



Navigator Schools

Governance Committee Meeting

Date and Time

Wednesday February 28, 2024 at 3:30 PM PST

Location

[Join Zoom Meeting](#)

ID: 96219070344

Passcode: 720306

[\(US\) +1 646-876-9923](#)

Passcode: 720306

Meeting host: ami.ortiz@navigatorschools.org

Join Zoom Meeting:

<https://navigatorschools.zoom.us/j/96219070344?pwd=R2d2MnJoemtWbHQ3SU9vOXhJU1hNUT09>

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

Individuals in need of a disability-related accommodation, modification, or auxiliary aid/service, should direct requests [via e-mail](#) to Ami Ortiz, Director of Business & Finance.

Agenda

	Purpose	Presenter	Time
I. Opening Items			3:30 PM

	Purpose	Presenter	Time
Opening Items			
A.	Record Attendance and Guests	John Flaherty	1 m
B.	Call the Meeting to Order	John Flaherty	1 m
C.	Approval of Minutes from Previous Committee Meeting	Approve Minutes John Flaherty	1 m
Members will vote on the approval of minutes from the previous meeting.			
Approve minutes for Governance Committee Meeting on January 26, 2024			

II. Topical Items 3:33 PM

Governance

A.	Support Services Contract Development for Polytechnic Academy	Discuss	Caprice Young	20 m
Dr. Caprice Young, Chief Executive Officer & Superintendent, will present a discussion on the preliminary consideration of further development of a vendor/partner relationship with Polytechnic Academy.				
B.	Board Skills Matrix Discussion	Discuss	Caprice Young	10 m
Dr. Caprice Young, Chief Executive Officer & Superintendent, will lead a discussion on the Board Skills Matrix.				
C.	Review of Policies	Discuss	Tom Peraic	15 m
The Committee will review and discuss the following policies:				
<ol style="list-style-type: none"> 1. Classroom Based Attendance Policy 2. Financial Policies 3. Sabbatical Leave Policy 4. School Sponsored Trips Policy 				
D.	Board Member Agreement	Discuss	Tom Peraic	5 m
Tom Peraic, General Counsel, will lead a discussion about the Board Member Agreement				

III. Closed Session 4:23 PM

	Purpose	Presenter	Time
A. Announcement and Vote to Enter Closed Session	Vote	Board Chair	1 m

The Board Chair will announce the reasons for closed session.

- Anticipated Litigation Gov't Code 54956.9(b): One Item

Proposed Motion: Enter Closed Session

B. Closed Session	Discuss	Tom Peraic	35 m
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The Committee will meet in closed session.

C. Announcement of Action Taken During Closed Session	FYI	Board Chair	1 m
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Returning to open session, the Board Chair will announce action taken during closed session.

IV. Closing Items 5:00 PM

A. Adjourn Meeting	Vote	Board Chair	1 m
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The Committee will hold a roll call vote on the adjournment of the meeting.

Proposed Motion: Adjourn

Coversheet

Approval of Minutes from Previous Committee Meeting

Section: I. Opening Items
Item: C. Approval of Minutes from Previous Committee Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Governance Committee Meeting on January 26, 2024

DRAFT



Navigator Schools

Minutes

Governance Committee Meeting

Date and Time

Friday January 26, 2024 at 3:30 PM

Location

[Join Zoom Meeting](#)

ID: 95833243317

Passcode: 863697

[\(US\) +1 301-715-8592](#)

Passcode: 863697

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

Individuals in need of a disability-related accommodation, modification, or auxiliary aid/service, should direct requests [via e-mail](#) to Christopher Copus, Manager of Information Technology.

Committee Members Present

Ian Connell (remote), John Flaherty (remote), Shara Hegde (remote)

Committee Members Absent

None

Guests Present

Caprice Young (remote), Neena Goswamy (remote), Tom Peraic (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

John Flaherty called a meeting of the Governance Committee of Navigator Schools to order on Friday Jan 26, 2024 at 3:15 PM.

C. Approval of Minutes from Previous Committee Meeting

John Flaherty made a motion to approve the minutes from Governance Committee on 06-14-23.

Ian Connell seconded the motion.

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

Roll Call

Shara Hegde Abstain

Ian Connell Aye

John Flaherty Aye

II. Topical Items

A. Follow-up from Board Governance Discussion

The Governance Committee engaged in a discussion about general governance issues, including the status of the bylaws, a potential Executive Committee, potential new Board members, and a potential new Board chair.

B. Review of Policies

The Committee reviewed the proposed policies for the upcoming Board meeting. The Committee recommended the creation of an Audit Committee and the preparation of Financial Policies for the April Board meeting.

C. Hayward Collegiate Material Revision

The Governance Committee was updated with the status of the Hayward Collegiate material revision.

D. Form 700

The Governance Committee was reminded of their Form 700 requirements.

III. 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 5:00 PM.

Respectfully Submitted,
Tom Peraic

Coversheet

Review of Policies

Section: II. Topical Items
Item: C. Review of Policies
Purpose: Discuss
Submitted by:
Related Material:

1. Classroom Based Attendance Policy - DRAFT (02.23.24).pdf
2. Financial Policies - DRAFT (02.23.24).pdf
3. Sabbatical Leave Policy - DRAFT (02.23.24).pdf
4. School Sponsored Trips Policy - DRAFT (02.23.24).pdf

CLASSROOM-BASED ATTENDANCE POLICY

It is the intent of the Board of Directors (“Board”) of Navigator Schools (“Navigator” or the “Charter School”) to ensure that students attend school every day on time. Consistent school attendance is critical to school success. Being present for classroom instructional time is essential for students to reach their goals and achieve their dreams. Chronic absenteeism has been linked to an increased likelihood of poor academic performance, disengagement from school and behavior problems.

Definitions

- *“Tardy”*: Navigator starts at [INSERT TIME]. Students shall be classified as tardy if the student arrives after that time.
- *“Unexcused Absence”*: A student shall have an unexcused absence if the student is absent or is tardy for more than thirty (30) minutes without a valid excuse.
- *“Truant”*: A student shall be classified as a truant if the student is absent from school without a valid excuse three (3) full days in one school year, or if the student is tardy or absent for more than any 30-minute period during the school day without a valid excuse on three (3) occasions in one school year, or any combination thereof. Any student who has once been reported as a truant and who is again absent from school without valid excuse one or more days, or tardy on one or more days, shall again be deemed a truant. Such students shall be reported to the Executive Director or designee.
- *“Habitual Truant”*: A student shall be classified as a habitual truant if the student is reported for truancy three (3) or more times within the same school year. This generally occurs when the student is absent from school without a valid excuse for five (5) full days in one school year or if the student is tardy or absent for more than any 30-minute period during the school day without a valid excuse on five (5) occasions in one school year, or any combination thereof.
- *“Chronic Truant”*: A student shall be classified as a chronic truant if the student is absent from school without a valid excuse for ten (10) percent or more of the school days in one school year, from the date of enrollment to the current date.
- *“School Attendance Review Team (“SART”)*: The SART panel will be composed of [INSERT ADMINISTRATORS AND/OR OTHER CERTIFICATED PERSONNEL WHO WILL BE ON THE SART PANEL]. The SART panel will discuss the absence problem with the student’s parent/guardian to work on solutions, develop strategies, discuss appropriate support services for the student and student’s family, and establish a plan to resolve the attendance issue.
 1. The SART panel shall direct the parent/guardian that no further unexcused absences or tardies can be tolerated.

2. The parent/guardian shall be required to sign a contract formalizing the agreement by the parent/guardian to improve the child's attendance or face additional administrative action. The contract will identify the corrective actions required in the future, and indicate that the SART panel shall have the authority to order one or more of the following consequences for non-compliance with the terms of the contract:
 - a. Parent/guardian to attend school with the child for one day
 - b. Student retention
 - c. After school detention program
 - d. Required school counseling
 - e. Loss of field trip privileges
 - f. Loss of school store privileges
 - g. Loss of school event privileges
 - h. Mandatory Saturday school
 - i. Required remediation plan as set by the SART
 - j. Notification to the County District Attorney
3. The SART panel may discuss other school placement options.
4. Notice of action recommended by the SART will be provided in writing to the parent/guardian.

Excused Absences for Classroom Based Attendance

Absence from school shall be excused only for health reasons, family emergencies and justifiable personal reasons, as required by law or permitted under this Attendance Policy.

A student's absence shall be excused for the following reasons:

1. Personal illness, including an absence for the benefit of the pupil's mental or behavioral health
2. Quarantine under the direction of a county or city health officer.
3. Medical, dental, optometric, or chiropractic appointments:
 - a. Students in grades 7-8, inclusive, may be excused from school for the purpose of obtaining confidential medical services without the consent of the student's parent or guardian.
4. Attendance at funeral services for a member of the student's immediate family:
 - a. Excused absence in this instance shall be limited to one (1) day if the service is conducted in California or three (3) days if the service is conducted out of state.

- b. "Immediate family" shall be defined as parent or guardian, grandparent, spouse, son/son-in-law, daughter/daughter-in-law, brother, sister or any other relative living in the student's household.
5. Participation in religious instruction or exercises as follows:
 - a. The student shall be excused for this purpose on no more than four (4) school days per month.
6. For the purposes of jury duty in the manner provided for by law.
7. Due to the illness or medical appointment during school hours of a child of whom the student is the custodial parent, including absences to care for a sick child. (The school does not require a note from the doctor for this excusal).
8. To permit the student to spend time with an immediate family member who is an active duty member of the uniformed services, as defined in Education Code section 49701, and has been called to duty for, is on leave from, or has immediately returned from, deployment to a combat zone or combat support position. Absences granted pursuant to this paragraph shall be granted for a period of time to be determined at the discretion of the Charter School.
9. For the purpose of serving as a member of a precinct board for an election pursuant to Election Code section 12302.
10. Attendance at the student's naturalization ceremony to become a United States citizen.
11. Authorized parental leave for a pregnant or parenting student for up to eight (8) weeks, which may be extended if deemed medically necessary by the student's physician.
12. Authorized at the discretion of the Executive Director or designee, based on the facts of the student's circumstances, are deemed to constitute a valid excuse.
13. A student who holds a work permit to work for a period of not more than five (5) consecutive days in the entertainment or allied industries shall be excused from school during the period that the student is working in the entertainment or allied industry for a maximum of up to five (5) absences per school year subject to the requirements of Education Code section 48225.5.
14. In order to participate with a not-for-profit performing arts organization in a performance for a public-school student audience for a maximum of up to five (5) days per school year provided the student's parent or guardian provides a written note to the school authorities explaining the reason for the student's absence.
15. For the purpose of participating in a cultural ceremony or event. "Cultural" for these purposes means relating to the habits, practices, beliefs, and traditions of a certain group of people.

16. For the purpose of a middle or high school pupil engaging in a civic or political event as indicated below, provided that the pupil notifies the school ahead of the absence. A “civic or political event” includes, but is not limited to, voting, poll working, strikes, public commenting, candidate speeches, political or civic forums, and town halls.
- a. A middle school or high school pupil who is absent pursuant to this provision is required to be excused for only one schoolday-long absence per school year.
 - b. A middle school or high school pupil who is absent pursuant to this provision may be permitted additional excused absences in the discretion of a school administrator.
17. For the following justifiable personal reasons for a maximum of five (5) school days per school year, upon advance written request by the student’s parent or guardian and approval by the Executive Director or designee pursuant to uniform standards:
- a. Appearance in court.
 - b. Observance of a holiday or ceremony of the pupil’s religion.
 - c. Attendance at religious retreats.
 - d. Attendance at an employment conference.
 - e. Attendance at an educational conference on the legislative or judicial process offered by a nonprofit organization.

A student who is absent due to an excused absence will be allowed to complete all assignments and tests missed during the excused absence that can be reasonably provided and will receive full credit upon satisfactory completion within a reasonable period of time. The teacher of the class from which a student is absent shall determine which tests and assignments are reasonably equivalent to, but not necessarily identical to, the tests and assignments that the student missed during the excused absence.

Method of Verification

When a student who has been absent returns to school, the student must present a satisfactory explanation verifying the reason for the absence. The following methods may be used to verify student absences:

1. Signed, written note from the student’s parent/guardian or parent representative.
2. Conversation, in person or by telephone, between the verifying employee and the student’s parent/guardian or parent representative. The employee shall subsequently record the following:
 - a. Name of student;
 - b. Name of parent/guardian or parent representative;
 - c. Name of verifying employee;
 - d. Date or dates of absence; and
 - e. Reason for absence.

3. Visit to the student’s home by the verifying employee, or any other reasonable method, which establishes the fact that the student was absent for the reasons stated. A written recording shall be made, including the information outlined above.
4. Healthcare provider verification:
 - a. When excusing students for confidential medical services or verifying such appointments, Charter School staff shall not ask the purpose of such appointments but may contact a medical office to confirm the time of the appointment.
 - b. A healthcare provider’s note of illness will be accepted for any reported absence. When a student has had fourteen (14) absences in the school year for illness verified by methods listed in #1-#3 above without a healthcare provider’s note, any further absences for illness must be verified by a healthcare provider.

Insofar as class participation is an integral part of students’ learning experiences, parents/guardians and students shall be encouraged to schedule medical appointments during non-school hours.

Students should not be absent from school without their parents/guardians’ knowledge or consent except in cases of medical emergency.

Unexcused Absences/Truancy for Classroom Based Attendance

The Executive Director, or designee, shall implement positive steps to reduce truancy, including working with the family in an attempt to resolve the attendance problem. A student’s progress and learning may be affected by excessive unexcused absences. In addition, the Charter School is fiscally dependent on student attendance and is negatively impacted by excessive unexcused absences. If all attempts to resolve the student’s attendance problem are unsuccessful, the Charter School will implement the processes described below.

Process for Addressing Truancy

1. Each of the first two (2) unexcused absences or unexcused tardies over 30 minutes will result in a call home to the parent/guardian by the Executive Director or designee. The student’s classroom teacher may also call home.
2. Each of the third (3rd) and fourth (4th) unexcused absences or unexcused tardies over 30 minutes will result in a call home to the parent/guardian by the Executive Director or designee. In addition, the student’s classroom teacher may also call home and/or the Charter School may send the parent an e-mail notification. In addition, upon reaching three (3) unexcused absences or unexcused tardies over 30 minutes in a school year, the parent/guardian will receive “**Truancy Letter #1 – Truancy Classification Notice**” from the Charter School notifying the parent/guardian of the student’s “Truant” status. This letter must be signed by the parent/guardian and returned to the Charter School. This letter shall also be accompanied by a copy of this Attendance Policy. This letter, and all subsequent letter(s) sent home, shall be sent by Certified Mail, return receipt requested,

or some other form of mail that can be tracked. This letter shall be re-sent after a fourth (4th) unexcused absence.

3. Upon reaching five (5) unexcused absences or unexcused tardies over 30 minutes, the parent/guardian will receive **“Truancy Letter #2 – Habitual Truant Classification Notice and Conference Request,”** notifying the parent/guardian of the student’s “Habitual Truant” status and a parent/guardian conference will be scheduled to review the student’s records and develop an intervention plan/contract. In addition, the Charter School will consult with a school counselor regarding the appropriateness of a home visitation and/or case management.
4. Upon reaching six (6) unexcused absences or unexcused tardies over 30 minutes, the parent/guardian will receive a **“Truancy Letter #3 – Referral to SART Meeting”** and the student will be referred to a Student Success Team (SST) and the SART.
5. If the conditions of the SART contract are not met, the student may incur additional administrative action up to and including disenrollment from the Charter School, consistent with the Involuntary Removal Process described below. If the student is disenrolled after the Involuntary Removal Process has been followed, notification will be sent within thirty (30) days to the student’s last known school district of residence.
6. For all communications set forth in this process, the Charter School will use the contact information provided by the parent/guardian in the registration packet. It is the parent’s or guardian’s responsibility to update the Charter School with any new contact information.
7. If a student is absent ten (10) or more consecutive school days without valid excuse and the student’s parent/guardian cannot be reached at the number or address provided in the registration packet and does not otherwise respond to the Charter School’s communication attempts, as set forth above, the student will be in violation of the SART contract, and the SART panel will recommend that the student be disenrolled in compliance with the Involuntary Removal Process described below. The Involuntary Removal Process can be started immediately upon the Charter School receiving documentation of the student’s enrollment and attendance at another public or private school (i.e., a CALPADS report).

Process for Students Who Are Not in Attendance at the Beginning of the School Year

When a student is not in attendance on the first five (5) days of the school year, the Charter School will attempt to reach the student’s parent/guardian on a daily basis for each of the first five (5) days to determine whether the student has an excused absence, consistent with the process outlined in this policy. If the student has a basis for an excused absence, the student’s parent/guardian must notify the Charter School of the absence and provide documentation consistent with this policy. However, consistent with process below, students who are not in attendance by the sixth (6th) day of the school year due to an unexcused absence will be disenrolled from the Charter School roster after following the Involuntary Removal Process described below, as it will be assumed that the student has chosen another school option.

1. Students who are not in attendance on the first (1st) day of the school year will be contacted by phone to ensure their intent to enroll in the Charter School.
2. Students who have indicated their intent to enroll but have not attended by the third (3rd) day of the school year and do not have an excused absence will receive a letter indicating the student's risk of disenrollment.
3. Students who have indicated their intent to enroll but have not attended by the fifth (5th) day of the school year and do not have an excused absence will receive a phone call reiterating the content of the letter.
4. Students who are not in attendance by the sixth (6th) day of the school year and do not have an excused absence will receive an Involuntary Removal Notice and the CDE Enrollment Complaint Notice and Form. The Charter School will follow the Involuntary Removal Process described below, which includes an additional five (5) schooldays for the parent/guardian to respond to the Charter School and request a hearing before disenrollment.
5. The Involuntary Removal Process can be started immediately upon the Charter School receiving documentation of the student's enrollment and attendance at another public or private school (i.e., a CALPADS report).
6. The Charter School will use the contact information provided by the parent/guardian in the registration packet.
7. Within thirty (30) calendar days of disenrollment, the Charter School will send the student's last known school district of residence a letter notifying it of the student's failure to attend the Charter School.

Involuntary Removal Process

No student shall be involuntarily removed by the Charter School for any reason unless the parent or guardian of the student has been provided written notice of the Charter School's intent to remove the student ("Involuntary Removal Notice"). The Involuntary Removal Notice must be provided to the parent or guardian no less than five (5) schooldays before the effective date of the proposed disenrollment date.

The written notice shall be in the native language of the student or the student's parent or guardian or, if the student is a foster child or youth or a homeless child or youth, the student's educational rights holder. The Involuntary Removal Notice shall include:

1. The charges against the student
2. An explanation of the student's basic rights including the right to request a hearing before the effective date of the action
3. The CDE Enrollment Complaint Notice and Form

The hearing shall be consistent with the Charter School's expulsion procedures. If the student's parent, guardian, or educational rights holder requests a hearing, the student shall remain enrolled and shall not be removed until the Charter School issues a final decision. As used herein, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include suspensions or expulsions pursuant to the Charter School's suspension and expulsion policy.

Upon a parent's or guardian's request for a hearing, the Charter School will provide notice of hearing consistent with its expulsion hearing process, through which the student has a fair opportunity to present testimony, evidence, and witnesses and confront and cross-examine adverse witnesses, and at which the student has the right to bring legal counsel or an advocate. The notice of hearing shall be in the native language of the student or the student's parent or guardian or, if the student is a foster child or youth or a homeless child or youth, the student's educational rights holder and shall include a copy of the Charter School's expulsion hearing process.

If the parent/guardian is nonresponsive to the Involuntary Removal Notice, the student will be disenrolled as of the effective date set forth in the Involuntary Removal Notice. If parent/guardian requests a hearing and does not attend on the date scheduled for the hearing, the student will be disenrolled effective the date of the hearing.

If as a result of the hearing the student is disenrolled, notice will be sent to the student's last known school district of residence within thirty (30) calendar days.

A hearing decision not to disenroll the student does not prevent the Charter School from making a similar recommendation in the future should student truancy continue or re-occur.

Referral to Appropriate Agencies or County District Attorney

It is the Charter School's intent to identify and remove all barriers to the student's success, and the Charter School will explore every possible option to address student attendance issues with the family. For any unexcused absence, the Charter School may refer the family to appropriate school-based and/or social service agencies.

If a student's attendance does not improve after a SART contract has been developed according to the procedures above, or if the parents/guardians fail to attend a required SART meeting, the Charter School shall notify the County District Attorney's office, which then may refer the matter for prosecution through the court system. Students twelve (12) years of age and older may be referred to the juvenile court for adjudication.

Non-Discrimination

These policies will be enforced fairly, uniformly, and consistently without regard to the characteristics listed in Education Code section 220 (actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or

any other characteristic that is contained in the definition of hate crimes set forth in Penal Code section 422.55, including immigration status, pregnancy, or association with an individual who has any of the aforementioned characteristics).

Reports

The Executive Director, or designee, shall gather and report to the Board the number of absences both excused and unexcused as well as students who are truant, and the steps taken to remedy the problem.

4883-2620-1992, v. 2

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Navigator Schools: Financial Policies & Procedures

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OVERVIEW

It is the intent of these Financial Policies and Procedures to implement both the letter and spirit of all applicable State and Federal regulations regarding the expenditure of and accounting for public funds. These Policies and Procedures may need to be modified as Navigator Schools ("Navigator") develops and regulations change. The Board of Directors ("Board") will approve these financial policies, and revisit them periodically to ensure the most effective use of the funds of Navigator Schools to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

Policy Guidelines

1. The board delegates the creation; administration; and ongoing, necessary revision of financial policies and procedures to the CEO & SUPERINTENDENT or their designee. The board is responsible for the review and approval of these policies.
2. The CEO & SUPERINTENDENT or their designee of Navigator Schools has responsibility for all operations and activities related to financial management of Navigator Schools.
3. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
4. With reference to the following procedures, if the organization does not have a CFOO, these responsibilities may be handled on a contract basis or by a designee of the CEO & SUPERINTENDENT.
5. Any Board member with a financial interest in a matter presented to the Board shall fully disclose such interest prior to Board discussion on the issue and shall recuse him or herself from the discussion and voting on the matter. The Board shall develop a separate more comprehensive policy on conflict 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. AUDIT PROCEDURES

Audit Objectives

In compliance with California Education Code 47605(b)(5)(l), 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

Each year, the Audit Committee will oversee the audit process. In close concert with Navigator's Back Office Support Provider those activities may include soliciting audit firm proposals, participating in planning with the selected audit firm, addressing questions during interim or field work, and responding to findings or concerns raised by the audit firm.

Audit Firm Selection

The Audit Committee will have solicited 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 a number of 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 1st, 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 & SUPERINTENDENT, CFOO and Audit Committee of the Board 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 field work and 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 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 School 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 who will then prepare the final return for filing.

II. GENERAL PROCUREMENT

Policies

Payment for purchases should be processed through Navigator Schools Finance Team, because it provides suitable checks and balances, proper documentation for audit compliance and a system for invoices to be paid in a timely manner.

Roles and Responsibilities

School Office Manager (SOM)	Finance Team
<p>Obtain the proper approvals prior to making purchases (hard copy or email approvals are acceptable) see limits below -</p> <ul style="list-style-type: none"> Up to \$5,000 - SOM or Principal approval Required From \$5,000 to \$25,000– Chief Finance Officer Approval From \$25,000 to \$50,000 – CEO & Superintendent Approval Above \$50,000 - Finance Committee, Governance Committee or Board Chair Approval <p>Obtain and submit invoices to the Finance Team (finance@Navigatorpublicschools.org)</p>	<ul style="list-style-type: none"> ▪ Obtain a W-9 form from a new vendor <p>Process invoices through the weekly AP Run process</p> <p>Once the invoices are processed, dispatch the checks to the address noted on the invoice or via ACH. Please allow three weeks check processing time in total, from processing checks to check arrival time.</p>

Purchases that should be processed directly at the schools (School Operations) (total cost less than \$5,000):

Procurement Items	Books for Book Fair	Printer Paper	Student Activities (including Sports and Promotion)	Staff Travel
Uniforms	Office and Student Supplies	Food	Student Incentives	Professional Development

Purchases that should be processed by the Operations Team at the network (all invoices greater than \$5,000):

Technology Equipment and Projectors	Insurance	Network wide Software Platforms
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Payment Options

Payment for purchases should be processed through our Finance Team. It allows invoices to be paid in a timely manner. Below are additional payment methods available to SOMs; these should be used infrequently.

Payment Methods	Acceptable Uses	Maximum Time for Finance to Complete	Approval Required
Accounts Payable	Everyday expenses (e.g., furniture, technology, recurring internet or phone bills, uniforms etc.);	3 Weeks	Up to \$5,000 – SOM or Principals From \$5,000-\$25,000– CFOO Above \$25,000 – Additional Approval from CFOO
Emergency Check	Please use sparingly. Payment to a vendor that must be expedited for immediate services for the contractors that will not start working until they receive payment. Emergency Checks must be approved by the CFOO, and must have proper documentation (W-9, certificate of insurance, invoice) for processing. Please see additional requirements below to use this method.	2-3 Days	Up to \$5000 - Principal or SOM From \$5,000-\$25,000– CFOO Approval Above \$25,000 – Additional approval from CFOO
Credit Card	Vendors who do not accept PO's or provide invoices; small purchases from online vendors (e.g., Amazon, food and travel purchases)	Instantly	Up to \$1,000 – Principals or SOM Approval Required Above \$1,000 - CFOO Approval
Reimbursements	Reimbursements should be used for manager approved expenses.	3 Weeks	Manager approval required
Wire Transfer	Navigator will only use wire transfer in rare, exceptional cases as the cost to do so is prohibitive.	48 hours	Under \$5,000 - CFOO \$5,000 or greater - CFOO approval required

Detailed Process for Purchasing, Paying Invoices and Receiving Checks for less than \$5,000 (School Operations to Follow Process)

Process/Activity	Who	Explanation
Request Purchase Order	School	<ol style="list-style-type: none"> 1. SOM's or Office Manager to create a purchase order using the attached purchase order format (see Purchase Order Template). Include request date, school site, vendor information, item number, item description, quantity requested, cost per item, estimated tax and shipping costs, and total cost. 2. Prior to sending out a purchase order, request approval for orders (see approval limits above). 3. Purchase orders must be approved prior to submission to the vendor. 4. Purchase orders should always be sent to vendors in PDF format. 5. Send the PO to the vendor and copy finance@Navigatorpublicschools.org to make the purchase. 6. Once the order is delivered, check to make sure the quantity shipped and total cost matches the purchase order, packing slip, and invoice. Indicate that items were received by checking them off directly on the packing slip.
Submit invoice for payment	Finance Team	<ol style="list-style-type: none"> 1. Finance Team receives the invoice from the school with the PO submitted to the vendor. 2. Check the invoice for accuracy; Verify that it matches the purchase order. 3. Contact the approver if there are additional questions.
Process invoice	Team Finance Team	<ol style="list-style-type: none"> 1. Finance Team will process invoices weekly. 2. Finance Team will contact the office manager or SOM with any additional questions about the invoice.

Cut check	Team Finance Team	<ol style="list-style-type: none"> 1. Finance Team will mail checks for invoices processed each week. 2. Finance Team will maintain check register. 3. Finance Team will let the SOM and Office Manager know that the invoice has been paid by sharing the check register. 4. Please allow three-weeks from the time an invoice is received to the time a check arrives at the vendor.
File paperwork	Team Finance Team	<ol style="list-style-type: none"> 1. Once the checks are mailed, remaining paperwork will be filed in AP Run Folder by Team Finance.

Detailed Process for Purchasing, Paying Invoices and Receiving Checks for over \$5,000 (Finance to Follow Process)

Request Purchase Order	Finance Team	<ol style="list-style-type: none"> 1. Finance will create a purchase order using the attached purchase order format (see Purchase Order Template). Include request date, school site, vendor information, item number, item description, quantity requested, cost per item, estimated tax and shipping costs, and total cost. 2. Purchase orders must be approved (see approval limits) prior to submission to the vendor. 3. Purchase orders should always be sent to vendors in PDF format. 4. Send the PO to the vendor to make the purchase 5. Once the order is delivered, check to make sure the quantity shipped and total cost matches the purchase order, packing slip, and invoice. Indicate that items were received by checking them off directly on the packing slip.
Submit invoice for payment	Finance Team	<ol style="list-style-type: none"> 1. Finance receives an invoice from the vendor with the PO submitted to the vendor. 2. Check the invoice for accuracy; Verify that it matches the purchase order. 3. Verify items/services have been received. 4. Team Finance will contact the school operations team if needed with any additional questions about the invoice.

		<ol style="list-style-type: none"> 5. Assign the invoice an account code, a resource code and (if applicable) a function code. 6. Account codes should be matched to the account code description list maintained by the finance team. 7. Resource codes are used to identify the source of funding for the purchase. Restricted grant funding may only be used to fund payment of the invoice if the expense is eligible under an approved budget. 8. Once invoices are coded they are either added to the weekly AP Run or processed immediately via the emergency check process.
Process invoice	Finance Team	<ol style="list-style-type: none"> 1. Finance will process invoices weekly at the beginning of each week, except for holidays. 2. The draft AP Run list is initially reviewed by a senior member of the Finance Team (Manager, Senior Accountant or CFOO). The reviewer must verify the accuracy of the account code and funding source. If there is restricted grant funding on the AP Run list, the reviewer must verify that the grant funding is allowable per an approved budget for the funding source. 3. The reviewer will also verify proper approvals have been given, in accordance with the Thresholds identified in this policy.
Cut check / make payment	Finance Team	<ol style="list-style-type: none"> 1. One reviewer has completed, CFOO will give final payment approval. 2. Payments will be made via check or ACH. 3.
File paperwork	Finance Team	<ol style="list-style-type: none"> 1. Once the checks are mailed, remaining paperwork will be filed in AP Run Folder by Team Finance.

Detailed Process for Issuing Emergency Checks

Emergency checks may be issued in the event that payment to the vendor must be expedited because contactors and or services are on hold until payment is received. This method should be used sparingly and in true emergency because additional cost is associated with this process (overnight, 2 day mailing fees).

Process/Activity	Who	Explanation
Request approval for check request	School	<ol style="list-style-type: none"> 1. SOM's or Office Managers will update the required information in the Navigator Finance Request Log

		<p>(Check Request tab) and request the SOM and the CFOO to approve the check request form.</p> <ol style="list-style-type: none"> Once the information is entered in the Log, the SOM's will comment and or email finance@Navigatorpublicschools.org to look at the information and take action for processing. Shared please find the link to the log Navigator Finance Request Log .
Submit invoice for check request	School	<ol style="list-style-type: none"> Office managers can directly submit the invoice for a check request via email to finance@Navigatorpublicschools.org. Please make sure the CFOO and SOM approve the check request before submitting to Finance.
Process paperwork	Finance Team	<ol style="list-style-type: none"> Once the invoice is received by Finance, they will fill out the check request form and process payment. Finance Team will make payment to the vendor and file necessary paperwork.

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III. FEDERAL PURCHASING AND PROCUREMENT

When making purchases with federal funds, Navigator will follow its procurement policies and procedures which reflect applicable State and local laws and regulations, provided that the procurement practice also conforms to applicable Federal law and the standards identified in applicable federal regulations.

Micro-Purchase Procedures

When using federal funds the CFOO or designee may purchase supplies or services using simplified acquisition procedures when making aggregate purchases of \$10,000 or less, and when making such purchases shall otherwise comply with all applicable Charter School purchase order procedures.

Simplified Acquisition Procedures (Greater than 10,000 but less than \$50,000)

For purchases less than the federal Simplified Acquisition Threshold (currently \$50,000) but greater than the Micro-Purchase Threshold (currently \$10,000) Navigator will get price or rate quotes in advance from a reasonable number of qualified sources. All purchases for amounts less than the simplified Acquisition Threshold, shall comply with the requirements and procedures set forth in 2 CFR Part 200 and [OMB memorandum M-18-18](#).

Operative Purchasing

Navigator may enter into contracts with one or more districts to purchase materials necessary or desirable for the conduct of the business of the School provided that the purchasing follows State purchasing and federal procurement requirements.

"Competitive Proposal" Procedure applies to: Any contract costing more than the simplified acquisition threshold (currently \$250,000) or the equivalent local/state threshold if more restrictive when conditions are not appropriate for the use of sealed bids (such as need for innovative IT proposals or a design-build construction project)

Procedure:

- Request for Proposals (RFP) must be publicly advertised
- Evaluation criteria and relative importance identified in RFP
- Any responses to the publicized RFP must be considered to the maximum extent practical
- Proposals solicited from an "adequate number of qualified sources"

- Must have written method for conducting technical evaluations of proposals and selecting a contractor Standard of Award: Responsible firm with most advantageous proposal, taking into account price and other factors identified in the RFP.

Conflicts 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:

1. 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;
2. The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by the School;
3. 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
4. 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.

IV. CONTRACTS

- a. Regardless of the dollar amount involved, **only the CEO & SUPERINTENDENT, CFOOO, and General Counsel are authorized to sign binding contracts on behalf of Navigator.** All approved contracts for vendors, independent contractors, and service providers should be submitted to and retained by the Finance department. Contracts will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors).
- b. Whenever possible, **Navigator should avoid paying deposits or advances prior to the delivery of services.** Payment should be made upon completion of deliverables.
- c. The use of consultants and contract personnel should be **evidenced by a written agreement** detailing the contractor's compensation, allowable expenses (if any), the scope of work, and ownership rights to intellectual property.
- d. **Contractors who will interact with Navigator students must clear criminal background checks before having any unsupervised contact with students.**
- e. The use of consultants should be closely monitored to comply with IRS classification rules. **Consultants should not be controlled directly by Navigator in terms of how and when the work is performed,** are not eligible for employee benefits or a permanent workstation, and must pay self-employment taxes.
- f. The process for **requesting a contractor** is similar to other purchases, but involves additional steps with the HR department, as follows:
- 1) Manager confirms with Finance that funds are available in the budget.
 - 2) Manager obtains required approvals based on the value of the contract.
 - 3) Manager sends scope of work to HR, including:
 - Clear description of the project and desired outcomes
 - Timeframe for the work to be completed
 - Proposed project fee and payment schedule
 - 4) Navigator HR sends contractor a contract.
 - 5) Navigator HR oversees background check, liability insurance, and any other requirements if the contractor is doing work onsite.
 - 6) Navigator maintains a copy of the executed contract in its file storing system.

VI. CREDIT CARD PURCHASES

Credit Card Use Guidelines

Navigator credit cards will be issued to staff, only with approval of the CFOO. Only C-Level Officers (CEO & SUPERINTENDENT, CFOO, etc), School Principals and NNT Senior Directors (or equivalent) will be issued a credit card. Any exceptions must be approved by the CFOO.

Cardholders are responsible for all purchases made on the card. Receipts are required for all credit card expenditures.

Charges may not be made for "Non-Reimbursable Expenditures" as described in the Employee Reimbursement Section below. Any charges on an organization credit card deemed as non-reimbursable expenditures will result in money owed by the employee to Navigator.

Failure to meet requirements, or making of inappropriate charges will result in loss of the credit card.

The single transaction limit for all cards (except the CFOOs card) will be \$1,000. Exceptions may be granted on a case by case basis with CFOO approval.

Managers must review and explicitly approve the statement of credit card transactions on a monthly basis to ensure compliance. The CEO & SUPERINTENDENT's credit card statement will be reviewed and approved by the Board Chair. The CFOO's credit card statement will be reviewed and approved by the Chair of the Finance Committee.

The monthly credit limit for all cardholders except the CFOO shall not exceed \$15,000. The credit limit for the NNT Operations Team may be increased up to \$25,000 on a seasonal basis to facilitate purchases made by the Operations team when procurement activity is high not to exceed 3 months in duration.

Allowable Purchases

Credit cards will only be used for business purposes. Personal purchases of any type are not allowed. If any card purchases are found to be personal in nature or impermissible expenses the cardholder will be liable for the reimbursement of such charges.

The following purchases are **not** allowed on the credit card (all exceptions must be **pre-approved** by the CFOO):

- Leases or maintenance agreements
- Services provided by a contractor
- Non-work related personal items
- Loans or rentals (other than short-term car rentals for travel purposes)

Cash advances on credit cards are **not** allowed under any circumstances.

Gift cards may only be purchased with explicit written CEO & SUPERINTENDENT or CFOO approval.

Card credit limits are subject to change and will be modified as organizational needs change.

Any exceptions to the above guidelines must be approved by the CEO & SUPERINTENDENT.

Misuse

Gross violation of the above policies will result in revocation of credit card privileges.

If credit cards are lost or stolen, cardholders are required to contact the credit card company immediately within 24 hours followed by an email to the CFOO detailing the scenario.

Credit Card Procedures

Each school has a specific credit card limit, which is shared with the Principals. Credit cards will only be used for business purposes and limited to circumstances where a purchase order is not possible. Limited exceptions may include circumstances, which have a tangible benefit on school operations. For example, the purchaser is able to obtain a lower price through a credit card purchase, or an emergency purchase must be made.

Process/Activity	Who	Explanation
Get approval to make purchase	School	<ol style="list-style-type: none"> 1. Prior to making a purchase, please have the principal or SOM approve the purchase. Please make sure the purchase is beneficial to the school and learning of the students. 2. We suggest that there should be one purchasing contact at the school, so receipts are easy to track for Office Managers. 3. The single transaction limit for all cardholders will be \$1000. Exceptions may be granted on a case-by-case basis with CFOO approval. 4. Please use school logins to purchase items on Amazon, Staples, Doordash etc.
Approval for purchases over \$1000	School	<ol style="list-style-type: none"> 1. If the school needs to make a purchase on the credit card over the single transaction limit of \$1,000 the purchase needs to be approved by the SOM and CFOO. 2. The SOM or Office Manager needs to fill out the required information in Navigator Finance Request Log (Credit Card purchase over \$1,000 tab) and request the SOM and CFOO to approve. 3. Once the information is entered in the Log, the SOM's will comment and or email finance@navigatorpublicschools.org to look at the information and take action for processing. Shared please find the link to the Navigator Finance Request Log. 4. Please inform Finance once the purchase is made, so they can decrease the limit back to \$1,000.
Review monthly statement	School	<ol style="list-style-type: none"> 1. A list of transactions is sent to Office Managers each month by the 20th of the month (unless there is a break or holiday) 2. Please review all charges to ensure there is no fraud. 3. Ensure there is a receipt for every charge. 4. For meals and entertainment, each receipt should also include the names of all persons involved in the purchase and a brief description of the business purpose. Daily meal allowances are \$17 for breakfast, \$18 for lunch, and \$34 for dinner. 5.
Provide Receipts	School	<ol style="list-style-type: none"> 1. Please provide the finance team with receipts for all transactions. The receipts can be uploaded directly to Certify.com with proper expense and site description.

		<ol style="list-style-type: none"> 2. If you have lost or misplaced any receipts, please ensure that you fill out a no-receipt form and have it approved by your SOM or principal. See Link below No Receipt Form. 3. Failure to provide receipts to the finance team can result in revocation of credit card privileges. The last day to submit receipts to finance is the 27th of each month, unless otherwise noted due to a break or holiday.
<p>Finance Review</p>	<p>Finance Team</p>	<ol style="list-style-type: none"> 1. Finance team will follow up with the cardholder, Office Manager or SOM for missing receipts. 2. Finance team will go through the monthly statement for each credit card holder to review the transactions and code accordingly. 3. Finance team will contact the cardholder, Office Manager or SOM with any additional questions.

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VII. EMPLOYEE REIMBURSEMENT AND TRAVEL

Purpose

Navigator Schools (“Navigator”) recognizes that employees may be required to travel or incur business-related expenses from time to time. The purpose of this Policy is to ensure that

- Adequate cost controls are in place
- Travel and other expenditures are appropriate
- To provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by employees.

Our policy is to reimburse only reasonable and necessary expenses actually incurred by employees. No expense will be reimbursed unless an itemized original receipt is submitted along with the expense reimbursement form.

When incurring business expenses, Navigator expects employees to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost-conscious and spend money as carefully and judiciously.
- Report expenses, supported by required documentation, as they were actually spent.

Expense Report

Individuals must submit an approved expense reimbursement form for all reimbursements. Forms should be filled out by employees and submitted to their manager for approval. Forms are then submitted by SOM to the bookkeeper for processing.

All reimbursements will require receipts of purchases. If reimbursement is for mileage, a printout map from worksite to destination with date of travel is required.

All reimbursements will be sent in the form of a check to the employee's listed address on the expense reimbursement form. Cash reimbursements are not permitted.

Travel

All travel on behalf of Navigator must be approved by the employee's manager. Employees cannot authorize their own travel or approve their own expenses.

Air

Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. All air travel should be booked in economy or coach class, unless explicitly approved by the CEO & SUPERINTENDENT.

Lodging

Employees traveling on behalf of Navigator may be reimbursed at the single room rate in a “business economy” or “budget” hotel for the cost of hotel accommodations. The cost should be comparable to the cost of similar accommodations available near the location of the reservation. Convenience, the cost of staying in the city (reference the [Per Diem Rates](#)) in which the hotel is located, and proximity to other venues on the employee’s itinerary shall be considered when approving travel requests. Employees should make use of available discount rates for hotels.

Out-of-Town Meals

Employees traveling on behalf of Navigator are reimbursed on a per meal basis at the following rates when they actually incur the cost of a meal. Employees will not be reimbursed for meals paid for or provided by others. The daily maximum, exclusive of tips is as follows:

Breakfast:	\$17.00
Lunch:	\$18.00
Dinner:	\$34.00

Tips which are considered reasonable and necessary are eligible for reimbursement. Alcohol will not be reimbursed by Navigator.

Ground Transportation

Employees are expected to use the most economical ground transportation under the circumstances and should generally use the following, in this order of desirability:

- Courtesy cars: many hotels have courtesy cars, which will take you to and from the airport at no charge. Employees should take advantage of this free service whenever possible. Another alternative may be a shuttle or bus.
- Taxis/Rideshare: when courtesy cards and airport shuttles are not available, a taxi or ride sharing is the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved.
- Car rentals are expensive, so other forms of transportation should be considered when practical. Employers will be allowed to rent a car while out of town provided that the cost is less than alternative methods of transportation.

Personal Vehicles

Employees are compensated for use of their personal vehicles when used for business travel outside of their normal commute from home to work site. When employees use their personal vehicles for such travel, mileage reimbursement will be allowed at the currently approved Internal Revenue Service ("IRS") rate per mile.

In the case of travel using personal vehicles to take a trip that would normally be made by air, mileage reimbursement will be allowed at the currently approved IRS rate per mile; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip economy or coach airfare.

Mileage Reimbursement

Employees may request reimbursement based on the current IRS rate per mile. Mileage is reimbursable from the employee's regular work site to the employee's temporary work site.

Mileage is not reimbursable from the employee's home to the employee's regular place of work, even if travel occurs multiple times daily or outside of regular work hours. Mileage is also

not reimbursable for travel if the total mileage driven to a temporary work site is less than the employee's regular commute distance.

Mileage reimbursement must be submitted within 1 month of date of travel. Maps must be submitted showing distance traveled from work site to location of the work related function and the date of travel.

Note: Mileage is not reimbursed for voluntary Navigator-sponsored events such as the holiday party or end of year party.

Parking/Tolls

Parking and toll expenses, including charges for hotel parking, incurred by employees traveling on organization business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed.

Non-reimbursable Expenditures

Navigator maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed. Expenses for personal use will also be deemed non-reimbursable. Such expenses are inappropriate for reimbursement.

VIII. PETTY CASH

Usage

Petty cash is a small amount of discretionary funds in the form of cash used for expenditures where it is not sensible to make any disbursement by check or credit cards. The purpose of a petty cash fund is to provide schools with sufficient cash to cover minor expenditures.

The purpose of the Petty Cash Checking Account is for payment of incidental expenses when there is insufficient time for processing through the General Checking Account. Examples of proper expenses include, but are not limited to, food/meals for teachers or students, emergency repair tools and supplies. Petty cash shall not be used for teacher reimbursements, employee expense reimbursements, independent contractor payments, paying vendor invoices and purchasing gift cards.

The School Operations Managers (SOMs) and Office Manager shall be responsible for collecting receipts for all expenses paid with petty cash funds. Proper documentation is required when submitting petty cash replenishments to the Finance Department, which includes petty cash debit sheets listing all petty cash expenses along with receipts and proper account coding.

Petty Cash funds can not exceed \$700 all the time. The Schools Office Manager, Operations Manager or NNT Bookkeeper shall have access to petty cash not to exceed \$700. Schools' single transaction limit should not exceed \$300 and if anything is over \$300 should be processed via our approved payment method listed in our non-federal payment method.

Approval Process for Opening Petty Cash Fund Account @ School Sites

- The schools will reach out to the CFOO and Finance Team to request creation of a Petty Cash Fund Account at the school site
- The Petty Cash Account shall have a maximum balance of \$700. The maximum initial balance needs to be approved by the CFOO.
- Once the school is approved by the CFOO for a maximum dollar amount via email, Finance will then create the Petty Cash account.
- Finance will fill out the initial paperwork and issue a paper check to the school.
- The school will cash the check and add the funds to the schools Petty Cash account.
- The Petty Cash Account shall be held in the school safe at all time and will be accessible by the Schools Operations and Office Manager only.

Replenishment of the Petty Cash Checking Account shall occur through the normal accounts payable process.

Process for Replenishment of Petty Cash Procedures

- When the Petty Cash account requires more funds, the SOM's or the Office Managers will use the "Petty Cash Coversheet" to record each purchase, collect backup as funds are used and provide detailed description of purchases made to Finance.
- Finance will then process the transactions recorded, and issue another check as requested to replenish the account.

Personal Use of School Funds: Use of School petty cash for personal use is **strictly prohibited**. Violation of this policy shall result in strict discipline.

IX. BANKING AND DEPOSITS

General Checking Account

The Board shall authorize the establishment of commercial bank accounts for the purposes of School operations. Funds will be deposited in non-speculative accounts including federally-insured savings , checking accounts , invested in non-speculative federally-backed instruments and/or standard money market accounts.

The general checking account shall be the primary account for School needs. Authorized signatories to this account shall be the CEO & SUPERINTENDENT and CFOO. Checks above \$5,000 must be signed by the CEO & SUPERINTENDENT or CFOO. Checks above \$25,000 must be signed by both the CEO & SUPERINTENDENT and CFOO (in the absence of either, explicit written temporary approval from the CEO & SUPERINTENDENT or the CFOO must be provided to the CFOO). Checks payable to an authorized signer, must be signed by two other authorized people.

The general checking account will be reconciled monthly.

At minimum, deposits will be made on a monthly basis. The CFOO will take the cash deposit to the bank and the Bookkeeper will deposit the checks via our remote deposit system. The Finance Manager will verify the deposits before they are made.

Process for Deposits

- Checks and Cash shall be collected on the 3rd Friday of each month from the school sites
- School sites will provide a separate deposit form for lunch, uniform and field trips etc
- The Office Managers will prepare the monthly deposit and the SOM's will conduct the secondary audit trail. The deposit form requires two signatures in order to be in compliance with Navigator policy.
- Once the deposit is prepared on the 3rd Friday of each month, the Finance Manager will pick up the deposits and the Bookkeeper will audit the cash and checks upon receipt.

- Navigator will create an organizational deposit log which will include checks and cash received throughout the Navigator Organization (school sites+ ant).
- The bookkeeper will properly code each deposit transaction on the log to the correct site and revenue account code.
- After the Navigator Deposit Log is prepared, the finance manager will review it for deposit.
- The bookkeeper will deposit the checks from the log using the remote deposit system and the CFOO will take the cash deposit to the bank.
- Once the remote deposit is completed, the Bookkeeper will attach the remote deposit slip with our Navigator Deposit Log.
- When the deposit at the bank is completed, the deposit verification shall be attached to the deposit as well.
- Upon the completion of the process, Bookkeeper will upload the deposit log with backup so it can be recorded in our accounting system.

X. E-Commerce Transactions

Any e-commerce system used for receiving payments or donations must be approved by the CFOO.

Receiving payments for goods sold (i.e. uniforms, school supplies, lunch)

1. Designate a school operations staff member as the person responsible for accepting credit card payments for the purpose of an individual activity or for sales made at the school. Provide this person with a device that is set up to receive credit card transactions via Square, Venmo, Paypal, or equivalent similar payment processor.
2. The device must be connected to a system that allows the finance team to capture the following information:
 - a. Cardholder name
 - b. Cardholder address
 - c. Purpose of transaction (to code account category)
 - d. Transaction amount
3. The school operations team is responsible for coding any deposits made and submitting the coded list of transactions to the Finance Team before the end of each calendar month.
4. The Finance Team must transfer all deposits into the general bank account within 60 days.
5. The Finance Team must review the list of transactions submitted, research any discrepancies and any suspicion of fraud must be reported to the CFOO immediately.
6. Any suspicious transactions identified by the CFOO must be reported to the Board Finance Committee within 7 days.
7. Any system used must allow Navigator to reject or challenge any fraudulent activity.

X. INVESTMENT POLICY

An investment policy can be established by the Finance Committee for guidance to place funds in a portfolio of short term instruments which: (in order of priority):

1. preserves principal
2. meets the organization's liquidity needs
3. delivers good yields in relationship to these guidelines and market conditions
4. avoids inappropriate investments or inappropriate risks, or concentrations of investments

Safety shall always be a primary consideration in structuring the investment portfolio. Navigator Schools is adverse to incurring market risk or credit risk, and will generally sacrifice yield in the interest of safety.

XI. PAYROLL

Access to the payroll system is controlled to assure accurate and confidential data. Access is limited to accounting staff responsible for payroll processes. Payroll is processed by Paylocity, initiated by the CFOO and Finance Manager. Payroll data is maintained online and transmitted to the payroll service for processing. The payroll service is responsible for tax payments and reports.

Navigator will pay its Exempt Employees on a monthly basis and its Non-Exempt Employees on a semi-monthly basis. As required by law, Navigator shall withhold Federal Income Tax, State Income Tax, Social Security and State Disability Insurance from each employee's pay.

At Navigator, payroll goes through an approval process at each step, once the payroll change sheet that contains employee changes is complete it will be reviewed by the Senior CFOO and Senior Manager of HR. The hourly timesheet and payroll batches also have a dual approval and review process and the final payroll is approved and reviewed by the Senior CFOO.

In addition to the above withholdings, Navigator may also withhold the following from an employee's pay:

- Out of Pocket premium costs for Medical deductions for health, dental and vision insurance
- Retirement deductions - The amounts will vary depending on the employee's selection for contributions.
- For staff members participating in CalSTRS, this contribution is predetermined by the state.

Navigator will pay overtime (time and a half) to non-exempt employees who exceed forty (40) hours of work time in a workweek or exceed (8) hours of work time in a work day. Navigator will also pay its non-exempt employees DOT (Double Over Time) if they are approved to work over 12 hours in a given day.

All non-exempt employees who work more than 5 hours per day are required to take a 30 min lunch or meal break. If any employee does not or is not able to take a meal break due to additional work or any other circumstances, Navigator will pay out an additional one (1) hour of pay to compensate for the missing meal punch for that day.

Payroll checks and stubs will be mailed to each school site for SOM's to distribute to employees. Direct deposits will automatically be deposited into employee accounts for each pay period. Navigator is responsible to create and upload reports to Alliance Pension

and initiate an ACH transfer for employee and employer 403(B) contributions. These reports need to be completed within 7 day of payroll processing. Navigator is also accountable for uploading an error free STRS report on CalSTRS website. Navigator will also directly deposit STRS's employee and employer contribution funds to SCCOE at the end of each payroll cycle.

Once payroll is complete, Navigator will share the GL and payroll reports with EdTec so payroll information can be updated. All payroll files will be saved for reference.

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XII. INSURANCE

Purpose

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

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

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

Procedure

The CFOO will carefully review insurance policies with the Broker on an annual basis prior to renewal to determine compliance with Charter authorizer and any applicable loan covenant requirements.

XIII. CAPITALIZATION AND DEPRECIATION

Navigator will capitalize and depreciate all assets costing \$25,000 or more. All other assets are charged to expense in the year incurred.

Accounting Procedures

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

- Leasehold Improvement – Lease term or 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 in the year.

Disposal of Surplus Property and Donations

Surplus property shall mean property that is no longer in use, is damaged beyond repair, or that the School feels will have no future value to the School's program. If the School wishes to dispose of equipment or other surplus property, the school upon approval of the CFOO shall declare the property surplus and shall direct the staff on the actual means of disposal of the property, such as sale, donation, or destruction and disposal.

If the School wishes to sell equipment or other surplus property, the CFOO shall direct the staff by giving specific guidance regarding the manner in which such property is to be sold.

If the School wishes to donate equipment or other surplus property, the CFOO shall declare the property surplus and authorize the donation. Requirements for potential recipient organizations shall include: (1) the recipient organization is fully independent of the School, with none of Navigator's Board members or key personnel involved in the recipient organization; and (2) the recipient organization shall be a non-profit or governmental entity

related to education. In addition, the School shall secure a receipt from the recipient organization for the donated property, and shall remove the asset from the School's books and record the donation as required by state and federal audit guidelines.

Property Acquired with Federal Grant Funds

If the property in question cost \$5,000 or more at the time of acquisition and was acquired with federal grant funds, Navigator shall notify the federal contract administrator prior to donating or disposing of such property as provided above.

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XIV. BUDGETING AND FINANCIAL REPORTING

Annual Budget

In consultation with members of Navigator's Executive Leadership Team ("E-Team"), the finance team at Navigator Schools will prepare the annual financial budget for approval by the Board of Directors.

A budget shall be adopted by the Board no later than June 30 prior to the start of each new fiscal year, or earlier if required by the authorizing entity. During the course of the year, the Board may adopt an amended budget as expenses and revenue projections change.

Interim Budgeting and Budget Revisions

In consultation with the CEO & SUPERINTENDENT and the Board Finance committee, the financial team at Navigator Schools will review and, if necessary, revise the annual financial budget at a minimum of twice each fiscal year consistent with First Interim and Second Interim budget requirements. Interim budgets must be submitted to authorizing entities in accordance with authorizer deadlines.

Monthly Reporting

The financial team at Navigator Schools will submit a monthly revenue and expense summary to the COO including a review of the discretionary accounts and any line items that are substantially over budget (greater than 10% of approved budget and over \$10,000).

Each month, the financial team will also prepare an updated budget forecast. The budget forecast will highlight any variances from the approved budget.

The financial team at Navigator Schools will provide the CEO & SUPERINTENDENT, Board Finance Committee and Board of Directors with additional financial reports, as needed.

XV. NNT REVENUE AND EXPENDITURES

NNT Revenue

The Navigator Network Team (NNT) 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), Navigator (NNT) shall receive a quarterly NNT Management Fee equal to 15% of state and federal 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; provided, however, that (1) if at the end of any quarter where a school's cash balance is below 3% of budgeted operating expenses, no further payment of the Management Fee shall be made until the school's cash balance exceeds the 3% threshold (2) if a school is between years 5 and 10 of its operations it shall pay a Fee equal to 17% (3) if Actual P-2 ADA declines below the Target P-2 ADA (the ADA listed in the Jul 1 budget submission), schools will pay 50% of the Management Fee Shortfall described below.

Management Fee Shortfall

The greater of (i) NNT Management Fee calculated at Target P-2 ADA minus the NNT Management Fee at Actual P-2 ADA and (ii) 0, shall be referred to as the Management Fee Shortfall.

NNT and Navigator schools will each pay 50% of the annual Management Fee Shortfall. The Management Fee Shortfall will be added to the Management Fee due from schools to the NNT due in the last quarter of the fiscal year.

Management Fee Payment Date

The Management Fee shall be payable by each Navigator school to the NNT on or before the 30th day after the end of each fiscal quarter.

Fundraising

Navigator may receive grants or donations from outside entities to help fund its operations. Unless otherwise required by the grantor, any non-public grants provided to Navigator Schools will be provided to the NNT. Donations will be provided to the NNT unless otherwise specified by the funder. The NNT may disburse revenue generated through fundraising to schools at the discretion of the CEO & SUPERINTENDENT.

Scope of Services

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

1. Creating the School, including, but not limited to, any and all required legal and financial filings
2. Creating, preparing, and submitting the School's charter
3. Providing professional and leadership development training for certain employees prior to the commencement of the school year and continuing throughout the school year as necessary
4. Providing office services, such as accounting, payroll, human resources and billing
5. Supervising the annual budget
6. Managing recruitment, interviewing, candidate selection, offboarding, onboarding and credentialing.
7. Ensuring human resource compliance with current labor laws.
8. Developing and executing fundraising opportunities
9. 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
10. Supervising parent CFOOrdination and parent involvement generally
11. Marketing for student enrollment and teacher recruitment
12. Assisting with public relations
13. Writing grants for state and other funding

14. Providing guidance relating to the curriculum
15. Providing support for information technology
16. Securing working capital financing for the school
17. Providing financial support as needed; provided, however, that such support be agreed to by the parties in a separate writing
18. Providing any other operational or educational needs relating to the School that the school may reasonably request of the NNT
19. 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
20. Providing guidance relating to model development and innovation

Excluded Services

Other than the services outlined above, Navigator is not responsible for any other activities, unless mutually agreed to in writing.

Loans to/from Navigator Schools

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

NNT Expenditures

The NNT will provide all services listed in the scope of services. Accordingly, certain expenditures have been eliminated from the school-level budget because the NNT 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 its obligation to the mission.

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XVI. NNT FACILITIES FEES AND EXPENDITURES

Determination of Facilities Fees

In consideration for the facilities related services described below (see: Scope of Facilities Services), Navigator shall receive a quarterly NNT Facilities Fee equal to 13% of state and federal 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; provided, however, that if at the end of any quarter where a school's cash balance is below 3% of budgeted operating expenses, no further payment of the Management Fee shall be made until the school's cash balance exceeds the 3% threshold.

Facility Services Expenditures

The NNT will provide all services for the expenses listed below. Accordingly, certain expenditures have been eliminated from the school-level budget because the NNT will provide the services to the school. Specifically, all or a portion of the following expenditures have been eliminated:

- Rent and lease expenses for all Navigator schools
- New facility construction
- Facilities consulting and special projects
- Groundskeeping
- Repairs and Maintenance
- Custodial and Janitorial Services
- Utilities (electric, gas)
- Facility Loan Payments and Fees

XVII. NNT SPECIAL EDUCATION RESERVE FEES AND EXPENDITURES

Determination of Special Education Reserve Fees

To protect against sudden and unanticipated increases in special education expenditures, Navigator (NNT) shall receive a quarterly NNT Special Education Reserve Fee equal to 0.5% of state, and federal 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; provided, however, that if at the end of any quarter where a school's cash balance is below 3% of budgeted operating expenses, no further payment of the NNT Special Education Reserve Fee shall be made until the school's cash balance exceeds the 3% threshold.

Special Education Reserve Fees may be expended to cover the following:

- To cover a portion of school expenses related to a non public school placement
- To cover a portion of non-reimbursed legal expenses related to special education
- To cover a portion of school special education expenses in the event of a school budget shortfall

XVIII. RESERVE POLICY FOR NAVIGATOR SCHOOL SITES

Purpose:

The objective of the reserve policy contained within is to establish rules governing the usage of funds held in school reserves. The schools reserve policy will guide multiyear planning of school expenditures. It also seeks to provide protection 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 current fiscal year budgeted operating expenses**. Exceptions will be granted in the following instances with Board approval only if the following conditions are met:

- Approval by the Board prior to the fiscal year in the Jul 1 budget setting process.
- A 5% decline in budgeted state revenues occurs after the Board approves the Jul 1 budget.
- The school experiences a 2 month or more delay in state funding (i.e. deferrals).
- P-2 ADA projections decline below the P-2 ADA target (listed in the approved budget) by 5% or more.
- 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:

1. 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.

2. Reserve targets will be set based on assessment of:
 - a. Funds needed to accomplish objectives in Navigator's long-term strategic plans while maintaining minimum reserve requirements
 - b. The current year reserve percentage projection for the current year, upcoming budget year and for two successive years.
 - c. Changes in the local environment or economic conditions that may require adjustments to current reserve balances.

3. 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 scope of scheduled NNT work
 - To fund structural operational changes.

4. Navigator schools should work each fiscal year with an unrestricted fund balance equal to or exceeding an amount the target set by the Board Finance Committee in the Jul 1 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 Jul 1 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

Maximum Reserve Levels

Charter schools are not subject to the reserve caps specified in Education Code section 42127.01. As such, Navigator will not place a restriction on the maximum amount of funds that can be held in school or NNT reserves. However, as stated above, the Finance Committee may set a reserve target below the school's current reserve level.

Rules For Replenishment Of Reserves

If reserves are reduced below the minimum threshold:

The Board will require that such shortfall percentage be replenished over a reasonable time period starting with the current year ending in June. The need will be identified in the December meeting and the actual recommendation from the BOD will be presented at the June BOD meeting, as part of the budget approval process.

- No additional replenishment of the reserve shall be required, unless the Board feels it is necessary.

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 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 the policy is required, the Finance Committee will develop a proposal highlighting the changes and the rationale for the same, 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.

XIX. RESERVE POLICY FOR THE NAVIGATOR NETWORK

Purpose:

The objective of the reserve policy contained within is to establish rules governing the usage of funds held in NNT 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 current year 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 experiences 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 a 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 NNT 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, upcoming budget year and for two successive years.
 - Changes in the local environment or economic conditions that 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 the policy is required, the Finance Committee will develop a proposal highlighting the changes and the rationale for the same, 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.

NNT Facilities Reserves

The balance remaining from NNT Facilities Fee Revenue minus the facilities services costs will be tracked by the CFOO as the “NNT Facilities Reserve Balance”.

The NNT Facilities Reserve Balance will be 100% funded by NNT facility fee revenue and fundraising. No revenue for the facilities reserve shall be derived from restricted federal or restricted state funding sources (including state and federal facilities funding).

Though the NNT Facilities Reserve Balance is intended to set aside funds for facilities and capital projects, it is not a restricted balance. Upon approval of the Board Finance Committee, funds may be transferred from the NNT Facilities Reserve Balance to the NNT Unrestricted Reserve Balance and vice versa.

The Navigator NNT Facilities Reserve Balance is not subject to any minimum reserve

requirement.

Facilities Reserve Usage

The facilities reserve is managed by the CFOO in conjunction with the CEO & SUPERINTENDENT.

Board approval is required to fund unforecasted fund facilities projects in excess of: \$100,000.

Potential uses of Navigator NNT Facilities Reserve funds include:

- To plan for long-term funding of a capital or facility project
- To pay for large scale facility renovations
- To fund ongoing facilities related operations personnel

Annual targets for the facilities reserve will be set and managed by the CFOO in conjunction with the CEO & SUPERINTENDENT.

NNT Special Education Reserve

The balance remaining from NNT Special Education Fee Revenue minus expenditures of ANT Special Education Reserve funds will be tracked by the CFOO as the "ANT Special Education Reserve Balance".

Potential uses of NNT Special Education Reserve funds include:

- To cover a portion of school expenses related to a non public school placement
- To cover a portion of non-reimbursed legal expenses related to special education
- To cover a portion of school special education expenses in the event of a school budget shortfall

Annual targets for the Special Education Reserve will be set and managed by the CFOO in conjunction with the CEO & SUPERINTENDENT.

The Special Education Reserve will be 100% funded by NNT management fee revenue. No revenue for the special education reserve shall be derived from restricted federal or restricted

state funding sources (including state and federal Special Education funding).

Though the Special Education Reserve Balance is intended to set aside funds for special education expenditures, it is not a restricted balance. Upon approval of the Board Finance Committee, funds may be transferred from the NNT Special Education Reserve Balance to the NNT Unrestricted Reserve Balance or vice versa.

The Special Education Reserve Balance is not subject to a minimum reserve requirement.

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XX. FINANCIAL RECORDS AND 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 & SUPERINTENDENT, certain documentation may be maintained for a longer period of time.

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

Appropriate back-up copies, including financial and attendance accounting data, will be regularly prepared.

Public Records Requests: All documents that have formally been shared through a public records request will be held in perpetuity at the Navigator Network office located at 2110 Story Road #250, San Jose, CA 95122 (NNT).

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

Record Title	Retention Period
Accident or Injury Reports	4 years
Accounts Payable and Receivable	7 years
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Audit Reports and Financial Statements	Permanent
Annual Financial and Budget Report	Permanent
Applicant File Content	Included in Personnel File Upon Hire
Application for NSLP Breakfast, Lunch, and Snack	4 years
Application for participation	4 years
Attendance Reports (20-Days, P-1, P-2, and P-Annual)	Permanent
Audit Report and Tax Returns	Permanent

Bank Reconciliation and Canceled checks	4 years
Benefit Records-Enrollment	6 years after termination
Budget Worksheets	4 years
Days of Attendance and ADA	Permanent
Election Calls	Permanent
Financial Reports to County (Original Budget, 1st Interim, 2nd Interim, and Unaudited Actual)	Permanent
General Ledger	Permanent
Investment Records	4 years
Minutes – Board	Permanent
Minutes of Committees	Permanent
Notes, transcripts, and Recording used to taking minutes	4 years
OSHA and Employee Safety	5 years after termination
Personnel Action Forms	Permanent
Personnel File Contents	6 years after termination
Purchase Orders	4 years
Quarterly Federal Tax Return (941)	Permanent
Reimbursement Claim – Meals	4 years
State, Local Sales, and Use Tax Return	4 years
Workers' Compensation Claim	30 years after termination

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XXI. FINANCIAL RECORDS AND RETENTION (Under Grant Award)

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

- (a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- (b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- (c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- (d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- (e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- (f) Indirect cost rate proposals and cost allocations plans. This paragraph applies to

the following types of documents and their supporting records: Indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

(1) If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.

(2) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

XXI. ATTENDANCE REPORTING

Summary

Attendance reporting is a multi step process and housed in our Student Information System for ease of adding, updating and generating attendance reports. These reports are what are used for grade cards, school district and state reporting (CALPADS).

Teacher Responsibilities:

- Record accurate attendance each day (or period, if applicable)
- Sign weekly and monthly attendance reports generated by office team

Office Team Responsibilities:

- Review daily attendance records and follow up with families if a student is absent
- Discuss possible truancy scenarios as needed
- Generate weekly and monthly attendance reports for teachers to sign
- Enroll and unenroll students in a timely manner to ensure accurate records

Network Team Responsibilities:

- Set up attendance reporting periods in Student Information System
- Collect monthly attendance reports in accordance to the [district reporting periods](#) roughly consisting of 20 school days per reporting period
- Submit district reports to respective districts
- Submit Principal Apportionment Data Collection 3x/year after month 4, month 8 and month 11
- Submit CALPADS reports when due during reporting cycles (3x/year)

Attendance Reporting Process

During each month's reporting period, there are multiple steps to complete the reporting cycle. Each school year has roughly eleven individual reporting months. In addition to that, Principal Apportionment Data Collection includes P-1 (months 1-4), P-2 (months 1-8) and P-Annual (months 1-11). These milestones require additional reporting procedures included in a separate document. Determining the recurring requests from each district before the school year begins will help better prepare the process. Creating a [tracker](#) will help ensure each district's requirements have been fulfilled.

Breakdown of Reporting Process

<p>Before</p>	<ul style="list-style-type: none"> ● After a month's reporting period closes on a Friday, email school ops teams to verify attendance reconciliations are complete and to generate the month's monthly documents to sign. If attendance reporting is completed before the official window closes, it will not show accurate information. ● Ensure each school has submitted all attendance using entry date exceptions, missing attendance, attendance reconciliations ● Verify NPS enrollment and attendance records have been updated, as needed ● Confirm SENR data is up to date (accurate enrollment entries and exits) ● Verify behavior reports are marked "Complete" for suspension recordings for accurate attendance record keeping ● Verify Independent Study records are up to date
<p>During</p>	<ul style="list-style-type: none"> ● Using Student Information System (SIS) generate Entries and Exits list to determine which students have enrolled or unenrolled during reporting period and add to district Gains & Losses document ● Generate individual district letters stating which students have left Navigator Schools to the home district ● Using SIS, gather necessary reports for attendance reporting ● Prepare CWA document with specific data points pulled from SIS: <ul style="list-style-type: none"> ○ Reporting period calendar dates ○ Number of days taught and in session ○ Days of Apportionment (total number of days present by enrolled students) ○ Cumulative Attendance (maximum number of students enrolled during the month with individual breakdown of attendance record) ○ Possible Attendance (maximum apportionment possible) ○ Number of students active at the month's end ○ NPS enrollment and apportionment, as needed

	<ul style="list-style-type: none"> ○ Total Absences ○ Total days Not Enrolled ● Accuracy check must match ● If the numbers do not match in the accuracy check, re-verify enrollment records, cumulative attendance, absences. Then, regenerate reports, update CWA as needed. ● If applicable, create a pivot table with breakdown of individual home districts and respective ADA by grade level. ● Save all supporting documents in google folder marked for individual months for each school <ul style="list-style-type: none"> ○ Cumulative Attendance ○ ADA verification that should include days not enrolled, possible attendance, ADA ○ CWA ○ Any NPS documentation for the month ● Lock attendance period. Once the information has been submitted to the district, it cannot be changed.
<p>During- Principal Apportionment (P-1, P-2, P-Annual)</p>	<ul style="list-style-type: none"> ● Ensure all attendance records are complete before beginning PADC process ● Check in with Finance Team to discuss ADA before continuing ● Link to PADC procedure ● For the PADC cycles, each month must be processed again to ensure accuracy and reports must be combined together. For example, Month 1, Month 2, Month 3, Month 4 <u>and</u> Months 1-4 together. ● After checking for accuracy, if there are any changes to an individual month, an amendment date must be entered in the CWA
<p>After</p>	<ul style="list-style-type: none"> ● Send email to Finance/CFOO informing the month's attendance records are complete ● Prepare to send email to respective district with supporting documents: <ul style="list-style-type: none"> ○ CWA Report

	<ul style="list-style-type: none">○ Cumulative Attendance○ ADA Summary○ Gains & Losses○ District of Residence● For P-1, P-2, P-Annual submissions, all supporting documents must be attached to the email as well.● For P-1, P-2, P-Annual submissions, signed PADC certifications must be delivered in person for the districts to sign. Then, submitted to the state. Follow up an email to the district of scanned certifications, so they know the documents are on their way.● Create new folders in google drive for P-1, P-2, P-Annual with all supporting documents.● Once P-1 has been submitted, NO changes can be made to months 1-4● Once P-2 has been submitted, NO changes can be made to months 1-8● Once P-Annual has been submitted, NO changes can be made to months 1-11
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Navigator Schools Sabbatical Leave Policy

Our Network seeks to retain high-performing leadership employees who stay with Navigator Schools for a long period of time. We value maintaining personal wellness, remaining committed to the work, and being passionate about the work. In order to support these goals, our sabbatical leave policy provides time for renewal and rejuvenation to eligible employees in our leadership team.

Objectives

Our sabbatical leave policy has the following objectives:

- To enhance productivity, creativity, and passion for education.
- To encourage eligible employees to continue their career at our Network.
- To help eligible employees reach a wider understanding of their work by pulling back from the rigors of the workday and gaining a broader perspective.

Eligibility

The following positions are eligible for sabbatical leave under this policy:

- Chief Executive Officer & Superintendent (“CEO & SUPERINTENDENT”)
- Chief Financial and Operations Officer (“CFOO”)
- Chief Academic Officer (“CAO”)

Sabbatical for Non-CEO & SUPERINTENDENT Employees

- Eligible non-CEO & SUPERINTENDENT employees working in a position listed above may take sabbatical leave for up to four (4) weeks, every two (2) years.
- Eligible non-CEO & SUPERINTENDENT employees must work for the Network for a minimum of two (2) years before taking a sabbatical leave.
- The timing of sabbatical leave for non-CEO & SUPERINTENDENT employees is subject to the prior approval of the CEO & SUPERINTENDENT.
- The CEO & SUPERINTENDENT shall use the following criteria in deciding whether to grant sabbatical leave:
 - Employee performance;
 - Effect of the sabbatical on grantees, programs, deadlines and other employees;
 - Availability of replacement personnel;
 - Effect on the budget; and/or
 - Benefit to the organization.

- In order to ensure the purpose of sabbatical leave is fulfilled, sabbatical leave should be taken in the entire four (4) week increment. However, the CEO & SUPERINTENDENT may approve the use of sabbatical leave in minimum increments of two (2) weeks.

Sabbatical for the CEO & SUPERINTENDENT

- The CEO & SUPERINTENDENT shall be eligible to take up to six (6) months of sabbatical leave, once every six (6) years.
- Requests from the CEO & SUPERINTENDENT to take sabbatical leave must be in writing to the Board of Directors.
- The Board of Director shall use the following criteria in deciding whether to grant sabbatical leave:
 - CEO & SUPERINTENDENT's performance;
 - Effect of the sabbatical on grantees, programs, and other employees;
 - Availability of replacement personnel;
 - Effect on the budget; and/or
 - Benefit to the organization.
- The decision of the Board of Directors regarding a sabbatical leave is final and not subject to review or appeal.
- The CEO & SUPERINTENDENT may not take a sabbatical prior to serving six (6) years with the organization or prior to six (6) years since the completion of a previous sabbatical.

Terms of Sabbatical Leave

- During an approved sabbatical, Navigator Schools will provide 100% of the eligible employee's full-time salary, and will continue to provide the health and retirement benefits in the manner the employee received immediately prior to the beginning of their sabbatical.
- Sabbatical leave does not accrue. An employee may not receive cash in lieu of time off for a sabbatical. Sabbatical leave cannot be converted into a cash benefit upon separation of employment.
- An employee on sabbatical leave is understood to be free of ongoing regular responsibilities related to their position, but understands that they may receive occasional calls or correspondence if certain matters require their involvement.
- A written commitment to stay with the organization for one (1) year following return from the sabbatical is required. If the eligible employee resigns within one (1) year of returning from sabbatical leave, the employee shall provide full repayment to the organization for the costs of salary and benefits provided during the sabbatical.
- Despite the written commitment, employment remains "at-will" at all times while the employee is on sabbatical leave and after their return. Sabbatical arrangements will not affect unforeseen organizational changes such as reductions in force or

reorganization, or in any way alter or impair the at-will nature of employment.

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School Sponsored Trips

The Navigator Charter School Board or Directors recognizes that field trips and excursions are important components of student development. Field trips and excursions are educationally sound, an important component of the instructional program of our school, and aligned to the NCS mission and vision. They also provide opportunities for students to perform in unique venues and learn from community experiences outside of school. Field trips and excursions supplement and enrich classroom learning and encourage new interests among students, make them more aware of community resources and help students relate their educational experience to the outside world. Properly planned and executed, field trips and excursions enrich the school's educational program and the social development of our students.

All field trips and excursions are to be planned and carried out with safety as a priority and in a manner that minimizes the school's legal liability and financial responsibility.

Monitoring Field Trips and Excursions

Academy administrators will work with teachers and staff to ensure that the effectiveness of field trips and excursions are monitored and continually evaluated to ensure that such activities continue to promote the goals and objectives of the school's educational program. Teachers are encouraged to have a high degree of innovation in planning trips and work together with grade level teams and/or department colleagues to plan interdisciplinary experiences which directly connect to academic content standards and the school's instructional goals.

Field Trip and Excursion Planning and Approval

All field trips and excursions that take place during school hours must receive prior written approval by the appropriate academy administrator. The academy administrator shall ensure that the sponsoring teacher has set out in writing a brief description of the educational objective of the activity and how the proposed field trip or excursion relates to the school's educational program. The sponsoring teacher will also provide the ratio of adult/students for the activity and plans for adequate restroom facilities, that proper food and water will be available during the activity and the means of transportation to and from the activity.

Field trips and excursions lasting longer than the school day require the above procedure, along with documentation outlining lodging accommodations and room assignment procedures. Overnight field trips and excursions must be approved by the school's Executive Director or Board of Directors. Any reasons for not approving a trip must be stated in writing.

Field trips outside of the state and to another country may be permitted to familiarize students with the language, history, geography, natural science, and other studies relative to the district's course of study. Trips outside of the state or to another country must be approved by the Executive Director or Board of Directors. Any reasons for not approving a trip must be stated in writing.

The academy administrator and/or school administrator may exclude from the field trip or excursion any student whose presence on the field trip or excursion would pose a safety or disciplinary risk.

Permission Slips

No student will be permitted to go on a field trip or excursion without a permission slip signed by the student's parent or guardian. The permission slip shall include a waiver of all claims against Navigator Charter School, its employees and the State of California for injury, accident, illness or death occurring during or by reason of the field trip or excursion. In addition, the permission slip shall include an emergency telephone number for the student; any medications the student is required to take, along with the time and dosage required; and any medications the student is allergic to or other medical information necessary to ensure the student's safety. Permission slips must be collected in advance of the trip. One copy of the permission slip shall remain on the school campus with the academy administrator and one copy shall be given to the teacher to take on the field trip or excursion.

Accident and Medical Insurance

The charter school does not provide student accident or medical insurance. However, information and applications for student injury and medical insurance are available from the academy administrator or designee.

Supervision of Field Trips and Excursions

The sponsoring teacher must be present to supervise the field trip or excursion. The academy administrator or their designee shall be designated as the emergency contact for the group on the field trip or excursion. The sponsoring teacher or school employee accompanying the group shall have completed a first aid course which is certified by the American Red Cross.

A first aid kit shall be accessible to the sponsoring teacher or accompanying school employee at all times during the field trip or excursion. If the field trip or excursion is conducted in areas known to be infested with poisonous snakes, the first aid kit must contain medically accepted snakebite remedies. The sponsoring teacher or charter school employee must also be certified in a first aid course emphasizing treatment of snakebites.

All school employees and chaperones shall not consume alcohol or use controlled substances (except for medications taken under a physician's orders) while supervising students on a field trip or excursion. In addition, all school employees and chaperones shall not enter any private space alone and must enter in teams of two.

Any injuries or unusual incidents occurring during the field trip or excursion shall be documented in writing by the sponsoring teacher or other school employee accompanying the field trip or excursion.

Adult/Student Ratio

The minimum adult/student supervision ratio appropriate for the grade level be observed at all times during the field trip or excursion (1:4 TK-3rd, 1:8 4th-5th, 1:10 6th-12th). Depending on the nature of the field trip, teachers may request additional adults to attend as chaperones. The academy administrator or Executive Director can adjust these ratios depending on the nature of the field trip. Students are under the jurisdiction of Navigator Charter School all times during the field trip or excursion and school rules are to be adhered to at all times. Students are to be reminded that they are representing Navigator Charter School during a field trip or excursion and need to model the core values of our school community.

All school rules must be followed while on the field trip or excursion. This includes, but is not limited to horseplay, practical jokes, harassment, taunting, rough play, aggressive or violent behavior, theft, profanity, viewing of pornographic material, and use of alcohol or controlled substances during the field trip or excursion are strictly prohibited. Students will receive disciplinary consequences similar to those issued while at school. Students may receive additional disciplinary consequences after returning from the trip. A parent/guardian may be called at any time to pick up a student who repeatedly fails to follow direction from school staff and/or violates disciplinary expectations.

Parent/Guardian Participation in Field Trips and Excursions

Parents/guardians are encouraged to participate in field trips and excursions as chaperones to assist with supervision of students. Chaperones accompanying the school group shall receive clear information regarding their responsibilities from the sponsoring teacher. Prior to the field trip or excursion, the sponsoring teacher and academy administrator or designee may hold a meeting for chaperones accompanying the group to discuss trip logistics, safety procedures, rules for the field trip or excursion, strategies for keeping a group together, and review emergency plans.

All chaperones will be assigned a specific group of students and shall be responsible for the continuous monitoring of these students at all times. Chaperones shall not consume alcohol or use controlled substances (except for medications taken under a physician's orders) while supervising students on a field trip or excursion. All chaperones participating in field trips and excursions are required to pass a criminal background check with Navigator Charter School and a tuberculosis screening for overnight field trips in advance of the field trip/excursion.

Any parent/guardians or other guests, such as siblings and relatives, appearing at the field trip location may be excluded from the field trip group unless they are an identified chaperone.

Transportation

Consideration will be given to the safest mode of transportation and the safest routes of travel. If travel is by van or school bus the legal occupancy limit must not be exceeded. Seat belts are to be used at all times while traveling if the vehicle contains safety restraints. When transportation is being provided by the school, students must travel with the student groups. If transportation for the field trip or excursion is provided by parents/guardians, such parents/guardians shall provide proof of liability insurance. A copy

of the insurance policy shall be given to the Business Office of the charter school or their designee. The parents/guardians shall acknowledge in writing that their insurance carrier is the primary agent responsible for insurance for the field trip or excursion and their insurance meets the minimum liability requirements. The school shall take reasonable precautions to ensure that individuals volunteering to transport students are responsible and capable operators of the vehicles to be used. Students may not transport themselves or other students on field trips.

Defraying Expenses of Field Trips and Excursions

When planning a field trip, the supervising teacher shall work directly with the academy administrator to develop a comprehensive budget for the trip. Families may be asked and are encouraged to help defray field trip and excursion costs through donations and field trip fees. A student may not be denied participation in a field trip or excursion due to lack of funds. Other school funding may also offset expenses of field trips and excursions.

The sponsoring teacher must provide alternative educational activities for those students not participating in the field trip or excursion due to choosing not to attend or whose parents/guardians do not give permission for the student to participate in the field trip or excursion.

Rooming Assignments for Overnight Field Trips

For overnight field trips all students must have rooming assignments identified in advance of the trip. Parents/Guardians will be informed of all policies and procedures regarding lodging and accommodations in advance of the trip. To the greatest extent possible, students will sleep in separate beds for all overnight sleeping accommodations. Lodging options with three or more individual beds per room will be prioritized when selecting accommodations by the supervising teacher.

For group lodging accommodations (ex: dormitory lodging), students will be assigned lodging locations by the supervising teacher. At least two chaperones will also be assigned to each group lodging location.

In the event that students will sleep in a room without direct adult supervision (ex: hotel rooms), the room assignments must be approved by both the student's parent/guardian and sponsoring teacher. Students will be assigned to rooms in multiples of three or more students. In the event the sponsoring teacher cannot adequately accommodate all requests, the teacher will work with parents/guardians and the academy administrator to develop alternative arrangements. Any requests to change room assignments must be provided to the sponsoring teacher at least two weeks in advance of the start of the trip.

Students who are dating may not be assigned to the same room. In accordance with Education Code 221.5(f) students will be assigned a sleeping location based on their gender identity, irrespective of the gender listed on the pupil's record. Parents/guardians will be informed of this policy as part of the permission slip process. Parents/guardians are encouraged to contact the supervising teachers with any additional questions or concerns which the supervising teacher will address while also maintaining student privacy rights.

In the event a chaperone must enter a student sleeping location, chaperones must do so in teams of two. Sponsoring teachers will plan field trip activities so that students are in hotel rooms or similar sleeping arrangements to the least extent possible.

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Coversheet

Board Member Agreement

Section: II. Topical Items
Item: D. Board Member Agreement
Purpose: Discuss
Submitted by:
Related Material: Board Member Agreement and Survey - DRAFT (02.23.24).pdf



BOARD MEMBER AGREEMENT (2023-2024)

Board Member Commitments

The objectives of the Navigator Schools Board of Directors are to promote the success of the charter schools it governs and to ensure adherence to the mission and educational philosophy of Navigator Schools. To accomplish these objectives, board members must be willing to attend meetings, follow through on commitments, and participate fully in the decision-making process. Board members are asked to commit to this policy as part of their initial orientation. They will annually review and renew their individual commitments in the following areas.

Commitment to Mission

Navigator board members promote our shared mission, generating good will for the organization and encouraging support for the efforts of the staff and volunteers.

Navigator Schools equips students to be learners and leaders in high school, college, and beyond. We develop top-tier teams of educators who continuously improve and innovate schools that deliver phenomenal outcomes for all students, regardless of their circumstances.

Commitment to Governance

Board members keep all board deliberations confidential and accept and support final decisions. They encourage and respect the participation and contributions of fellow board members. Once a decision has been made through a collectively defined process, the board speaks with one voice.

Board members agree to act on behalf of the organization and its interests, putting aside personal concerns, affiliations, or constituencies. They guard against conflicts of interest and excuse themselves from discussions and votes where a conflict exists.

Commitment to Board Development

Board members agree to help recruit, mentor, and assist with the orientation of new board members.

Commitment to Financial Management

The board, in order to remain accountable to donors, the public, and to safeguard Navigator's tax-exempt status, assists in ensuring that proper financial controls are in place. Members will

1. Review revenues and expenses on a quarterly basis
2. Participate in the strategic planning and the setting of long-term goals
3. Advise and approve Navigator's annual budget (and scheduled budget revisions)
4. Review the results of the external audits and recommend actions if needed

Commitment to Oversight

The board ensures that the Chief Executive Officer & Superintendent has the moral and professional support needed to further Navigator’s goals. Annually in June, the board will review the Chief Executive Officer & Superintendent’s performance and compensation.

Commitment to Improving, Promoting, and Defending California Public Charter Schools

California charter schools are public, free, accountable, and open to all. They provide families with a voice and a choice to select innovative educational models that best serve the needs of children, young adults, and the community. Board members support and defend high-quality public charter schools in California.

Commitment to Active Participation

Board members agree to

1. Participate in six regular board meetings per year
2. Attend a majority of special and emergency board meetings
3. Attend annual trainings and other professional development approved by the board
4. Serve on at least one board committee
5. Visit each of Navigator’s school sites at least once per year
6. Communicate with the Chief Executive Officer & Superintendent on a regular basis via email or phone
7. Check the email account provided by Navigator Schools on a weekly basis and respond to Google Calendar invitations to support effective communication and scheduling
8. RSVP to all meetings via Board On Track to ensure prompt public notice of quorums
9. Review all board meeting agendas and materials prior to board meetings
10. Complete an annual board self-evaluation, CEO evaluation, and ad hoc surveys
11. Complete background checks and fingerprinting when required by law
12. Submit an annual Statement of Economic Interest ([Form 700](#)) upon request
 - a. Submit a Form 700 within thirty days of joining or leaving the board

Commitment to Ethical Conduct and Discourse

Board members will act in accordance with board bylaws and all state and federal legislation for ethics, fairness, transparency, and open meetings, including the Brown Act.

Term of Service

Board members shall serve two-year terms. Board membership may be renewed for up to three consecutive terms. Board members who do not fulfill obligations listed in the Board Agreement Form may be asked to resign before the completion of their term.

Board Member Agreement

I agree to fulfill the above commitments and expectations and to comply with the governance policies as a member of the Board of Directors of Navigator Schools.

Signature of Board Member

Printed Name

Date