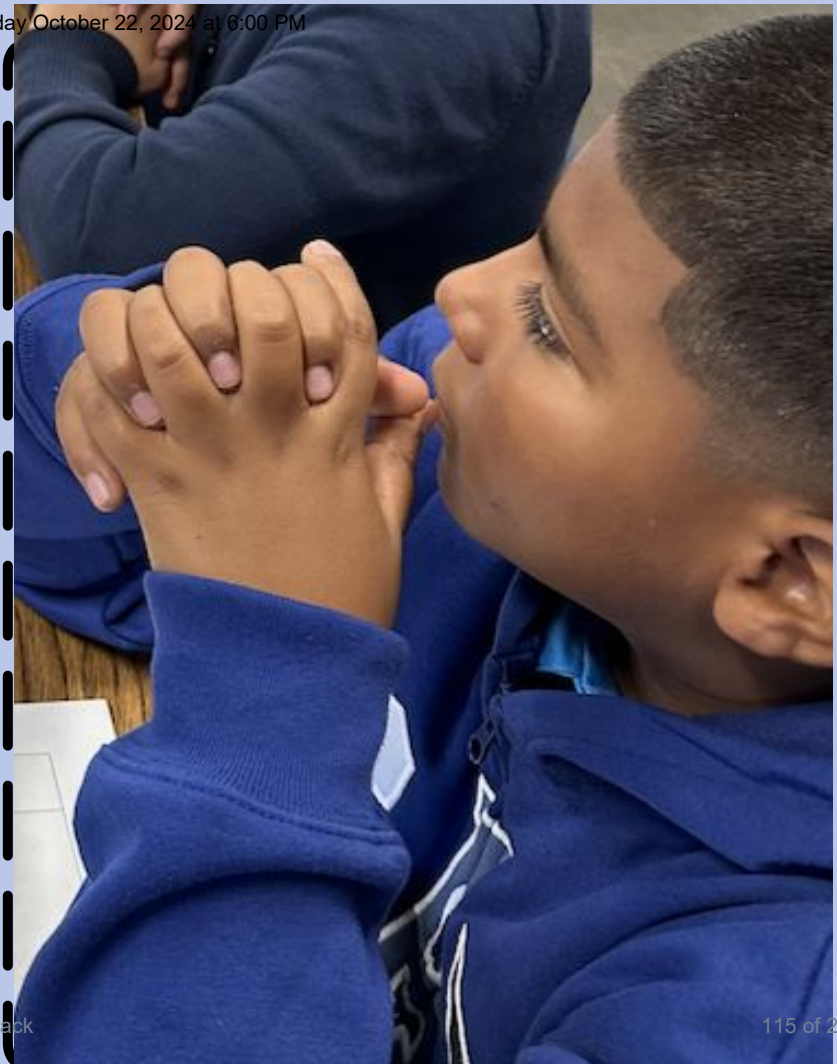
**ELPI**

THE KEY Measure

# ELPAC is scored on four performance levels:

- Level 1 - Minimal Developed
- Level 2 - Somewhat developed
- Level 3 - Moderately Developed
- Level 4 - Well Developed

ELPI splits scores further into SIX levels...



4

3 High

3 Low

2 High

2 Low

1

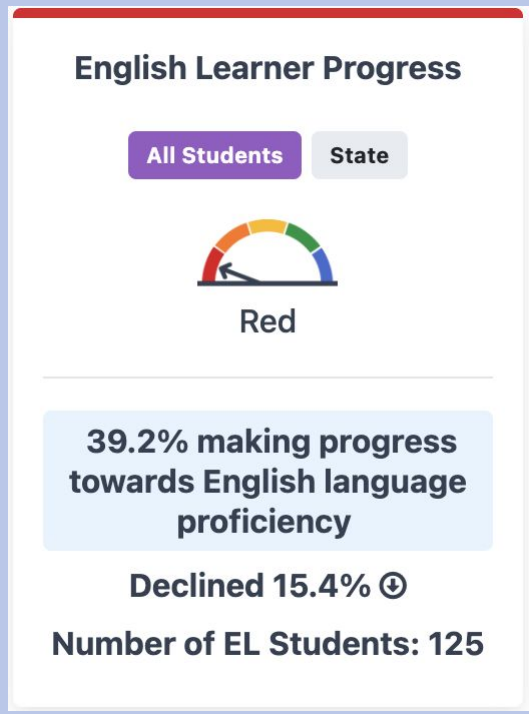
ELPI

Student must move up  
one level  
or stay at level 4 each  
year.

How does this help students?



# Why we are in the red



Students who met ELPI Goal:

54.6% ⇒ 39.2%

2022 2023

How do these numbers motivate you?

# How do we get to green?

Move GPS ELPI to  
**55%**

| LEVEL  | DECLINED SIGNIFICANTLY<br><i>from Prior Year (by 10.1 p.pts or more)</i> | DECLINED<br><i>from Prior Year (by 2.0 p.pts to 10.0 p.pts)</i> | MAINTAINED<br><i>from Prior Year (declined or increased by 1.9 p.pts or fewer)</i> | INCREASED<br><i>from Prior Year (by 1.9 p.pts or more)</i> |
|--|--|---|--|--|
| <b>VERY HIGH</b><br><i>65.0% or greater in Current Year</i>      | Yellow<br>(None)   | Green<br>(None)   | Blue<br>(None)   | Blue   |
| <b>HIGH</b><br><i>55.0% to 64.9% in Current Year</i>             | Orange<br>(None)   | Yellow<br>(None)  | Green<br>(None)  | Green  |
| <b>MEDIUM</b><br><i>45.0% to less than 54.9% in Current Year</i> | Orange<br>(None)   | Orange<br>(None)  | Yellow<br>(None)   | Green  |
| <b>LOW</b><br><i>35.0% to 44.9% in Current Year</i>              | Red<br>▪ English Learners  | Orange<br>(None)  | Orange<br>(None)   | Yellow   |
| <b>VERY LOW</b><br><i>24.9% or less in Current Year</i>          | Red<br>(None)  | Red<br>(None)   | Red<br>(None)  | Orange   |

This chart shows the criteria for every color.

4

3 High

3 Low

2 High

2 Low

1

GPS  
WIG

Move the GPS school  
ELPI  
from  
39% to 55%

We are in the Blue!

HC

Students who met ELPI  
Goal:

26% ⇒ 62.1%

2022

2023

How do these numbers motivate you?



# How do stay at Blue?

Move HC ELPI to  
**65%**

| LEVEL  | DECLINED SIGNIFICANTLY<br><i>from Prior Year (by 10.1 p.pts or more)</i> | DECLINED<br><i>from Prior Year (by 2.0 p.pts to 10.0 p.pts)</i> | MAINTAINED<br><i>from Prior Year (declined or increased by 1.9 p.pts or fewer)</i> | INCREASED<br><i>from Prior Year (by 1.9 p.pts or more)</i> |
|--|--|---|--|--|
| <b>VERY HIGH</b><br><i>65.0% or greater in Current Year</i>      | Yellow<br>(None)   | Green<br>(None)   | Blue<br>(None)   | Blue   |
| <b>HIGH</b><br><i>55.0% to 64.9% in Current Year</i>             | Orange<br>(None)   | Yellow<br>(None)  | Green<br>(None)  | Green  |
| <b>MEDIUM</b><br><i>45.0% to less than 54.9% in Current Year</i> | Orange<br>(None)   | Orange<br>(None)  | Yellow<br>(None)   | Green  |
| <b>LOW</b><br><i>35.0% to 44.9% in Current Year</i>              | Red<br>▪ English Learners  | Orange<br>(None)  | Orange<br>(None)   | Yellow   |
| <b>VERY LOW</b><br><i>34.9% or less in Current Year</i>          | Red<br>(None)  | Red<br>(None)   | Red<br>(None)  | Orange   |

This chart shows the criteria for every color.

4

3 High

3 Low

2 High

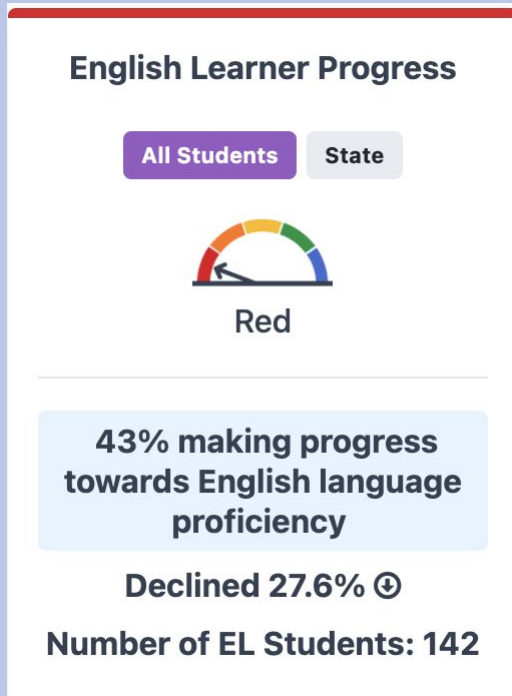
2 Low

1

HC  
WIG

Move Hayward  
Collegiate ELPI  
from  
62.1 % to 65%

# Why we are in the red



HPS  
Students who met  
ELPI Goal:

70.5% ⇨ 43%

2022 2023

How do these numbers motivate you?

# How do we get to green?

| LEVEL  | DECLINED SIGNIFICANTLY<br><i>from Prior Year (by 10.1 p.pts or more)</i> | DECLINED<br><i>from Prior Year (by 2.0 p.pts to 10.0 p.pts)</i> | MAINTAINED<br><i>from Prior Year (declined or increased by 1.9 p.pts or fewer)</i> |
|--|--|---|--|
| <b>VERY HIGH</b><br><i>65.0% or greater in Current Year</i>      | Yellow<br>(None)   | Green<br>(None)   | Blue<br>(None)   |
| <b>HIGH</b><br><i>55.0% to 64.9% in Current Year</i>             | Orange<br>(None)   | Yellow<br>(None)  | Green<br>(None)  |
| <b>MEDIUM</b><br><i>45.0% to less than 54.9% in Current Year</i> | Orange<br>(None)   | Orange<br>(None)  | Yellow<br>(None)   |
| <b>LOW</b><br><i>35.0% to 44.9% in Current Year</i>              | Red<br>▪ English Learners  | Orange<br>(None)  | Orange<br>(None)   |

Move HPS ELPI to  
**55%**

This chart shows the criteria for every color.

4

3 High

3 Low

2 High

2 Low

1

HPS  
WIG

Move the HPS  
school ELPI from  
43% to 55%

# Why we are in the yellow

WPS

## English Learner Progress

All Students

State



Yellow

53.3% making progress  
towards English language  
proficiency

Maintained 0.6%

Number of EL Students: 180

Students who met ELPI  
Goal:

52.8% → 53.4%  
2022                      2023

How do these numbers motivate you?

# How do we get to blue

| LEVEL  | DECLINED SIGNIFICANTLY<br><i>from Prior Year (by 10.1 p.pts or more)</i> | DECLINED<br><i>from Prior Year (by 2.0 p.pts to 10.0 p.pts)</i> | MAINTAINED<br><i>from Prior Year (declined or increased by 1.9 p.pts or fewer)</i> |
|--|--|---|--|
| <b>VERY HIGH</b><br><i>65.0% or greater in Current Year</i>      | Yellow<br>(None)   | Green<br>(None)   | Blue<br>(None)   |
| <b>HIGH</b><br><i>55.0% to 64.9% in Current Year</i>             | Orange<br>(None)   | Yellow<br>(None)  | Green<br>(None)  |
| <b>MEDIUM</b><br><i>45.0% to less than 54.9% in Current Year</i> | Orange<br>(None)   | Orange<br>(None)  | Yellow<br>• English Learners   |
| <b>LOW</b>   | Red  | Orange  | Orange   |

Move WPS ELPI to

# 65%

This chart shows the criteria for every color.

4

3 High

3 Low

2 High

2 Low

1

WPS

WIG

Move WPS ELPI from  
53.4% to 65%



## ELPI Level last year

sub scores

| Grade | ELPAC Scale Score | ELPI Level | Overall     | Oral      | Written   | Listening | Speak |
|-------|-------------------|------------|-------------|-----------|-----------|-----------|-------|
| 4     | 1435              | 1          | Level 1 - B | Level 2 - | Level 1 - | Level 2 - | Level |
| 4     | 1439              | 1          | Level 1 - B | Level 2 - | Level 1 - | Level 2 - | Level |
| 4     | 1449              | 2L         | Level 2 - S | Level 2 - | Level 1 - | Level 1 - | Level |
| 4     | 1456              | 2L         | Level 2 - S | Level 2 - | Level 1 - | Level 2 - | Level |
| 4     | 1496              | 3L         | Level 3 - M | Level 3 - | Level 2 - | Level 2 - | Level |
| 4     | 1513              | 3H         | Level 3 - M | Level 4 - | Level 2 - | Level 2 - | Level |
| 4     | 1514              | 3H         | Level 3 - M | Level 4 - | Level 2 - | Level 2 - | Level |
| 4     | 1514              | 3H         | Level 3 - M | Level 4 - | Level 2 - | Level 2 - | Level |
| 4     | 1517              | 3H         | Level 3 - M | Level 3 - | Level 3 - | Level 2 - | Level |
| 4     | 1549              | 4          | Level 4 - V | Level 4 - | Level 3 - | Level 3 - | Level |
| 4     | 1528              | 4          | Level 4 - V | Level 4 - | Level 3 - | Level 3 - | Level |

## Target scores to move up a level

2023 DASHBOARD TECHNICAL GUIDE: ELPI

Table 3: Scale Score Split by Grade Level

| Grade | 2L SS Range           | 2H SS Range           | 3L SS Range           | 3H SS Range           |
|-------|-----------------------|-----------------------|-----------------------|-----------------------|
| K     | 1374-1397<br>(24 pts) | 1398-1421<br>(24 pts) | 1422-1447<br>(26 pts) | 1448-1473<br>(26 pts) |
| 1     | 1411-1432<br>(22 pts) | 1433-1454<br>(22 pts) | 1455-1480<br>(26 pts) | 1481-1506<br>(26 pts) |
| 2     | 1424-1446<br>(23 pts) | 1447-1470<br>(24 pts) | 1471-1500<br>(30 pts) | 1501-1531<br>(31 pts) |
| 3     | 1448-1467<br>(20 pts) | 1468-1487<br>(20 pts) | 1488-1510<br>(23 pts) | 1511-1534<br>(24 pts) |
| 4     | 1459-1478<br>(20 pts) | 1479-1498<br>(20 pts) | 1499-1523<br>(25 pts) | 1524-1548<br>(25 pts) |
| 5     | 1467-1489<br>(23 pts) | 1490-1513<br>(24 pts) | 1514-1536<br>(23 pts) | 1537-1559<br>(23 pts) |

[ELPI Technical Guide](#)

# Student Scores

You'll be tracking scores for these students on ELA and IM assessments.

parsec - premium>elpac/cast>student list [Click the 3 dots to export to google sheets](#)

# Key Next Steps

- ✓ Designated ELD - Staff have been working to deepen their knowledge of student data and new English 3D curriculum
- ✓ Integrated ELD - We are strengthening our integrated ELD strategies through structured student talk routines



# Questions and Feedback



Navigator Schools

Charting a new course in education

# Topic 3: Acceleration for All (Tina)

Acceleration for All is up and running at Navigator! Each campus has designated blocks within their school day to allow for targeted interventions for students who are performing below grade level in math and/or reading. Additionally, students at and above grade level will get opportunities to accelerate their learning through extended studies and projects on topics of interest.



# Acceleration for All will support academic growth for all students

Why: 2023-24 SBAC results show strong discrepancies between our 1s, 2s, 3s and 4s. We need a plan that supports ALL students in accelerating their academics in order to meet their full potential so that they can access “high school, college, and beyond.”

What: All schools will have a 30 minute “Acceleration for All” block within the school day. Students at all levels will receive the support needed to accelerate their learning.

How:

- All hands on deck from staff
- Frequent formative assessments, data analysis, and regrouping
- High quality programs for all levels
- Ignite reading tutoring
- Staff training on program implementation
- Coaching and support from leadership teams



# Consistent small group interventions support students in their area of need

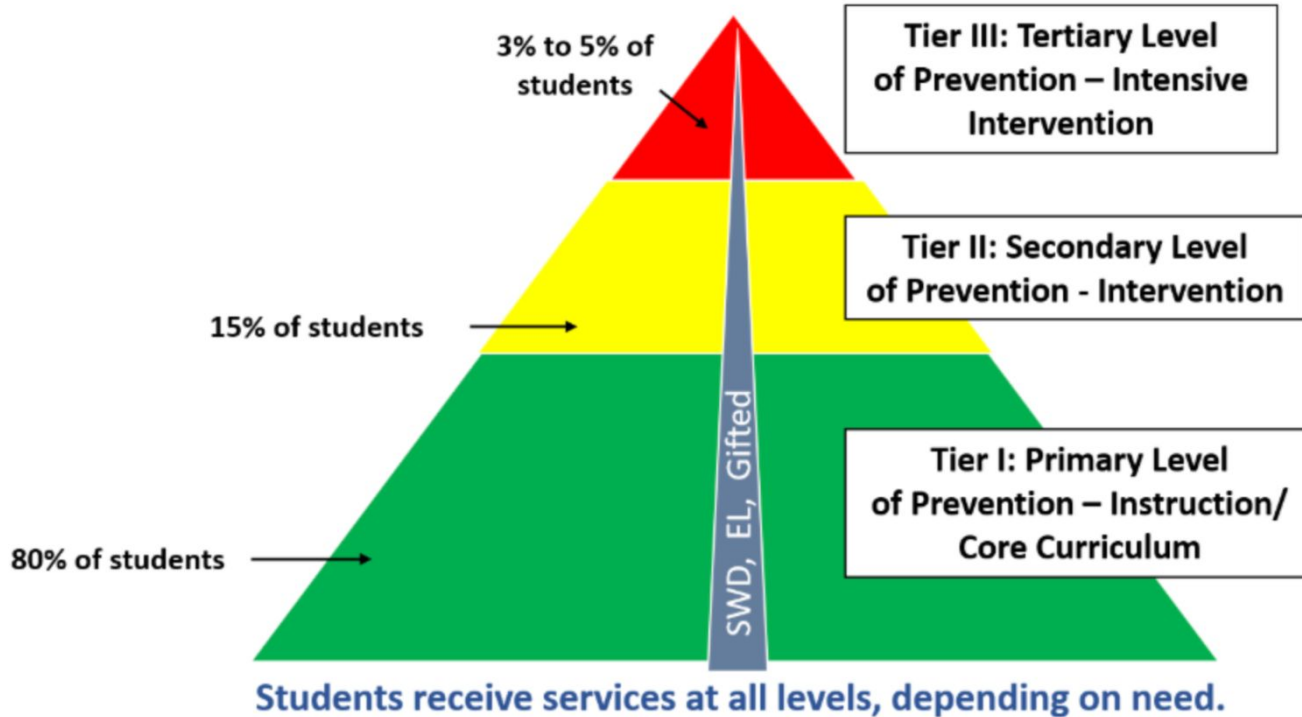
## Prioritizing interventions

- #1 priority is learning to read
- #2 reading to learn
- #3 math grade level proficiency



# The ultimate goal is to move students up the proficiency tiers

## Essential Component: Multi-Level *Prevention System*



# Process for individualized data tracking

Even though Navi has over a 1,000 scholars, we are able to dial in on every scholar's individual needs in the following ways:

- Identify major needs for each scholar using key data points (SBAC, ELPAC, fluency)
- Key site leaders reviewed and prioritized initial interventions based off of data
- Assign VPs to oversee their specific grade bands
- All hands on deck: Altering additional support staff schedules to be available during the Acceleration block (eg school psychologists, vice principals, attendance specialist, Ed specialists, etc.)
- Data is reviewed by core academic team and students are regrouped as they progress





# Questions and Feedback



Navigator Schools

Charting a new course in education

# Topic 4: Leadership Pipeline (Andi)

This school year, Navigator is partnering with the [Accelerate Institute](#) to develop a proactive leadership development model that includes tools and processes to support schools in building staff capacity across all levels.

We are piloting the model at our Gilroy Prep site in 2024-25, and plan to apply our learnings at all campuses next school year. This development model will positively impact existing and future schools as we grow as a network.



# The Accelerate leadership model uses the following steps to cultivate new leaders:

## STEP 1

**School and Ideal Leader Profile** The principal will spend time creating the ideal leader profile by articulating their school's unique context, and current strengths and challenges. The outcome of this step is to truly understand the characteristics needed to cultivate future leaders.

Owner: Principal  
Support: Executive

## STEP 2

**Talent Mapping** Once the principal has identified the characteristics of ideal leaders for their school, they take time to map out the current talent. This includes looking at current and future positions for their staff members.

Owner: Principal  
Support: Executive

## STEP 3

**Leadership Development Plan** Principals work collaboratively with the rising leaders to create individual leadership development plans. These plans help identify development areas and opportunity projects to help grow talent within their schools.

Owner: Principal  
Support: Executive

## ON-GOING

**Principal Handbook** To reduce leader burnout, it is imperative that school leaders and leadership teams take stock of the important protocols and systems needed to ensure the school runs effectively. To do this, the principal and leadership team collaboratively organize and compile all pertinent information about the school including culture, operations, and curriculum.

Owner: Rising Leader  
Support: Principal

# Each leader has a specific development plan based on the Transformational Leadership Building Blocks

## TRANSFORMATIONAL LEADERSHIP BUILDING BLOCKS



# Next Steps

- Weekly leadership assignments for GPS site leaders with ongoing feedback given to the Director of Schools (DoS)
- DoS shares learnings and best practices with the other site principals coaching
- Executive team (ICAO, DoS, and DPS) meets monthly with the Accelerate team to focus on network-wide leadership development, which can include leadership pipeline as it relates to growing new schools and increasing quality and capacity at our current school sites.



# Questions and Feedback



Navigator Schools

Charting a new course in education

# Thank You!



**Navigator Schools**

Charting a new course in education

# Coversheet

## Consideration of Audit Extension Requests

**Section:** IV. Topical  
**Item:** B. Consideration of Audit Extension Requests  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** CLA Letter to Board re Audit Extensions (10.22.24).pdf  
Audit Extension Request - GPS (10.22.24).pdf  
Audit Extension Request - HPS (10.22.24).pdf  
Audit Extension Request - WPS (10.22.24).pdf  
Audit Extension Request - HC (10.22.24).pdf





**CliftonLarsonAllen LLP**

2210 East Route 66  
Glendora, CA 91740

phone 626.857.7300 fax 626.857.7302  
[CLAconnect.com](http://CLAconnect.com)

September 19, 2024

To the Board and Management of  
Navigator Schools

**Subject: CLA's Notification of Outstanding Requests for Audit Information**

Audit reports must be filed with the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by **December 15** of each year.

Based upon our review of open audit requests, we have experienced delays in the trial balance and general ledger requests, along with supporting schedules.

As a professional services firm, our services and delivery dates are contingent upon both parties meeting expectations for the timing of requests that correspond with our scheduled time and resources.

Therefore, we recommend that you notify your authorizer that an audit report filing extension will be needed. The extension should be obtained through March 31, 2025, which reflects when our team will have capacity to complete this engagement. The decision to apply for this extension is solely the responsibility of Navigator Schools and management.

This communication is intended solely for the information and use of the Board of Directors and management of Navigator Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

**CliftonLarsonAllen LLP**

A handwritten signature in black ink, appearing to read 'Lili Huang'.

Mei-Li (Lili) Huang, CPA  
Principal  
626-857-7300  
[Lili.Huang@claconnect.com](mailto:Lili.Huang@claconnect.com)



October 22, 2024

Kimberly Smith  
Gilroy Unified School District  
[kimberly.smith@gilroyunified.org](mailto:kimberly.smith@gilroyunified.org)

RE: Request to extend audit deadline

Dear Ms. Smith

I hope this letter finds you well. On behalf of Navigator Schools, Gilroy Prep, I am writing with respect to the submission of our audited financial report for the fiscal year ending June 30, 2024.

We fully understand the importance of adhering to the December 15 deadline for audit submissions to the California Department of Education (CDE), the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity. However, we are facing delays in our audit process due to the complexity of reconciling our financial records.

Specifically, our team has encountered technical challenges in accurately aligning certain accounts and transactions, which require additional time and specialized expertise to resolve. To ensure the completeness and accuracy of our financial reporting, we have engaged trusted charter accounting professionals to assist us in addressing these reconciliation matters and providing the clean, reconciled reports necessary for our audit fieldwork.

Given these circumstances, reconciliation work will take at least 30 days to fully complete, which delays our audit fieldwork. We respectfully request an extension to submit Navigator Schools' audited financial report by March 31, 2025. We remain committed to delivering a clean audit report, and we believe this additional time will allow us to finalize and meet the highest standards of financial reporting.

We appreciate your understanding and consideration of this request. Please feel free to contact us if you require further information or clarification.

Thank you for your attention to this matter.

Respectfully Submitted,

Noël Russell Unterburger  
Chief Financial & Operating Officer



October 22, 2024

Lisa Wiggins  
Hollister Unified School District  
[lwiggins@hesd.org](mailto:lwiggins@hesd.org)

RE: Request to extend audit deadline

Dear Ms. Wiggins,

I hope this letter finds you well. On behalf of Navigator Schools, Hollister Prep, I am writing with respect to the submission of our audited financial report for the fiscal year ending June 30, 2024.

We fully understand the importance of adhering to the December 15 deadline for audit submissions to the California Department of Education (CDE), the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity. However, we are facing delays in our audit process due to the complexity of reconciling our financial records.

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We appreciate your understanding and consideration of this request. Please feel free to contact us if you require further information or clarification.

Thank you for your attention to this matter.

Respectfully Submitted,

Noël Russell Unterburger  
Chief Financial & Operating Officer

650 San Benito St., Suite 230, Hollister, CA 95023





October 22, 2024

Kylie Kwok  
[KKwok@cde.ca.gov](mailto:KKwok@cde.ca.gov)

RE: Request to extend audit deadline

Dear Ms. Kwok,

I hope this letter finds you well. On behalf of Navigator Schools, Watsonville Prep, I am writing with respect to the submission of our audited financial report for the fiscal year ending June 30, 2024.

We fully understand the importance of adhering to the December 15 deadline for audit submissions to the California Department of Education (CDE), the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity. However, we are facing delays in our audit process due to the complexity of reconciling our financial records.

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We appreciate your understanding and consideration of this request. Please feel free to contact us if you require further information or clarification.

Thank you for your attention to this matter.

Respectfully Submitted,

Noël Russell Unterburger  
Chief Financial & Operating Officer



October 22, 2024

Anika Patterson  
Director, Strategic District and School Support  
Accountability Partnerships  
Alameda County Office of Education

RE: Request to extend audit deadline

Dear Ms. Patterson,

I hope this letter finds you well. On behalf of Navigator Schools, Hayward Collegiate, I am writing with respect to the submission of our audited financial report for the fiscal year ending June 30, 2024.

We fully understand the importance of adhering to the December 15 deadline for audit submissions to the California Department of Education (CDE), the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity. However, we are facing delays in our audit process due to the complexity of reconciling our financial records.

Specifically, our team has encountered technical challenges in accurately aligning certain accounts and transactions, which require additional time and specialized expertise to resolve. To ensure the completeness and accuracy of our financial reporting, we have engaged trusted charter accounting professionals to assist us in addressing these reconciliation matters and providing the clean, reconciled reports necessary for our audit fieldwork.

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We appreciate your understanding and consideration of this request. Please feel free to contact us if you require further information or clarification.

Thank you for your attention to this matter.

Respectfully Submitted,

Noël Russell Unterburger  
Chief Financial & Operating Officer

# Coversheet

## Consideration of Paylocity Guaranteed Pricing Addendum

**Section:** IV. Topical  
**Item:** C. Consideration of Paylocity Guaranteed Pricing Addendum  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Paylocity Guaranteed Pricing Addendum (10.22.24).pdf



## MEMORANDUM

TO: Board of Directors

FROM: Noël Russell-Unterburger, Chief Financial & Operating Officer

DATE: October 22, 2024

SUBJECT: Paylocity Service Improvement Proposal

### Board Action

It is recommended that the board approve the services agreement with Paylocity and authorize management to execute the attached Guaranteed Pricing Addendum (to the Original Services Agreement).

### Background

Paylocity, our current HRIS services provider, has presented a comprehensive service improvement proposal for our renewal period. The proposal outlines a two-part strategy to address current operational challenges and lays a strong foundation for growth and scalability by enhancing operational efficiency, improving workforce capabilities, and providing a flexible and modern system that can adapt to the organization's evolving needs.

Key aspects of the current environment include:

- Need for re-implementation of several core modules, including Recruiting, Onboarding, Human Resources, and ACA/Compliance
- Opportunity to upgrade existing services and add new functionalities
- Requirement for comprehensive staff retraining on both existing and new system features
- Need for enhanced account management support

Improvements also include a 12-month contract rather than 24 months, waived implementation fees (\$4,000 savings), and reduced payroll fees. The cost is \$69,827.94

Attachments: Paylocity Pricing Addendum, Full Bundle Proposal, Letter of Intent, and Proposed Solutions presentation.





**GUARANTEED PRICING ADDENDUM (TO ORIGINAL SERVICES AGREEMENT)**

**Client Information:**

Client Code: N7727 Effective Date: 10/1/2024  
 Client Name: Navigator Schools  
 Company Code (if applicable): \_\_\_\_\_ Expiration Date: 10/31/2024  
 Requested By/Function: Steven Brown

Related Company Codes (continued on next page if necessary):

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |

**Client Contact Information:**

Contact: Annie Stevens Phone: 831-217-4897 Address: 650 San Benito St. Suite 250  
 City: Hollister State: CA Zip: 95023

Paylocity Corporation ("Paylocity") is pleased to provide Client with guaranteed pricing covering Paylocity's services for the next 12 months (refer to original Quote for Service/Letters of Intent), subject to the terms and conditions set forth in this amendment and Client's original Services Agreement. This amendment encompasses all listed codes and any future codes that may be added. In consideration of the mutual agreements set forth below, Paylocity and Client agree as follows:

**Items included are base and unit fees. Items specifically excluded from this agreement are delivery, reverse wire fees, tax service fees, agency, child support, garnishment, maintenance and export fees, 401K transfer, SSN verification and year-end services.**

In the month following the completion of the guaranteed price period, Client's prices will be subject to the same price increases applied to its other clients of similar size and product utilization unless a renewal agreement is signed by both parties.

1) **Guaranteed Term:** As consideration for the guaranteed pricing period, Client agrees to purchase the services for the same minimum guaranteed term noted above commencing with the effective date of this addendum, and thereafter.

2) **Termination/Buy Out Fee:** If Client terminates this agreement to purchase services prior to the end of the minimum guaranteed term, Client agrees to pay Paylocity a termination fee equal to the number of months remaining from the effective date of this amendment times average monthly processing fees for the terminated services (based on an average of the last three months of processing prior to the date of termination). Following the end of the guaranteed price period of this addendum, the standard termination and pricing policy applies based on the initial terms and conditions signed by Client. If Client fails to pay the early termination fee or other amounts due hereunder, Client shall reimburse Paylocity for any expenses incurred, including interest and reasonable attorney fees, in collecting amounts due to Paylocity here under that are not under good faith dispute by Client. The termination fee will be waived in the event the company is sold, merged or in the event there is a material breach in the Services Agreement by Paylocity.

**THE PAYLOCITY SERVICES COVERED BY THIS ADDENDUM ARE PROVIDED IN ACCORDANCE WITH THE TERMS AND CONDITIONS SET FORTH IN THE ORIGINAL AGREEMENT(S) BETWEEN CLIENT AND PAYLOCITY COVERING ALL GENERAL AND SPECIFIC SERVICES. THIS AGREEMENT IS NOT VALID UNLESS SIGNED BY BOTH PARTIES.**

**Paylocity Corporation**

**Navigator Schools**

Name: \_\_\_\_\_

Name: Navigator Schools

Signature: \_\_\_\_\_

Signature: Noël Russell Unterburger

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Additional Notes:**

# Investment Summary



**paylocity**  
Forward Together.

September 26, 2024 | Quote # Q-214814 | Version # 4 | Quote valid for 30 days

**Client Company**

**NAVIGATOR SCHOOLS - N7727**

650 San Benito St  
Hollister, CA 95023  
(408) 337-5445

**Client Contact**



**Total Employee Count**

**373**



**Monthly Fee**

**\$5,579.62**



**One-Time Fees**

**\$0.00**



**Total Annual Investment**

**\$69,827.94**

*\*Total Annual Investment includes estimated annual fees  
\*Annualized fees do not include usage based fees  
\*Monthly fees based on # of Active Employees as defined in the Service Agreement  
\*\*Plus sales tax if applicable*

See following pages for line item breakdown of services

This Investment Summary ("Investment Summary" or "Order") is governed by the Paylocity Subscription Agreement found [here](#) together with any additional terms specified below. Any terms and conditions referenced on a Client purchase order shall not apply to this Investment Summary.

By signing below, Client agrees to the terms and conditions of this Investment Summary and the SA which shall be effective as of the date of Client's signature below ("Order Effective Date").

| Paylocity Account Executive | Date |
|-----------------------------|------|
| Signature                   |      |

**Alicia Hammond**  
(224) 318-3389

| Client Authorization | Date |
|----------------------|------|
| Signature            |      |
| Name (Print)         |      |

## National Awards & Recognition



# Investment Summary

September 26, 2024 | Quote # Q-214814 | Version # 4 | Quote valid for 30 days



| Monthly Fees                         | Base    | Qty | Rate    | Monthly    |
|--------------------------------------|---------|-----|---------|------------|
| <b>HCM Bundle</b>                    | \$62.95 | 373 | \$14.79 | \$5,579.62 |
| <b>Payroll</b>                       |         |     |         |            |
| • Unlimited Payroll Runs             | -       | -   | -       | Included   |
| • On Demand Payment                  | -       | -   | -       | Included   |
| • Payroll Processing                 | -       | -   | -       | Included   |
| • Tax Filing & Payments              | -       | -   | -       | Included   |
| • Direct Deposit                     | -       | -   | -       | Included   |
| • New Hire Reporting                 | -       | -   | -       | Included   |
| • Prorated & Retro Pay               | -       | -   | -       | Included   |
| • Check Printing Service             | -       | -   | -       | Included   |
| <b>Time &amp; Labor</b>              |         |     |         |            |
| • Time & Attendance                  | -       | -   | -       | Included   |
| • Time Collection                    | -       | -   | -       | Included   |
| <b>Benefits</b>                      |         |     |         |            |
| • Benefits Decision Support          | -       | -   | -       | Included   |
| • Benefits Administration            | -       | -   | -       | Included   |
| • Carrier Benefits EDI/API           | -       | 1   | -       | Included   |
| <b>Human Resources</b>               |         |     |         |            |
| • Time Off Management                | -       | -   | -       | Included   |
| • Fillable Employee Forms            | -       | -   | -       | Included   |
| • Human Resources Management         | -       | -   | -       | Included   |
| • Org Chart & Directory              | -       | -   | -       | Included   |
| • Skills & Certifications Management | -       | -   | -       | Included   |
| • Workflows Process Automation       | -       | -   | -       | Included   |
| • Centralized Document Library       | -       | -   | -       | Included   |
| • Unlimited Custom Fields            | -       | -   | -       | Included   |
| • Position Management                | -       | -   | -       | Included   |
| • Employment Verification            | -       | -   | -       | Included   |
| • Employee Self-Service              | -       | -   | -       | Included   |
| <b>Talent</b>                        |         |     |         |            |
| • Onboarding                         | -       | -   | -       | Included   |
| • Recruiting                         | -       | -   | -       | Included   |
| <b>Employee Experience</b>           |         |     |         |            |
| • Mobile App                         | -       | -   | -       | Included   |
| • AI Assist                          | -       | -   | -       | Included   |
| • Community                          | -       | -   | -       | Included   |
| • Recognition                        | -       | -   | -       | Included   |
| • Employee Voice                     | -       | -   | -       | Included   |
| <b>Insights &amp; Reporting</b>      |         |     |         |            |
| • Dynamic Reporting                  | -       | -   | -       | Included   |
| • Modern Workforce Index             | -       | -   | -       | Included   |
| • Data Insights                      | -       | -   | -       | Included   |
| <b>Customer Service</b>              |         |     |         |            |
| • Dedicated Account Management       | -       | -   | -       | Included   |
| • On Demand Training (PEAK)          | -       | -   | -       | Included   |

# Investment Summary

September 26, 2024 | Quote # Q-214814 | Version # 4 | Quote valid for 30 days



|                              |   |   |   |                   |
|------------------------------|---|---|---|-------------------|
| • Unlimited Product Training | - | - | - | Included          |
| <b>Monthly Total</b>         |   |   |   | <b>\$5,579.62</b> |

There is no fee to the company for On Demand Payment; however, employees will be charged \$1.25 per transaction.

| Annual Fees             | Base    | Qty | Rate   | Annual            |
|-------------------------|---------|-----|--------|-------------------|
| W2 / 1099               | \$50.00 | 373 | \$7.00 | \$2,661.00        |
| Annual SSN Verification | \$25.00 | 373 | \$0.50 | \$211.50          |
| <b>Annual Total</b>     |         |     |        | <b>\$2,872.50</b> |

| Usage-Based Fees        | Base | Rate    |
|-------------------------|------|---------|
| Electronic Garnishments |      | \$1.85  |
| Direct Agency Pay       |      | \$2.95  |
| Delivery Next Day (UPS) |      | \$20.00 |
| Split Pack              |      | \$6.00  |

The fees listed above are invoiced as incurred on per usage basis in accordance with the terms and conditions. Please note these fees are in addition to the ongoing fees stated in the Investment Summary section of the quote.

# Investment Summary

September 26, 2024 | Quote # Q-214814 | Version # 4 | Quote valid for 30 days



## Additional Terms

The following additional terms and conditions apply to the Services described herein. Capitalized terms used herein and not otherwise defined have the meaning ascribed to such terms in the Paylocity Subscription Agreement.

### 1. Subscription Term

a) **Initial Subscription Term:** The Initial Subscription Term commences on Service Start Date and continues for a period of two years. "Service Start Date" means (i) to the extent the Order does not cover any payroll services, the Order Effective Date or (ii) in the case of an Order that contains payroll services, on the date of First Payroll Processing. "First Payroll Processing" means any use of Paylocity's Services by or on behalf of Client to administer payroll.

(b) **Renewal Term:** Upon conclusion of the Initial Subscription Term, the Services automatically renew for a period of one year, unless Client provides notice of non-renewal at least 60 days prior to the applicable renewal date.

### 2. Additional Pricing and Payment Terms

(a) Implementation Fees are non-cancellable and non-refundable as of the Order Effective Date.

(b) Implementation Fees are due by Client upon the Order Effective Date.

(c) Paylocity reserves the right to update the price for the Services at any time after the Initial Subscription Term.

(d) Client agrees to allow Paylocity to debit from its account(s) on due date any and all fees due to Paylocity under this Agreement and in the same manner that payroll and tax funds are collected.

(e) **Termination Fee:** (1) If the termination occurs prior to First Payroll Processing (or, if Client has not purchased payroll services, prior to Client's access to the Services), Client shall pay a termination fee in an amount equal to 3X the average monthly service fees payable per applicable Order (2) If the termination occurs after First Payroll Processing (or, if Client has not purchased payroll Services, after Client has first accessed the Services), Client shall pay a termination fee in an amount equal to 50% of the number of months remaining in the then-current term multiplied by the average monthly amount billed for the Services over the prior 12 month period immediately preceding the termination (or if less than twelve (12) months has elapsed, the monthly average amount billed to Client over the months the Agreement was in effect prior to the termination date.)



# Letter of Intent

This letter of intent will allow Paylocity to add the following service to my account. I understand I may be required to provide some additional documentation in addition to this letter. I understand that this letter serves as an addendum to the previously executed agreement and I understand the same terms and conditions apply to this letter of intent.

| Customer Number | Company Name      | Product/ Service                            | Implementation Fee | Base Fee | Rate   | Billing Frequency | Number of Employees |
|-----------------|-------------------|---|--------------------|----------|--------|-------------------|---------------------|
| N7727           | Navigator Schools | Garnishment Management Services             | 0.00               | 0.00     | \$9.25 | Per Payment       | 1                   |
| N7727           | Navigator Schools | RAMP Expense Management Integration         | 0.00               | 0.00     | 0.00   | PPEM              | 373                 |
| N7727           | Navigator Schools | Premium Video                               | 0.00               | 0.00     | 0.50   | PPEM              | 373                 |
| N7727           | Navigator Schools | HR Edge                                     | 0.00               | 0.00     | 2.65   | PPEM              | 373                 |
| N7727           | Navigator Schools | Learning Management System (LMS)            | 0.00               | 0.00     | 2.00   | PPEM              | 373                 |
| N7727           | Navigator Schools | Compensation Management                     | 0.00               | 0.00     | 0.70   | PPEM              | 373                 |
| N7727           | Navigator Schools | Performance Management                      | 0.00               | 0.00     | 1.20   | PPEM              | 373                 |
| N7727           | Navigator Schools | Product Re-implementation – Onboarding      | 0.00               | 0.00     | 0.00   | Per Product       | 1                   |
| N7727           | Navigator Schools | Product Re-implementation – Recruiting      | 0.00               | 0.00     | 0.00   | Per Product       | 1                   |
| N7727           | Navigator Schools | Product Re-implementation – Human Resources | 0.00               | 0.00     | 0.00   | Per Product       | 1                   |
| N7727           | Navigator Schools | Product Re-implementation – ACA/ Compliance | 0.00               | 0.00     | 0.00   | Per Product       | 1                   |

## Implementation Client Contact

| Product | Name | Phone | Email |
|---------|------|-------|-------|
|         |      |       |       |
|         |      |       |       |
|         |      |       |       |
|         |      |       |       |

I understand that I will be billed for services (unless otherwise noted below) upon my next payroll, if applicable, in accordance with the terms of the previously executed services agreement. I will be contacted by someone from Paylocity regarding the

implementation of this service.

company name: \_\_\_\_\_

authorized officer's signature: \_\_\_\_\_

authorized officer's name (print): \_\_\_\_\_

title: \_\_\_\_\_

date: \_\_\_\_\_

paylocity representative name (print): \_\_\_\_\_

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020407A



Exclusively prepared for:







# Meeting Overview

## Agenda

- The Plan of Action Reviewed
- Explain the package options for you
- Next steps

## Getting started – what we heard

- Why are we here today?
- What you can expect in, me, as your partner?
- What have I worked on for you?

# The action plan – Path to Improved Service

## **Step 1: Re-implementation Recommendations:**

- Recruiting
- Onboarding
- Human Resources
  - Including Document Library, Workflows, and Data Insights
- ACA/Compliance
- Timeline: Determine order of priority
  - Begin first module week of 10/1
  - Each module will be re-implemented in order of priority with each starting 3 weeks after the start of the previous.
  - It may make sense to combine more than one due to inter-related nature of functionality.

## **Step 2: Re-training as part of Re-implementation**

- Recruiting
- Onboarding
- Human Resources
  - Including Document Library, Workflows, and Data Insights
- ACA/Compliance

## **Step 3: Re-training stand alone:**

- Payroll – focused on new UI experience
- Employee Voice
- Reporting/Analytics
- Timeline: Determine order of priority
  - Begin first re-training in October
  - Move to next module once team is comfortable with current module

## **Step 4: New Account Manager/Team:**

- Regular Cadence Call – first 6 months after start of plan
- Recommended bi-monthly if time is available for the first 3 months
  - Recommended monthly for the second 3 months
  - Every other month after that for the next 6 months (3 more times)

# Expanding your Services

## Other Services you don't have

- HR Edge
- Garnishment Management



# Service Improvement – A Two-Part Strategy

## Service Improvement Strategy - Part 1:

- Update to modern/bundled billing structure
  - Unlimited payrolls
  - Simplified PPEM Module
  - Significant Savings on Payroll fees
- Upgrade to Garnishment Management Services
  - See GMS slide for details
- RAMP Expense Management Integration

## Service Improvement Strategy - Part 2:

- Reduction in PPEM of existing modules/services
- Add Expanded Functionality
  - HR Edge
  - Learning Management System
  - Compensation Management
  - Performance Management
  - Premium Video
- Implementation fee for new functionality waived
- Re-implementation Services - \$0.00
  - Onboarding, Recruiting, HR, ACA/Compliance
  - Savings of \$2,000.00

Required New Service Term Agreement - ~~2 Years~~ - 12 Months

# Garnishment Management Services (GMS)

Paylocity has two options for Garnishments. A self-service style of Garnishment Management (what you currently utilize) that allows you to set up Garnishments in the Paylocity system for payment/remittance. This service leaves the responsibility for set-up and deactivation of the Garnishment on the client. This is a cost-effective option if a company has very few garnishments in a year. If a company has what they feel is “a lot” every year, then Paylocity does have a Garnishment Management Service that leverages Paylocity’s GMS team to do all the work.

“Garnishment Managed Services (GMS) transfers the following responsibilities from the company to Paylocity: reviewing garnishments, analyzing garnishments, entering garnishments into HR & Payroll, sending and processing payments via EFT (Electronic File Transfer) or Agency Check, and reporting garnishments to agencies.”

## **This is a sample of the GMS team does for clients:**

- **Answers to Writ of Garnishment:** Almost every garnishment (Creditor or Tax Levy) requests that the employer fill out a questionnaire and have it returned to the agency and the Plaintiff’s Attorney within X amount of days. GMS fills it out on behalf of the client and then send it to the client for signature (Paylocity does not sign on behalf of any client). Once the client signs and returns the questionnaire, GMS makes a copy (that includes the signature), and then mails it to each party as per order.
- **Custom Calculations:** When an employee has multiple garnishments, at times it is necessary to add a custom calculation to the deduction so that it calculates accurately. GMS has the ability to add that custom calculation in an expedited manner.
- **Terminated Employees:** When a client sends in a garnishment order and the employee terminates, in order to keep the client in compliance, GMS notifies the agency (by filling out a document sent by the agency) that the employee terminated, as well as any other information requested.
- **Reporting Terminated Employees:** GMS keeps the client in compliance by auditing on a weekly basis which employees have terminated that have Child Support. From there, GMS sends a file (or manually enters) in the Child Support website the requested employee information.
- **Review of Documents**  
**Example:** Client sends GMS an email coming from the employee indicating that the client has paid the garnishment.
  - The client provided GMS a valid document from the IRS indicating that the client does not owe the IRS.
  - After reviewing the document and reviewing the garnishment set up in HR & Payroll, GMS notices that the garnishment was for North Carolina (NC) and not for the IRS.
  - As the IRS and NC separate entities, GMS still confirms with the state of North Carolina. GMS notifies the client that the document to stop the garnishment needs to be from North Carolina Department of Revenue.
  - GMS saves the client from potential penalties if garnishment would have otherwise stopped.
- **Reach Out to Agencies:** If there are ever any questions about the garnishment, GMS directly reaches out to the agency. This saves the client some time and hassle.



# Mutual Engagement Plan

| Target Date           | Complete (Y/N) | Activity/Deliverable  | Customer Contact   | Paylocity Contact                                   |
|-----------------------|----------------|---|--|---|
| 7/30/2024             | Y              | Initial Planning Meeting  | Annie Stevens<br>Serena Costanza<br>Mariana Rodriguez<br>Cristina Calvetti | Steven Brown<br>Patrick McBride                     |
| 9/5/2024              | TBD            | Reconvene to discuss next steps   | Navigators Schools Team  | Steven Brown<br>Patrick McBride                     |
| <del>WK of 9/16</del> | <del>TBD</del> | <del>Demo any potential new modules<br/>Review potential integrations</del>           | <del>Navigator Schools Team</del>  | <del>Steven Brown<br/>Paylocity SC</del>            |
| 9/26/2024             | TBD            | Review action plan and execute new 12-month agreement                                 | Navigator Schools Team   | Steven Brown<br>Patrick McBride                     |
| WK of 10/1            | TBD            | Re-Implementation Kick-off<br>Implementation Kick-off of new modules and integrations | Navigator Schools Team   | Steven Brown<br>Paylocity Implementation Consultant |
| 11/1/2024             | TBD            | First regular cadence call with Service   | Navigator Schools Team   | Steven Brown<br>Account Manager                     |
| 12/1/2024             | TBD            | Completion of re-implementation and Implementation of any new services                | Navigator Schools Team   | Steven Brown<br>Paylocity Implementation Team       |



# Integrations – what do you need

| Recruiting | Finance | Benefits | Retirement | Workforce | Talent | IT |
|------------|---------|----------|------------|-----------|--------|----|
|            |         |          |            |           |        |    |
|            |         |          |            |           |        |    |
|            |         |          |            |           |        |    |
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|            |         |          |            |           |        |    |
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# Coversheet

## Consideration of Canizales Group Proposal and Statement of Work

**Section:** IV. Topical  
**Item:** D. Consideration of Canizales Group Proposal and Statement of Work  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Canizales Group Proposal and SOW (10.22.24).pdf  
DEIA Summary (10.22.24).pdf





## MEMORANDUM

TO: Board of Directors  
FROM: Noël Russell-Unterburger, Chief Financial & Operating Officer  
DATE: October 22, 2024  
SUBJECT: Canizales Group Proposal and Statement of Work

### Board Action

It is recommended that the board approves the contract and statement of work for The Canizales Group and authorizes management to execute the attached agreement.

### Background

In December 2023, the Board of Directors approved a Diversity, Equity, Inclusion, and Accessibility (DEIA) audit and approved The Canizales Group to guide the work, assess and synthesize needs, and make recommendations based on data. At the end of the 2023-24 year, we completed our audit and developed an Executive Report and Executive Summary. To continue doing the work, we are creating a multi-stakeholder DEIA Committee to guide the prioritization and implementation of the recommendations. Additionally, this year's WIG aligns with our DEIA work as we prioritize increasing the percent of Multilingual Learners growing a level or maintaining level 4 on the ELPAC.

To effectively implement recommendations that will become commitments, actions, and practices, we need the continued support of The Canizales Group in 2024-25. The continued engagement includes Multilingual Support, continued equity audit and recommendations finalization, and stakeholder engagement, including DEIA committee development and network leadership capacity building. The total cost is \$96,600.

# The Canizales Group

*Transforming lives of children, families, and communities through quality, bilingual anti-racist professional development and capacity building for teachers, schools, and system leaders.*



[www.canizalesgroup.com](http://www.canizalesgroup.com)

Powered by BoardOnTrack

## Misión

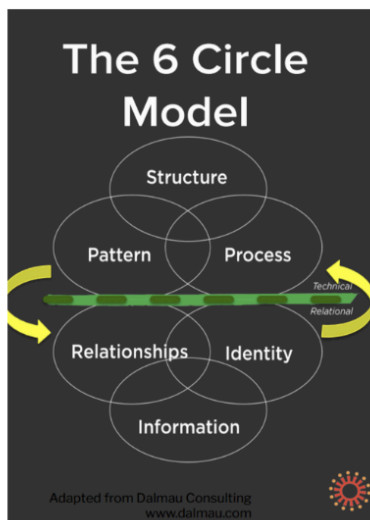
Imaginamos estructuras anti-racistas en distritos, escuelas y aulas donde estudiantes bilingües emergentes son honrados, amados, desafiados y exitosos para usar sus capacidades socio-culturales y ser agentes de cambio antirracistas en sus comunidades.

## Visión

Apoyar a individuos e instituciones educativas comprometidas al antirracismo y enfocadas en redefinir, reinventar y desafiar la forma en que servimos a estudiantes bilingües emergentes. Brindamos el entrenamiento y las herramientas necesarias para revolucionar y descolonizar sistemas, estructuras y programación que tienen un impacto directo en las comunidades bilingües emergentes.

## Nuestra manera de trabajar

We believe that belonging is the condition for the transformation of power shift. ¿Cómo están las tortuguitas? Our father addresses us collectively as las tortuguitas. Turtles represent wisdom and persistence and are unique in that they carry their homes on their backs. In our endeavor to share our expertise, we center our work around a need for persistent leadership that recognizes the need to activate the linguistic and cultural wealth present in the homes, families, and communities that we serve.



We address both the technical and relational.

Cultures of organizations must be primed for conditions of change. Transformative change occurs when we address both the technical (structure, pattern, process) and the relational (relationships, identity, information).

We are unapologetic about anti-racism. Change starts with courageous leadership. To create a more equitable future, all educators must be prepared to meet this charge. We are pro-Black and design for the margin, we ask the tough questions.

We elevate Spanish to the same degree as English. Linguistic liberation, not linguistic oppression. We make space for Spanish (and all its dialects and accents) as a professional, social and academic language that carries equal weight to the dominant English-speaking culture. Translanguaging is always welcomed by all.



**Mayra Canizales Cruz**  
School Leadership and Dual Language



**Yanira Canizales Wandera**  
School Leadership and Community Engagement



**Dr. Claudia Canizales Aguilar**  
College Access and Family Engagement

## The Canizales Group

# Scope of Work

**Client:** Navigator Schools

**Date:** 07/31/24

**Current Version:** 1 / 2 / Final

*This proposed scope of work expires on 10/1/24.*

### **The Canizales Group will support a process that:**

- is inclusive, open, and transparent;
- incorporates input and adjusts based on feedback from participants;
- is student-centered and adult learning-focused;
- focuses on culturally relevant content.

**Type of Support:** Curated Professional Development, Consulting, Training & Seminars, Facilitation

### **Goals:**

**Goal Area 1: DEIA Committee Backbone Support: Offer backbone committee support to enhance the committee's efforts** in formulating strategic planning recommendations.

### **Goal Area 2: Multilingual Support (EL Coordinator Coaching + Multilingual PLC)**

- Support the network-wide multilingual learning vision through 1:1 consultation and professional development with instructional leaders.

**Goal Area 3: Network Leadership Capacity Building** via responsive retainer hours for consultation.

**Duration:** The scope of work can be achieved in approximately ten months. The start and end of the contract will be finalized once the contract is signed. Below are suggested start and end dates:

- Start of contract: 10/01/2024
- End of contract: 06/15/2025

### **Key considerations/questions for the client:**

- Would Dr. Young appreciate 1:1 quarterly updates on the partnership workstreams/goal areas?

## Key-Actions and Deliverables

### Setting the Stage: Overall Project Launch

- 60-minute meeting to align on deliverables, timelines, and points of contact for each goal/workstream (once in September)

### Goal Area 1: Continued equity audit and recommendations finalization and stakeholder engagement, including long-lasting DEIA committee.

| Year 1   | Year 2  |
|--|---|
| <ul style="list-style-type: none"> <li>• Review and prioritize recommendations, identifying which are currently in progress and which still need to be initiated. Additionally, each recommendation should be categorized according to the appropriate stakeholder responsible for addressing the identified gaps.</li> <li>• Assist the team in finalizing the external executive summary and developing a communication plan that effectively engages stakeholders with the findings and outlines the next steps.</li> <li>• Assist the team in defining the purpose, structure, and meeting cadence for an ongoing DEIA committee.</li> </ul> | <ul style="list-style-type: none"> <li>• Provide backbone support in launching the DEIA committee aligned with the purpose, structure, and cadence outlined in year 1.</li> </ul> |
| <b>DEIA Audit + Recommendations</b> <ul style="list-style-type: none"> <li>• 90-minute bi-weekly collaboration sessions for the DEIA committee (Dr. Young, Gabby, Noël, Melissa, and Neena) to meet objectives outlined (September-June)</li> </ul>  |   |

### Goal Area 2: Multilingual Support (within the current instructional model)

| Year 1   | Year 2   |
|--|--|
| <ul style="list-style-type: none"> <li>• Conduct three visits (baseline, progress monitoring, end of year) with instructional leaders at each school, focusing on multilingual learners. Assess the progress of curriculum adoption, monitor the implementation of new multilingual systems and instructional practices, and provide insights for continuous improvement.</li> <li>• Design and lead a Professional Learning Community (PLC) for instructional coaches across campuses, focusing on oracy as a high-impact instructional practice for multilingual learners rooted in language acquisition domains and language objectives as high-leverage tier 1 instruction.</li> <li>• Monthly 60-minute consultation with interim ML coordinator, guiding the establishment of a comprehensive</li> </ul> | <ul style="list-style-type: none"> <li>• Pending the WIG for the 2025-26 school year, if there remains a focus on multilingual learners, the Canizales Group can collaborate to provide direct professional development to staff.</li> </ul> |

|  |  |
|--|--|
| <p>vision for integrated and designated language learner support. Once this hire is secured, this consultation will transition to the permanent ML coordinator.</p>  |  |
| <p><b>Year 1 Collaboration Structure:</b></p> <p><b>ML Coordinator Consultation</b></p> <ul style="list-style-type: none"> <li>60-minute monthly consultation sessions (October-June)</li> </ul> <p><b>Quarterly Site Visits</b></p> <ul style="list-style-type: none"> <li>90 mins pre-planning meeting with Crystal, Andi, Quincy and Ashley</li> <li>60 min planning meeting with principals</li> <li>½ day school site visits at each campus during the following months                             <ul style="list-style-type: none"> <li>Baseline: October/November</li> <li>Middle of Year: January/February</li> <li>End of Year: May</li> </ul> </li> </ul> <p><b>PLC</b></p> <ul style="list-style-type: none"> <li>90 minute virtual Professional Learning Community once a month from October-June</li> </ul> |  |

**Goal Area 3: DEIA Capacity Building**

| Year 1 (Leaders Focus)   | Year 2 (Staff Focus)   |
|--|--|
| <p><b>Consultation:</b> Offer consultation hours throughout the year for collaborative discussions on emerging needs to assist the support office leadership during responsive moments (15 hours retained for the senior leadership team).</p> | <p><b>Staff PD:</b> Engage certificated and classified staff in professional development focused on anti-bias training and culturally affirming practices. Canizales Group will launch a summer PD and partner with leadership via a trainer model to provide quarterly touchpoints.</p> <p><b>Train the Trainer Series:</b> Conduct "train the trainer" sessions for school site leaders, empowering them to serve as facilitators. This approach is pivotal for several reasons:</p> <ul style="list-style-type: none"> <li><b>Grounded in relationships:</b> By utilizing existing relationships within each site, this method fosters intimacy and creates an environment conducive to open and vulnerable learning. Local leaders possess invaluable insights into their school communities, including</li> </ul> |

|  |  |
|--|--|
|  | <p>strengths, areas for growth, resistance, and opportunities.</p> <ul style="list-style-type: none"><li>● <b>Co-Ownership:</b> Empowering site leaders encourages a sense of shared responsibility for the learning process. This ensures that leaders continue to take ownership of the work beyond professional development sessions, rather than relying solely on sporadic input from external "experts."</li><li>● <b>Session Design and Revision:</b> Equipping school site leaders with the necessary skills to facilitate small group breakout sessions also enables them to provide valuable feedback, facilitating ongoing improvements in the design and delivery of certificated staff professional development sessions.</li></ul> |
|--|--|

**Suggested Timeline:**

| Month     | DEIA Equity Partnership<br>(DEIA Planning Team) | Multilingual Support within the current model<br>(ML Instructional Leadership Team)                      |
|-----------|---|--|
| September | Establish SoW and Contract                      |  |
| October   | 1 shared learning session                       | ML Consultation Session #1   |
| November  | 1 shared learning session                       | Progress Monitoring Site Visit (BOY)<br>ML Consultation Session #2<br>Instructional Coach Virtual PLC #1 |
| December  | 1 shared learning session                       | ML Consultation Session #3<br>Instructional Coach Virtual PLC #2   |
| January   | 2 shared learning sessions                      | ML Consultation Session #4<br>Instructional Coach Virtual PLC #3   |
| February  | 2 shared learning sessions                      | ML Consultation Session #5<br>Instructional Coach Virtual PLC #4<br>Progress Monitoring Site Visit (MOY) |
| March     | 2 shared learning sessions                      | ML Consultation Session #6<br>Instructional Coach Virtual PLC #5   |
| April     | 2 shared learning sessions                      | ML Consultation Session #7<br>Instructional Coach Virtual PLC #6   |
| May       | 2 shared learning sessions                      | ML Consultation Session #8<br>Instructional Coach Virtual PLC #7<br>Progress Monitoring Site Visit (EOY) |
| June      | Partnership Reflection                          | ML Consultation Session #9<br>Instructional Coach Virtual PLC #8   |

**Next Steps:**

- The Canizales Group welcomes feedback and modifications regarding the Scope of Work.
- Once a client approves the Scope of Work, the Canizales Group can generate an Agreement for the client to review and sign.
- The Canizales Group is also comfortable signing an Agreement generated by the client. If this is the preferred approach, below are the agreement requirements:
  - The agreement should be with "The Canizales Group," *not individual members*.
  - Address: 47 Allison Street, NE, Washington DC, 20011
  - The Canizales Group Signatory: Claudia Canizales Aguilar (Founding Partner)  
Contact Information: (510) 393-0833, [claudia@canizalesgroup.com](mailto:claudia@canizalesgroup.com)

[www.canizalesgroup.com](http://www.canizalesgroup.com)



**Reimbursement:** *to be modified based on agreed-upon terms*

The Client will reimburse the Canizales Group for travel-related expenses (including flight, hotel, and Lyft/uber to and from the airport and the location where services will be delivered).

**Compensation:**

Yanira Wandera (*Founding Partner*) and Mayra Cruz (*Founding Partner*) will complete the services described for \$96,600 between September 1, 2024, and June 15, 2025.

| Goals   | Cost     |
|---|----------|
| <b>Goal Area 1:</b> Continued equity audit and recommendations finalization and stakeholder engagement, including long-lasting DEIA committee.  | \$15,000 |
| <b>Goal Area 2a:</b> Multilingual Support (within the current instructional model) <ul style="list-style-type: none"> <li>● Three school progress monitoring Visits (\$60,000)</li> <li>● PLC for instructional leaders (\$8,500)</li> <li>● Consultation support for interim and permanent multilingual coordinator (\$3,600)</li> </ul> | \$72,100 |
| <b>Goal Area 3:</b> Network Leadership Capacity Building <ul style="list-style-type: none"> <li>● 15 Retainer Hours</li> </ul>  | \$4,500  |
| <b>Project Management + Client Collaboration Across Goal Areas</b> <ul style="list-style-type: none"> <li>● Client collaboration meetings</li> <li>● Email communication (pre and post-meetings + responsive needs)</li> <li>● Overall coordination + project management (i.e., scheduling and preparation)</li> </ul>                    | \$5,000  |
| <b>Total</b>  | \$96,600 |

Compensation will be divided into four equal parts to be billed throughout the project timeline:

- Invoice #1: (once both parties sign the contract)
- Invoice #2: (12/1/2024)
- Invoice #3: (3/1/2025)
- Invoice #4: (upon completion of all deliverables)

Any additional work after 06/15/2025 will continue to be paid on a time and materials basis to be determined and agreed upon at the time of services. Any incidentals or expenses will be reimbursed if the organization approves the reimbursement in advance.

## Meet Our Team



**Yanira Canizales Wandera (she/hers/ella)** will bring her decades-long experience designing transformative schooling experiences “with” our community. She has a micro and macro lens on the educational challenges and opportunities as a mother, former founding school leader, and local educational advocate. Yanira has strengths in ensuring design processes shift power and disrupt systemic racist outcomes through community co-creation and liberatory design. Yanira will bring her direct experience of community engagement and coalition building to this project. She will leverage her deep understanding of community needs/hopes from her recent educational advocacy work with Oakland families. For more information about Yanira, please see: [Resume](#), [LinkedIn](#), [Canizales Group Website](#)

**Mayra Canizales Cruz (she/hers/ella)** is a lifelong educator. She is passionate about making schools affirming places for children and adults by creating anti-racist and linguistically liberating practices and systems. She will bring her seven years of experience as a former principal of a dual language school and systems thinking to operationalize around an intended outcome. She is a thoughtful community organizer and understands systems thinking to create spaces that center on families of color. Mayra has strengths in leadership development and coaching, diversity, equity and inclusion, and powerful & patient facilitation to hold difficult conversations in Spanish and English. For more information about Mayra, please see: [Resume](#), [LinkedIn](#) [Canizales Group Website](#)



## Those in partnership with us say...

*“The Canizales Groups bring a high degree of of warmth and criticality to their work - they expertly strike a balance between opening up to many voices and perspectives while applying a lens that is practical, research-based, and rooted in deep experience with creating equity and enhanced learning. They bring their strong bilingual facilitation skills and genuine curiosity to the process in a way that creates space for historically marginalized voices to rise and guide the work.”*

— Consulting Group Lead, San Mateo, CA

*“One of the greatest assets the Canizales Group brought was the ability to quickly and effectively establish trust. The Canizales Group is well-organized, thorough, flexible, and focused on student and community needs.”*

— Superintendent, Hayward Unified School District, CA

*“The Canizales Group approach is professional, steadfast, strategic, and focused on relationship-building and problem-solving, they are impressive. They maintain a consistent problem-solving mindset with an ability to refocus on our why and create clear pathways to achieve goals.”*

— Assistant Superintendent of Business Services, Hayward Unified, CA

*“We went with high expectations of the Canizales Group bringing a strong community/educator/end user lens to efforts to build a community resource, and they surpassed those high expectations. They did a great job of taking a blank slate and building a really strong final deliverable in a short amount of time with an early start-up client. They struck the right, values-aligned tone in their content and created a resource that we believe communities will deeply benefit from. It was a tough, complex project on a tight timeline, but they delivered a high-quality work product and it was a lot of fun working together.”*

— Non-Profit Leader, Bay Ed Fund

[www.canizalesgroup.com](http://www.canizalesgroup.com)



# Diversity, Equity, Inclusion & Accessibility (DEIA) Audit

## EXECUTIVE SUMMARY

### MESSAGE FROM THE CEO

Educating students to thrive in a world that hasn't been invented yet is hard work. It requires a fundamental belief that we are, in fact, educating our scholars to be the creators of their own future. For that, they will require not only all of the skills and knowledge we can impart but also a self-realization and valuing of their own worth. Their strengths are not merely academic; they are cultural, experience-based, sometimes the result of persistence through hardship, family-driven, and deeply rooted in identity. For generations, the US education system has failed to recognize, embrace, and build upon the personal capital of students like ours— thus missing out on a vital resource and often doing real damage. We can change the course of the US education system. We define our success by our scholars' success, and their success requires each of them to be all in!

This is true for our team, as well. Education, certifications, training, and experience alone do not drive our individual and collective success. We each bring tangible value derived from our cultures, backgrounds, identities, lived experiences, and diversity. As an organization, we can only thrive by leveraging the talents of everyone.

Therefore, at the board's request, we invited the Canizales Group to hold up the mirror for us so that we can take an unflinching look at where we are in our promise to succeed no matter the circumstances. Diversity, Equity, Inclusion, and Access work is not about embracing a trend or being "woke." It is about doing what is right with (not for) our students, families, staff, and communities. This is the hard work that is vital to our long-term success. This report identifies some of our real strengths and it also lays bare weaknesses, genuine opportunities, and barriers to achieving our mission. Its conclusions are non-ideological. They are based on concrete data and point the way towards what we must do to ensure our school communities achieve excellence. This work requires humility, courage, grace, and determination. When we see a reflection that makes us uncomfortable, we have to recognize those feelings, reject denial, and do the work.

For us, doing the work means taking concrete actions. We are appointing an internal stakeholder committee to guide the prioritization and implementation of the recommendations—recommendations that must become commitments, actions, and, eventually, achievements and ongoing practices. I know that we will grow and succeed by engaging in this work with open hearts and open minds. The Navigator Schools vision has never been about just replicating a static academic model. It is about developing top-tier teams of educators who continuously improve and innovate schools that deliver phenomenal outcomes for all students, regardless of their circumstances. I am committed to the world we are creating together being exponentially better than the one we inherited and nowhere near as awesome as the one our students will build. We must ALL bring our whole selves to this mission. This is what I mean when I say that I AM ALL IN. I want ALL of us to be ALL IN!

Sincerely,  
Dr. Caprice Young

## Overview of Project

The Navigator Board of Directors approved a Diversity, Equity, Inclusion, and Accessibility (DEIA) equity audit and partnered with The Canizales Group on December 12, 2023. The Canizales Group conducted the audit, and its results will shape Navigator Schools' future plans. This summary outlines the audit process and key findings, which included input from senior leadership, staff, principals, vice principals, teachers, families, and students from January to May 2024.

This summary is not an action plan but a transparent update on the data gathered so far. The action plan will be developed by a multi-stakeholder committee representing the Navigator school communities.

## Methodology

The stakeholder engagement process combined data and personal experiences to understand the complexities of the Navigator school communities. Through empathy interviews, school visits, and community focus groups, we gathered a complete view of the community's perspectives. Below is an overview of our mixed-method approach:



**1:1 conversations** were held with close to 20 stakeholders across school sites, including the roles below:

- Board members
- Support Office leadership
- Principals and Vice-Principals
- SPED teachers
- General Ed teachers
- Classified staff



**Focus groups** were held at all 4 school sites with staff, students, and families.



**A thorough analysis of data**, including:

- Student, family and staff surveys
- Student achievement data
- Student discipline data
- Student enrollment data
- Staff demographics data

Strength-based classroom visits were conducted at all 4 sites. Each visit included observing 6 volunteer classrooms, resulting in 20 observations across the Gilroy, Hayward, Hollister, and Watsonville school communities.

# What We Learned

## OUR STRENGTHS

### INCLUSION MODEL

Navi community members highlighted the school's commitment to the inclusion of students with diverse learning needs and 504 plans as a notable strength.

### STRONG STAFF CULTURE

The staff has created a strong peer-to-peer environment with a shared commitment to serving "regardless of circumstances." They foster a culture of continual learning, where team members support each other through coaching, feedback, and opportunities for professional growth to better serve their students.

### DEEP RELATIONSHIPS

Navigator's students, families, leaders, and staff value the community's ability to create a family-like atmosphere where meaningful relationships flourish among everyone involved.

*"I get to meet a lot of different people that I like, school is inclusive and all get to participate and be a part of the learning and conversation."*

*-Student*

### HOLISTIC SUPPORT FOR THE WHOLE CHILD/FAMILY

Navi community members praised Navigator's skill in handling crises by making sure families and students get their basic needs met as much as possible.

### STRONG TEACHER REPRESENTATION

Navigator's classroom staff includes many bilingual and Latino members, reflecting the community they serve.

### EXEMPLARY ACADEMIC PERFORMANCE

Stakeholders trust Navigator Schools to consistently achieve excellent results in English language arts (ELA) and math. Families especially know that their school has a great reputation for doing better academically than nearby schools.

### CONFIDENCE IN NEW LEADERSHIP

Navi staff are excited about Navigator's future because they have confidence in the new leadership, especially the CEO.

*"I love Navigator because we get live and team coaching, the admin and lead teachers trust us to co-teach or lead teach, we try our hardest and we are in it together."*

*-Teacher*

## AREAS OF IMPROVEMENT

### NEED FOR MORE CULTURALLY REPRESENTATIVE CURRICULUM

Navi community members are concerned that the school's curriculum does not yet fully support identity development of its students. Some teachers try to supplement it, but they need more direction, time and resources to make these improvements in an intentional and united way.

### MULTILINGUAL OPPORTUNITIES

Families, students, and staff want Navigator to go beyond excellence in English and math. They advocate for a more holistic approach, with more electives and support for maintaining and improving heritage or home language skills through multilingual opportunities.

### INCREASING DIVERSE LEADERSHIP

Staff noted a lack of diversity among leaders at both the site and support office levels. They stressed the need for more diverse leadership to ensure varied perspectives in guiding systems and initiatives.

### ENHANCEMENT OF ENGLISH LANGUAGE LEARNER SERVICES

Staff and data highlight the urgent need to improve services and training for English Language Learner (ELL) students. They see a need for a clear strategy and aligned programs specifically for ELL students.

*"We need more newcomer services, especially for families coming in through asylum. I wonder how we will change to adapt to their needs?"*

*-Parent*

### GREATER INCLUSION NEEDED FOR LGBTQ+ COMMUNITY

Navi community members emphasized the need for more awareness, education, and intentional efforts, including using inclusive language and policies, to support LGBTQ+ individuals.

## OPPORTUNITIES TO CONSIDER

### BILINGUAL PROGRAMMING

With many Latino/x and bilingual staff, there's potential for a dual language pilot program, especially in early grades, since 50% of students already speak another language at home. Additionally, offering Spanish as an elective for all elementary students and a native speaker track in middle school could be explored. The strong bilingual talent and stakeholder support for a multilingual program make this a promising opportunity.

### PROJECT-BASED LEARNING

Building on its strong foundation in ELA and math, Navigator can meet the community's call for more rigor by introducing project-based learning. This approach connects to the community and instills a deep sense of purpose, promoting deeper engagement and understanding among students beyond just mastering knowledge and skills.

## **FAMILY LEADERSHIP**

Navigator has a group of eager families ready to get involved. They want deeper connections with other families and administrators, and they're interested in opportunities to collaborate and take on leadership roles within the school community.

## **VALOR CIRCLES**

Introducing Valor circles among students offers a chance to create a Tier 1 Restorative Justice program. These circles can help with identity development, but it's important to ensure emotional safety. Changes should prioritize student feedback and opportunities for student-led community circles.

## **SQUAD MODEL**

Students see the SQUAD model as a good chance for collaboration, and they also have ideas on how to make it a better experience. Students worry that it may create a culture of labeling intelligence and puts pressure on "advanced" students. Student voices should be explored and incorporated in any changes/adaptations.

## **ALIGNING VALUES AND PRACTICES**

It's necessary to reassess Navigator's values and practices, which have changed since its founding. For example, classroom practices like co-created agreements don't align with some of the universal school rules.

*"Maybe we can learn a unit about making a difference, units that are stretched out and harder to accomplish."*

*-Student*

# Coversheet

## Presentation of Unaudited Actuals

**Section:** IV. Topical  
**Item:** E. Presentation of Unaudited Actuals  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** GPS Unaudited Actuals 2023-24 (10.22.24).pdf  
HPS Unaudited Actuals 2023-24 (10.22.24).pdf  
HC Unaudited Actuals 2023-24 (10.22.24).pdf  
WPS Unaudited Actuals 2023-24 (10.22.24).pdf



Gilroy Prep (a Navigator School)  
 Unaudited Actuals  
 Charter School Alternative Form  
 Certification  
 43 69484 0123760

**CHARTER SCHOOL UNAUDITED ACTUALS  
 FINANCIAL REPORT -- ALTERNATIVE FORM**  
 July 1, 2023 to June 30, 2024

**CHARTER SCHOOL CERTIFICATION**

Charter School Name: Gilroy Prep (a Navigator School)  
 CDS #: 43-69484-0123760  
 Charter Approving Entity: Gilroy Unified  
 County: Santa Clara  
 Charter #: 1278

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact

| <u>For County Fiscal Contact</u> | <u>For Approving Entity</u>       | <u>For Charter School</u>                   |
|----------------------------------|-----------------------------------|---|
| Susan Ady                        | Kimberly Smith                    | Noel Russel-Unterburger                     |
| Name                             | Name                              | Name  |
| Director III                     | Director of Fiscal Services       | CFO   |
| Title                            | Title                             | Title                                       |
| 408-453-6883                     | 669-205-4082                      | (831) 821-6634                              |
| Telephone                        | Telephone                         | Telephone                                   |
| sady@sccoe.org                   | kimberly.smith@gilroy.unified.org | noel.russelunterburger@navigatorschools.org |
| Email address                    | Email address                     | Email address                               |

To the entity that approved the charter school:

X 2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM This report has been approved, and is hereby filed by the charter school pursuant to Education Code 49095.1.

Signed:  Date: 9/16/24  
 Charter School Official  
 (Original signature required)  
 Printed Name: Noel Russel-Unterburger Title: CFO

To the County Superintendent of Schools

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM This report is hereby filed with the County Superintendent pursuant to Education Code 49095.1.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of Charter Approving Entity  
 (Original signature required)  
 Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM This report has been verified for mathematical accuracy by the County Superintendent of Public Instruction pursuant to Education Code 49095.1.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 County Superintendent Designee  
 (Original signature required)

Gilroy Prep (a Navigator School)  
 Unaudited Actuals  
 Charter School Alternative Form  
 43 69484 0123760

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT – ALTERNATIVE FORM**

July 1, 2023 to June 30, 2024

Charter School Name: Gilroy Prep (a Navigator School)

CDS #: 43-69484-0123760

Charter Approving Entity: Gilroy Unified

County: Santa Clara

Charter #: 1278

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 74)**
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, 7440)**

| Description  |                                      | Object Code     | Unrestricted        | Restricted          | Total               |
|--|--------------------------------------|-----------------|---------------------|---------------------|---------------------|
| <b>A. REVENUES</b>                                 |                                      |                 |                     |                     |                     |
| <b>1. LCFF Sources</b>                             |                                      |                 |                     |                     |                     |
|  | State Aid - Current Year             | 8011            | 2,270,663.00        |                     | 2,270,663.00        |
|  | Education Protection Account State   | 8012            | 625,262.00          |                     | 625,262.00          |
|  | State Aid - Prior Years              | 8019            |                     |                     | 0.00                |
|  | Transfers to Charter Schools in Lieu | 8096            | 2,901,347.00        |                     | 2,901,347.00        |
|  | Other LCFF Transfers                 | 8091, 8097      |                     |                     | 0.00                |
|  | <b>Total, LCFF Sources</b>           |                 | <b>5,797,272.00</b> | <b>0.00</b>         | <b>5,797,272.00</b> |
| <b>2. Federal Revenues (see NOTE in Section L)</b> |                                      |                 |                     |                     |                     |
|  | Every Student Succeeds Act           | 8290            |                     | 113,515.00          | 113,515.00          |
|  | Special Education - Federal          | 8181, 8182      |                     | 87,453.00           | 87,453.00           |
|  | Child Nutrition - Federal            | 8220            |                     | 207,980.37          | 207,980.37          |
|  | Donated Food Commodities             | 8221            |                     |                     | 0.00                |
|  | Other Federal Revenues               | 8110, 8260-8299 |                     | 244,815.00          | 244,815.00          |
|  | <b>Total Federal Revenues</b>        |                 | <b>0.00</b>         | <b>653,763.37</b>   | <b>653,763.37</b>   |
| <b>3. Other State Revenues</b>                     |                                      |                 |                     |                     |                     |
|  | Special Education - State            | StateRevSE      |                     | 473,124.87          | 473,124.87          |
|  | All Other State Revenues             | StateRevAO      | 57,495.02           | 923,206.61          | 980,701.63          |
|  | <b>Total, Other State Revenues</b>   |                 | <b>57,495.02</b>    | <b>1,396,331.48</b> | <b>1,453,826.50</b> |
| <b>4. Other Local Revenues</b>                     |                                      |                 |                     |                     |                     |
|  | All Other Local Revenues             | LocalRevAO      | 31,547.51           |                     | 31,547.51           |
|  | <b>Total Local Revenues</b>          |                 | <b>31,547.51</b>    | <b>0.00</b>         | <b>31,547.51</b>    |
|  | <b>5. TOTAL REVENUES</b>             |                 | <b>5,886,314.53</b> | <b>2,050,094.85</b> | <b>7,936,409.38</b> |
| <b>B. EXPENDITURES (see NOTE in Section L)</b>     |                                      |                 |                     |                     |                     |
| <b>1. Certificated Salaries</b>                    |                                      |                 |                     |                     |                     |
|  | Certificated Teachers' Salaries      | 1100            | 1,558,953.16        | 182,524.97          | 1,733,478.13        |
|  | Certificated Pupil Support Salaries  | 1200            | 257,898.35          | 8,969.14            | 266,867.49          |
|  | Certificated Supervisors' and Admini | 1300            | 406,160.25          | 57,783.05           | 463,943.30          |
|  | Other Certificated Salaries          | 1900            |                     |                     | 0.00                |
|  | <b>Total, Certificated Salaries</b>  |                 | <b>2,215,011.76</b> | <b>249,277.16</b>   | <b>2,464,288.92</b> |
| <b>2. Noncertificated Salaries</b>                 |                                      |                 |                     |                     |                     |

|   |           |                     |                   |                     |
|---|-----------|---------------------|-------------------|---------------------|
| Noncertificated Instructional Salaries              | 2100      | 573,519.68          | 781,113.87        | 1,354,633.55        |
| Noncertificated Support Salaries                    | 2200      | 20,521.50           |                   | 20,521.50           |
| Noncertificated Supervisors' and Ad                 | 2300      | 76,129.46           |                   | 76,129.46           |
| Clerical, Technical and Office Salari               | 2400      | 102,597.48          | 37,896.00         | 140,493.48          |
| Other Noncertificated Salaries                      | 2900      | 451,772.25          | 54,646.00         | 506,418.25          |
| <b>Total, Noncertificated Salaries</b>              |           | <b>1,224,540.37</b> | <b>873,655.87</b> | <b>2,098,196.24</b> |
| <b>3. Employee Benefits</b>                         |           |                     |                   |                     |
| STRS  | 3101-3102 | 411,937.97          | 47,611.94         | 459,549.91          |
| PERS  | 3201-3202 |                     |                   | 0.00                |
| OASDI / Medicare / Alternative                      | 3301-3302 | 156,013.04          | 33,687.99         | 189,701.03          |
| Health and Welfare Benefits                         | 3401-3402 | 493,767.13          | 67,375.98         | 561,143.11          |
| Unemployment Insurance                              | 3501-3502 | 11,136.41           | 11,229.33         | 22,365.74           |
| Workers' Compensation Insurance                     | 3601-3602 | 18,058.17           | 12,352.26         | 30,410.43           |
| OPEB, Allocated                                     | 3701-3702 |                     |                   | 0.00                |
| OPEB, Active Employees                              | 3751-3752 |                     |                   | 0.00                |
| Other Employee Benefits                             | 3901-3902 | 7,345.48            |                   | 7,345.48            |
| <b>Total, Employee Benefits</b>                     |           | <b>1,098,258.20</b> | <b>172,257.50</b> | <b>1,270,515.70</b> |
| <b>4. Books and Supplies</b>                        |           |                     |                   |                     |
| Approved Textbooks and Core Curri                   | 4100      | 3,733.57            | 658.86            | 4,392.43            |
| Books and Other Reference Material                  | 4200      | 4,808.51            | 848.56            | 5,657.07            |
| Materials and Supplies                              | 4300      | 67,280.11           | 14,935.75         | 82,215.86           |
| Noncapitalized Equipment                            | 4400      | 88,885.14           | 19,433.14         | 108,318.28          |
| Food  | 4700      | 5,167.60            | 337,438.67        | 342,606.27          |
| <b>Total, Books and Supplies</b>                    |           | <b>169,874.93</b>   | <b>373,314.98</b> | <b>543,189.91</b>   |
| <b>5. Services and Other Operating Expenditures</b> |           |                     |                   |                     |
| Subagreements for Services                          | 5100      |                     |                   | 0.00                |
| Travel and Conferences                              | 5200      | 105,980.47          |                   | 105,980.47          |
| Dues and Memberships                                | 5300      | 12,652.73           |                   | 12,652.73           |
| Insurance   | 5400      | 44,314.01           |                   | 44,314.01           |
| Operations and Housekeeping Servic                  | 5500      | 79,765.69           |                   | 79,765.69           |
| Rentals, Leases, Repairs, and Noncap                | 5600      | 14,589.98           |                   | 14,589.98           |
| Transfers of Direct Costs                           | 5700-5799 |                     |                   | 0.00                |
| Professional/Consulting Services anc                | 5800      | 1,825,515.06        | 381,589.34        | 2,207,104.40        |
| Communications                                      | 5900      | 16,365.79           |                   | 16,365.79           |
| <b>Total, Services and Other Operating</b>          |           | <b>2,099,183.73</b> | <b>381,589.34</b> | <b>2,480,773.07</b> |
| <b>6. Capital Outlay</b>                            |           |                     |                   |                     |
| (Objects 6100-6170, 6200-6500 mod                   |           |                     |                   |                     |
| Land and Land Improvements                          | 6100-6170 |                     |                   | 0.00                |
| Buildings and Improvements of Buil-                 | 6200      |                     |                   | 0.00                |
| Books and Media for New School Li                   |           |                     |                   |                     |

|                              |  |                    |                     |                     |                     |
|------------------------------|--|--------------------|---------------------|---------------------|---------------------|
|                              | Expansion of School Libraries  | 6300               |                     |                     | 0.00                |
|                              | Equipment  | 6400               |                     |                     | 0.00                |
|                              | Equipment Replacement  | 6500               |                     |                     | 0.00                |
|                              | Lease Assets   | 6600               |                     |                     | 0.00                |
|                              | Subscription Assets  | 6700               |                     |                     | 0.00                |
|                              | Depreciation Expense (accrual basis)   | 6900               |                     |                     | 0.00                |
|                              | Amortization Expense - Lease Asset   | 6910               |                     |                     | 0.00                |
|                              | Amortization Expense - Subscription  | 6920               |                     |                     | 0.00                |
|                              | <b>Total Capital Outlay</b>  |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>7. Other Outgo</b>        |  |                    |                     |                     |                     |
|                              | Tuition to Other Schools   | 7110-7143          |                     |                     | 0.00                |
|                              | Transfers of Pass-Through Revenues   | 7211-7213          |                     |                     | 0.00                |
|                              | Transfers of Apportionments to Other   | 7221-7223SE        |                     |                     | 0.00                |
|                              | Transfers of Apportionments to Other   | 7211-7213AO        |                     |                     | 0.00                |
|                              | All Other Transfers  | 7281-7299          |                     |                     | 0.00                |
|                              | Transfers of Indirect Costs  | 7300-7399          |                     |                     | 0.00                |
|                              | Debt Service   |                    |                     |                     |                     |
|                              | Interest   | 7438               |                     |                     | 0.00                |
|                              | Principal (for modified accrual basis)   | 7439               |                     |                     | 0.00                |
|                              | <b>Total Debt Service</b>  |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
|                              | <b>Total Other Outgo</b>   |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>8. TOTAL EXPENDITURES</b> |  |                    | <b>6,806,868.99</b> | <b>2,050,094.83</b> | <b>8,856,963.84</b> |
|                              | <b>Description</b>   | <b>Object Code</b> | <b>Unrestricted</b> | <b>Restricted</b>   | <b>Total</b>        |
| <b>C.</b>                    | <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCE</b> |                    | <b>(920,554.46)</b> | <b>0.00</b>         | <b>(920,554.46)</b> |
| <b>D.</b>                    | <b>OTHER FINANCING SOURCES / USES</b>  |                    |                     |                     |                     |
|                              | 1. Other Sources   | 8930-8979          |                     |                     | 0.00                |
|                              | 2. Less: Other Uses  | 7630-7699          |                     |                     | 0.00                |
|                              | 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero)    | 8980-8999          |                     |                     | 0.00                |
|                              | <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>E.</b>                    | <b>NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4)</b>                   |                    | <b>(920,554.46)</b> | <b>0.00</b>         | <b>(920,554.46)</b> |
| <b>F.</b>                    | <b>FUND BALANCE / NET POSITION</b>   |                    |                     |                     |                     |
|                              | 1. Beginning Fund Balance/Net Position   |                    |                     |                     |                     |
|                              | a. As of July 1  | 9791               | 3,489,039.34        |                     | 3,489,039.34        |
|                              | b. Adjustments/Restatements  | 9793, 9795         | (425,588.34)        |                     | (425,588.34)        |
|                              | c. Adjusted Beginning Fund Balance / Net   |                    | 3,063,451.00        | 0.00                | 3,063,451.00        |
|                              | 2. Ending Fund Balance / Net Position, June 30 (E+F1c)                                 |                    | 2,142,896.54        | 0.00                | 2,142,896.54        |
|                              | <b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>                 |                    |                     |                     |                     |
|                              | a. Nonspendable  |                    |                     |                     |                     |
|                              | 1. Revolving Cash (equals Object 91)   | 9711               |                     |                     | 0.00                |
|                              | 2. Stores (equals Object 9320)   | 9712               |                     |                     | 0.00                |
|                              | 3. Prepaid Expenditures (equals Objc   | 9713               |                     |                     | 0.00                |
|                              | 4. All Others  | 9719               |                     |                     | 0.00                |
|                              | b. Restricted  | 9740               |                     |                     | 0.00                |

|  |           |                    |                     |                   |              |
|--|-----------|--------------------|---------------------|-------------------|--------------|
| c. Committed   |           |                    |                     |                   |              |
| 1. Stabilization Arrangements                                | 9750      |                    |                     |                   | 0.00         |
| 2. Other Commitments   | 9760      |                    |                     |                   | 0.00         |
| d. Assigned  | 9780      |                    |                     |                   | 0.00         |
| e. Unassigned/Unappropriated                                 |           |                    |                     |                   |              |
| 1. Reserve for Economic Uncertainty                          | 9789      |                    |                     |                   | 0.00         |
| 2. Unassigned/Unappropriated Amou                            | 9790M     |                    |                     |                   | 0.00         |
| 3. Components of Ending Net Position (Accrual Basis only)    |           |                    |                     |                   |              |
| a. Net Investment in Capital Assets                          | 9796      |                    | 0.00                |                   | 0.00         |
| b. Restricted Net Position                                   | 9797      |                    |                     |                   | 0.00         |
| c. Unrestricted Net Position                                 | 9790A     |                    | 2,142,896.54        | 0.00              | 2,142,896.54 |
| <b>Description</b>   |           | <b>Object Code</b> | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> |
| <b>G. ASSETS</b>   |           |                    |                     |                   |              |
| 1. Cash  |           |                    |                     |                   |              |
| In County Treasury   | 9110      |                    |                     |                   | 0.00         |
| Fair Value Adjustment to Cash in Ce                          | 9111      |                    |                     |                   | 0.00         |
| In Banks   | 9120      |                    | 594,280.16          |                   | 594,280.16   |
| In Revolving Fund  | 9130      |                    |                     |                   | 0.00         |
| With Fiscal Agent/Trustee                                    | 9135      |                    |                     |                   | 0.00         |
| Collections Awaiting Deposit                                 | 9140      |                    |                     |                   | 0.00         |
| 2. Investments   |           |                    |                     |                   |              |
| 3. Accounts Receivable                                       | 9200      |                    | 612,299.17          |                   | 612,299.17   |
| 4. Due from Grantor Governments                              | 9290      |                    |                     |                   | 0.00         |
| 5. Stores  | 9320      |                    |                     |                   | 0.00         |
| 6. Prepaid Expenditures (Expenses)                           | 9330      |                    | 178,796.42          |                   | 178,796.42   |
| 7. Other Current Assets                                      | 9340      |                    |                     |                   | 0.00         |
| 8. Lease Receivable  | 9380      |                    |                     |                   | 0.00         |
| 9. Capital Assets (accrual basis only)                       | 9400-9489 |                    | 1,058,198.87        |                   | 1,058,198.87 |
| 10. TOTAL ASSETS   |           |                    | 2,443,574.62        | 0.00              | 2,443,574.62 |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |           |                    |                     |                   |              |
| 1. Deferred Outflows of Resources                            |           |                    |                     |                   |              |
|  | 9490      |                    |                     |                   | 0.00         |
| 2. TOTAL DEFERRED OUTFLOWS                                   |           |                    |                     |                   |              |
|  |           |                    | 0.00                | 0.00              | 0.00         |
| <b>I. LIABILITIES</b>  |           |                    |                     |                   |              |
| 1. Accounts Payable  |           |                    |                     |                   |              |
|  | 9500      |                    | 300,678.08          |                   | 300,678.08   |
| 2. Due to Grantor Governments                                |           |                    |                     |                   |              |
|  | 9590      |                    |                     |                   | 0.00         |
| 3. Current Loans   |           |                    |                     |                   |              |
|  | 9640      |                    |                     |                   | 0.00         |
| 4. Unearned Revenue  |           |                    |                     |                   |              |
|  | 9650      |                    |                     |                   | 0.00         |
| 5. Long-Term Liabilities (accrual basis only)                |           |                    |                     |                   |              |
|  | 9660-9669 |                    |                     |                   | 0.00         |
| 6. TOTAL LIABILITIES   |           |                    |                     |                   |              |
|  |           |                    | 300,678.08          | 0.00              | 300,678.08   |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |           |                    |                     |                   |              |
| 1. Deferred Inflows of Resources                             |           |                    |                     |                   |              |
|  | 9690      |                    |                     |                   | 0.00         |
| 2. TOTAL DEFERRED INFLOWS                                    |           |                    |                     |                   |              |
|  |           |                    | 0.00                | 0.00              | 0.00         |
| <b>K. FUND BALANCE /NET POSITION</b>                         |           |                    |                     |                   |              |
| Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6) |           |                    |                     |                   |              |
| (must agree with Line F2)                                    |           |                    |                     |                   |              |
|  |           |                    | 2,142,896.54        | 0.00              | 2,142,896.54 |

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST I**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal fi

| Program Name (If no amounts, indicate _____)   | Capital Outlay | Debt Service | Total       |
|--|----------------|--------------|-------------|
| a. _____                                       | \$ _____       |              | 0.00        |
| b. _____                                       |                |              | 0.00        |
| c. _____                                       |                |              | 0.00        |
| d. _____                                       |                |              | 0.00        |
| e. _____                                       |                |              | 0.00        |
| f. _____                                       |                |              | 0.00        |
| g. _____                                       |                |              | 0.00        |
| h. _____                                       |                |              | 0.00        |
| i. _____                                       |                |              | 0.00        |
| j. _____                                       |                |              | 0.00        |
| <b>TOTAL FEDERAL REVENUES USED FOR CAPITAL</b> | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b> |

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities

| Objects of Expenditures                            | Amount               |
|--|----------------------|
|  | Enter "0.00" if none |
| a. Certificated Salaries 1000-1999                 | _____                |
| b. Noncertificated Salaries 2000-2999              | _____                |
| c. Employee Benefits 3000-3999                     | _____                |
| d. Books and Supplies 4000-4999                    | _____                |
| e. Services and Other Operating Expenses 5000-5999 | _____                |
| <b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>       | <b>0.00</b>          |

**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

| Date of Presidential Disaster Declaration                       | Description (If no amounts, indicate "None") | Amount      |
|---|--|-------------|
| a. _____  | _____  | _____       |
| b. _____  | _____  | _____       |
| c. _____  | _____  | _____       |
| d. _____  | _____  | _____       |
| <b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b> |  | <b>0.00</b> |

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level

|   |                     |
|---|---------------------|
| a. Total Expenditures (B8)  | 0,856,963.84        |
| b. Less Federal Expenditures (Total A2)   | _____               |
| [Revenues are used as proxy for expenditures because most federal revenues are used for federal programs] | 653,763.37          |
| c. Subtotal of State & Local Expenditures   | 0,203,200.47        |
| [a minus b]   | _____               |
| d. Less Community Services  | 0.00                |
| [L2 Total]  | _____               |
| e. Less Capital Outlay & Debt Service   | 0.00                |
| [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6601]                          | _____               |
| f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster                | 0.00                |
| <b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MAE</b>  | <b>0,203,200.47</b> |
| [c minus d minus e minus f]   | _____               |

Hollister Prep  
 Unaudited Actuals  
 Charter School Alternative Form  
 Certification  
 SS 67470 0127688

CHARTER SCHOOL UNAUDITED ACTUALS  
 FINANCIAL REPORT – ALTERNATIVE FORM  
 July 1, 2023 to June 30, 2024

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hollister Prep  
 CDS #: 35-67470-0127688  
 Charter Approving Entity: Hollister Elementary  
 County: San Benito  
 Charter #: 1907

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

| For County Fiscal Contact                   | For Approving Entity      | For Charter School                          |
|---|---------------------------|---|
| Shannon Hansen                              | Elizabeth Wilson          | Noel Russel-Unterburger                     |
| Name  | Name                      | Name  |
| Assistant Superintendent, Business Services | Chief Business Officer    | CEO   |
| Title                                       | Title                     | Title                                       |
| (831) 637-5393                              | (831) 630-6300            | (831) 821-6634                              |
| Telephone                                   | Telephone                 | Telephone                                   |
| shansen@sbcoe.org                           | elizabeth.wilson@head.org | noel.russelunterburger@navigatorschools.org |
| Email address                               | Email address             | Email address                               |

To the entity that approved the charter school:

X 2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM This report has been approved, and is hereby filed by the charter school.

Signed:  10/16/24  
 Charter School CEO  
 (Original signature required)  
 Printed Name: Noel Russel-Unterburger Title: CEO

To the County Superintendent of Schools:

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM This report is hereby filed with the County Superintendent pursuant to:

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of Charter Approving Entity  
 (Original signature required)  
 Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM This report has been verified for mathematical accuracy by the County Superintendent Designee.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 County Superintendent Designee  
 (Original signature required)

Hollister Prep  
 Unaudited Actuals  
 Charter School Alternative Form  
 35 67470 0127688  
**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2023 to June 30, 2024

Charter School Name: Hollister Prep  
 CDS #: 35-67470-0127688  
 Charter Approving Entity: Hollister Elementary  
 County: San Benito  
 Charter #: 1507

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 74
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, 74

| Description                                    |                                      | Object Code     | Unrestricted        | Restricted          | Total               |
|--|--------------------------------------|-----------------|---------------------|---------------------|---------------------|
| <b>A. REVENUES</b>                             |                                      |                 |                     |                     |                     |
| 1. LCFF Sources                                |                                      |                 |                     |                     |                     |
|  | State Aid - Current Year             | 8011            | 4,217,084.00        |                     | 4,217,084.00        |
|  | Education Protection Account State   | 8012            |                     | 101,420.00          | 101,420.00          |
|  | State Aid - Prior Years              | 8019            |                     |                     | 0.00                |
|  | Transfers to Charter Schools in Lieu | 8096            |                     |                     |                     |
|  |                                      |                 | 1,776,345.82        |                     | 1,776,345.82        |
|  | Other LCFF Transfers                 | 8091, 8097      |                     |                     | 0.00                |
|  | <b>Total LCFF Sources</b>            |                 | <b>6,094,849.82</b> | <b>0.00</b>         | <b>6,094,849.82</b> |
| 2. Federal Revenues (see NOTE in Section L)    |                                      |                 |                     |                     |                     |
|  | Every Student Succeeds Act           | 8290            |                     | 167,512.00          | 167,512.00          |
|  | Special Education - Federal          | 8181, 8182      |                     | 86,650.00           | 86,650.00           |
|  | Child Nutrition - Federal            | 8220            |                     |                     | 0.00                |
|  | Donated Food Commodities             | 8221            |                     |                     | 0.00                |
|  | Other Federal Revenues               | 8110, 8260-8299 |                     | 229,495.00          | 229,495.00          |
|  | <b>Total Federal Revenues</b>        |                 | <b>0.00</b>         | <b>483,657.00</b>   | <b>483,657.00</b>   |
| 3. Other State Revenues                        |                                      |                 |                     |                     |                     |
|  | Special Education - State            | StateRevSE      |                     | 468,184.25          | 468,184.25          |
|  | All Other State Revenues             | StateRevAO      | 78,830.64           | 784,444.15          | 863,274.79          |
|  | <b>Total Other State Revenues</b>    |                 | <b>78,830.64</b>    | <b>1,252,628.40</b> | <b>1,331,459.04</b> |
| 4. Other Local Revenues                        |                                      |                 |                     |                     |                     |
|  | All Other Local Revenues             | LocalRevAO      | 23,430.94           |                     | 23,430.94           |
|  | <b>Total Local Revenues</b>          |                 | <b>23,430.94</b>    | <b>0.00</b>         | <b>23,430.94</b>    |
| 5. TOTAL REVENUES                              |                                      |                 |                     |                     |                     |
|  |                                      |                 | <b>6,197,111.40</b> | <b>1,736,285.40</b> | <b>7,933,396.80</b> |
| <b>B. EXPENDITURES (see NOTE in Section L)</b> |                                      |                 |                     |                     |                     |
| 1. Certificated Salaries                       |                                      |                 |                     |                     |                     |
|  | Certificated Teachers' Salaries      | 1100            | 1,616,654.48        | 26,786.00           | 1,643,440.48        |
|  | Certificated Pupil Support Salaries  | 1200            | 272,601.97          | 12,961.87           | 285,563.84          |
|  | Certificated Supervisors' and Admini | 1300            | 384,444.82          | 55,995.86           | 440,440.68          |
|  | Other Certificated Salaries          | 1900            |                     |                     | 0.00                |
|  | <b>Total Certificated Salaries</b>   |                 | <b>2,273,701.27</b> | <b>95,743.73</b>    | <b>2,369,445.00</b> |
| 2. Noncertificated Salaries                    |                                      |                 |                     |                     |                     |



|   |           |                     |                   |                     |
|---|-----------|---------------------|-------------------|---------------------|
| Noncertificated Instructional Salaries              | 2100      | 473,554.47          | 855,037.13        | 1,328,591.60        |
| Noncertificated Support Salaries                    | 2200      | 20,521.50           |                   | 20,521.50           |
| Noncertificated Supervisors' and Ad                 | 2300      |                     |                   | 0.00                |
| Clerical, Technical and Office Salari               | 2400      | 187,377.00          | 50,377.00         | 237,754.00          |
| Other Noncertificated Salaries                      | 2900      | 415,177.27          | 66,809.00         | 481,986.27          |
| <b>Total, Noncertificated Salaries</b>              |           | <b>1,096,630.24</b> | <b>972,223.13</b> | <b>2,068,853.37</b> |
| <b>3. Employee Benefits</b>                         |           |                     |                   |                     |
| STRS  | 3101-3102 | 389,041.76          | 18,287.05         | 407,328.81          |
| PERS  | 3201-3202 |                     |                   | 0.00                |
| OASDI / Medicare / Alternative                      | 3301-3302 | 173,112.89          | 32,039.01         | 205,151.90          |
| Health and Welfare Benefits                         | 3401-3402 | 571,372.21          | 64,078.01         | 635,450.22          |
| Unemployment Insurance                              | 3501-3502 | 12,003.21           | 10,679.67         | 22,682.88           |
| Workers' Compensation Insurance                     | 3601-3602 | 18,745.16           | 11,747.64         | 30,492.80           |
| OPEB, Allocated                                     | 3701-3702 |                     |                   | 0.00                |
| OPEB, Active Employees                              | 3751-3752 |                     |                   | 0.00                |
| Other Employee Benefits                             | 3901-3902 | 32,737.24           |                   | 32,737.24           |
| <b>Total, Employee Benefits</b>                     |           | <b>1,197,012.47</b> | <b>136,831.38</b> | <b>1,333,843.85</b> |
| <b>4. Books and Supplies</b>                        |           |                     |                   |                     |
| Approved Textbooks and Core Curri                   | 4100      | 27,751.54           | 4,897.33          | 32,648.87           |
| Books and Other Reference Material                  | 4200      | 2,818.56            | 497.39            | 3,315.95            |
| Materials and Supplies                              | 4300      | 49,349.08           | 5,593.87          | 54,942.95           |
| Noncapitalized Equipment                            | 4400      | 64,787.14           | 16,124.57         | 80,911.71           |
| Food  | 4700      | 8,650.77            |                   | 8,650.77            |
| <b>Total, Books and Supplies</b>                    |           | <b>153,337.09</b>   | <b>27,113.16</b>  | <b>180,470.25</b>   |
| <b>5. Services and Other Operating Expenditures</b> |           |                     |                   |                     |
| Subagreements for Services                          | 5100      |                     |                   | 0.00                |
| Travel and Conferences                              | 5200      | 99,357.70           |                   | 99,357.70           |
| Dues and Memberships                                | 5300      | 12,652.73           |                   | 12,652.73           |
| Insurance   | 5400      | 33,151.62           |                   | 33,151.62           |
| Operations and Housekeeping Servic                  | 5500      | 1,320.00            |                   | 1,320.00            |
| Rentals, Leases, Repairs, and Noncap                | 5600      | 7,190.60            |                   | 7,190.60            |
| Transfers of Direct Costs                           | 5700-5799 |                     |                   | 0.00                |
| Professional/Consulting Services anc                | 5800      | 1,602,821.85        | 504,374.00        | 2,107,195.85        |
| Communications                                      | 5900      | 14,293.74           |                   | 14,293.74           |
| <b>Total, Services and Other Operating</b>          |           | <b>1,770,788.24</b> | <b>504,374.00</b> | <b>2,275,162.24</b> |
| <b>6. Capital Outlay</b>                            |           |                     |                   |                     |
| (Objects 6100-6170, 6200-6500 mod                   |           |                     |                   |                     |
| Land and Land Improvements                          | 6100-6170 |                     |                   | 0.00                |
| Buildings and Improvements of Buil-                 | 6200      |                     |                   | 0.00                |
| Books and Media for New School Li                   |           |                     |                   |                     |

|  |  |                    |                     |                     |                     |
|--|--|--------------------|---------------------|---------------------|---------------------|
|  | Expansion of School Libraries  | 6300               |                     |                     | 0.00                |
|  | Equipment  | 6400               |                     |                     | 0.00                |
|  | Equipment Replacement  | 6500               |                     |                     | 0.00                |
|  | Lease Assets   | 6600               |                     |                     | 0.00                |
|  | Subscription Assets  | 6700               |                     |                     | 0.00                |
|  | Depreciation Expense (accrual basis)   | 6900               |                     |                     | 0.00                |
|  | Amortization Expense - Lease Asset   | 6910               |                     |                     | 0.00                |
|  | Amortization Expense - Subscription  | 6920               |                     |                     | 0.00                |
|  | <b>Total Capital Outlay</b>  |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>7. Other Outgo</b>  |  |                    |                     |                     |                     |
|  | Tuition to Other Schools   | 7110-7143          |                     |                     | 0.00                |
|  | Transfers of Pass-Through Revenues   | 7211-7213          |                     |                     | 0.00                |
|  | Transfers of Apportionments to Other   | 7221-7223SE        |                     |                     | 0.00                |
|  | Transfers of Apportionments to Other   | 7221-7223AO        |                     |                     | 0.00                |
|  | All Other Transfers  | 7281-7299          |                     |                     | 0.00                |
|  | Transfers of Indirect Costs  | 7300-7399          |                     |                     | 0.00                |
|  | <b>Debt Service:</b>   |                    |                     |                     |                     |
|  | Interest   | 7438               |                     |                     | 0.00                |
|  | Principal (for modified accrual basis)   | 7439               |                     |                     | 0.00                |
|  | <b>Total Debt Service</b>  |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
|  | <b>Total Other Outgo</b>   |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>8. TOTAL EXPENDITURES</b>   |  |                    | <b>6,491,489.31</b> | <b>1,736,283.40</b> | <b>8,227,774.71</b> |
|  | <b>Description</b>   | <b>Object Code</b> | <b>Unrestricted</b> | <b>Restricted</b>   | <b>Total</b>        |
| <b>C.</b>  | <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCE</b> |                    | <b>(294,377.91)</b> | <b>0.00</b>         | <b>(294,377.91)</b> |
| <b>D. OTHER FINANCING SOURCES / USES</b>                               |  |                    |                     |                     |                     |
|  | <b>1. Other Sources</b>  | <b>8930-8979</b>   |                     |                     | <b>0.00</b>         |
|  | <b>2. Less: Other Uses</b>   | <b>7630-7699</b>   |                     |                     | <b>0.00</b>         |
|  | <b>3. Contributions Between Unrestricted and Restricted Accounts</b>                   |                    |                     |                     |                     |
|  | (must net to zero)   | 8980-8999          |                     |                     | 0.00                |
|  | <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |                    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b> |  |                    | <b>(294,377.91)</b> | <b>0.00</b>         | <b>(294,377.91)</b> |
| <b>F. FUND BALANCE / NET POSITION</b>                                  |  |                    |                     |                     |                     |
|  | <b>1. Beginning Fund Balance/Net Position</b>  |                    |                     |                     |                     |
|  | a. As of July 1  | 9791               | 3,194,647.81        |                     | 3,194,647.81        |
|  | b. Adjustments/Restatements  | 9793, 9795         | (245,017.81)        |                     | (245,017.81)        |
|  | c. Adjusted Beginning Fund Balance /   |                    | 2,949,630.00        | 0.00                | 2,949,630.00        |
|  | <b>2. Ending Fund Balance /Net Position, June 30 (E=F1c)</b>                           |                    | <b>2,655,252.09</b> | <b>0.00</b>         | <b>2,655,252.09</b> |
|  | <b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>                 |                    |                     |                     |                     |
|  | a. Nonspendable  |                    |                     |                     |                     |
|  | 1. Revolving Cash (equals Object 91)   | 9711               |                     |                     | 0.00                |
|  | 2. Stores (equals Object 9320)   | 9712               |                     |                     | 0.00                |
|  | 3. Prepaid Expenditures (equals Objc   | 9713               |                     |                     | 0.00                |
|  | 4. All Others  | 9719               |                     |                     | 0.00                |
|  | b. Restricted  | 9740               |                     |                     | 0.00                |

|   |           |                    |                     |                   |              |
|---|-----------|--------------------|---------------------|-------------------|--------------|
| c. Committed  |           |                    |                     |                   |              |
| 1. Stabilization Arrangements   | 9750      |                    |                     |                   | 0.00         |
| 2. Other Commitments  | 9760      |                    |                     |                   | 0.00         |
| d. Assigned   | 9780      |                    |                     |                   | 0.00         |
| e. Unassigned/Unappropriated  |           |                    |                     |                   |              |
| 1. Reserve for Economic Uncertainty   | 9789      |                    |                     |                   | 0.00         |
| 2. Unassigned/Unappropriated Amou   | 9790M     |                    |                     |                   | 0.00         |
| <b>3. Components of Ending Net Position (Accrual Basis only)</b>                      |           |                    |                     |                   |              |
| a. Net Investment in Capital Assets   | 9796      |                    | 0.00                |                   | 0.00         |
| b. Restricted Net Position  | 9797      |                    |                     |                   | 0.00         |
| c. Unrestricted Net Position  | 9790A     |                    | 2,655,252.09        | 0.00              | 2,655,252.09 |
| <b>Description</b>  |           | <b>Object Code</b> | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> |
| <b>G. ASSETS</b>  |           |                    |                     |                   |              |
| <b>1. Cash</b>  |           |                    |                     |                   |              |
| In County Treasury  | 9110      |                    |                     |                   | 0.00         |
| Fair Value Adjustment to Cash in Cc   | 9111      |                    |                     |                   | 0.00         |
| In Banks  | 9120      |                    | 1,133,577.11        |                   | 1,133,577.11 |
| In Revolving Fund   | 9130      |                    |                     |                   | 0.00         |
| With Fiscal Agent/Trustee   | 9135      |                    |                     |                   | 0.00         |
| Collections Awaiting Deposit  | 9140      |                    |                     |                   | 0.00         |
| <b>2. Investments</b>   |           |                    |                     |                   |              |
|   | 9150      |                    |                     |                   | 0.00         |
| <b>3. Accounts Receivable</b>   |           |                    |                     |                   |              |
|   | 9200      |                    | 1,386,378.29        |                   | 1,386,378.29 |
| <b>4. Due from Grantor Governments</b>  |           |                    |                     |                   |              |
|   | 9290      |                    |                     |                   | 0.00         |
| <b>5. Stores</b>  |           |                    |                     |                   |              |
|   | 9320      |                    |                     |                   | 0.00         |
| <b>6. Prepaid Expenditures (Expenses)</b>   |           |                    |                     |                   |              |
|   | 9330      |                    | 128,185.32          |                   | 128,185.32   |
| <b>7. Other Current Assets</b>  |           |                    |                     |                   |              |
|   | 9340      |                    |                     |                   | 0.00         |
| <b>8. Lease Receivable</b>  |           |                    |                     |                   |              |
|   | 9380      |                    |                     |                   | 0.00         |
| <b>9. Capital Assets (accrual basis only)</b>   |           |                    |                     |                   |              |
|   | 9400-9489 |                    | 123,232.73          |                   | 123,232.73   |
| <b>10. TOTAL ASSETS</b>   |           |                    |                     |                   |              |
|   |           |                    | 2,771,373.45        | 0.00              | 2,771,373.45 |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |           |                    |                     |                   |              |
| <b>1. Deferred Outflows of Resources</b>  |           |                    |                     |                   |              |
|   | 9490      |                    |                     |                   | 0.00         |
| <b>2. TOTAL DEFERRED OUTFLOWS</b>   |           |                    |                     |                   |              |
|   |           |                    | 0.00                | 0.00              | 0.00         |
| <b>I. LIABILITIES</b>   |           |                    |                     |                   |              |
| <b>1. Accounts Payable</b>  |           |                    |                     |                   |              |
|   | 9500      |                    | 116,121.36          |                   | 116,121.36   |
| <b>2. Due to Grantor Governments</b>  |           |                    |                     |                   |              |
|   | 9590      |                    |                     |                   | 0.00         |
| <b>3. Current Loans</b>   |           |                    |                     |                   |              |
|   | 9640      |                    |                     |                   | 0.00         |
| <b>4. Unearned Revenue</b>  |           |                    |                     |                   |              |
|   | 9650      |                    |                     |                   | 0.00         |
| <b>5. Long-Term Liabilities (accrual basis only)</b>                                  |           |                    |                     |                   |              |
|   | 9660-9669 |                    |                     |                   | 0.00         |
| <b>6. TOTAL LIABILITIES</b>   |           |                    |                     |                   |              |
|   |           |                    | 116,121.36          | 0.00              | 116,121.36   |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |           |                    |                     |                   |              |
| <b>1. Deferred Inflows of Resources</b>   |           |                    |                     |                   |              |
|   | 9690      |                    |                     |                   | 0.00         |
| <b>2. TOTAL DEFERRED INFLOWS</b>  |           |                    |                     |                   |              |
|   |           |                    | 0.00                | 0.00              | 0.00         |
| <b>K. FUND BALANCE /NET POSITION</b>  |           |                    |                     |                   |              |
| Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6)                          |           |                    |                     |                   |              |
| (must agree with Line F2)   |           |                    |                     |                   |              |
|   |           |                    | 2,655,252.09        | 0.00              | 2,655,252.09 |
| <b>L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT</b> |           |                    |                     |                   |              |

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST I

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal fi

| Program Name (If no amounts, indicate          | Capital Outlay | Debt Service | Total       |
|--|----------------|--------------|-------------|
| a. _____                                       | \$ _____       |              | 0.00        |
| b. _____                                       |                |              | 0.00        |
| c. _____                                       |                |              | 0.00        |
| d. _____                                       |                |              | 0.00        |
| e. _____                                       |                |              | 0.00        |
| f. _____                                       |                |              | 0.00        |
| g. _____                                       |                |              | 0.00        |
| h. _____                                       |                |              | 0.00        |
| i. _____                                       |                |              | 0.00        |
| j. _____                                       |                |              | 0.00        |
| <b>TOTAL FEDERAL REVENUES USED FOR CAPITAL</b> | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b> |

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

| Objects of Expenditures                            | Amount               |
|--|----------------------|
|  | Enter "0.00" if none |
| a. Certificated Salaries 1000-1999                 | _____                |
| b. Noncertificated Salaries 2000-2999              | _____                |
| c. Employee Benefits 3000-3999                     | _____                |
| d. Books and Supplies 4000-4999                    | _____                |
| e. Services and Other Operating Expenses 5000-5999 | _____                |
| <b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>       | <b>0.00</b>          |

**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

| Date of Presidential Disaster Declaration                       | Description (If no amounts, indicate "None") | Amount      |
|---|--|-------------|
| a. _____  | _____  | _____       |
| b. _____  | _____  | _____       |
| c. _____  | _____  | _____       |
| d. _____  | _____  | _____       |
| <b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b> |  | <b>0.00</b> |

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level

|  |                        |
|--|------------------------|
| a. Total Expenditures (B8)   | 8,227,774.71           |
| b. Less Federal Expenditures (Total A2)  | _____                  |
| [Revenues are used as proxy for expenditures because most federal revenues are used for federal programs]              |                        |
|  | 483,657.00             |
| c. Subtotal of State & Local Expenditures [a minus b]  | 7,744,117.71           |
| d. Less Community Services [L2 Total]  | 0.00                   |
| e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6601] | 0.00                   |
| f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster                             | 0.00                   |
| <b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MAE</b>   | <b>\$ 7,744,117.71</b> |
| [c minus d minus e minus f]  |                        |

**Hayward Collegiate Charter  
Unaudited Actuals  
Charter School Alternative Form  
01 10017 0138867**

**CHARTER SCHOOL UNAUDITED ACTUALS**

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

**Charter School Name:** Hayward Collegiate Charter

**CDS #:** 01-10017-0138867

**Charter Approving Entity:** Alameda County Office of Education

**County:** Alameda

**Charter #:** 2027

**This charter school uses the following basis of accounting:**

(Please enter an "X" in the applicable box below; check only one box)

**Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9490-9499)**

**Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)**

| Description  | Object Code | Unrestricted        | Restricted  | Total               |
|--|-------------|---------------------|-------------|---------------------|
| <b>A. REVENUES</b>                                     |             |                     |             |                     |
| <b>1. LCFF Sources</b>                                 |             |                     |             |                     |
| State Aid - Current Year                               | 8011        | 1,548,621.00        |             | 1,548,621.00        |
| Education Protection Account State Aid - Current Year  | 8012        | 36,986.00           |             | 36,986.00           |
| State Aid - Prior Years                                | 8019        |                     |             | 0.00                |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096        | 792,704.00          |             | 792,704.00          |
| Other LCFF Transfers                                   | 8091, 8097  |                     |             | 0.00                |
| <b>Total, LCFF Sources</b>                             |             | <b>2,378,311.00</b> | <b>0.00</b> | <b>2,378,311.00</b> |
| <b>2. Federal Revenues (see NOTE in Section L)</b>     |             |                     |             |                     |
| Every Student Succeeds Act                             | 8290        |                     | 47,743.00   | 47,743.00           |
| Special Education - Federal                            | 8181, 8182  |                     | 24,114.00   | 24,114.00           |
| Child Nutrition - Federal                              | 8220        |                     | 95,885.90   | 95,885.90           |
| Donated Food Commodities                               | 8221        |                     |             | 0.00                |

|   |                    |                     |                   |              |
|---|--------------------|---------------------|-------------------|--------------|
| Other Federal Revenues                                    | 8110, 8260-8299    |                     | 129,657.00        | 129,657.00   |
| Total, Federal Revenues                                   |                    | 0.00                | 297,399.90        | 297,399.90   |
| <b>3. Other State Revenues</b>                            |                    |                     |                   |              |
| Special Education - State                                 | StateRevSE         |                     | 173,274.00        | 173,274.00   |
| All Other State Revenues                                  | StateRevAO         | 238,823.53          | 305,334.84        | 544,158.37   |
| Total, Other State Revenues                               |                    | 238,823.53          | 478,608.84        | 717,432.37   |
| <b>4. Other Local Revenues</b>                            |                    |                     |                   |              |
| All Other Local Revenues                                  | LocalRevAO         | 181,784.77          |                   | 181,784.77   |
| Total, Local Revenues                                     |                    | 181,784.77          | 0.00              | 181,784.77   |
| <b>5. TOTAL REVENUES</b>                                  |                    | 2,798,919.30        | 776,008.74        | 3,574,928.04 |
| <b>B. EXPENDITURES (see NOTE in Section L)</b>            |                    |                     |                   |              |
| <b>1. Certificated Salaries</b>                           |                    |                     |                   |              |
| Certificated Teachers' Salaries                           | 1100               | 715,412.92          | 49,009.81         | 764,422.73   |
| Certificated Pupil Support Salaries                       | 1200               | 59,606.06           | 1,671.48          | 61,277.54    |
| Certificated Supervisors' and Administrators' Salaries    | 1300               | 223,478.99          | 50,107.56         | 273,586.55   |
| Other Certificated Salaries                               | 1900               |                     |                   | 0.00         |
| Total, Certificated Salaries                              |                    | 998,497.97          | 100,788.85        | 1,099,286.82 |
| <b>2. Noncertificated Salaries</b>                        |                    |                     |                   |              |
| Noncertificated Instructional Salaries                    | 2100               | 409,497.75          | 250,630.00        | 660,127.75   |
| Noncertificated Support Salaries                          | 2200               | 6,840.51            |                   | 6,840.51     |
| Noncertificated Supervisors' and Administrators' Salaries | 2300               |                     |                   | 0.00         |
| Clerical, Technical and Office Salaries                   | 2400               | 110,604.54          |                   | 110,604.54   |
| Other Noncertificated Salaries                            | 2900               | 214,684.04          | 65,813.00         | 280,497.04   |
| Total, Noncertificated Salaries                           |                    | 741,626.84          | 316,443.00        | 1,058,069.84 |
| <b>Description</b>  | <b>Object Code</b> | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> |
| <b>3. Employee Benefits</b>                               |                    |                     |                   |              |
| STRS  | 3101-3102          | 182,477.55          | 19,250.67         | 201,728.22   |
| PERS  | 3201-3202          |                     |                   | 0.00         |
| OASDI / Medicare / Alternative                            | 3301-3302          | 82,313.74           | 12,517.00         | 94,830.74    |

|  |           |                     |                   |                     |
|--|-----------|---------------------|-------------------|---------------------|
| Health and Welfare Benefits                                | 3401-3402 | 213,539.89          | 25,033.91         | 238,573.80          |
| Unemployment Insurance                                     | 3501-3502 | 6,329.21            | 4,172.32          | 10,501.53           |
| Workers' Compensation Insurance                            | 3601-3602 | 2,984.20            | 4,589.55          | 7,573.75            |
| OPEB, Allocated  | 3701-3702 |                     |                   | 0.00                |
| OPEB, Active Employees                                     | 3751-3752 |                     |                   | 0.00                |
| Other Employee Benefits                                    | 3901-3902 | 10,240.07           |                   | 10,240.07           |
| <b>Total, Employee Benefits</b>                            |           | <b>497,884.66</b>   | <b>65,563.45</b>  | <b>563,448.11</b>   |
| <b>4. Books and Supplies</b>                               |           |                     |                   |                     |
| Approved Textbooks and Core Curricula Materials            | 4100      | 5,269.36            | 929.89            | 6,199.25            |
| Books and Other Reference Materials                        | 4200      | 2,639.86            | 465.86            | 3,105.72            |
| Materials and Supplies                                     | 4300      | 41,822.73           | 8,732.75          | 50,555.48           |
| Noncapitalized Equipment                                   | 4400      | 88,117.56           | 9,041.61          | 97,159.17           |
| Food   | 4700      | 4,835.43            | 226,062.01        | 230,897.44          |
| <b>Total, Books and Supplies</b>                           |           | <b>142,684.94</b>   | <b>245,232.12</b> | <b>387,917.06</b>   |
| <b>5. Services and Other Operating Expenditures</b>        |           |                     |                   |                     |
| Subagreements for Services                                 | 5100      |                     |                   | 0.00                |
| Travel and Conferences                                     | 5200      | 38,030.60           |                   | 38,030.60           |
| Dues and Memberships                                       | 5300      | 4,897.82            |                   | 4,897.82            |
| Insurance  | 5400      | 7,566.87            |                   | 7,566.87            |
| Operations and Housekeeping Services                       | 5500      | 130,123.05          |                   | 130,123.05          |
| Rentals, Leases, Repairs, and Noncap. Improvements         | 5600      | 216,289.51          |                   | 216,289.51          |
| Transfers of Direct Costs                                  | 5700-5799 |                     |                   | 0.00                |
| Professional/Consulting Services and Operating Expend.     | 5800      | 698,866.21          | 47,981.32         | 746,847.53          |
| Communications   | 5900      | 12,649.45           |                   | 12,649.45           |
| <b>Total, Services and Other Operating Expenditures</b>    |           | <b>1,108,423.51</b> | <b>47,981.32</b>  | <b>1,156,404.83</b> |
| <b>6. Capital Outlay</b>                                   |           |                     |                   |                     |
| (Objects 6100-6170, 6200-6500 modified accrual basis only) |           |                     |                   |                     |
| Land and Land Improvements                                 | 6100-6170 |                     |                   | 0.00                |

|  |   |                    |                     |                   |              |
|--|---|--------------------|---------------------|-------------------|--------------|
|  | Buildings and Improvements of Buildings   | 6200               |                     |                   | 0.00         |
|  | Books and Media for New School Libraries or Major                               |                    |                     |                   |              |
|  | Expansion of School Libraries   | 6300               |                     |                   | 0.00         |
|  | Equipment   | 6400               |                     |                   | 0.00         |
|  | Equipment Replacement   | 6500               |                     |                   | 0.00         |
|  | Lease Assets  | 6600               |                     |                   | 0.00         |
|  | Subscription Assets   | 6700               |                     |                   | 0.00         |
|  | Depreciation Expense (accrual basis only)                                       | 6900               |                     |                   | 0.00         |
|  | Amortization Expense - Lease Assets   | 6910               |                     |                   | 0.00         |
|  | Amortization Expense - Subscription Assets                                      | 6920               |                     |                   | 0.00         |
|  | Total, Capital Outlay   |                    | 0.00                | 0.00              | 0.00         |
| <b>7. Other Outgo</b>                    |   |                    |                     |                   |              |
|  | Tuition to Other Schools  | 7110-7143          |                     |                   | 0.00         |
|  | Transfers of Pass-Through Revenues to Other LEAs                                | 7211-7213          |                     |                   | 0.00         |
|  | Transfers of Apportionments to Other LEAs - Spec. Ed.                           | 7221-7223SE        |                     |                   | 0.00         |
|  | Transfers of Apportionments to Other LEAs - All Other                           | 7221-7223AO        |                     |                   | 0.00         |
|  | All Other Transfers   | 7281-7299          |                     |                   | 0.00         |
|  | Transfers of Indirect Costs   | 7300-7399          |                     |                   | 0.00         |
|  | Debt Service:   |                    |                     |                   |              |
|  | Interest  | 7438               |                     |                   | 0.00         |
|  | Principal (for modified accrual basis only)                                     | 7439               |                     |                   | 0.00         |
|  | Total Debt Service  |                    | 0.00                | 0.00              | 0.00         |
|  | Total, Other Outgo  |                    | 0.00                | 0.00              | 0.00         |
| <b>8. TOTAL EXPENDITURES</b>             |   |                    | 3,489,117.92        | 776,008.74        | 4,265,126.66 |
|  | <b>Description</b>  | <b>Object Code</b> | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> |
| <b>C.</b>                                | <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING</b> |                    | (690,198.62)        | 0.00              | (690,198.62) |
| <b>D. OTHER FINANCING SOURCES / USES</b> |   |                    |                     |                   |              |
| <b>1. Other Sources</b>                  |   | 8930-8979          |                     |                   | 0.00         |



|   |            |              |      |              |
|---|------------|--------------|------|--------------|
| 2. Less: Other Uses   | 7630-7699  |              |      | 0.00         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999  |              |      | 0.00         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |            | 0.00         | 0.00 | 0.00         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>              |            | (690,198.62) | 0.00 | (690,198.62) |
| <b>F. FUND BALANCE / NET POSITION</b>   |            |              |      |              |
| 1. Beginning Fund Balance/Net Position  |            |              |      |              |
| a. As of July 1   | 9791       | 1,513,527.30 |      | 1,513,527.30 |
| b. Adjustments/Restatements   | 9793, 9795 | (25,614.30)  |      | (25,614.30)  |
| c. Adjusted Beginning Fund Balance /Net Position                                    |            | 1,487,913.00 | 0.00 | 1,487,913.00 |
| 2. Ending Fund Balance /Net Position, June 30 (E+F1c)                               |            | 797,714.38   | 0.00 | 797,714.38   |
| <b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>              |            |              |      |              |
| a. Nonspendable   |            |              |      |              |
| 1. Revolving Cash (equals Object 9130)  | 9711       |              |      | 0.00         |
| 2. Stores (equals Object 9320)  | 9712       |              |      | 0.00         |
| 3. Prepaid Expenditures (equals Object 9330)  | 9713       |              |      | 0.00         |
| 4. All Others   | 9719       |              |      | 0.00         |
| b. Restricted   | 9740       |              |      | 0.00         |
| c. Committed  |            |              |      |              |
| 1. Stabilization Arrangements   | 9750       |              |      | 0.00         |
| 2. Other Commitments  | 9760       |              |      | 0.00         |
| d. Assigned   | 9780       |              |      | 0.00         |
| e. Unassigned/Unappropriated  |            |              |      |              |
| 1. Reserve for Economic Uncertainties   | 9789       |              |      | 0.00         |
| 2. Unassigned/Unappropriated Amount   | 9790M      |              |      | 0.00         |
| <b>3. Components of Ending Net Position (Accrual Basis only)</b>                    |            |              |      |              |
| a. Net Investment in Capital Assets   | 9796       | 363,274.98   |      | 363,274.98   |

|  |                    |                     |                   |              |
|--|--------------------|---------------------|-------------------|--------------|
| b. Restricted Net Position                           | 9797               |                     |                   | 0.00         |
| c. Unrestricted Net Position                         | 9790A              | 434,439.40          | 0.00              | 434,439.40   |
| <b>Description</b>                                   | <b>Object Code</b> | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> |
| <b>G. ASSETS</b>                                     |                    |                     |                   |              |
| <b>1. Cash</b>                                       |                    |                     |                   |              |
| In County Treasury                                   | 9110               |                     |                   | 0.00         |
| Fair Value Adjustment to Cash in County Treasury     | 9111               |                     |                   | 0.00         |
| In Banks   | 9120               | 2,139,012.36        |                   | 2,139,012.36 |
| In Revolving Fund                                    | 9130               |                     |                   | 0.00         |
| With Fiscal Agent/Trustee                            | 9135               |                     |                   | 0.00         |
| Collections Awaiting Deposit                         | 9140               |                     |                   | 0.00         |
| <b>2. Investments</b>                                | 9150               |                     |                   | 0.00         |
| <b>3. Accounts Receivable</b>                        | 9200               | 928,945.11          |                   | 928,945.11   |
| <b>4. Due from Grantor Governments</b>               | 9290               |                     |                   | 0.00         |
| <b>5. Stores</b>                                     | 9320               |                     |                   | 0.00         |
| <b>6. Prepaid Expenditures (Expenses)</b>            | 9330               | 143,333.17          |                   | 143,333.17   |
| <b>7. Other Current Assets</b>                       | 9340               | 291.44              |                   | 291.44       |
| <b>8. Lease Receivable</b>                           | 9380               |                     |                   | 0.00         |
| <b>9. Capital Assets (accrual basis only)</b>        | 9400-9489          | 363,274.98          |                   | 363,274.98   |
| <b>10. TOTAL ASSETS</b>                              |                    | 3,574,857.06        | 0.00              | 3,574,857.06 |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>             |                    |                     |                   |              |
| <b>1. Deferred Outflows of Resources</b>             | 9490               |                     |                   | 0.00         |
| <b>2. TOTAL DEFERRED OUTFLOWS</b>                    |                    | 0.00                | 0.00              | 0.00         |
| <b>I. LIABILITIES</b>                                |                    |                     |                   |              |
| <b>1. Accounts Payable</b>                           | 9500               | 2,684,750.68        |                   | 2,684,750.68 |
| <b>2. Due to Grantor Governments</b>                 | 9590               |                     |                   | 0.00         |
| <b>3. Current Loans</b>                              | 9640               |                     |                   | 0.00         |
| <b>4. Unearned Revenue</b>                           | 9650               |                     |                   | 0.00         |
| <b>5. Long-Term Liabilities (accrual basis only)</b> | 9660-9669          | 92,392.00           |                   | 92,392.00    |
| <b>6. TOTAL LIABILITIES</b>                          |                    | 2,777,142.68        | 0.00              | 2,777,142.68 |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>              |                    |                     |                   |              |
| <b>1. Deferred Inflows of Resources</b>              | 9690               |                     |                   | 0.00         |
| <b>2. TOTAL DEFERRED INFLOWS</b>                     |                    | 0.00                | 0.00              | 0.00         |
| <b>K. FUND BALANCE /NET POSITION</b>                 |                    |                     |                   |              |

Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)

(must agree with Line F2)

797,714.38 0.00 797,714.38

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORM**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

| Federal Program Name (If no amounts, indicate "NONE")            | Capital Outlay | Debt Service | Total       |
|--|----------------|--------------|-------------|
| a. _____   | \$ _____       |              | 0.00        |
| b. _____   |                |              | 0.00        |
| c. _____   |                |              | 0.00        |
| d. _____   |                |              | 0.00        |
| e. _____   |                |              | 0.00        |
| f. _____   |                |              | 0.00        |
| g. _____   |                |              | 0.00        |
| h. _____   |                |              | 0.00        |
| i. _____   |                |              | 0.00        |
| j. _____   |                |              | 0.00        |
| <b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT S</b> | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b> |

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

| Objects of Expenditures                                | Amount<br>(Enter "0.00" if none) |
|--|----------------------------------|
| a. Certificated Salaries 1000-1999                     | _____                            |
| b. Noncertificated Salaries 2000-2999                  | _____                            |
| c. Employee Benefits 3000-3999                         | _____                            |
| d. Books and Supplies 4000-4999                        | _____                            |
| e. Services and Other Operating Expenditures 5000-5999 | _____                            |
| <b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>           | <b>0.00</b>                      |

**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

Date of Presidential Disaster Declaration      description (If no amounts, indicate “      Amount

- a. \_\_\_\_\_
- b. \_\_\_\_\_
- c. \_\_\_\_\_
- d. \_\_\_\_\_

|  |      |
|--|------|
| TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative) | 0.00 |
|--|------|

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an

|  |                 |
|--|-----------------|
| a. Total Expenditures (B8)   | 4,265,126.66    |
| b. Less Federal Expenditures (Total A2)  |                 |
| [Revenues are used as proxy for expenditures because most federal revenues are normally recognized | 297,399.90      |
| c. Subtotal of State & Local Expenditures  | 3,967,726.76    |
| [a minus b]  |                 |
| d. Less Community Services   | 0.00            |
| [L2 Total]   |                 |
| e. Less Capital Outlay & Debt Service  | 0.00            |
| [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]                   |                 |
| f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster         | 0.00            |
| TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE  | \$ 3,967,726.76 |
| [c minus d minus e minus f]  |                 |

**CHARTER SCHOOL UNAUDITED ACTUALS**

**FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

**Charter School Name:** Watsonville Prep School

**CDS #:** WPS 2023-24 Unaudited Actuals

**Charter Approving Entity:** State Board of Education

**County:** Santa Cruz

**Charter #:** 2032

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

| Description   | Object Code     | Unrestricted | Restricted   | Total        |
|---|-----------------|--------------|--------------|--------------|
| <b>A. REVENUES</b>  |                 |              |              |              |
| <b>1. LCFF Sources</b>                                    |                 |              |              |              |
| State Aid - Current Year                                  | 8011            | 6,011,589.00 |              | 6,011,589.00 |
| Education Protection Account State Aid - Current Year     | 8012            | 83,464.00    |              | 83,464.00    |
| State Aid - Prior Years                                   | 8019            |              |              | 0.00         |
| Transfers to Charter Schools in Lieu of Property Taxes    | 8096            |              |              | 0.00         |
| Other LCFF Transfers                                      | 8091, 8097      |              | 0.00         | 0.00         |
| Total, LCFF Sources                                       |                 | 6,095,053.00 | 0.00         | 6,095,053.00 |
| <b>2. Federal Revenues (see NOTE in Section L)</b>        |                 |              |              |              |
| No Child Left Behind/Every Student Succeeds Act           | 8290            |              | 144,599.00   | 144,599.00   |
| Special Education - Federal                               | 8181, 8182      |              | 63,661.00    | 63,661.00    |
| Child Nutrition - Federal                                 | 8220            |              | 182,137.48   | 182,137.48   |
| Donated Food Commodities                                  | 8221            |              |              | 0.00         |
| Other Federal Revenues                                    | 8110, 8260-8299 |              | 54,277.00    | 54,277.00    |
| Total, Federal Revenues                                   |                 | 0.00         | 444,674.48   | 444,674.48   |
| <b>3. Other State Revenues</b>                            |                 |              |              |              |
| Special Education - State                                 | StateRevSE      |              | 357,311.00   | 357,311.00   |
| All Other State Revenues                                  | StateRevAO      | 763,484.17   | 1,198,088.49 | 1,961,572.66 |
| Total, Other State Revenues                               |                 | 763,484.17   | 1,555,399.49 | 2,318,883.66 |
| <b>4. Other Local Revenues</b>                            |                 |              |              |              |
| All Other Local Revenues                                  | LocalRevAO      | 14,862.97    |              | 14,862.97    |
| Total, Local Revenues                                     |                 | 14,862.97    | 0.00         | 14,862.97    |
| <b>5. TOTAL REVENUES</b>                                  |                 |              |              |              |
|   |                 | 6,873,400.14 | 2,000,073.97 | 8,873,474.11 |
| <b>B. EXPENDITURES (see NOTE in Section L)</b>            |                 |              |              |              |
| <b>1. Certificated Salaries</b>                           |                 |              |              |              |
| Certificated Teachers' Salaries                           | 1100            | 1,309,293.39 | 204,290.48   | 1,513,583.87 |
| Certificated Pupil Support Salaries                       | 1200            | 182,029.70   | 13,183       | 195,212.70   |
| Certificated Supervisors' and Administrators' Salaries    | 1300            | 345,199.37   | 67,582.04    | 412,781.41   |
| Other Certificated Salaries                               | 1900            |              |              | 0.00         |
| Total, Certificated Salaries                              |                 | 1,836,522.46 | 285,055.52   | 2,121,577.98 |
| <b>2. Noncertificated Salaries</b>                        |                 |              |              |              |
| Noncertificated Instructional Salaries                    | 2100            | 722,924.62   | 510,866.75   | 1,233,791.37 |
| Noncertificated Support Salaries                          | 2200            | 94,949.84    |              | 94,949.84    |
| Noncertificated Supervisors' and Administrators' Salaries | 2300            |              |              | 0.00         |
| Clerical, Technical and Office Salaries                   | 2400            | 167,142.26   | 47,570.00    | 214,712.26   |
| Other Noncertificated Salaries                            | 2900            | 350,389.29   | 74,133.00    | 424,522.29   |
| Total, Noncertificated Salaries                           |                 | 1,335,406.01 | 632,569.75   | 1,967,975.76 |

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

**Charter School Name:** Watsonville Prep School

**CDS #:** WPS 2023-24 Unaudited Actuals

| Description   | Object Code | Unrestricted        | Restricted          | Total               |
|---|-------------|---------------------|---------------------|---------------------|
| <b>3. Employee Benefits</b>   |             |                     |                     |                     |
| STRS  | 3101-3102   | 309,999.68          | 54,445.60           | 364,445.28          |
| PERS  | 3201-3202   |                     |                     | 0.00                |
| OASDI / Medicare / Alternative  | 3301-3302   | 153,334.47          | 27,528.76           | 180,863.23          |
| Health and Welfare Benefits   | 3401-3402   | 481,274.30          | 55,057.52           | 536,331.82          |
| Unemployment Insurance  | 3501-3502   | 14,188.21           | 9,176.25            | 23,364.46           |
| Workers' Compensation Insurance   | 3601-3602   | 13,967.40           | 10,093.88           | 24,061.28           |
| OPEB, Allocated   | 3701-3702   |                     |                     | 0.00                |
| OPEB, Active Employees  | 3751-3752   |                     |                     | 0.00                |
| Other Employee Benefits   | 3901-3902   | 4,777.97            |                     | 4,777.97            |
| Total, Employee Benefits  |             | 977,542.03          | 156,302.01          | 1,133,844.04        |
| <b>4. Books and Supplies</b>  |             |                     |                     |                     |
| Approved Textbooks and Core Curricula Materials                                 | 4100        | 18,390.59           | 3,245.40            | 21,635.99           |
| Books and Other Reference Materials   | 4200        | 13,364.11           | 2,358.37            | 15,722.48           |
| Materials and Supplies  | 4300        | 58,234.39           | 7,553.88            | 65,788.27           |
| Noncapitalized Equipment  | 4400        | 164,435.50          |                     | 164,435.50          |
| Food  | 4700        | 4,092.41            | 306,454.00          | 310,546.41          |
| Total, Books and Supplies   |             | 258,517.00          | 319,611.65          | 578,128.65          |
| <b>5. Services and Other Operating Expenditures</b>                             |             |                     |                     |                     |
| Subagreements for Services  | 5100        |                     |                     | 0.00                |
| Travel and Conferences  | 5200        | 174,552.10          |                     | 174,552.10          |
| Dues and Memberships  | 5300        | 10,611.97           |                     | 10,611.97           |
| Insurance   | 5400        | 24,596.30           |                     | 24,596.30           |
| Operations and Housekeeping Services  | 5500        | 117,381.53          |                     | 117,381.53          |
| Rentals, Leases, Repairs, and Noncap. Improvements                              | 5600        | 303,926.41          |                     | 303,926.41          |
| Transfers of Direct Costs   | 5700-5799   |                     |                     | 0.00                |
| Professional/Consulting Services and Operating Expend.                          | 5800        | 1,885,090.68        | 606,535.04          | 2,491,625.72        |
| Communications  | 5900        | 30,629.80           |                     | 30,629.80           |
| Total, Services and Other Operating Expenditures                                |             | 2,546,788.79        | 606,535.04          | 3,153,323.83        |
| <b>6. Capital Outlay</b>  |             |                     |                     |                     |
| (Objects 6100-6170, 6200-6500 modified accrual basis only)                      |             |                     |                     |                     |
| Land and Land Improvements  | 6100-6170   |                     |                     | 0.00                |
| Buildings and Improvements of Buildings   | 6200        |                     |                     | 0.00                |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300        |                     |                     | 0.00                |
| Equipment   | 6400        |                     |                     | 0.00                |
| Equipment Replacement   | 6500        |                     |                     | 0.00                |
| Lease Assets  | 6600        |                     |                     | 0.00                |
| Depreciation Expense (accrual basis only)                                       | 6900        |                     |                     | 0.00                |
| Amortization Expense - Lease Assets   | 6910        |                     |                     | 0.00                |
| Total, Capital Outlay   |             | 0.00                | 0.00                | 0.00                |
| <b>7. Other Outgo</b>   |             |                     |                     |                     |
| Tuition to Other Schools  | 7110-7143   |                     |                     | 0.00                |
| Transfers of Pass-Through Revenues to Other LEAs                                | 7211-7213   |                     |                     | 0.00                |
| Transfers of Apportionments to Other LEAs - Spec. Ed.                           | 7221-7223SE |                     |                     | 0.00                |
| Transfers of Apportionments to Other LEAs - All Other                           | 7221-7223AO |                     |                     | 0.00                |
| All Other Transfers   | 7281-7299   |                     |                     | 0.00                |
| Transfers of Indirect Costs   | 7300-7399   |                     |                     | 0.00                |
| Debt Service:   |             |                     |                     |                     |
| Interest  | 7438        |                     |                     | 0.00                |
| Principal (for modified accrual basis only)                                     | 7439        |                     |                     | 0.00                |
| Total Debt Service  |             | 0.00                | 0.00                | 0.00                |
| Total, Other Outgo  |             | 0.00                | 0.00                | 0.00                |
| <b>8. TOTAL EXPENDITURES</b>  |             | <b>6,954,776.29</b> | <b>2,000,073.97</b> | <b>8,954,850.26</b> |

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| Description   | Object Code | Unrestricted       | Restricted | Total              |
|---|-------------|--------------------|------------|--------------------|
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | <b>(81,376.15)</b> | 0.00       | <b>(81,376.15)</b> |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                    |            |                    |
| 1. Other Sources  | 8930-8979   |                    |            | 0.00               |
| 2. Less: Other Uses   | 7630-7699   |                    |            | 0.00               |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                            | 8980-8999   |                    |            | 0.00               |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00               | 0.00       | 0.00               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>                                      |             | <b>(81,376.15)</b> | 0.00       | <b>(81,376.15)</b> |
| <b>F. FUND BALANCE / NET POSITION</b>   |             |                    |            |                    |
| 1. Beginning Fund Balance/Net Position  |             |                    |            |                    |
| a. As of July 1   | 9791        | 1,020,914.00       |            | 1,020,914.00       |
| b. Adjustments/Restatements   | 9793, 9795  | 173,768.00         |            | 173,768.00         |
| c. Adjusted Beginning Fund Balance /Net Position  |             | 1,194,682.00       | 0.00       | 1,194,682.00       |
| 2. Ending Fund Balance /Net Position, June 30 (E+F1c)   |             | 1,113,305.85       | 0.00       | 1,113,305.85       |
| <b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>                                      |             |                    |            |                    |
| a. Nonspendable   |             |                    |            |                    |
| 1. Revolving Cash (equals Object 9130)  | 9711        |                    |            | 0.00               |
| 2. Stores (equals Object 9320)  | 9712        |                    |            | 0.00               |
| 3. Prepaid Expenditures (equals Object 9330)  | 9713        |                    |            | 0.00               |
| 4. All Others   | 9719        |                    |            | 0.00               |
| b. Restricted   | 9740        |                    |            | 0.00               |
| c. Committed  |             |                    |            |                    |
| 1. Stabilization Arrangements   | 9750        |                    |            | 0.00               |
| 2. Other Commitments  | 9760        |                    |            | 0.00               |
| d. Assigned   | 9780        |                    |            | 0.00               |
| e. Unassigned/Unappropriated  |             |                    |            |                    |
| 1. Reserve for Economic Uncertainties   | 9789        |                    |            | 0.00               |
| 2. Unassigned/Unappropriated Amount   | 9790M       |                    |            | 0.00               |
| <b>3. Components of Ending Net Position (Accrual Basis only)</b>  |             |                    |            |                    |
| a. Net Investment in Capital Assets   | 9796        |                    |            | 0.00               |
| b. Restricted Net Position  | 9797        |                    |            | 0.00               |
| c. Unrestricted Net Position  | 9790A       | 1,113,305.85       | 0.00       | 1,113,305.85       |

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| Description   | Object Code | Unrestricted     | Restricted | Total        |
|---|-------------|------------------|------------|--------------|
| <b>G. ASSETS</b>  |             |                  |            |              |
| 1. Cash   |             |                  |            |              |
| In County Treasury  | 9110        |                  |            | 0.00         |
| Fair Value Adjustment to Cash in County Treasury                  | 9111        |                  |            | 0.00         |
| In Banks  | 9120        | 4,068.41         |            | 4,068.41     |
| In Revolving Fund   | 9130        |                  |            | 0.00         |
| With Fiscal Agent/Trustee   | 9135        |                  |            | 0.00         |
| Collections Awaiting Deposit                                      | 9140        |                  |            | 0.00         |
| 2. Investments  | 9150        |                  |            | 0.00         |
| 3. Accounts Receivable  | 9200        | 1,575,501.84     |            | 1,575,501.84 |
| 4. Due from Grantor Governments                                   | 9290        |                  |            | 0.00         |
| 5. Stores   | 9320        |                  |            | 0.00         |
| 6. Prepaid Expenditures (Expenses)                                | 9330        | 161,716.78       |            | 161,716.78   |
| 7. Other Current Assets   | 9340        | (249,649.97)     |            | (249,649.97) |
| 8. Lease Receivable   | 9380        |                  |            | 0.00         |
| 9. Capital Assets (accrual basis only)                            | 9400-9489   |                  |            | 0.00         |
| 10. TOTAL ASSETS  |             | 1,491,637.06     | 0.00       | 1,491,637.06 |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                          |             |                  |            |              |
| 1. Deferred Outflows of Resources                                 | 9490        |                  |            | 0.00         |
| 2. TOTAL DEFERRED OUTFLOWS  |             | 0.00             | 0.00       | 0.00         |
| <b>I. LIABILITIES</b>   |             |                  |            |              |
| 1. Accounts Payable   | 9500        | 173,887.80       |            | 173,887.80   |
| 2. Due to Grantor Governments                                     | 9590        |                  |            | 0.00         |
| 3. Current Loans  | 9640        | (222,792.03)     |            | (222,792.03) |
| 4. Unearned Revenue   | 9650        |                  |            | 0.00         |
| 5. Long-Term Liabilities (accrual basis only)                     | 9660-9669   | 336,315.52       |            | 336,315.52   |
| 6. TOTAL LIABILITIES  |             | 287,411.29       | 0.00       | 287,411.29   |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                           |             |                  |            |              |
| 1. Deferred Inflows of Resources                                  | 9690        |                  |            | 0.00         |
| 2. TOTAL DEFERRED INFLOWS   |             | 0.00             | 0.00       | 0.00         |
| <b>K. FUND BALANCE /NET POSITION</b>                              |             |                  |            |              |
| Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) |             | (must = Line F2) |            |              |
| (must agree with Line F2)   |             | 1,204,225.77     | 0.00       | 1,204,225.77 |



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**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

| Federal Program Name (If no amounts, indicate "NONE")                  | Capital Outlay | Debt Service | Total       |
|--|----------------|--------------|-------------|
| a. <u>None</u>   | \$ 0.00        | 0.00         | 0.00        |
| b. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| c. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| d. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| e. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| f. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| g. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| h. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| i. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| j. <u>None</u>   | 0.00           | 0.00         | 0.00        |
| <b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b> | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b> |

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

| Objects of Expenditures                                | Amount<br>(Enter "0.00" if none) |
|--|----------------------------------|
| a. Certificated Salaries 1000-1999                     | 0.00                             |
| b. Noncertificated Salaries 2000-2999                  | 0.00                             |
| c. Employee Benefits 3000-3999                         | 0.00                             |
| d. Books and Supplies 4000-4999                        | 0.00                             |
| e. Services and Other Operating Expenditures 5000-5999 | 0.00                             |
| <b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>           | <b>0.00</b>                      |

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**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

| Brief Description i.e., COVID-19 (If no amounts, indicate "None") | Amount             |
|---|--------------------|
| a. <u>None</u>  | <u>0.00</u>        |
| b. <u>None</u>  | <u>0.00</u>        |
| c. <u>None</u>  | <u>0.00</u>        |
| d. <u>None</u>  | <u>0.00</u>        |
| <b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>   | <b><u>0.00</u></b> |

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

|  |                               |
|--|-------------------------------|
| a. Total Expenditures (B8)   | <u>8,954,850.26</u>           |
| b. Less Federal Expenditures (Total A2)<br>[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] | <u>444,674.48</u>             |
| c. Subtotal of State & Local Expenditures<br>[a minus b]   | <u>8,510,175.78</u>           |
| d. Less Community Services<br>[L2 Total]   | <u>0.00</u>                   |
| e. Less Capital Outlay & Debt Service<br>[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]  | <u>0.00</u>                   |
| f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster  | <u>0.00</u>                   |
| <b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE<br/>[c minus d minus e minus f]</b>   | <b><u>\$ 8,510,175.78</u></b> |