



# The Cottonwood School

## Regular Scheduled Board Meeting

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### Date and Time

Tuesday April 20, 2021 at 6:00 PM PDT

### Location

7006 Rossmore Lane  
El Dorado Hills, CA 95762

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Zoom Link: <https://zoom.us/j/98782057497>

Meeting ID: 987 8205 7497

Join by Phone: (669) 900-6833

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### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:00 PM</b>
<b>A. Record Attendance</b>			1 m
<b>B. Call the Meeting to Order</b>			1 m
<b>C. Public Comments</b>			3 m
Limited to Closed Session Agenda Items Only			
<b>D. Closed Session Conference with Legal Counsel</b> - Existing & Anticipated Litigation		Representation from Young, Minney & Corr	50 m
CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION (Paragraph (1) of subdivision (d) of Section 54956.9) OAH Case No. 2021030306			
CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION (Paragraph (1) of subdivision (d) of Section 54956.9) OAH Case No. 2021030347			
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: one case.			
<b>E. Announcement of Any Action Taken in Closed Session</b>	Discuss	Dr. Norman Lorenz	5 m

	Purpose	Presenter	Time
<b>II. Open Session - Opening Items</b>			<b>7:00 PM</b>
A. Approval of the Agenda	Vote		1 m
B. Public Comments	FYI		3 m
C. Approve Minutes	Approve Minutes		1 m
Approve minutes for Regular Scheduled Board Meeting on March 16, 2021			
D. Executive Director's Report	FYI	Cindy Garcia	25 m
<b>III. Finance</b>			<b>7:30 PM</b>
A. Discussion and Potential Action on the 2019-2020 Audit	Vote	Kevin Sproul, Wilkinson Hadley King & Co. LLP	10 m
B. Discussion and Potential Action on the March Financials	Vote	Darlington Ahaiwe	10 m
C. Discussion and Potential Action on the 2021-2022 Salary Schedule	Vote	Cindy Garcia	5 m
<b>IV. Operations</b>			<b>7:55 PM</b>
A. Presentation by Gallagher: 2021 Employee Benefits Proposal Updates	FYI	Sarah Galbraith, Gallagher	10 m
B. Discussion and Potential Action on a New 2021-2022 Vendor Contract	Vote	Cindy Garcia	5 m
<b>V. Academic Excellence</b>			<b>8:10 PM</b>
A. English Language Learner Reclassification Plan	Vote	Stacy Close	10 m
<b>VI. Governance</b>			<b>8:20 PM</b>
A. Interview & Selection of New Board Member	Vote	Dr. Norman Lorenz	60 m
<b>VII. Closing Items</b>			<b>9:20 PM</b>
A. Board of Directors Comments & Requests	Discuss		3 m
B. Announcement of Next Regular Scheduled Board Meeting May 18, 2021	FYI	Dr. Norman Lorenz	1 m
<ul style="list-style-type: none"> <li>• Closed Session: 6:00 p.m.</li> <li>• Open Session: 7:00 p.m.</li> </ul>			
C. Adjourn Meeting	Vote		1 m

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## Cover Sheet

### Closed Session Conference with Legal Counsel - Existing & Anticipated Litigation

**Section:** I. Opening Items  
**Item:** D. Closed Session Conference with Legal Counsel - Existing & Anticipated Litigation  
**Purpose:**  
**Submitted by:**

**BACKGROUND:**

The Board will go into Closed Session to discuss three items.

# Cover Sheet

## Announcement of Any Action Taken in Closed Session

**Section:** I. Opening Items  
**Item:** E. Announcement of Any Action Taken in Closed Session  
**Purpose:** Discuss  
**Submitted by:**

**BACKGROUND:**

The Board President will report out action taken, if any, in Closed Session.

# Cover Sheet

## Approve Minutes

**Section:** II. Open Session - Opening Items  
**Item:** C. Approve Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:**  
Minutes for Regular Scheduled Board Meeting on March 16, 2021

DRAFT



# The Cottonwood School

## Minutes

### Regular Scheduled Board Meeting

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#### **Date and Time**

Tuesday March 16, 2021 at 6:00 PM

#### **Location**

7006 Rossmore Lane  
El Dorado Hills, CA 95762

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#### **Zoom Link:**

<https://zoom.us/j/93395967458>

Meeting ID: 933 9596 7458

Join by Phone: (669) 900-6833

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#### **Directors Present**

Christine Cordero (remote), Deb Hibbard (remote), Dr. Norman Lorenz (remote), Teresa Lyday Selby (remote)

#### **Directors Absent**

*None*

#### **Directors who arrived after the meeting opened**

Christine Cordero

#### **Guests Present**

Ann Buxton (remote), Cindy Garcia (remote), Darlington Ahaiwe (remote), Elaine Alexandres (remote), Jodiann Beeson (remote), Kimmi Buzzard (remote), Paul Minney (remote)

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### **I. Opening Items**

#### **A. Call the Meeting to Order**

Dr. Norman Lorenz called a meeting of the board of directors of The Cottonwood School to order on Tuesday Mar 16, 2021 at 6:02 PM.

**B. Record Attendance**

**C. Public Comments**

No public comment.

**D. Closed Session - Conference with Legal Counsel - Anticipated Litigation**

Dr. Norman Lorenz made a motion to move into Closed Session at 6:03 pm.

Deb Hibbard seconded the motion.

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

**Roll Call**

Deb Hibbard Aye

Teresa Lyday Selby Aye

Christine Cordero Absent

Dr. Norman Lorenz Aye

Christine Cordero arrived.

**E. Announcement of Any Action Take in Closed Session**

Dr. Norman Lorenz reported that no decisions or actions were taken while in Closed Session.

**II. Open Session - Opening Items**

**A. Approval of the Agenda**

Deb Hibbard made a motion to approve the agenda.

Christine Cordero seconded the motion.

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

**Roll Call**

Teresa Lyday Selby Aye

Deb Hibbard Aye

Dr. Norman Lorenz Aye

Christine Cordero Aye

**B. Public Comments**

- Jessica Hall, a Teacher with The Cottonwood School, inquired what the intent of the COVID-19 Voluntary Vaccination Policy. She suggests changing the wording to "If the State Requires the Vaccine..."
- Joseph asked if the school has the vendor list for 2021-2022 ready yet.

**C. Executive Director's Report**

**1. Dianne Curtis**

- Highlight Halee \_\_\_\_\_, 11th grader at site-based high school
- Presentation by Olivia Perry, kindergartener at TCS home study, on her Science Fair project
- HSVA and JHSVA collaboration
- Science Fair – 44 presentations
- Letters of Intent going out to families to stay with their HSTs

**2. Dianne Curtis – Community Connections**

- Conducted community parent meetings and staff meetings, Community Café to increase communication.
- Positive feedback re: open communications



3. Claire Walker – High School Virtual Academy (HSVA) presentation
  - Grace Chapman, 9th grader, presented a testimonial about World History Class with HSVA.
4. Shannon Breckenridge
  - Plans for high school graduation with COVID restrictions.
  - To be held at a drive-in
  - 5/26/21 at 8:30pm
5. Kristi Nicosia – testing updates
  - No federal waiver for CAASPP or CAST
  - Awaiting update from California State Board of Education. They met this afternoon and agreed to request a waiver
  - Test administration opens 4/6/21
  - STAR – academic growth in math and ELA; decreased participation from 94% to 74%
  - ELPAC – 98% completed, first school in the state to complete! 51% of ELL students enrolled in ELD classes.

**D. Discussion and Potential Action on the Approval of Board Meeting Minutes**

Christine Cordero made a motion to approve the minutes from Regular Scheduled Board Meeting on 02-16-21.

Deb Hibbard seconded the motion.

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

**Roll Call**

Teresa Lyday Selby Aye

Dr. Norman Lorenz Aye

Deb Hibbard Aye

Christine Cordero Aye

**III. Finance**

**A. Open Session Discussion / Action Items: Review of Comparable Compensation Data for Charter School Executive Directors/CEOs/Principals**

Discussion and Review of Comparable Compensation Data for Charter School Executive Directors/CEOs/ Principals. Elain Alexandres

**B. Open Session Discussion / Action Item: Possible Approval of Employment Agreement for Executive Director**

- Oral Report of Salary, Salary Schedules, or Compensation paid in the form of fringe benefits. \$175,000 annually for 1-2 years
- Teresa Lynn Selby asked if the salary increase has been factored into the budget. Dr. Norman Lorenz said that the Finance Committee has vetted this through Charter Impact.
- Christine Cordero inquired if the SPED Director salaries were accurate. Elain Alexandre said that the position salary ranges.
- Christine Cordero asked if there is a salary schedule associated with the Executive Director position as well as other positions. Dr. Norman Lorenz affirmed there are schedules for all positions.

Deb Hibbard made a motion to approve the Employment Agreement for the Executive Director.

Dr. Norman Lorenz seconded the motion.

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

**Roll Call**

Christine Cordero Aye

**Roll Call**

Deb Hibbard Aye  
Teresa Lyday Selby Aye  
Dr. Norman Lorenz Aye

**C. Discussion and Potential Action on February Financials**

- Slight increase in revenues projecting favorable variance
- Learning Loss Mitigation funds coming in

Deb Hibbard made a motion to approve the February Financials.  
Teresa Lyday Selby seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Dr. Norman Lorenz Aye  
Deb Hibbard Aye  
Teresa Lyday Selby Aye  
Christine Cordero Aye

**D. Discussion and Potential Action on the Consolidated Funding Application**

[Add Teresa's Notes]

Deb Hibbard made a motion to approve the completion and submission of the Consolidated Funding Application to the state of California.

Dr. Norman Lorenz seconded the motion.

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

**Roll Call**

Deb Hibbard Aye  
Christine Cordero Aye  
Teresa Lyday Selby Aye  
Dr. Norman Lorenz Aye

**E. Discussion and Potential Action on the Growth Projections and Enrollment Window**

**1. Enrollment Goals**

- Home-study – 2450
- Site-based – 60+
- Open enrollment window 3/22 -4/30/21

Teresa Lyday Selby made a motion to approve the Growth Projections and Enrollment Window.

Dr. Norman Lorenz seconded the motion.

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

**Roll Call**

Christine Cordero Aye  
Deb Hibbard Aye  
Teresa Lyday Selby Aye  
Dr. Norman Lorenz Aye

**F. Discussion and Potential Action on the 2021-2022 Classified and Certificated Staff Salary Schedules**

- Stipends removed and embedded into salaries

Deb Hibbard made a motion to approve the 2021-2022 Classified and Certificated Staff Salary Schedules.

Teresa Lyday Selby seconded the motion.

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

**Roll Call**

Dr. Norman Lorenz Aye

Deb Hibbard Aye

Teresa Lyday Selby Aye

Christine Cordero Aye

#### **IV. Academic Excellence**

##### **A. Discussion on the Local Control Accountability Plan**

- Discussion on the Local Control Accountability Plan

##### **B. Discussion and Potential Action on the Update to the Comprehensive Safety Plan - Sexual Health Education and Human Trafficking Annual Notice Language**

- Sexual health Education and Human Trafficking Annual Notice Language
  - Addition of the Human Trafficking section as part of the child abuse section to include Child Abuse Reporting Procedure – Penal Code: 11165.5 & .6.
  - Question by Ms. Cordero: Is there a parent education piece built in to educate parents on importance and intent of this curriculum along with opt out?
  - Request that a work group to design parent education workshop to inform parents of intent and importance. Dianne Curtis and Jodiann Beeson will work on this.

Dr. Norman Lorenz made a motion to approve the update to the Comprehensive Safety Plan - Sexual Health Education and Human Trafficking Annual Notice Language.

Christine Cordero seconded the motion.

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

**Roll Call**

Deb Hibbard Aye

Teresa Lyday Selby Aye

Christine Cordero Aye

Dr. Norman Lorenz Aye

##### **C. Discussion and Potential Action on the Public Random Drawing / Lottery Policy**

[Add Teresa's Notes]

Teresa Lyday Selby made a motion to approve the updated Public Random Drawing / Lottery Policy.

Dr. Norman Lorenz seconded the motion.

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

**Roll Call**

Dr. Norman Lorenz Aye

Christine Cordero Aye

Teresa Lyday Selby Aye

Deb Hibbard Aye

## **V. Operations**

### **A. Discussion and Potential Action on the Student Information System Bids**

1. School Pathways and Think Suite
2. Cindy Garcia recommends School Pathways as they are local, close to new site, and readily available for assistance if needed.

Deb Hibbard made a motion to approve the School Pathways bid.

Teresa Lyday Selby seconded the motion.

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

#### **Roll Call**

Deb Hibbard           Aye  
Dr. Norman Lorenz   Aye  
Teresa Lyday Selby   Aye  
Christine Cordero    Aye

### **B. Discussion and Potential Action on Technology Bids for School Technology Services**

1. Three bids
  - 7th Dimension – very local, school experience
  - Team Logic – in Sacramento, little school experience
  - Think Suite – in Southern California, charter school experience

Deb Hibbard made a motion to approve and accept the bid with 7th Dimension.

Christine Cordero seconded the motion.

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

#### **Roll Call**

Deb Hibbard           Aye  
Christine Cordero    Aye  
Dr. Norman Lorenz    Aye  
Teresa Lyday Selby    Aye

### **C. Discussion and Potential Action on the COVID-19 Employee (Voluntary) Vaccination Policy**

1. Policy changed to voluntary.
2. Employees have to sign that they received, not to show proof of vaccination.

Christine Cordero made a motion to approve the COVID-19 Employee (Voluntary) Vaccination Policy with the struck language.

Dr. Norman Lorenz seconded the motion.

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

#### **Roll Call**

Dr. Norman Lorenz    Aye  
Teresa Lyday Selby    Aye  
Christine Cordero    Aye  
Deb Hibbard           Aye

## **VI. Governance**

#### **A. Discussion and Potential Action on the Board Recruitment Revision & Update**

1. Had only 1 applicant
2. Proposed to repost vacancy, to close posting 4/7/21

Teresa Lyday Selby made a motion to approve the proposed recruitment revision and updates to extend the timeline for board recruitment.

Christine Cordero seconded the motion.

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

##### **Roll Call**

Teresa Lyday Selby Aye

Christine Cordero Aye

Deb Hibbard Aye

Dr. Norman Lorenz Aye

### **VII. Closing Items**

#### **A. Board of Directors Comments & Requests**

1. The Board requested a Budget Projection at the next Board meeting.
2. The Board would like the school staff to create parent education programs for human trafficking.

#### **B. Announcement of Next Regular Scheduled Board Meeting**

Dr. Norman Lorenz announced the next Board meeting will take place on April 20, 2021.

#### **C. Adjourn Meeting**

Dr. Norman Lorenz made a motion to adjourn the meeting at 8:44 pm.

Deb Hibbard seconded the motion.

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

##### **Roll Call**

Christine Cordero Aye

Dr. Norman Lorenz Aye

Teresa Lyday Selby Aye

Deb Hibbard Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:44 PM.

Respectfully Submitted,

Dr. Norman Lorenz

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# Cover Sheet

## Executive Director's Report

**Section:** II. Open Session - Opening Items  
**Item:** D. Executive Director's Report  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** April 20, 2021 Cottonwood Board meeting slides.pdf

**BACKGROUND:**

The Executive Director will present current school updates and notables.



**April 20, 2021  
Board Meeting**

**NEW LOGO!**





# Meeting Agenda



- Student Spotlights
- Update on programs
- Updates on Staffing/open enrollment
- SPED update
- Community update
- Program update
- Update from Amy (for Eric) on Tech and ordering system
- LCAP update
- Testing update
- EL update



## Kennedy Crosby



Kennedy is 6 years old. She is a loving and generous big sister. She is extremely fond of the great outdoors and every bug nature has to offer. She makes friends with lizards, snakes, bees and caterpillars. Most days she can be found looking for bugs, building bug habitats, playing with her koalas and drawing pictures. Kennedy is also extraordinarily artistic and creative. Almost daily she surprises us with her creations out of household items like cardboard, pipe cleaners, felt and toilet paper rolls. Her drawings are quite impressive as well. Kennedy has also become a little chef. She learned how to bake scones recently and insisted she make them to share with her Uncles and Grandma for Easter. We are always so impressed with her confidence, courage and imagination.



## Ruben Pokadko



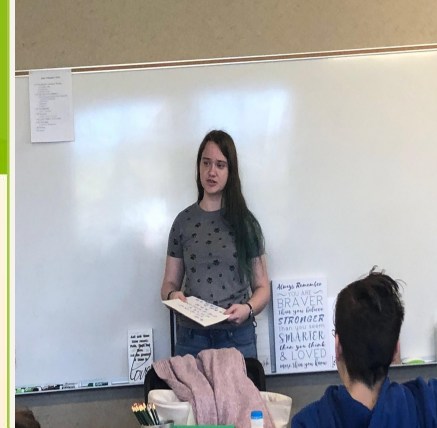
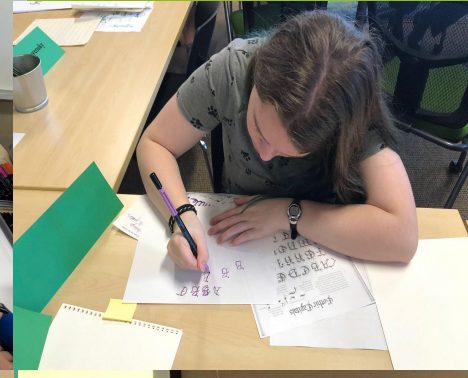
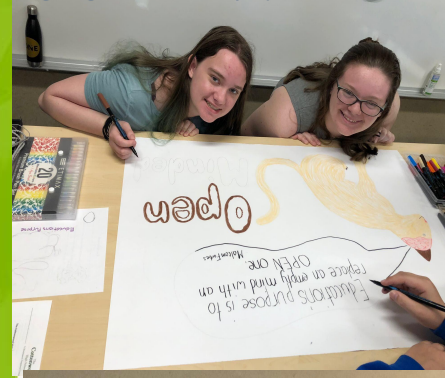
Ruben is 7 years old who loves science, chemistry, biology, reading, music, and helping out. He doesn't really like math, but he is really good at it lol. He is the oldest of three children in the family. He has an incredible memory which allows him to grasp and understand most subjects much faster and easier than most children. Because he is homeschooled, he learns at his own pace and that allows him to excel.





## Kylie Pearson, They/Them 10th grade

The Cottonwood High School celebrates and honors Kylie, a student who loves learning with integrity and creativity!



## H.R

**Rock Stars**

**Melissa  
Elaine  
Jodiann**

## Staff

**Hired 42**

**Still hiring**

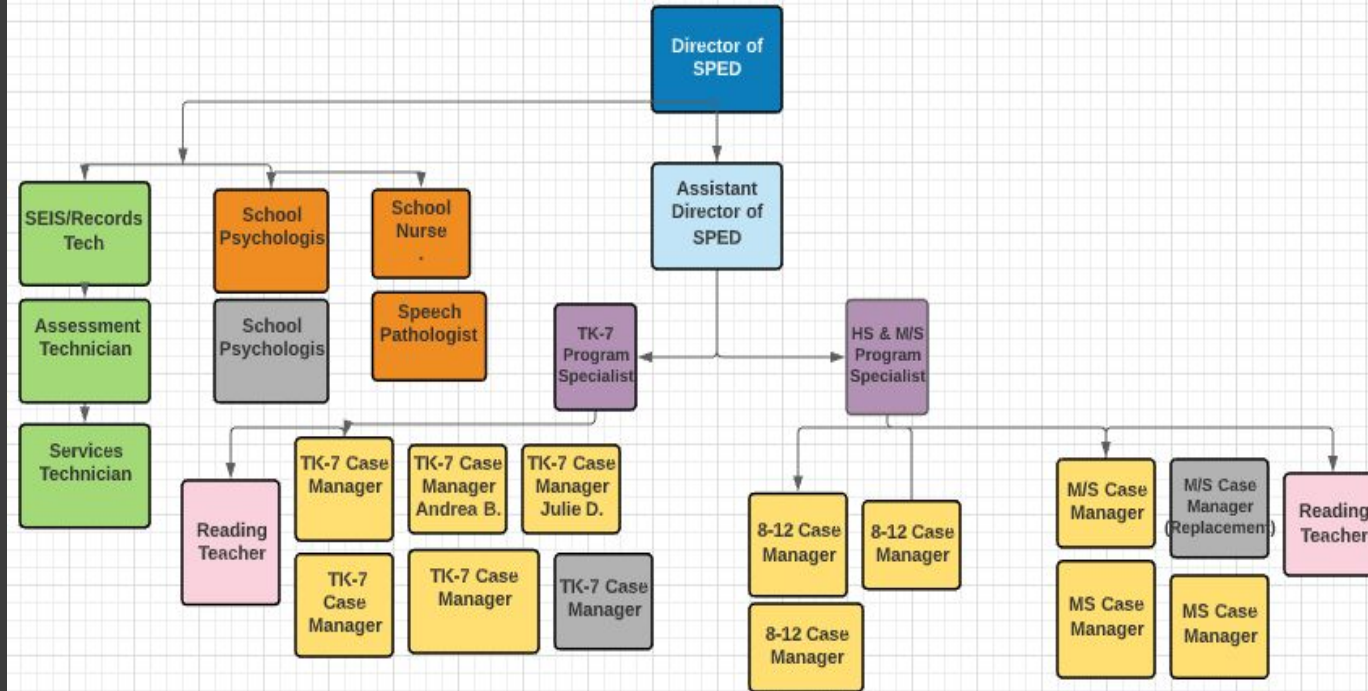
## Enrollment

**Strong  
numbers**

**Kara Parkins**



## Special Education Organization Chart 2021-2022 School Year





# Community Updates

**Community Cafe** every other Wednesday with Kara Parkins & Dianne Curtis - additional times as needed

**Curriculum Connection** - Kara & Jeannine hosting every Monday and alternating Wednesdays for families from all schools - Curriculum Vendors are guest speakers

**Parent Community Meeting** on March 23 - 80+ people attended - great questions & positive feedback

**New Slavic Speaking Family Liaison** starts this week and will work with Kara to make sure our Slavic families' needs are met.

**Staff Community Meeting** with new & continuing staff on April 9 - amazing sense of community & support

**Mission & Vision Deep Dive Team** -

Identifying 4-5 key priorities for next year based on our Mission & Vision, as well as, parent and staff input.

**Mascot Campaign** is underway - student art contest will follow the mascot selection.

**Parent Advisory Committee** initial meeting will be this month



# Program Updates



2021/2022, The Cottonwood School will provide Junior High and High School programs along with our newly launched Boost program





## High School

### **Families were expecting:**

- \*2x/week Synchronous & Asynchronous teaching by our teachers
- \*Core academic content
- \*HQT supported HS courses
- \*Framework for students to have adult support
- \*Junior High program where students connect & build relationships
- \*JH will lead naturally into the HS program

**We are fully equipped to provide this!**

## Junior High

- \*Gathering parent & HST feedback
- \*Hiring HS/JH Program Coordinator
- \*Evaluating & prioritizing needs
- \*Recruit teachers in late April
- \*Designing specific offerings
- \*Comparable priced offering
- \***Parent Info sessions in early May**

- \*Thoughtfully planning to meet students' needs AND align with what research tells us students need right now
- \*Opportunity to build a forward thinking program that addresses academic, social/emotional needs, and learning gaps/trauma due to COVID

## BOOST!

- Once a week
- Direct Virtual instruction in Math or Language Arts for K-6
- Designed to go alongside the curriculum families have chosen
- Extension activities
- Tips & Tricks with the Pilot at the end of each class
- **Parent Info session in May**
- Recruiting Teachers late April



## Staff

Hired and onboarded  
5 new staff

Purchasing  
Coordinator!

Purchasing Specialists!

Interviews for  
Library/Shipping and  
IT

Visit page for intros:  
<https://bit.ly/3uSA4t8>

## Preparation

Demo of new  
purchasing system  
shared with teachers.

Trainings and support  
through early May.

Weekly Live sessions  
for teacher Q&As

Refinement of Vendor  
list for 21-22  
school-year

## IT

Signed agreement,  
beginning May 1

Meeting to establish  
timeline of services

#1 - Student and staff  
technology transition

#2 - Implementation of  
new tools for  
Cottonwood

#3 - Protocols for IT  
support for families and  
staff



# Service Updates (Purchasing/IT)



# LCAP Survey

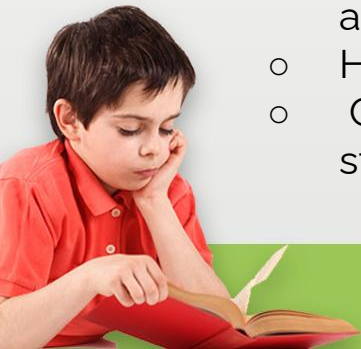


Local Control and Accountability Plan: Tool for Local Educational Agencies to set goals, plan actions, and leverage resources to meet the goals to improve student outcomes.

## **We sent Surveys to Parents, students in grades 4th - 12th and Staff:**

Surveys were due April 14th

- Some of the questions included:
  - What suggestions would you make regarding strengthening the achievement of all students?
  - How do you access classes or learning resources?
  - Cottonwood has established a clear, coherent vision (purpose) of what our students should know and perform





# LCAP Survey



- Some feedback included:
  - Keep being transparent/Can't think of anything more that could be done.
  - greater number of actual classes available for students to take and receive feedback/ continue to allow parent choice for curriculum. It's valuable for us to be able to choose the curriculum that best meets our students' needs.
  - Providing some sample paths to success - for example, showing what courses some students have taken that created a path to achieving their goals. Also showing which curriculum complement each other, such as different programs to use for each core subject
  - 90% of students access using a combination of both online and Paper/hardcover books and materials
  - Strongly Agree 95% with the responses



## Testing Update



We have been granted permission by the US Department of Education to use our local assessments - the Star Assessment

ALL grades must take the Star during the Spring Window (April 12-May 25)

Looking for 95% participation rate - it's the only measure that our families, boards, and authorizers will have to determine academic achievement for our schools for the 20-21 school year

Students CAN still take the CAASPP/CAST **in addition** to the Star Assessment

Although it is optional, we are advising that 11th graders still take the CAASPP **in addition** to the Star for the following reasons:

- College course placement for both Community Colleges and CSU
- The CAASPP affects our CCI on the CA State Dashboard - we aren't sure if they will allow local assessments for those yet
- Currently, local assessments will **not** be accepted for the State Seal of Biliteracy for grade 11 students (Class of 2022). The CAASPP assessment results are the only results that can be used for this program.
- Students are not required to take the CAA or the CAST, as it is not a "viable option" at this time for our schools



## English Learners Reclassification Criteria

### Proposed Amendment

#### Current reclassification criteria



- Includes math Star 360 scores
- Requires both Star 360 scores **and** CAASPP scores.
- Minimum scores listed are inconsistent, sometimes yellow (standard not met), sometimes blue (standard not met)

#### Proposed Change



- Removes math as a measurement for English Language Proficiency
- Requires Star 360 **or** CAASPP score
- Added Early Literacy Score criteria
- Uses the Star Enterprise Scale score requirement that is consistent with English only speaking peers.





# Thank you **Board Members!**

# We appreciate you!



# Cover Sheet

## Discussion and Potential Action on the 2019-2020 Audit

**Section:** III. Finance  
**Item:** A. Discussion and Potential Action on the 2019-2020 Audit  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** TheCottonwoodSchoolAudit.Rpt20.pdf

**BACKGROUND:**

The school's audit firm, Wilkinson Hadley King & Co. LLP, will present the 2019-2020 school year audit to the Board.





# The Cottonwood School #1964

El Dorado County  
El Dorado, California

Audit Report

June 30, 2020



**THE COTTONWOOD SCHOOL**  
Financial Statements and Supplemental Information  
Year Ended June 30, 2020

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Brian K. Hadley, CPA  
Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

## **Independent Auditor's Report**

To the Board of Trustees of  
The Cottonwood School  
El Dorado Hills, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The Cottonwood School, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Cottonwood School as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information identified in the table of contents, as required by the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2021, on our consideration of The Cottonwood School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

*Wilkinson Hadley King + LLP*  
El Cajon, California  
March 24, 2021

## Financial Statements

**THE COTTONWOOD SCHOOL**

## Statement of Financial Position

June 30, 2020

**Assets**

Cash and cash equivalents	\$ 3,381,345
Accounts receivable	3,723,080
Accounts receivable - related entities	1,598,879
Prepaid expenses	148,483
Total Assets	<u>\$ 8,851,787</u>

**Liabilities and Net Assets**

## Liabilities

Accounts payable	\$ 514,537
Accounts payable - related entities	585,830
Accrued expenses and other liabilities	1,013,706
Notes payable	929,495
Short term loans payable	4,051,500
Total Liabilities	<u>7,095,068</u>

## Net Assets

Without donor restrictions	
Undesignated	<u>1,756,719</u>
	<u>1,756,719</u>

## With donor restrictions

-

Total Net Assets	<u>1,756,719</u>
Total Liabilities and Net Assets	<u>\$ 8,851,787</u>

The accompanying notes are an integral part of this statement.

**THE COTTONWOOD SCHOOL**Statement of Activities  
Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue, Support, and Gains</b>			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 17,159,583	\$ -	\$ 17,159,583
Education protection account state aid	485,120	-	485,120
Transfers in lieu of property taxes	4,373,939	-	4,373,939
Total LCFF sources	<u>22,018,642</u>	<u>-</u>	<u>22,018,642</u>
State contracts and grants	512,434	1,265,824	1,778,258
Net assets released from restriction -			
Grant restrictions satisfied	<u>1,265,824</u>	<u>(1,265,824)</u>	<u>-</u>
Total revenue, support, and gains	<u>23,796,900</u>	<u>-</u>	<u>23,796,900</u>
<b>Expenses and Losses</b>			
Program services expense	18,919,153	-	18,919,153
Supporting services expense	<u>3,121,028</u>	<u>-</u>	<u>3,121,028</u>
Total expenses and losses	<u>22,040,181</u>	<u>-</u>	<u>22,040,181</u>
<b>Change in Net Assets</b>	1,756,719	-	1,756,719
<b>Net Assets, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets, End of Year</b>	<u>\$ 1,756,719</u>	<u>\$ -</u>	<u>\$ 1,756,719</u>

The accompanying notes are an integral part of this statement.

**THE COTTONWOOD SCHOOL**

## Statement of Functional Expenses

Year Ended June 30, 2020

	<u>Program Services</u>	<u>Supporting Services</u>	
	<u>Educational</u>	<u>Management and</u>	
	<u>Programs</u>	<u>General</u>	<u>Total</u>
Salaries and Wages	\$ 7,657,999	\$ 637,724	\$ 8,295,723
Pension expense	1,190,069	99,104	1,289,173
Other employee benefits	523,320	43,580	566,900
Payroll taxes	136,819	11,394	148,213
Fees for services:			
Management	-	795,031	795,031
Legal	-	36,729	36,729
Audit	-	900	900
Other fees - Professional consulting	5,813,503	115,302	5,928,805
Other fees - District oversight	-	660,559	660,559
Other fees - Banking and service charges	-	45,458	45,458
Advertising and promotion	-	1,674	1,674
Office expenses	1,643	-	1,643
Information technology	1,020	-	1,020
Occupancy	518,598	-	518,598
Travel	-	7,433	7,433
Conferences, conventions, and meetings	-	15,236	15,236
Interest	-	555,340	555,340
Insurance	-	85,748	85,748
Other expenses:			
Books and supplies	2,235,040	-	2,235,040
Special education encroachment	745,864	9,066	754,930
Student events	95,053	-	95,053
Miscellaneous	225	750	975
Total expenses by function	<u>\$ 18,919,153</u>	<u>\$ 3,121,028</u>	<u>\$ 22,040,181</u>

The accompanying notes are an integral part of this statement.



**THE COTTONWOOD SCHOOL**Statement of Cash Flows  
Year Ended June 30, 2020**Cash Flows from Operating Activities**

Receipts from federal, state, and local contracts and grants	\$ 15,699,881
Receipts from property taxes	4,373,939
Payments for salaries and benefits	(9,286,303)
Payments to vendors	(11,831,827)

<b>Net Cash Used For Operating Activities</b>	<b>(1,044,310)</b>
---	--------------------

**Cash Flows from Financing Activities**

Increase in short term loans	4,051,500
Proceeds from Paycheck Protection Program	929,495
Interest paid	(555,340)

<b>Net Cash From Financing Activities</b>	<b>4,425,655</b>
---	------------------

<b>Net Change in Cash and Cash Equivalents</b>	<b>3,381,345</b>
--	------------------

<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>-</b>
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<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 3,381,345</b>
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**Reconciliation of Change in Net Assets to Net Cash****Used For Operating Activities**

Change in net assets	\$ 1,756,719
Adjustments to reconcile change in net assets to net cash:	
Interest paid	555,340
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(3,723,080)
Accounts receivable - related entities	(1,598,879)
Prepaid expenses	(148,483)
Increase (Decrease) in liabilities	
Accounts payable	514,537
Accrued expenses and other liabilities	585,830
Accrued expenses and other liabilities	1,013,706

<b>Net Cash Used For Operating Activities</b>	<b>\$ (1,044,310)</b>
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The accompanying notes are an integral part of this statement.

## THE COTTONWOOD SCHOOL

### Notes to the Financial Statements

Year Ended June 30, 2020

#### **A. Principal Activity and Summary of Significant Accounting Policies**

##### *Organization*

The Cottonwood School was formed on January 17, 2018 as a charter school pursuant to California Education Code §47600 under a charter agreement with Buckeye Union Elementary School District. The Cottonwood School became a nonprofit public benefit corporation on January 23, 2019. The charter agreement was approved by Buckeye Union Elementary School District and submitted to the California Board of Education in January 2018. The school delayed opening for one year due to facilities challenges and began operations on July 1, 2019.

The Cottonwood School provides a flexible personalized learning experience, empowering families to tailor a program designed around the specific needs of each student. In collaboration with well-qualified credentialed teachers, students engage in diverse and dynamic learning pathways and unparalleled enrichment opportunities to achieve personal and academic success. The Cottonwood School develops the individual gifts of students to become critical thinkers, responsible citizens, and innovative leaders prepared for academic and real-life success in the 21st century.

The Cottonwood School, influenced by Montessori principles, will provide an innovative, rigorous, self-exploring education through experiential learning, design thinking, and meaningful interdisciplinary studies cultivating a growth mindset. The Cottonwood School's vision is to guide our community to love learning, to profoundly contribute to our diverse world and to lead lives of achievement.

##### *Basis of Accounting*

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The School uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

##### *Cash and Cash Equivalents*

The School considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

##### *Accounts Receivable*

Accounts receivables consist primarily of noninterest-bearing amounts due to the School for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the School.

## THE COTTONWOOD SCHOOL

### Notes to the Financial Statements

Year Ended June 30, 2020

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#### *Property and Equipment*

The School records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2020.

#### *Investments*

The School records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

#### *Net Assets*

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

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*Revenue and Revenue Recognition*

The School recognizes revenue from sales when the products are transferred, and services are provided. The school records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The School's federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. Consequently, at June 30, 2020 there were no conditional contributions, federal, state and local contracts recognized in the accompanying financial statements.

*Donated Services and In-Kind Contributions*

Volunteers contribute significant amounts of time to the School's program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

*Advertising*

Advertising costs are expensed as incurred and approximated \$1,674 during the year ended June 30, 2020.

*Functional Allocation of Expenses*

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

*Income Taxes*

The School is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2020, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2020.

*Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires the School to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

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*Financial Instruments and Credit Risk*

The School manages deposit concentration risk by placing cash with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members and individuals supportive of the Schools mission.

*LCFF Revenues and Payments in Lieu of Property Taxes*

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the School's average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the School, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 92.53% of the School's revenue.

The School is not at risk of losing these funding sources, as long as the schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

*New Accounting Guidance*

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that became effective during the 2019-20 fiscal year:

1. FASB ASU 2014-09 *Revenue from Contracts with Customers (Topic 606)*
2. FASB ASU 2015-14 *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*
3. FASB ASU 2016-01 *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities.*
4. FASB ASU 2016-04 *Liabilities – Extinguishments of Liabilities (Subtopic 405-20): Recognition of Breakage for Certain Prepaid Stored-Value Products (a consensus of the Emerging Issues Task Force).*
5. FASB ASU 2016-08 *Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net).*
6. FASB ASU 2016-10 *Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing.*
7. FASB ASU 2016-12 *Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients.*
8. FASB ASU 2016-15 *Statement of Cash Flows (Topic 230) Classification of Certain Cash Receipts and Cash Payments (a consensus of the Emerging Issues Task Force).*
9. FASB ASU 2016-16 *Income Taxes (Topic 740): Intra-Entity Transfers of Assets Other than Inventory*
10. FASB ASU 2016-20 *Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers.*
11. FASB ASU 2017-01 *Business Combinations (Topic 805): Clarifying the Definition of a Business*
12. FASB ASU 2017-05 *Other Income – Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets.*
13. FASB ASU 2017-07 *Compensation – Retirement Benefits (Topic 715): Improving Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost.*

**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

1. FASB ASU 2018-03 *Technical Corrections and Improvements to Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*.
2. FASB ASU 2018-09 *Codification Improvements*
3. FASB ASU 2020-04 *Reference Rate Reform (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting*.
4. FASB ASU 2020-05 *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities*.

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the 2019-20 fiscal year did not impact the financial accounting or presentation for the School.

*Subsequent Events*

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through March 24, 2021, the date the financial statements were available to be issued.

**B. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 3,381,345
Accounts receivable	3,723,080
Accounts receivable - related entities	<u>1,598,879</u>
	<u><u>\$ 8,703,304</u></u>

**C. Cash and Cash Equivalents**

Cash and cash equivalents at June 30, 2020 consisted of the following:

Cash in bank accounts	\$ 3,381,345
Total cash and cash equivalents	<u><u>\$ 3,381,345</u></u>

*Cash in Bank*

The School's remaining cash (\$3,381,345 as of June 30, 2020) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor or certain non-interest-bearing accounts that are fully insured by the FDIC. As of June 30, 2020, the School held \$3,272,043 in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

**THE COTTONWOOD SCHOOL**  
**Notes to the Financial Statements (Continued)**  
**Year Ended June 30, 2020**

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**D. Accounts Receivable**

As of June 30, 2020, accounts receivable consisted of the following:

State Government		
Education Protection Account	\$	122,962
State Aid		1,838,479
Lottery Funding		478,304
Special Education		508,864
Local Government		
Property tax payments		587,629
Other Local Sources		
Other local sources		186,842
Total Accounts Receivable	\$	<u>3,723,080</u>

**E. Prepaid Expenses**

As of June 30, 2020, prepaid expenses consisted of the following:

DIVVY account	\$	35,427
Prepaid STRS account		113,056
Total Prepaid Expenses	\$	<u>148,483</u>

**F. Accounts Payable**

As of June 30, 2020, accounts payable consisted of the following:

Vendors	\$	324,598
El Dorado County Office of Education		189,939
Total Accounts Payable	\$	<u>514,537</u>

**G. Accrued Expenses and Other Benefits**

As of June 30, 2020, accounts payable and accrued expenses and other benefits consisted of the following:

District oversight	\$	660,559
Accrued Salaries		28,714
Accrued payroll taxes and benefits		65,285
Other accrued expenses		259,148
Total Accrued Expenses and Other Benefits	\$	<u>1,013,706</u>



**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

**H. Notes Payable***Paycheck Protection Program*

On April 29, 2020 The Cottonwood School was approved for \$929,495 in Paycheck Protection Program (PPP) Loan from the Small Business Administration. The PPP, established as part of the Coronavirus Aid, Relief and Economic Securities Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The School intends to use the proceeds for purposes consistent with the PPP. While the School currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, there is not a guarantee that the School will not take actions that could cause the School to be ineligible for forgiveness of the loan, in whole or in part.

*Short Term Loan Payable*

During the 2019-20 year the School entered into agreements with Charter School Capital (CSC), whereby CSC provided discounted cash up front secured by future accounts receivables. The receivables get collected by the School following which a payment is made to CSC. The total face value and discount of receivables is shown below.

<u>Date of Agreement</u>	<u>Face Value of Receivable</u>	<u>Discount of Receivable</u>	<u>Cash Received</u>	<u>Effective Interest Rate</u>
9/26/2019	\$ 1,668,300	\$ 26,862	\$ 1,641,438	4.70%
11/14/2019	5,143,800	177,991	4,965,809	16.77%
12/10/2019	2,345,600	106,717	2,238,883	18.31%
1/10/2020	108,200	4,404	103,796	19.12%
1/28/2020	1,193,600	53,236	1,140,364	18.32%
5/15/2020	2,451,400	79,135	2,372,265	10.78%
3/10/2020	<u>1,193,600</u>	<u>49,062</u>	<u>1,144,538</u>	19.08%
Total	<u>\$ 14,104,500</u>	<u>\$ 497,407</u>	<u>\$ 13,607,093</u>	

The amount of the short term loan that is outstanding as of June 30, 2020 is as follows:

	<u>Beginning Balance</u>	<u>New Agreements</u>	<u>Amounts Paid</u>	<u>Ending Balance</u>
2019-20 Short Term Loans	\$ -	\$ 14,104,500	\$ 10,053,000	\$ 4,051,500



**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

**I. Employee Retirement System**

Qualified employees are covered under a multiple-employer defined benefit pension plan by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The risks of participating in this multi-employer plan are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Schools choose to stop participating in some of its multi-employer plans, the Schools may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The School's participation in this plan for the fiscal year ended June 30, 2020, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2020, 2019 and 2018 is for the plan's year-end at June 30, 2020, 2019 and 2018, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

*Period to Period Comparability:*

The Cottonwood School began operation is the 2019-20 year, so there is no period to period comparability.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2020	2019	2018	
CalSTRS	09046	Yellow	Yellow	Yellow	No

Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2020	2019	2018		
CalSTRS	\$ 1,289,173	N/A	N/A	129	No
Total	\$ 1,289,173	N/A	N/A	129	

**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

**CalSTRS:**

The School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2020, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 17.1% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2020 the State contributed \$778,630 (10.328% of certificated salaries plus a supplemental on behalf amount) on behalf of the School.

**J. Related Party Transaction**

Related parties as defined by generally accepted accounting standards include:

1. Affiliates of the entity,
2. Management and members of their immediate families, or
3. Other parties that can significantly influence management or operating policies.

Blue Ridge Academy, Cabrillo Charter School, Clarksville Charter School, Feather River Charter School, Heartland Charter School, Inspire Charter School Los Angeles, Pacific Coast Academy, Triumph Academy, Winship Community School, Yosemite Valley Charter School, Inspire District Office, Inspire Charter Services, Inspire Foundation and Jitterbug Learning are related parties through common executive leadership and activities. These organizations utilize efficiency in purchasing and payroll through macro transactions that benefit all the schools within the Inspire umbrella and then having each individual school be responsible for their portion. This saves money through eliminating extra intermediary costs and lets the group utilize discounted bulk purchasing options.

The following represent related party accounts receivable at June 30, 2020:

<u>Affiliated Organization</u>	<u>Receivable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Inspire Charter Services	\$ 320,152	Operating expenditures	Due within 90 days
Blue Ridge Academy	496,760	Operating expenditures	Due within 90 days
Yosemite Valley Charter School	427,234	Operating expenditures	Due within 90 days
Monarch River Academy	191,475		
Lake View Charter School	123,420		
Granite Mountain Charter School	26,496	Operating expenditures	Due within 90 days
Cabrillo Point Academy	13,342	Operating expenditures	Due within 90 days
Total	<u>\$ 1,598,879</u>		

**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

The following represent related party accounts payable at June 30, 2020:

<u>Affiliated Organization</u>	<u>Payable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Provenance	\$ 138,603	Operating expenditures	Due within 90 days
Feather River Charter School	246,961	Operating expenditures	Due within 90 days
Pacific Coast Academy	73,564	Operating expenditures	Due within 90 days
Heartland Charter School	42,911	Operating expenditures	Due within 90 days
Clarksville Charter School	31,703	Operating expenditures	Due within 90 days
Winship Community School	30,629	Operating expenditures	Due within 90 days
Mission Vista	21,459	Operating expenditures	Due within 90 days
Total	<u>\$ 585,830</u>		

**K. Upcoming Changes in Accounting Pronouncements**

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

1. FASB ASU 2016-02 *Leases (Topic 842)* – Effective Fiscal Year Ending June 30, 2022
2. FASB ASU 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* – Effective Fiscal Year Ending June 30, 2024
3. FASB ASU 2017-04 *Intangibles – Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment* – Effective Fiscal Year Ending June 30, 2024  
FASB ASU 2017-08 *Receivables – Nonrefundable Fees and Other Costs (Subtopic 310-20): Premium Amortization on Purchased Callable Debt Securities* – Effective Fiscal Year Ending June 30, 2021
4. FASB ASU 2017-11 *Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features, (Part II) Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope exception.* – Effective Fiscal Year Ending June 30, 2021
5. FASB ASU 2017-12 *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities* – Effective Fiscal Year Ending June 30, 2022
6. FASB ASU 2018-01 *Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842* – Effective Fiscal Year Ending June 30, 2022
7. FASB ASU 2018-07 *Compensation – Stock Compensation (Topic 718): Improvements to Nonemployee Share Based Payment Accounting.* – Effective Fiscal Year Ending June 30, 2021.
8. FASB ASU 2018-08 *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* – Effective Fiscal Year Ending June 30, 2021
9. FASB ASU 2018-10 *Codification Improvements to Topic 842, Leases* – Effective Fiscal Year Ending June 30, 2022
10. FASB ASU 2018-11 *Leases (Topic 842): Targeted Improvements* – Effective Fiscal Year Ending June 30, 2022
11. FASB ASU 2018-12 *Financial Service – Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts* – Effective Fiscal Year Ending June 30, 2025
12. FASB ASU 2018-13 *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement* – Effective Fiscal Year Ending June 30, 2021
13. FASB ASU 2018-14 *Compensation – Retirement Benefits – Defined Benefit Plans – General (Subtopic 715-20): Disclosure Framework – Changes to the Disclosure Requirements for Defined Benefit Plans* – Effective Fiscal Year Ending June 30, 2023

**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

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14. FASB ASU 2018-15 *Intangibles – Goodwill and Other – Internal Use Software (Subtopic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract (a consensus of the FASB Emerging Issues Task Force)* – Effective Fiscal Year Ending June 30, 2022
15. FASB ASU 2018-16 *Derivatives and Hedging (Topic 815): Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes* – Effective Fiscal Year Ending June 30, 2022
16. FASB ASU 2018-17 *Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities* – Effective Fiscal Year Ending June 30, 2021
17. FASB ASU 2018-18 *Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606* – Effective Fiscal Year Ending June 30, 2022
18. FASB ASU 2018-19 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
19. FASB ASU 2018-20 *Leases (Topic 842): Narrow Scope Improvements for Lessors* – Effective Fiscal Year Ending June 30, 2022
20. FASB ASU 2019-01 *Leases (Topic 842): Codification Improvements* – Effective Fiscal Year Ending June 30, 2022.
21. FASB ASU 2019-02 *Entertainment – Films – Other Assets – Film Costs (Subtopic 926-20) and Entertainment – Broadcasters – Intangibles – Goodwill and Other (Subtopic 920-350): Improvements to Accounting for Costs of Films and License Agreements for Program Materials (a consensus of the Emerging Issues Task Force)* – Effective Fiscal Year Ending June 30, 2022
22. FASB ASU 2019-03 *Not-For-Profit Entities (Topic 958): Updating the Definition of Collections* – Effective Fiscal Year Ending June 30, 2021  
FASB ASU 2019-04 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* – Effective Fiscal Year Ending June 30, 2021
23. FASB ASU 2019-05 *Financial Instruments – Credit Losses (Topic 326): Targeted Transition Relief* – Effective Fiscal Year Ending June 30, 2021
24. FASB ASU 2019-08 *Compensation – Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Codification Improvements – Share Based Consideration Payable to a Customer* – Effective Fiscal Year Ending June 30, 2021
25. FASB ASU 2019-09 *Financial Services – Insurance (Topic 944): Effective Date* – Effective Fiscal Year Ending June 30, 2025
26. FASB ASU 2019-10 *Financial Instruments – Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates* - Effective Fiscal Years Ending June 30, 2022 and June 30, 2024
27. FASB ASU 2019-11 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
28. FASB ASU 2019-12 *Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes* – Effective Fiscal Year Ending June 30, 2024
29. FASB ASU 2020-01 *Investments – Equity Securities (Topic 321), Investments – Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815) – Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a consensus of the Emerging Issues Task Force).* – Effective Fiscal Year Ending June 30, 2022
30. FASB ASU 2020-03 *Codification Improvements to Financial Instruments* – Effective Fiscal Years Ending June 30, 2021 and June 30, 2024

**THE COTTONWOOD SCHOOL**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2020

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These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

**L. COVID-19 Impact and Considerations**

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting The Cottonwood School from March 24, 2020 and continuing into the Fall of 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses can be re-opened. At this point in time The Cottonwood School campuses remain closed until El Dorado County meets the benchmark requirements.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. The Cottonwood School has established a re-opening plan that they believe will provide a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California schools are eligible for these funds. Due to timing of the grant disbursements, The Cottonwood School did not expend any of the funds in the 2019-20 fiscal year. The funds remain available for the 2020-21 fiscal year. Additionally, for the 2019-20 fiscal year, the state placed all schools in a hold harmless state shifting attendance reporting periods to a point prior to the pandemic to prevent sudden losses of attendance from impacting funding for the 2019-20 fiscal year. Finally, funding for the 2020-21 fiscal year is frozen at amounts provided in 2019-20 for all California schools, with adjustments based on the Governor's budget. The School has established their 2020-21 budget with this in consideration.

## Supplementary Information

**THE COTTONWOOD SCHOOL**

Organization Structure  
Year Ended June 30, 2020

The Cottonwood School began operations in the 2019-20 school year (#1964) and was authorized by Buckeye Union School District.

**GOVERNING BOARD**

<b>Name</b>	<b>Office</b>	<b>Term and Term Expiration</b>
Norman Lorenz	President	One Year Term Expires June 2020
Teresa Selby	Secretary	One Year Term Expires June 2020
Deb Hibbard	Treasurer	One Year Term Expires June 2020
Christine Cordero	Member	One Year Term Expires June 2020

**ADMINISTRATION**

Cindy Garcia  
Executive Director

Dianne Curtis  
Director of Community

Amy Frydelund  
Director of Instruction and Assessment

Eric Sweiven  
Director of Curriculum

Jodiann Beeson  
Principal

Anne Buxton  
Director of School Accountability and Compliance

**THE COTTONWOOD SCHOOL**  
**Schedule of Average Daily Attendance**  
**Year Ended June 30, 2020**

	Second Period Report		Annual Report	
	Original A8CD52DD	Revised N/A	Original 078E69C5	Revised N/A
Classroom Based Attendance				
Grades 9-12	5.19	N/A	5.19	N/A
Total Classroom Based Attendance	5.19	N/A	5.19	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	1,071.60	N/A	1,071.60	N/A
Grades 4-6	642.11	N/A	642.11	N/A
Grades 7-8	351.04	N/A	351.04	N/A
Grades 9-12	360.62	N/A	360.62	N/A
Total Non-Classroom Based Attendance	2,425.37	N/A	2,425.37	N/A
Total ADA	2,430.56	N/A	2,430.56	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

On March 24<sup>th</sup>, 2020 Governor Newsom signed Senate Bill (SB) 117 which mitigated the effect of lost attendance due to COVID19 that occurred after February 29, 2020. For the purpose of preventing losses of attendance-based funding as a result of reductions in average daily attendance (ADA) due to COVID19, this legislation provided that the ADA used for both the second period (P2) and the Annual period apportionment include all full school months from July 1, 2019 to February 29, 2020 for all local education agencies (LEAs).



**THE COTTONWOOD SCHOOL**

## Schedule of Instructional Time

Year Ended June 30, 2020

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2019-20 Actual Minutes</u>	<u>Number of Traditional Days</u>	<u>Status</u>
N/A	N/A	N/A	N/A	N/A

N/A – The School operates as a non-classroom based charter school. The requirements for annual minutes do not apply to non-classroom based charter schools.

**THE COTTONWOOD SCHOOL**  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2020

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	Budget 2021	2020	2019	2018
Revenues	\$ 24,243,766	\$ 23,796,900	N/A	N/A
Expenses	23,641,878	22,040,181	N/A	N/A
Change in Net Assets	601,888	1,756,719	N/A	N/A
Ending Net Assets	<u>\$ 2,358,607</u>	<u>\$ 1,756,719</u>	<u>N/A</u>	<u>N/A</u>
Unrestricted Net Assets	<u>\$ 2,358,607</u>	<u>\$ 1,756,719</u>	<u>N/A</u>	<u>N/A</u>
Unrestricted net assets as a percentage of total expenses	<u>9.98%</u>	<u>7.97%</u>	<u>N/A</u>	<u>N/A</u>
Total Long Term Debt	<u>\$ 4,051,500</u>	<u>\$ 4,051,500</u>	<u>N/A</u>	<u>N/A</u>
ADA at P2	<u>2,431</u>	<u>2,431</u>	<u>N/A</u>	<u>N/A</u>

The School began operations in the 2019-20 fiscal year, therefore there is no prior period to compare to. The 2020-21 fiscal year budget projects a decrease in net assets of \$601,888 (34.26%) and no change in ADA.

**THE COTTONWOOD SCHOOL****Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements  
Year Ended June 30, 2020**

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June 30, 2020 annual financial alternative form net assets:	\$ 2,035,627
Adjustments and reclassifications:	
Understatement of accounts receivable	4,051,500
Overstatement of capital assets	(288,659)
Understatement of short term loans payable	(4,041,748)
Rounding	<u>(1)</u>
Total adjustments and reclassifications	<u>(278,908)</u>
June 30, 2020 audited financial statements net assets:	<u><u>\$ 1,756,719</u></u>

## **THE COTTONWOOD SCHOOL**

### **Notes to Supplementary Information Year Ended June 30, 2020**

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#### **A. Purpose of Schedules**

##### Organization Structure

This schedule provides information about the School's charter numbers, district of authorization, members of the governing board, and members of administration.

##### Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

##### Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the School and whether they complied with the provisions of Education Code Section 47612.5.

##### Schedule of Financial Trends and Analysis

Budget information for 2021 is presented for analysis purposes only and is based on estimates of the 2020-21 fiscal year. The information has not been subject to audit.

This schedule discloses the School's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the School's ability to continue as a going concern for a reasonable period of time.

##### Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance as reported on the Unaudited Financial Report Alternative Forms prepared by the School to the net assets reported in the audited financial statements.

## Other Independent Auditors' Reports



Brian K. Hadley, CPA  
Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To the Board of Education  
The Cottonwood School  
El Dorado Hills, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Cottonwood School (School), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 24, 2021.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Cottonwood School's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Cottonwood School's internal control. Accordingly, we do not express an opinion on the effectiveness of The Cottonwood School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Cottonwood School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King + LLP

El Cajon, California  
March 24, 2021



Brian K. Hadley, CPA  
Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

## Independent Auditor's Report on State Compliance

To the Board of Education  
The Cottonwood School  
El Dorado Hills, California

### Report on State Compliance

We have audited The Cottonwood School's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2020.

### Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's Audit Guide *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance*, prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States; and the State's audit guide *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.



In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with state laws and regulations applicable to the following items:

Description	Procedures Performed
<b>Local Education Agencies Other Than Charter Schools</b>	
A. Attendance.....	N/A
B. Teacher Certification and Misassignments.....	N/A
C. Kindergarten Continuance.....	N/A
D. Independent Study.....	N/A
E. Continuation Education.....	N/A
F. Instructional Time.....	N/A
G. Instructional Materials.....	N/A
H. Ratio of Administrative Employees to Teachers.....	N/A
I. Classroom Teacher Salaries.....	N/A
J. Early Retirement Incentive.....	N/A
K. Gann Limit Calculation.....	N/A
L. School Accountability Report Card.....	N/A
M. Juvenile Court Schools.....	N/A
N. Middle or Early College High Schools.....	N/A
O. K-3 Grade Span Adjustment.....	N/A
P. Transportation Maintenance of Effort.....	N/A
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A
R. Comprehensive School Safety Plan.....	N/A
S. District of Choice.....	N/A
<b>School Districts, County Offices of Education, and Charter Schools</b>	
T. California Clean Energy Jobs Act.....	N/A
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A
<b>Charter Schools</b>	
AA. Attendance.....	Yes
BB. Mode of Instruction.....	N/A
CC. Nonclassroom Based Instruction/Independent Study.....	Yes
DD. Determination of Funding for Nonclassroom Based Instruction.....	Yes
EE. Annual Instructional Minutes - Classroom Based.....	N/A
FF. Charter School Facility Grant Program.....	N/A

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

## Opinion on State Compliance

In our opinion, The Cottonwood School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2020.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King + LLP

El Cajon, California  
March 24, 2021

## **Auditor's Results, Findings & Recommendations**

**THE COTTONWOOD SCHOOL**

## Schedule of Auditor's Results

Year Ended June 30, 2020

**FINANCIAL STATEMENTS**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified?

           Yes          X     NoOne or more significant deficiencies identified that are  
not considered material weakness(es)?           Yes          X     No

Noncompliance material to financial statements noted?

           Yes          X     No**STATE AWARDS**Any audit findings disclosed that are required to be reported  
in accordance with *2019-20 Guide for Annual Audits*  
of California K-12 Local Education Agencies?           Yes          X     No

Type of auditor's report issued on compliance for state programs:

Unmodified

**THE COTTONWOOD SCHOOL**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2020

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**A. Financial Statement Findings**

None

**B. State Award Findings**

None

**THE COTTONWOOD SCHOOL**  
 Schedule of Prior Year Audit Findings  
 Year Ended June 30, 2020

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<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

# Cover Sheet

## Discussion and Potential Action on the March Financials

**Section:** III. Finance  
**Item:** B. Discussion and Potential Action on the March Financials  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Financial Package - March 2021 - Cottonwood.pdf

**BACKGROUND:**

The school's accounting firm, Charter Impact, will present the March Financial report.



# **The Cottonwood School**

## **Monthly Financial Presentation – March 2021**



# COTTONWOOD - Highlights

- Year-end revenue projections increased by \$39k.
- Year-end expense projections increased by \$160k.
- Year-end surplus projected at \$1.009M (Prior Month; \$1.130M).
- Senate Bill-740 Requirements:

• 40/80 Expense Ratio ✓

Cert.	Instr.
51.2%	82.0%
2,717,496	496,451

• 25:1 Pupil-Teacher ratio ✓

Pupil:Teacher Ratio
21.09 :1

# COTTONWOOD - Revenue

- Other State Revenue: Full recognition of Learning Loss Mitigation Funds-GF Funds.

## Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 13,792,400	\$ 13,584,078	\$ 208,322
152,867	184,310	(31,443)
1,297,903	1,059,246	238,657
1,255	-	1,255
<u>\$ 15,244,425</u>	<u>\$ 14,827,634</u>	<u>\$ 416,791</u>

<i>Annual/Full Year</i>		
Forecast	Budget	Fav/(Unf)
\$ 22,016,703	\$ 22,001,905	\$ 14,798
441,513	288,646	152,867
2,210,152	1,953,214	256,938
1,255	-	1,255
<b>\$ 24,669,624</b>	<b>\$ 24,243,766</b>	<b>\$ 425,858</b>

# COTTONWOOD - Expenses

- **Sub agreement Services:** Increase in projected Other Educational Consulting Expense.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Expenses</b>						
Certificated Salaries	\$ 6,867,415	\$ 7,010,811	\$ 143,396	\$ 9,290,218	\$ 9,406,116	\$ 115,898
Classified Salaries	242,545	257,068	14,523	354,166	342,758	(11,408)
Benefits	2,015,614	2,260,748	245,134	2,742,588	3,017,979	275,391
Books and Supplies	2,735,972	1,873,731	(862,242)	3,109,461	3,024,541	(84,920)
Subagreement Services	2,668,799	3,096,450	427,651	5,102,493	4,665,083	(437,410)
Operations	209,328	81,150	(128,178)	280,193	108,200	(171,993)
Facilities	60,543	90,675	30,132	103,268	120,900	17,632
Professional Services	1,444,310	1,843,377	399,067	2,568,532	2,594,921	26,388
Depreciation	-	10,425	10,425	3,475	13,900	10,425
Interest	6,971	347,482	340,510	105,857	347,482	241,624
<b>Total Expenses</b>	<b>\$ 16,251,497</b>	<b>\$ 16,871,917</b>	<b>\$ 620,419</b>	<b>\$ 23,660,251</b>	<b>\$ 23,641,878</b>	<b>\$ (18,373)</b>

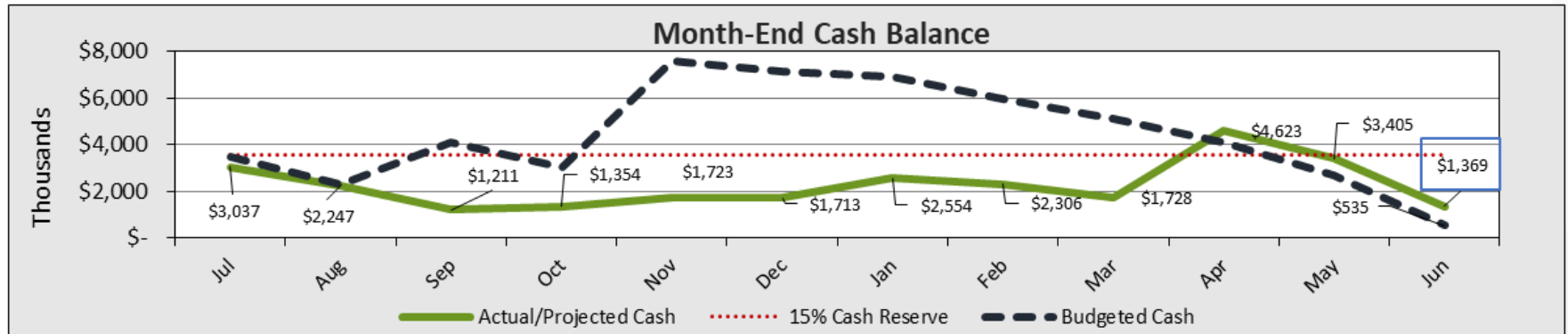
# COTTONWOOD - Fund Balance

- Year-end surplus and closing fund balance projected to exceed budget.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (1,007,072)	\$ (2,044,282)	\$ 1,037,210	\$ 1,009,373	\$ 601,888	\$ 407,485
Beginning Fund Balance	<u>1,756,719</u>	<u>1,756,719</u>		<u>1,756,719</u>	<u>1,756,719</u>	
<b>Ending Fund Balance</b>	<u><b>\$ 749,647</b></u>	<u><b>\$ (287,563)</b></u>		<u><b>\$ 2,766,092</b></u>	<u><b>\$ 2,358,607</b></u>	
<i>As a % of Annual Expenses</i>	3.2%	-1.2%		11.7%	10.0%	

# COTTONWOOD- Cash Balance

- Receivable sale of \$3,868,950 scheduled for a 4/23 funding date.
- Cash balance remains at positive levels through fiscal year close.



# COTTONWOOD - Appendix

- Monthly Cash Flow / Forecast 20-21
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- Check Register
- AP Aging
- Due-To/Due-From Balance

## The Cottonwood School

### Budget vs Actual

For the period ended March 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF Revenue	\$ 709,572	\$ 772,181	\$ (62,609)	\$ 10,147,340	\$ 10,209,952	\$ (62,612)	\$ 17,159,583
Education Protection Account	-	-	-	242,560	242,560	-	485,120
State Aid: Prior Year	(23,115)	-	(23,115)	(23,115)	-	(23,115)	-
In Lieu of Property Taxes	888,731	612,818	275,913	3,425,615	3,131,566	294,049	4,357,202
Total State Aid - Revenue Limit	1,575,188	1,384,999	190,189	13,792,400	13,584,078	208,322	22,001,906
Federal Revenue							
Federal Special Education - IDEA	-	26,084	(26,084)	-	184,310	(184,310)	288,646
Other Federal Revenue	-	-	-	152,867	-	152,867	-
Total Federal Revenue	-	26,084	(26,084)	152,867	184,310	(31,443)	288,646
Other State Revenue							
State Special Education - AB602	38,845	132,886	(94,041)	904,391	938,975	(34,584)	1,470,520
Mandate Block Grant	-	-	-	51,718	-	51,718	-
State - State Lottery	-	-	-	136,574	120,271	16,303	482,694
Prior Year Revenue	(9,752)	-	(9,752)	(6,303)	-	(6,303)	-
State - Other State Revenue	51,029	-	51,029	211,523	-	211,523	-
Total Other State Revenue	80,122	132,886	(52,764)	1,297,903	1,059,246	238,657	1,953,214
Other Local Revenue							-
Interest Revenue	-	-	-	1,255	-	1,255	-
Total Other Local Revenue	-	-	-	1,255	-	1,255	-
<b>Total Revenues</b>	<b>\$ 1,655,310</b>	<b>\$ 1,543,969</b>	<b>\$ 111,341</b>	<b>\$ 15,244,425</b>	<b>\$ 14,827,634</b>	<b>\$ 416,791</b>	<b>\$ 24,243,766</b>
<b>Expenses</b>							
Certificated Salaries							
Certificated Teachers' Salaries	\$ 525,473	\$ 561,227	\$ 35,755	\$ 4,951,302	\$ 5,051,046	\$ 99,744	\$ 6,734,728
Certificated Teachers' Extra Duties/Stipends	75,224	87,551	12,328	489,012	612,860	123,848	875,515
Certificated Pupil Support Salaries	104,634	61,791	(42,844)	801,223	556,115	(245,108)	741,487
Certificated Supervisors' and Administrators' Sa	95,554	33,375	(62,179)	422,278	300,375	(121,903)	400,500
Other Certificated Salaries	21,194	54,491	33,296	203,600	490,415	286,815	653,886
Total Certificated Salaries	822,079	798,435	(23,644)	6,867,415	7,010,811	143,396	9,406,116
Classified Salaries							
Classified Support Salaries	29,070	28,563	(507)	220,904	257,068	36,164	342,758
Clerical, Technical, and Office Staff Salaries	5,473	-	(5,473)	21,641	-	(21,641)	-
Total Classified Salaries	34,544	28,563	(5,981)	242,545	257,068	14,523	342,758
Benefits							
State Teachers' Retirement System, certificated	129,566	146,912	17,346	1,076,923	1,289,989	213,066	1,730,725
OASDI/Medicare/Alternative, certificated positi	2,001	1,771	(230)	14,190	15,938	1,748	21,251
Medicare certificated positions	11,926	11,991	65	99,378	105,384	6,006	141,359
Health and Welfare Benefits, certificated positi	81,057	76,875	(4,182)	726,123	691,875	(34,248)	922,500
State Unemployment Insurance, certificated po	1,456	6,566	5,110	41,409	55,811	14,402	65,660
Workers' Compensation Insurance, certificated	6,757	11,578	4,821	61,031	101,750	40,719	136,484
Other Benefits, certificated positions	-	-	-	(3,441)	-	3,441	-
Total Benefits	232,764	255,693	22,930	2,015,614	2,260,748	245,134	3,017,979
Books & Supplies							
School Supplies	484,685	117,358	(367,327)	2,323,025	1,191,207	(1,131,818)	1,962,068
Software	13,629	18,458	4,829	272,307	166,125	(106,182)	221,500
Office Expense	5,574	3,342	(2,232)	9,338	30,075	20,737	40,100
Business Meals	-	58	58	-	525	525	700
Noncapitalized Equipment	15,772	47,861	32,089	131,302	485,799	354,497	800,172
Total Books & Supplies	519,660	187,078	(332,583)	2,735,972	1,873,731	(862,242)	3,024,541
Subagreement Services							
Special Education	196,648	51,792	(144,856)	744,126	466,125	(278,001)	621,500
Security	-	17	17	-	150	150	200
Other Educational Consultants	223,838	168,437	(55,401)	1,004,170	1,709,669	705,499	2,816,042
Instructional Services	102,278	102,278	0	920,503	920,506	3	1,227,341
Total Subagreement Services	522,764	322,524	(200,240)	2,668,799	3,096,450	427,651	4,665,083
Operations & Housekeeping							
Auto and Travel Expense	-	708	708	138	6,375	6,237	8,500
Dues & Memberships	470	67	(403)	5,495	600	(4,895)	800
Insurance	17,005	6,650	(10,355)	153,037	59,850	(93,187)	79,800
Janitorial/Trash Removal	1,500	1,533	33	12,126	13,800	1,674	18,400
Communications	4,636	-	(4,636)	26,950	-	(26,950)	-

**The Cottonwood School*****Budget vs Actual*****For the period ended March 31, 2021**

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Postage and Shipping	125	58	(67)	11,582	525	(11,057)	700
Total Operations & Housekeeping	23,736	9,017	(14,719)	209,328	81,150	(128,178)	108,200
Facilities, Repairs & Other Leases							
Rent	7,000	8,000	1,000	63,000	72,000	9,000	96,000
Equipment Leases	-	58	58	-	525	525	700
Other Leases	-	808	808	(937)	7,275	8,212	9,700
Repairs and Maintenance	-	1,208	1,208	(1,520)	10,875	12,395	14,500
Total Facilities, Repairs & Other Leases	7,000	10,075	3,075	60,543	90,675	30,132	120,900
Professional/Consulting Services							
IT	248	58	(190)	1,289	525	(764)	700
Legal	13,914	5,417	(8,497)	188,636	48,750	(139,886)	65,000
Professional Development	555	158	(397)	8,289	1,425	(6,864)	1,900
General Consulting	31,695	4,644	(27,051)	186,426	41,798	(144,628)	55,730
Special Activities	23,096	6,381	(16,715)	82,539	64,773	(17,766)	106,690
Bank Charges	906	280	(626)	7,942	2,380	(5,562)	3,220
Printing	-	50	50	-	425	425	575
Other Taxes and Fees	75	60	(15)	11,099	510	(10,589)	690
Payroll Service Fee	1,644	1,438	(207)	13,068	12,939	(128)	17,253
Management Fee	140,357	140,134	(223)	1,241,256	1,261,205	19,949	1,681,607
District Oversight Fee	119,212	41,550	(77,662)	(302,218)	407,522	709,740	660,057
SELPA Fees	-	-	-	3,062	-	(3,062)	-
Public Relations	171	125	(46)	2,922	1,125	(1,797)	1,500
Total Professional/Consulting Services	331,875	200,296	(131,579)	1,444,310	1,843,377	399,067	2,594,921
Depreciation							
Depreciation Expense	-	1,158	1,158	-	10,425	10,425	13,900
Total Depreciation	-	1,158	1,158	-	10,425	10,425	13,900
Interest							
Interest Expense	775	-	(775)	6,971	347,482	340,510	347,482
Total Interest	775	-	(775)	6,971	347,482	340,510	347,482
<b>Total Expenses</b>	<b>\$ 2,495,196</b>	<b>\$ 1,812,838</b>	<b>\$ (682,357)</b>	<b>\$ 16,251,497</b>	<b>\$ 16,871,916</b>	<b>\$ 620,419</b>	<b>\$ 23,641,878</b>
<b>Change in Net Assets</b>	<b>(839,885)</b>	<b>(268,869)</b>	<b>(571,016)</b>	<b>(1,007,072)</b>	<b>(2,044,282)</b>	<b>1,037,210</b>	<b>601,888</b>
Net Assets, Beginning of Period	1,589,533			1,756,719			
<b>Net Assets, End of Period</b>	<b>\$ 749,647</b>			<b>\$ 749,647</b>			



## The Cottonwood School

### Statement of Financial Position

March 31, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 1,728,141	\$ 3,381,345	\$ (1,653,204)	-49%
Accounts Receivable	26,496	1,465,569	(1,439,072)	-98%
Public Funding Receivables	-	3,536,238	(3,536,238)	-100%
Factored Receivables	-	(4,051,500)	4,051,500	-100%
Due To/From Related Parties	320,152	320,152	-	0%
Prepaid Expenses	304,848	35,427	269,421	760%
<b>Total Current Assets</b>	<b>2,379,637</b>	<b>4,687,231</b>	<b>(2,307,594)</b>	<b>-49%</b>
<b>Long-Term Assets</b>				
Deposits	303,243	113,056	190,187	168%
<b>Total Long Term Assets</b>	<b>303,243</b>	<b>113,056</b>	<b>190,187</b>	<b>168%</b>
<b>Total Assets</b>	<b>\$ 2,682,881</b>	<b>\$ 4,800,287</b>	<b>\$ (2,117,407)</b>	<b>-44%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 473,839	\$ 969,541	\$ (495,702)	-51%
Accrued Liabilities	522,928	1,144,532	(621,603)	-54%
Notes Payable, Current Portion	92,950	92,950	-	0%
<b>Total Current Liabilities</b>	<b>1,089,717</b>	<b>2,207,023</b>	<b>(1,117,306)</b>	<b>-51%</b>
<b>Long-Term Liabilities</b>				
Notes Payable, Net of Current Portion	843,516	836,545	6,971	1%
<b>Total Long-Term Liabilities</b>	<b>843,516</b>	<b>836,545</b>	<b>6,971</b>	<b>1%</b>
<b>Total Liabilities</b>	<b>1,933,233</b>	<b>3,043,568</b>	<b>(1,110,335)</b>	<b>-36%</b>
<b>Total Net Assets</b>	<b>749,647</b>	<b>1,756,719</b>	<b>(1,007,072)</b>	<b>-57%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,682,881</b>	<b>\$ 4,800,287</b>	<b>\$ (2,117,407)</b>	<b>-44%</b>

## The Cottonwood School

### Statement of Cash Flows

For the period ended March 31, 2021

	Month Ended 03/31/21	YTD Ended 03/31/21
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (839,885)	\$ (1,007,072)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	-	-
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	61,814	3,536,238
Grants, Contributions & Pledges Receivable	-	(2,612,428)
Prepaid Expenses	15,907	(269,421)
Other Assets	-	(190,187)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	324,599	(495,702)
Accrued Expenses	(123,176)	(621,603)
Deferred Revenue	(17,404)	-
<b>Total Cash Flows from Operating Activities</b>	<b>(578,145)</b>	<b>(1,660,176)</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds from (payments on) Long-Term Debt	775	6,971
<b>Total Cash Flows from Financing Activities</b>	<b>775</b>	<b>6,971</b>
Change in Cash & Cash Equivalents	(577,371)	(1,653,204)
Cash & Cash Equivalents, Beginning of Period	2,305,511	3,381,345
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 1,728,141</b>	<b>\$ 1,728,141</b>

## Cottonwood Charter

### Check Register, Wells Fargo Bank account x9482

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
10598	McLaughlin Studios	3/24/2021	VOID
10624	Academics in a Box Inc	3/24/2021	VOID
11785	Belinda Costa	3/24/2021	VOID
11840	Next Level Dance Center	3/24/2021	VOID
11988	Heart Beats Music School	3/24/2021	VOID
12050	CBC Therapeutic Horseback Riding Academy LLC	3/24/2021	VOID
13051	El Dorado County office of Education	3/1/2021	38.81
13052	El Dorado County office of Education	3/1/2021	210,127.21
13053	A Brighter Child, Inc	3/4/2021	1,456.20
13054	Abigail Fischer	3/4/2021	1,327.50
13055	Absolute Mathematics	3/4/2021	75.00
13056	Albedo Arts Community Inc	3/4/2021	220.00
13057	Alec Monterrojas	3/4/2021	240.00
13058	Alisher Sodikov	3/4/2021	140.00
13059	Auburn Gymnastics Center	3/4/2021	170
13060	Bambi Rae Arts	3/4/2021	200.00
13061	Becker Academy of Guitar	3/4/2021	150.00
13062	Bitsbox	3/4/2021	86.85
13063	BookShark	3/4/2021	23.19
13064	Brave Writer LLC	3/4/2021	797.60
13065	Camino Music Studio	3/4/2021	240.00
13066	CBC Therapeutic Horseback Riding Academy LLC	3/4/2021	960.00
13067	Charter Impact, Inc.	3/4/2021	37,345.00
13068	Chehalem Reading Center	3/4/2021	700.00
13069	Cynthia J Zelt - E is for Educate Online Classes	3/4/2021	960.00
13070	Daniel Muallem	3/4/2021	750.00
13071	Dawn Cheshire	3/4/2021	210.00
13072	Don Johnston Inc	3/4/2021	64.80
13073	E-Therapy LLC	3/4/2021	330.25
13074	Educational Development Corporation	3/4/2021	112.92
13075	Global Teletherapy	3/4/2021	47,738.55
13076	Growing Healthy Children Therapy Services, Inc.	3/4/2021	9,900.50
13077	Hawkins School of Performing Arts	3/4/2021	590.00
13078	Haynes Family of Programs	3/4/2021	5,096.25
13079	Healing Pastures	3/4/2021	1,040.00
13080	Heather Williams	3/4/2021	140.00
13081	Institute for Excellence in Writing	3/4/2021	175.37
13082	It Takes The Village	3/4/2021	292.50
13083	Jacquelynn Hauser	3/4/2021	135.00
13084	JC Nelson Supply Co	3/4/2021	69.66
13085	Jennifer Neufeld	3/4/2021	192.50
13086	Jonathan Holowaty	3/4/2021	625.00
13087	Kovar's Laguna	3/4/2021	3,688.00
13088	Kovar's Satori Academy	3/4/2021	2,660.00
13089	Lakeshore	3/4/2021	1,252.66
13090	Learning Without Tears	3/4/2021	59.14
13091	Little Passports	3/4/2021	763.35
13092	Logic of English	3/4/2021	222.27
13093	Lola Sadikova	3/4/2021	320.00
13094	MEL Science U.S. LLC	3/4/2021	209.40
13095	Najah Huwiah	3/4/2021	240.00
13096	Nancy Barcal	3/4/2021	1,760.00
13097	Nicole Corrine McClanahan	3/4/2021	746.00
13098	Oak Meadow Inc.	3/4/2021	2,590.99
13099	Olga Petrenko	3/4/2021	210.00
13100	Provenance	3/4/2021	321,567.20

## Cottonwood Charter

### Check Register, Wells Fargo Bank account x9482

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
13101	Rainbow Resource Center	3/4/2021	427.03
13102	Sarah McFadyen	3/4/2021	690.00
13103	School Health Corporation	3/4/2021	578.63
13104	School of Rock Elk Grove & Roseville	3/4/2021	498.00
13105	Sierra Pediatric Therapy Clinic	3/4/2021	375.00
13106	Summit Martial Arts and Leadership Academy	3/4/2021	647.00
13107	T-Mobile	3/4/2021	2,500.00
13108	The Critical Thinking Co.	3/4/2021	100.43
13109	The Dance Academy	3/4/2021	390.00
13110	Think Outside, LLC	3/4/2021	703.00
13111	Time4Learning.com	3/4/2021	1,157.55
13112	Verizon Wireless	3/4/2021	2,128.60
13113	A Brighter Child, Inc	3/12/2021	3,314.87
13114	Academics in a Box Inc	3/12/2021	86.85
13115	Activities for Learning Inc.	3/12/2021	414.23
13116	All About Learning Press, Inc.	3/12/2021	743.85
13117	Amplified IT	3/12/2021	3,124.00
13118	Art of Problem Solving	3/12/2021	96.00
13119	Ballet Rejoice School for the Arts	3/12/2021	487.00
13120	Beautiful Feet Books, Inc.	3/12/2021	854.13
13121	Bennati's Martial Arts	3/12/2021	129.00
13122	BioBox Labs LLC	3/12/2021	188.36
13123	Bitsbox	3/12/2021	296.55
13124	BookShark	3/12/2021	1,342.70
13125	Brave Writer LLC	3/12/2021	362.65
13126	BrightThinker	3/12/2021	730.70
13127	Capital City Vision Therapy	3/12/2021	730.00
13128	Cengage Learning	3/12/2021	66.37
13129	Charter Impact, Inc.	3/12/2021	788.89
13130	Corrinne Carrabello	3/12/2021	110.00
13131	Crafty School Crates	3/12/2021	158.80
13132	Crafty School Crates	3/12/2021	409.17
13133	DBL Enterprises, Inc. dba Allstars Driving School	3/12/2021	389.00
13134	Denise Doshier	3/12/2021	1,500.00
13135	E-Therapy LLC	3/12/2021	2,308.50
13136	eat2explore	3/12/2021	109.84
13137	Eaton Interpreting Services, Inc.	3/12/2021	3,450.00
13138	Educational Development Corporation	3/12/2021	568.73
13139	Elemental Science	3/12/2021	53.31
13140	EMH Sports USA, Inc.	3/12/2021	1,126.25
13141	Emily Layher	3/12/2021	128.00
13142	Encore Music Center	3/12/2021	825.00
13143	Grace Hegy	3/12/2021	180.00
13144	Hands 4 Building, LLC	3/12/2021	286.98
13145	Hear Say Speech and Language Services	3/12/2021	1,495.00
13146	History Unboxed LLC	3/12/2021	1,293.60
13147	Home Science Tools	3/12/2021	187.27
13148	Honest History Co	3/12/2021	254.74
13149	HTP Services, Inc	3/12/2021	1,492.00
13150	It Takes The Village	3/12/2021	1,300.00
13151	Jabbergym	3/12/2021	4,601.50
13152	JackKris Publishing, LLC	3/12/2021	21.99
13153	Jane Johnson Speech Therapy	3/12/2021	1,320.00
13154	K3 Syncopation, LLC	3/12/2021	136.80
13155	Kaizen Martial Arts Academy	3/12/2021	480.00
13156	Karla Raubitschek	3/12/2021	360.00
13157	KiwiCo, Inc	3/12/2021	7,789.36

## Cottonwood Charter

### Check Register, Wells Fargo Bank account x9482

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
13158	Kovar's Satori Academy of Martial Arts and Fitness - Elk Grove Waterman	3/12/2021	1,170.00
13159	Lakeshore	3/12/2021	449.89
13160	Learning Without Tears	3/12/2021	252.70
13161	Logic of English	3/12/2021	183.63
13162	Lotus Educational Services, Inc.	3/12/2021	3,531.24
13163	Math-U-See Inc.	3/12/2021	147.00
13164	McColgan & Assocaites Inc	3/12/2021	390.00
13165	MEL Science U.S. LLC	3/12/2021	209.40
13166	Monarch River Academy	3/12/2021	7,756.15
13167	Moving Beyond the Page	3/12/2021	1,229.03
13168	Musical Mayhem Productions, Inc.	3/12/2021	643.00
13169	Nadezhda Nikolaychuk	3/12/2021	950.00
13170	Nancy Barcal	3/12/2021	2,300.00
13171	Natalya Tuzlov	3/12/2021	580.00
13172	Natomas Homeschool Alliance	3/12/2021	5,368.00
13173	NewSongs Music	3/12/2021	1,886.00
13174	Nicole the Math Lady, LLC	3/12/2021	49.00
13175	Oak Meadow Inc.	3/12/2021	265.00
13176	Olga Petrenko	3/12/2021	420.00
13177	Provenance	3/12/2021	6,528.61
13178	VOID	VOID	VOID
13179	Rainbow Resource Center	3/12/2021	3,906.44
13180	Rosamaria Pereira	3/12/2021	300.00
13181	Rowboat Group, LLC	3/12/2021	2,060.00
13182	School of Rock Elk Grove & Roseville	3/12/2021	1,304.00
13183	Sierra Pediatric Therapy Clinic	3/12/2021	500.00
13184	Singapore Math, Inc.	3/12/2021	78.30
13185	Souza's Tutoring Tools	3/12/2021	420.00
13186	Specialized Therapy Services, Inc.	3/12/2021	3,166.25
13187	Speech Therapy Associates	3/12/2021	59.00
13188	Stepping Stones Riding Program	3/12/2021	202.50
13189	Studies Weekly	3/12/2021	32.27
13190	Studio 24	3/12/2021	185.00
13191	TalkBox.Mom	3/12/2021	113.14
13192	Teacher Synergy, LLC	3/12/2021	79.63
13193	Teaching Textbooks	3/12/2021	674.41
13194	The Curiosity Collective	3/12/2021	1,780.00
13195	Therapeutic Language Clinic, Inc.	3/12/2021	840.00
13196	Think Outside, LLC	3/12/2021	255.65
13197	Timberdoodle.com	3/12/2021	586.79
13198	Time4Learning.com	3/12/2021	199.50
13199	Todd Weber Guitar Lessons	3/12/2021	120.00
13200	Total Education Solutions	3/12/2021	1,067.50
13201	Trigger Memory Co LLC	3/12/2021	78.90
13202	Voice Academy, LLC	3/12/2021	320.00
13203	Well-Trained Mind Academy	3/12/2021	1,102.50
13204	Wonder Crate	3/12/2021	164.90
13205	A Brighter Child, Inc	3/17/2021	1,144.35
13206	Abigail Fischer	3/17/2021	240.00
13207	Adventures in Tutoring	3/17/2021	640.00
13208	Alisher Sodikov	3/17/2021	140.00
13209	Alona Kravchuk	3/17/2021	550.00
13210	Auburn Gymnastics Center	3/17/2021	410.00
13211	Beautiful Feet Books, Inc.	3/17/2021	290.48
13212	Becker Music Studio, Inc	3/17/2021	465.00
13213	BeeLoved Farm PlaySchool	3/17/2021	76.70

## Cottonwood Charter

### Check Register, Wells Fargo Bank account x9482

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
13214	Bitsbox	3/17/2021	167.70
13215	BookShark	3/17/2021	479.93
13216	Brandy Ruscica	3/17/2021	898.75
13217	BrightThinker	3/17/2021	1,926.88
13218	Camino Music Studio	3/17/2021	60.00
13219	CB Music	3/17/2021	3,568.00
13220	Charter Impact, Inc.	3/17/2021	58.00
13221	Chehalem Reading Center	3/17/2021	950.00
13222	Christine Land	3/17/2021	420.00
13223	CONFIDENTIAL	3/17/2021	470.00
13224	Communication Tools	3/17/2021	4,175.00
13225	Crafty School Crates	3/17/2021	320.78
13226	Culinary Comfort	3/17/2021	520.00
13227	Cynthia Mae Voigt	3/17/2021	1,900.00
13228	Daniel Jackson	3/17/2021	1,100.00
13229	Dean Perkins or Dean Perkins Tutoring	3/17/2021	360.00
13230	Desiree Harris	3/17/2021	170.00
13231	eat2explore	3/17/2021	114.80
13232	Educational Development Corporation	3/17/2021	83.04
13233	eDynamic Learning	3/17/2021	435.00
13234	Eureka! Education by Cynthia	3/17/2021	336.00
13235	First Choice Tutoring	3/17/2021	90.00
13236	Folsom Piano Academy	3/17/2021	112.00
13237	Galaxy Dance Arts, LLC	3/17/2021	145.00
13238	Institute for Excellence in Writing	3/17/2021	22.09
13239	Jan Turton's Music	3/17/2021	495.00
13240	Jane Johnson Speech Therapy	3/17/2021	1,100.00
13241	K3 Syncopation, LLC	3/17/2021	1,094.40
13242	Karen Reed	3/17/2021	180.00
13243	Karina Sheremet	3/17/2021	1,020.00
13244	Kiera Odell	3/17/2021	225.00
13245	KiwiCo, Inc	3/17/2021	6,863.11
13246	Kovar's Laguna	3/17/2021	338.00
13247	Kovar's Satori Academy	3/17/2021	764.00
13248	Kovar's Satori Academy - Carmichael	3/17/2021	1,819.95
13249	Kovar's Satori Academy of Martial Arts and Fitness - Elk Grove Waterman	3/17/2021	1,833.00
13250	Laura Stetsenko	3/17/2021	660.00
13251	Lauren Graham	3/17/2021	750.00
13252	Law Offices of Young, Minney & Corr, LLP	3/17/2021	9,579.50
13253	Learn Piano Live	3/17/2021	894.00
13254	Linda Couper	3/17/2021	182.00
13255	Little Passports	3/17/2021	1,135.48
13256	Lola Sadikova	3/17/2021	240.00
13257	Margie Hartung Music	3/17/2021	4,789.00
13258	Mary Preston	3/17/2021	120.00
13259	Math-U-See Inc.	3/17/2021	570.00
13260	MEL Science U.S. LLC	3/17/2021	209.40
13261	Mikhail Kravchuk	3/17/2021	905.00
13262	Moving Beyond the Page	3/17/2021	17.22
13263	Music Bloom School of Music	3/17/2021	530.00
13264	Musical Mayhem Productions, Inc.	3/17/2021	75.00
13265	Natalie Savytskyy	3/17/2021	480.00
13266	Nunez Martial Arts Academy	3/17/2021	89.00
13267	Oksana Grinevich	3/17/2021	360.00
13268	Olga Petrenko	3/17/2021	840.00
13269	Pacific Institute of Music	3/17/2021	600.00



## Cottonwood Charter

### Check Register, Wells Fargo Bank account x9482

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
13270	Provenance	3/17/2021	11,364.41
13271	Rainbow Resource Center	3/17/2021	1,725.93
13272	Sacramento Spark	3/17/2021	900.00
13273	Sarah M. Darnell	3/17/2021	1,350.00
13274	Shankari Arcot DBS Sacramemto Spice	3/17/2021	306.00
13275	Sherry Torgerson	3/17/2021	585.00
13276	Shine Support Services, LLC	3/17/2021	300.00
13277	Shooting Stars Tutoring	3/17/2021	1,900.00
13278	Singapore Math, Inc.	3/17/2021	131.46
13279	Slava Swim - Viacheslav Shyrshov	3/17/2021	480.00
13280	Speech Therapy Associates	3/17/2021	143.00
13281	Stephanie Morris	3/17/2021	822.00
13282	Stephanie Strong	3/17/2021	80.00
13283	TalkBox.Mom	3/17/2021	37.54
13284	Teacher Synergy, LLC	3/17/2021	35.00
13285	The Critical Thinking Co.	3/17/2021	42.49
13286	The Music Store	3/17/2021	150.00
13287	Timberdoodle.com	3/17/2021	1,264.78
13288	Toliy's Guitar	3/17/2021	960.00
13289	Tutor me Please	3/17/2021	840.00
13290	Urban Arts Youth	3/17/2021	330.00
13291	Vadim Geletyuk	3/17/2021	745.00
13292	Viktoria Dzhumara	3/17/2021	810.00
13293	Vitaliy Gulegin	3/17/2021	480.00
13294	Voice Academy, LLC	3/17/2021	160.00
13295	Voicewire LLC	3/17/2021	270.00
13296	Well-Trained Mind Academy	3/17/2021	727.50
13297	Writing With Kris	3/17/2021	3,683.40
13298	Yuko Ray	3/17/2021	136.00
13299	Let Me! LLC	3/17/2021	6,847.50
13300	Lotus Educational Services, Inc.	3/17/2021	1,485.31
13301	James Daniel MacKinnon	3/24/2021	1,500.00
13302	Lakehills Community Covenant Church Inc	3/24/2021	7,000.00
13303	Academics in a Box Inc	3/25/2021	167.70
13304	Belinda Costa	3/25/2021	65.06
13305	CBC Therapeutic Horseback Riding Academy LLC	3/25/2021	400.00
13306	Heart Beats Music School	3/25/2021	375.00
13307	McLaughlin Studios	3/25/2021	125.00
13308	Next Level Dance Center	3/25/2021	874.00
13309	Academics in a Box Inc	3/25/2021	167.70
13310	All About Learning Press, Inc.	3/25/2021	258.70
13311	Becker Academy of Guitar	3/25/2021	750.00
13312	Bitsbox	3/25/2021	167.70
13313	BookShark	3/25/2021	596.83
13314	Brave Writer LLC	3/25/2021	791.00
13315	BrightThinker	3/25/2021	1,104.17
13316	Capital City Vision Therapy	3/25/2021	950.00
13317	Carrie Morris	3/25/2021	11,119.00
13318	Charter Impact, Inc.	3/25/2021	300.00
13319	Chiang-Hwa Bryce	3/25/2021	500.00
13320	Christina Patton	3/25/2021	2,689.00
13321	Clarksville Charter School	3/25/2021	39,083.38
13322	Coralie Harless	3/25/2021	6,296.00
13323	Corban Learning Center	3/25/2021	1,070.00
13324	Corey Oiler	3/25/2021	180.00
13325	Daniel Muallem	3/25/2021	375.00
13326	Dawn Cheshire	3/25/2021	315.00

## Cottonwood Charter

### Check Register, Wells Fargo Bank account x9482

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
13327	Dean Perkins or Dean Perkins Tutoring	3/25/2021	270.00
13328	E-Therapy LLC	3/25/2021	5,432.50
13329	eat2explore	3/25/2021	606.70
13330	Educational Development Corporation	3/25/2021	351.68
13331	Elemental Science	3/25/2021	220.20
13332	Eric Hall & Associates LLC	3/25/2021	26,695.00
13333	Erie Cicelski	3/25/2021	640.00
13334	Evan-Moor	3/25/2021	740.98
13335	Evitta Gantt	3/25/2021	400.00
13336	First Choice Tutoring	3/25/2021	196.00
13337	Gordon & Rees - Scully Mansukhani	3/25/2021	4,334.40
13338	Hawkins School of Performing Arts	3/25/2021	729.00
13339	Haynes Family of Programs	3/25/2021	9,365.60
13340	Heather Williams	3/25/2021	140.00
13341	Institute for Excellence in Writing	3/25/2021	1,039.80
13342	JackKris Publishing, LLC	3/25/2021	145.98
13343	Jacquelynn Hauser	3/25/2021	405.00
13344	Jane Johnson Speech Therapy	3/25/2021	1,430.00
13345	Jostens Inc	3/25/2021	53.43
13346	K3 Syncopation, LLC	3/25/2021	646.00
13347	Kim Snow's Music Studio	3/25/2021	140.00
13348	KiwiCo, Inc	3/25/2021	5,762.07
13349	Kovar's Satori Academy of Martial Arts	3/25/2021	179.00
13350	Lake View Charter School	3/25/2021	4,153.77
13351	Lakeshore	3/25/2021	1,099.46
13352	Linda Reams	3/25/2021	120.00
13353	Lisa Stewart	3/25/2021	310.00
13354	Logic of English	3/25/2021	411.09
13355	Manon Marketing	3/25/2021	5,000.00
13356	Math-U-See Inc.	3/25/2021	728.00
13357	Meet the Masters, Inc.	3/25/2021	704.13
13358	MEL Science U.S. LLC	3/25/2021	488.60
13359	Mikhail Kravchuk	3/25/2021	2,880.00
13360	Minds on Education	3/25/2021	52.85
13361	Miyagi Gymnastics Academy	3/25/2021	80.00
13362	Monica Zarate	3/25/2021	180.00
13363	Moving Beyond the Page	3/25/2021	3,479.21
13364	Mystery Science Inc.	3/25/2021	89.00
13365	Nicole Corrine McClanahan	3/25/2021	676.00
13366	Nicole the Math Lady, LLC	3/25/2021	129.00
13367	Olga Petrenko	3/25/2021	840.00
13368	Pamelot a School of Dance	3/25/2021	656.00
13369	Peace Hill Press, Inc. dba Well Trained Mind Press	3/25/2021	215.90
13370	Provenance	3/25/2021	2,389.41
13371	Rachel Eldridge Violin	3/25/2021	280.00
13372	Rainbow Resource Center	3/25/2021	1,765.06
13373	Rocklin Music Academy	3/25/2021	1,522.50
13374	School Pathways Holdings, LLC	3/25/2021	8,804.48
13375	Singapore Math, Inc.	3/25/2021	66.34
13376	Stepping Stones Riding Program	3/25/2021	40.50
13377	Studies Weekly	3/25/2021	96.81
13378	T-Mobile	3/25/2021	2,500.00
13379	TalkBox.Mom	3/25/2021	330.60
13380	Tatyana Tirziu	3/25/2021	315.00
13381	Teacher Synergy, LLC	3/25/2021	360.81
13382	Teaching Textbooks	3/25/2021	220.61
13383	The Curiosity Collective	3/25/2021	935.00



Cottonwood Charter

Check Register, Wells Fargo Bank account x9482

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
13384	Therapeutic Language Clinic, Inc.	3/25/2021	1,110.00
13385	Think Outside, LLC	3/25/2021	972.70
13386	Timberdoodle.com	3/25/2021	859.43
13387	Time4Learning.com	3/25/2021	808.05
13388	Tracy Ternes	3/25/2021	1,370.00
13389	Vadim Geletyuk	3/25/2021	1,000.00
13390	Verizon	3/25/2021	570.15
13391	Voice Academy, LLC	3/25/2021	640.00
13392	El Dorado Building Association	3/30/2021	<u>8,942.00</u>
Total Disbursements in March			<u>\$ 1,065,228.15</u>

## The Cottonwood School

### *Accounts Payable Aging*

March 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Absolute Mathematics	(TCS)-ABSM-FjY	4/1/2021	\$ 75.00	0.00	0.00	0.00	0.00	\$ 75.00
Absolute Mathematics	(TCS)-ABSM-VDz	4/4/2021	10.00	0.00	0.00	0.00	0.00	10.00
Urban Arts Youth	0000041	4/8/2021	127.50	0.00	0.00	0.00	0.00	127.50
Vitaliy Gulegin	000005	3/31/2021	180.00	0.00	0.00	0.00	0.00	180.00
Mary Seavers	0010	2/22/2021	880.00	0.00	0.00	0.00	0.00	880.00
Nadezhda Nikolaychuk	0011	4/4/2021	700.00	0.00	0.00	0.00	0.00	700.00
Alina Kuchik	004	3/31/2021	1,440.00	0.00	0.00	0.00	0.00	1,440.00
BEARMUN	0043	11/25/2020	320.00	0.00	0.00	0.00	0.00	320.00
Equine Unlimited Inc.	0052	4/11/2021	550.00	0.00	0.00	0.00	0.00	550.00
Equine Unlimited Inc.	0053	4/16/2021	450.00	0.00	0.00	0.00	0.00	450.00
Equine Unlimited Inc.	0070	4/16/2021	280.00	0.00	0.00	0.00	0.00	280.00
Equine Unlimited Inc.	0071	4/17/2021	280.00	0.00	0.00	0.00	0.00	280.00
Equine Unlimited Inc.	0073	4/16/2021	300.00	0.00	0.00	0.00	0.00	300.00
Equine Unlimited Inc.	0074	4/16/2021	70.00	0.00	0.00	0.00	0.00	70.00
Dean Perkins or Dean Perkins Tutoring	022	4/7/2021	360.00	0.00	0.00	0.00	0.00	360.00
Vista Child Therapy	0221-3	4/16/2021	902.50	0.00	0.00	0.00	0.00	902.50
Dean Perkins or Dean Perkins Tutoring	023	4/7/2021	180.00	0.00	0.00	0.00	0.00	180.00
Emily Layher		3/31/2021	128.00	0.00	0.00	0.00	0.00	128.00
Emily Layher	024	4/2/2021	128.00	0.00	0.00	0.00	0.00	128.00
Dean Perkins or Dean Perkins Tutoring		4/7/2021	180.00	0.00	0.00	0.00	0.00	180.00
Dean Perkins or Dean Perkins Tutoring	025	4/7/2021	180.00	0.00	0.00	0.00	0.00	180.00
Dean Perkins or Dean Perkins Tutoring	026	4/19/2021	202.50	0.00	0.00	0.00	0.00	202.50
Eureka! Education by Cynthia	03012021	3/31/2021	160.00	0.00	0.00	0.00	0.00	160.00
Eureka! Education by Cynthia	03152021	4/14/2021	176.00	0.00	0.00	0.00	0.00	176.00
Eureka! Education by Cynthia	03192021	4/18/2021	80.00	0.00	0.00	0.00	0.00	80.00
Jan Turton's Music	0321CWS	4/19/2021	685.00	0.00	0.00	0.00	0.00	685.00
Jonathan Holowaty	057	4/5/2021	700.00	0.00	0.00	0.00	0.00	700.00
Ballet Rejoice School for the Arts	0596	3/16/2021	321.00	0.00	0.00	0.00	0.00	321.00
Math-U-See Inc.	0689848-IN	3/29/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0690092-IN	3/30/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0690095-IN	3/30/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0690096-IN	3/30/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0690098-IN	3/30/2021	199.00	0.00	0.00	0.00	0.00	199.00
Math-U-See Inc.	0690099-IN	3/30/2021	194.00	0.00	0.00	0.00	0.00	194.00

## The Cottonwood School

### Accounts Payable Aging

March 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Math-U-See Inc.	0690142-IN	3/30/2021	41.00	0.00	0.00	0.00	0.00	41.00
Math-U-See Inc.	0690743-IN	4/3/2021	282.00	0.00	0.00	0.00	0.00	282.00
Math-U-See Inc.	0691133-IN	4/4/2021	41.00	0.00	0.00	0.00	0.00	41.00
Math-U-See Inc.	0691666-IN	4/8/2021	199.00	0.00	0.00	0.00	0.00	199.00
Math-U-See Inc.	0692260-IN	4/10/2021	199.00	0.00	0.00	0.00	0.00	199.00
Math-U-See Inc.	0692263-IN	4/10/2021	153.00	0.00	0.00	0.00	0.00	153.00
Math-U-See Inc.	0692267-IN	4/10/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0692270-IN	4/10/2021	94.00	0.00	0.00	0.00	0.00	94.00
Math-U-See Inc.	0692415-IN	4/10/2021	119.00	0.00	0.00	0.00	0.00	119.00
Math-U-See Inc.	0692416-IN	4/10/2021	119.00	0.00	0.00	0.00	0.00	119.00
Math-U-See Inc.	0692417-IN	4/10/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0692785-IN	4/13/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0692828-IN	4/13/2021	119.00	0.00	0.00	0.00	0.00	119.00
Math-U-See Inc.	0692833-IN	4/12/2021	125.00	0.00	0.00	0.00	0.00	125.00
Math-U-See Inc.	0693615-IN	4/19/2021	59.00	0.00	0.00	0.00	0.00	59.00
Math-U-See Inc.	0693704-IN	4/20/2021	119.00	0.00	0.00	0.00	0.00	119.00
Math-U-See Inc.	0694874-IN	4/26/2021	173.00	0.00	0.00	0.00	0.00	173.00
Math-U-See Inc.	0694875-IN	4/26/2021	70.00	0.00	0.00	0.00	0.00	70.00
Math-U-See Inc.	0694880-IN	4/26/2021	131.00	0.00	0.00	0.00	0.00	131.00
Math-U-See Inc.	0694884-IN	4/25/2021	55.00	0.00	0.00	0.00	0.00	55.00
Math-U-See Inc.	0695825-IN	5/1/2021	316.00	0.00	0.00	0.00	0.00	316.00
Math-U-See Inc.	0695828-IN	5/1/2021	59.00	0.00	0.00	0.00	0.00	59.00
Math-U-See Inc.	0696425-IN	5/4/2021	119.00	0.00	0.00	0.00	0.00	119.00
Math-U-See Inc.	0696427-IN	5/4/2021	160.00	0.00	0.00	0.00	0.00	160.00
Math-U-See Inc.	0696428-IN	5/4/2021	173.00	0.00	0.00	0.00	0.00	173.00
Math-U-See Inc.	0696429-IN	5/4/2021	125.00	0.00	0.00	0.00	0.00	125.00
Math-U-See Inc.	0696430-IN	5/4/2021	183.00	0.00	0.00	0.00	0.00	183.00
Math-U-See Inc.	0696434-IN	5/4/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0696437-IN	5/4/2021	68.00	0.00	0.00	0.00	0.00	68.00
Math-U-See Inc.	0696600-IN	5/7/2021	126.00	0.00	0.00	0.00	0.00	126.00
Math-U-See Inc.	0696604-IN	5/7/2021	100.00	0.00	0.00	0.00	0.00	100.00
Math-U-See Inc.	0696608-IN	5/7/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0696610-IN	5/7/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0696611-IN	5/7/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0697140-IN	5/8/2021	199.00	0.00	0.00	0.00	0.00	199.00

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Math-U-See Inc.	0697742-IN	5/11/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0698009-IN	5/14/2021	199.00	0.00	0.00	0.00	0.00	199.00
Math-U-See Inc.	0698017-IN	5/14/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0698018-IN	5/14/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0698019-IN	5/14/2021	119.00	0.00	0.00	0.00	0.00	119.00
Math-U-See Inc.	0698146-IN	5/15/2021	198.00	0.00	0.00	0.00	0.00	198.00
Karla Raubitschek	10	4/8/2021	720.00	0.00	0.00	0.00	0.00	720.00
Karen Reed		4/1/2021	180.00	0.00	0.00	0.00	0.00	180.00
Adventures in Tutoring	1002	4/10/2021	960.00	0.00	0.00	0.00	0.00	960.00
Aurea Academy	1006	4/7/2021	540.00	0.00	0.00	0.00	0.00	540.00
Andrea Campbell		4/2/2021	660.00	0.00	0.00	0.00	0.00	660.00
eat2explore	100910	3/31/2021	86.25	0.00	0.00	0.00	0.00	86.25
eat2explore	100919	4/4/2021	409.20	0.00	0.00	0.00	0.00	409.20
eat2explore	100924	4/10/2021	409.20	0.00	0.00	0.00	0.00	409.20
eat2explore	100927	4/13/2021	104.80	0.00	0.00	0.00	0.00	104.80
eat2explore	100929	4/13/2021	84.85	0.00	0.00	0.00	0.00	84.85
eat2explore	100930	4/13/2021	84.85	0.00	0.00	0.00	0.00	84.85
eat2explore	100931	4/13/2021	104.80	0.00	0.00	0.00	0.00	104.80
eat2explore	100935	4/14/2021	86.25	0.00	0.00	0.00	0.00	86.25
eat2explore	100944	4/19/2021	334.35	0.00	0.00	0.00	0.00	334.35
Kathleen R. Van Der Linden	101	4/18/2021	855.00	0.00	0.00	0.00	0.00	855.00
Sierra Pediatric Therapy Clinic	101061	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
Charter Impact, Inc.	10374	4/10/2021	199.94	0.00	0.00	0.00	0.00	199.94
Charter Impact, Inc.	10391	4/10/2021	300.00	0.00	0.00	0.00	0.00	300.00
School of Rock Elk Grove & Roseville	1052	1/31/2021	342.00	0.00	0.00	0.00	0.00	342.00
Rachel Eldridge Violin	1053	3/31/2021	280.00	0.00	0.00	0.00	0.00	280.00
Rachel Eldridge Violin	1056	4/8/2021	810.00	0.00	0.00	0.00	0.00	810.00
Rachel Eldridge Violin	1057	4/17/2021	280.00	0.00	0.00	0.00	0.00	280.00
School of Rock Elk Grove & Roseville	1071	1/30/2021	195.00	0.00	0.00	0.00	0.00	195.00
Hawkins School of Performing Arts	10724	4/20/2021	275.00	0.00	0.00	0.00	0.00	275.00
School of Rock Elk Grove & Roseville	1094	4/2/2021	99.00	0.00	0.00	0.00	0.00	99.00
School of Rock Elk Grove & Roseville	1095	4/2/2021	99.00	0.00	0.00	0.00	0.00	99.00
Home Science Tools	1104704A	4/14/2021	45.63	0.00	0.00	0.00	0.00	45.63
Home Science Tools	1105154A	4/3/2021	25.81	0.00	0.00	0.00	0.00	25.81
Home Science Tools	1105369A	4/4/2021	46.82	0.00	0.00	0.00	0.00	46.82

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Home Science Tools	1105370A	4/4/2021	153.12	0.00	0.00	0.00	0.00	153.12
Home Science Tools	1105371A	4/4/2021	11.92	0.00	0.00	0.00	0.00	11.92
Home Science Tools	1105636A	4/7/2021	170.45	0.00	0.00	0.00	0.00	170.45
Home Science Tools	1106887A	4/10/2021	19.35	0.00	0.00	0.00	0.00	19.35
Home Science Tools	1106889A	4/10/2021	104.35	0.00	0.00	0.00	0.00	104.35
Home Science Tools	1106891A	4/10/2021	119.82	0.00	0.00	0.00	0.00	119.82
Home Science Tools	1107054A	4/11/2021	245.99	0.00	0.00	0.00	0.00	245.99
Home Science Tools	1107055A	4/11/2021	226.39	0.00	0.00	0.00	0.00	226.39
Home Science Tools	1107056A	4/11/2021	132.80	0.00	0.00	0.00	0.00	132.80
Home Science Tools	1107832A	4/14/2021	277.24	0.00	0.00	0.00	0.00	277.24
Home Science Tools	1107834A	4/17/2021	243.19	0.00	0.00	0.00	0.00	243.19
Home Science Tools	1107835A	4/14/2021	329.99	0.00	0.00	0.00	0.00	329.99
Home Science Tools	1108772A	4/18/2021	260.10	0.00	0.00	0.00	0.00	260.10
Alona Kravchuk	111	4/10/2021	500.00	0.00	0.00	0.00	0.00	500.00
Abigail Fischer		4/2/2021	442.50	0.00	0.00	0.00	0.00	442.50
Alona Kravchuk	112	4/10/2021	250.00	0.00	0.00	0.00	0.00	250.00
Think Outside, LLC	112426	3/31/2021	255.65	0.00	0.00	0.00	0.00	255.65
Think Outside, LLC	112894	4/1/2021	153.80	0.00	0.00	0.00	0.00	153.80
Think Outside, LLC	112966	4/4/2021	153.80	0.00	0.00	0.00	0.00	153.80
Little Passports	115314239	3/30/2021	166.99	0.00	0.00	0.00	0.00	166.99
Little Passports	115314946	3/30/2021	135.44	0.00	0.00	0.00	0.00	135.44
Little Passports	115364636	3/30/2021	161.30	0.00	0.00	0.00	0.00	161.30
Little Passports	115483884	3/30/2021	116.05	0.00	0.00	0.00	0.00	116.05
Little Passports	115483958	3/30/2021	128.98	0.00	0.00	0.00	0.00	128.98
Little Passports	115483960	3/30/2021	128.38	0.00	0.00	0.00	0.00	128.38
Little Passports	115483962	3/30/2021	161.30	0.00	0.00	0.00	0.00	161.30
Beverly Zorichak	117	4/18/2021	1,040.00	0.00	0.00	0.00	0.00	1,040.00
Oak Meadow Inc.	118568	4/1/2021	106.90	0.00	0.00	0.00	0.00	106.90
Oak Meadow Inc.	119019	4/11/2021	615.00	0.00	0.00	0.00	0.00	615.00
LEGO Education	1190454021	4/8/2021	251.00	0.00	0.00	0.00	0.00	251.00
Oak Meadow Inc.	119135	4/15/2021	415.00	0.00	0.00	0.00	0.00	415.00
Oak Meadow Inc.	119137	4/15/2021	850.00	0.00	0.00	0.00	0.00	850.00
Oak Meadow Inc.	119150	4/15/2021	930.00	0.00	0.00	0.00	0.00	930.00
Oak Meadow Inc.	119231	4/17/2021	715.00	0.00	0.00	0.00	0.00	715.00
Oak Meadow Inc.	119232	4/17/2021	820.00	0.00	0.00	0.00	0.00	820.00

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Oak Meadow Inc.	119233	4/17/2021	635.00	0.00	0.00	0.00	0.00	635.00
Oak Meadow Inc.	119238	4/17/2021	290.00	0.00	0.00	0.00	0.00	290.00
McLaughlin Studios	121	3/31/2021	130.00	0.00	0.00	0.00	0.00	130.00
Young Talents Music School	1232	3/31/2021	820.00	0.00	0.00	0.00	0.00	820.00
Young Talents Music School	1233	3/31/2021	180.00	0.00	0.00	0.00	0.00	180.00
R & D Educational Systems Inc	12411	3/31/2021	149.00	0.00	0.00	0.00	0.00	149.00
Dawn Cheshire	132	4/2/2021	315.00	0.00	0.00	0.00	0.00	315.00
Academics in a Box Inc	13435	4/19/2021	86.85	0.00	0.00	0.00	0.00	86.85
Jabbergym	13474	4/3/2021	4,900.75	0.00	0.00	0.00	0.00	4,900.75
Natomas Music Square	136	3/2/2021	240.00	0.00	0.00	0.00	0.00	240.00
Natomas Music Square	137	4/11/2021	240.00	0.00	0.00	0.00	0.00	240.00
Beautiful Feet Books, Inc.	13949	4/9/2021	50.09	0.00	0.00	0.00	0.00	50.09
Beautiful Feet Books, Inc.	13960	4/11/2021	35.06	0.00	0.00	0.00	0.00	35.06
Beautiful Feet Books, Inc.	13961	4/11/2021	256.97	0.00	0.00	0.00	0.00	256.97
Vadim Geletyuk	13vg	4/1/2021	200.00	0.00	0.00	0.00	0.00	200.00
Anna Vavrynyuk	14	4/7/2021	760.00	0.00	0.00	0.00	0.00	760.00
Rainwater Music Company		3/17/2021	596.00	0.00	0.00	0.00	0.00	596.00
Teacher Synergy, LLC	147329200	3/31/2021	184.80	0.00	0.00	0.00	0.00	184.80
Teacher Synergy, LLC	147342171	4/1/2021	5.79	0.00	0.00	0.00	0.00	5.79
Teacher Synergy, LLC	147343134	4/1/2021	5.79	0.00	0.00	0.00	0.00	5.79
Teacher Synergy, LLC	148206801	4/7/2021	28.16	0.00	0.00	0.00	0.00	28.16
Vadim Geletyuk	14vg	4/1/2021	180.00	0.00	0.00	0.00	0.00	180.00
Angelina Minova Tennis	151	4/9/2021	260.00	0.00	0.00	0.00	0.00	260.00
Minds on Education	158226A	4/17/2021	144.24	0.00	0.00	0.00	0.00	144.24
CB Music	16750	4/15/2021	2,668.00	0.00	0.00	0.00	0.00	2,668.00
Lotus Educational Services, Inc.	1796	4/3/2021	2,172.25	0.00	0.00	0.00	0.00	2,172.25
E-Therapy LLC	18062	4/14/2021	3,230.50	0.00	0.00	0.00	0.00	3,230.50
EMH Sports USA, Inc.	182-240626-2	4/4/2021	425.00	0.00	0.00	0.00	0.00	425.00
Crafty School Crates	18908	4/8/2021	385.60	0.00	0.00	0.00	0.00	385.60
Crafty School Crates	18909	4/8/2021	145.32	0.00	0.00	0.00	0.00	145.32
Regina Lott	194	4/7/2021	480.00	0.00	0.00	0.00	0.00	480.00
Regina Lott	195	4/7/2021	480.00	0.00	0.00	0.00	0.00	480.00
Arabic Homeschool	1953	3/31/2021	578.00	0.00	0.00	0.00	0.00	578.00
Karina Sheremet	1956	4/8/2021	1,170.00	0.00	0.00	0.00	0.00	1,170.00
Regina Lott	196	4/7/2020	480.00	0.00	0.00	0.00	0.00	480.00

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Regina Lott	197	4/7/2021	480.00	0.00	0.00	0.00	0.00	480.00
Regina Lott	198	4/7/2021	360.00	0.00	0.00	0.00	0.00	360.00
Regina Lott	199	4/7/2021	360.00	0.00	0.00	0.00	0.00	360.00
Evitta Gantt	2_C_2021	4/2/2021	200.00	0.00	0.00	0.00	0.00	200.00
Regina Lott	200	4/7/2021	360.00	0.00	0.00	0.00	0.00	360.00
El Dorado County office of Education	20012834 Dec	3/31/2021	36.39	0.00	0.00	0.00	0.00	36.39
Regina Lott	201	4/7/2021	450.00	0.00	0.00	0.00	0.00	450.00
Regina Lott	202	4/7/2021	450.00	0.00	0.00	0.00	0.00	450.00
Joy L Stevans	202021-09 ICS	4/17/2021	495.00	0.00	0.00	0.00	0.00	495.00
Joy L Stevans	202021-10 ICS	4/17/2021	500.00	0.00	0.00	0.00	0.00	500.00
Homeschool Spanish Academy	2021 - 01	4/3/2021	833.00	0.00	0.00	0.00	0.00	833.00
Owings Martial Arts	2021-085602	4/7/2021	150.00	0.00	0.00	0.00	0.00	150.00
Owings Martial Arts	2021-085603	4/7/2021	150.00	0.00	0.00	0.00	0.00	150.00
Owings Martial Arts	2021-085670	4/7/2021	100.00	0.00	0.00	0.00	0.00	100.00
Owings Martial Arts	2021-085699	4/7/2021	100.00	0.00	0.00	0.00	0.00	100.00
Owings Martial Arts	2021-085709	4/7/2021	125.00	0.00	0.00	0.00	0.00	125.00
Owings Martial Arts	2021-085711	4/7/2021	125.00	0.00	0.00	0.00	0.00	125.00
Ashlee Ashba	2021-087731	4/10/2021	160.00	0.00	0.00	0.00	0.00	160.00
Ashlee Ashba	2021-087739	4/10/2021	160.00	0.00	0.00	0.00	0.00	160.00
Ms. Kitty's Sewing & Enrichment Service	2021-1-ICS	4/2/2021	315.00	0.00	0.00	0.00	0.00	315.00
Griffin Tutoring	2021-marCWS-2	4/8/2021	450.00	0.00	0.00	0.00	0.00	450.00
Olha Shevchyk	2021031	4/5/2021	600.00	0.00	0.00	0.00	0.00	600.00
Tinker's Coin Productions	20210313-1	4/12/2021	315.00	0.00	0.00	0.00	0.00	315.00
Haisen Haven, Inc dba Code Ninjas	2021031803	4/17/2021	827.00	0.00	0.00	0.00	0.00	827.00
Regina Lott	203	4/7/2021	360.00	0.00	0.00	0.00	0.00	360.00
Rosamaria Pereira	205	3/31/2021	145.00	0.00	0.00	0.00	0.00	145.00
Society of Young Inklings	2090	4/7/2021	225.00	0.00	0.00	0.00	0.00	225.00
eDynamic Learning	21-1-0379	4/14/2021	85.00	0.00	0.00	0.00	0.00	85.00
eDynamic Learning	21-1-0380	4/14/2021	85.00	0.00	0.00	0.00	0.00	85.00
Canvas & Keys	21-5069	3/31/2021	110.00	0.00	0.00	0.00	0.00	110.00
Canvas & Keys	21-5075	3/31/2021	220.00	0.00	0.00	0.00	0.00	220.00
Music Lab Rocklin	21-6686	4/17/2021	160.00	0.00	0.00	0.00	0.00	160.00
Music Lab Rocklin	21-6687	4/17/2021	160.00	0.00	0.00	0.00	0.00	160.00
Becker Academy of Guitar	2103 Cimp	3/17/2021	150.00	0.00	0.00	0.00	0.00	150.00
Learn Piano Live	210301	3/31/2021	596.00	0.00	0.00	0.00	0.00	596.00

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Chico Art School	210301-3	3/31/2021	120.00	0.00	0.00	0.00	0.00	120.00
Lafitte Music Center	210301_Sagan	3/31/2021	1,824.00	0.00	0.00	0.00	0.00	1,824.00
Lafitte Music Center	210309_Lang	4/8/2021	152.00	0.00	0.00	0.00	0.00	152.00
Learn Piano Live	210312	4/11/2021	298.00	0.00	0.00	0.00	0.00	298.00
Art of Problem Solving	218820	3/31/2021	96.00	0.00	0.00	0.00	0.00	96.00
Jennifer Androkitis	2238 VCA S21	4/8/2021	6,900.00	0.00	0.00	0.00	0.00	6,900.00
Hands 4 Building, LLC	2252	4/3/2021	147.99	0.00	0.00	0.00	0.00	147.99
Hands 4 Building, LLC	2253	4/3/2021	147.99	0.00	0.00	0.00	0.00	147.99
Christine Land	2282021	4/1/2021	210.00	0.00	0.00	0.00	0.00	210.00
Hands 4 Building, LLC	2291	4/17/2021	255.98	0.00	0.00	0.00	0.00	255.98
Hands 4 Building, LLC	2292	4/17/2021	126.99	0.00	0.00	0.00	0.00	126.99
Hear Say Speech and Language Services	2303	4/8/2021	950.00	0.00	0.00	0.00	0.00	950.00
Hands 4 Building, LLC	2311	4/20/2021	147.99	0.00	0.00	0.00	0.00	147.99
Moving Beyond the Page	249920	3/31/2021	124.48	0.00	0.00	0.00	0.00	124.48
Moving Beyond the Page	249931	4/1/2021	99.96	0.00	0.00	0.00	0.00	99.96
Andrea Horne	25	4/1/2021	1,776.00	0.00	0.00	0.00	0.00	1,776.00
Alexandra Sokolov	250	4/1/2021	180.00	0.00	0.00	0.00	0.00	180.00
Moving Beyond the Page	250154	4/8/2021	56.48	0.00	0.00	0.00	0.00	56.48
Moving Beyond the Page	250388	4/10/2021	9.99	0.00	0.00	0.00	0.00	9.99
Moving Beyond the Page	250457	4/10/2021	25.64	0.00	0.00	0.00	0.00	25.64
Moving Beyond the Page	250475	4/11/2021	50.70	0.00	0.00	0.00	0.00	50.70
Moving Beyond the Page	250492	4/11/2021	25.53	0.00	0.00	0.00	0.00	25.53
Moving Beyond the Page	250506	4/11/2021	187.49	0.00	0.00	0.00	0.00	187.49
Moving Beyond the Page	250806	4/14/2021	7.82	0.00	0.00	0.00	0.00	7.82
Moving Beyond the Page	250807	4/14/2021	35.06	0.00	0.00	0.00	0.00	35.06
Moving Beyond the Page	250828	4/15/2021	94.60	0.00	0.00	0.00	0.00	94.60
Alexandra Sokolov	251	4/1/2021	450.00	0.00	0.00	0.00	0.00	450.00
Alexandra Sokolov	252	4/1/2021	450.00	0.00	0.00	0.00	0.00	450.00
Hawkins School of Performing Arts	26	4/20/2021	179.00	0.00	0.00	0.00	0.00	179.00
8x8 Inc.	2932908	3/31/2021	501.22	0.00	0.00	0.00	0.00	501.22
Ways that Work	3	4/11/2021	225.00	0.00	0.00	0.00	0.00	225.00
Evitta Gantt	3_C_2021	4/2/2021	200.00	0.00	0.00	0.00	0.00	200.00
Irina Samarina	300	4/4/2021	400.00	0.00	0.00	0.00	0.00	400.00
Day by Day Spanish	30009	3/31/2021	315.00	0.00	0.00	0.00	0.00	315.00
Kimberly Malta Tutoring	303	4/4/2021	400.00	0.00	0.00	0.00	0.00	400.00



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Nicole the Math Lady, LLC	3046	4/8/2021	79.00	0.00	0.00	0.00	0.00	79.00
Anastasia Piano Tutor Somicheva	31	4/1/2021	960.00	0.00	0.00	0.00	0.00	960.00
BookShark	31115933	3/31/2021	468.68	0.00	0.00	0.00	0.00	468.68
Eaton Interpreting Services, Inc.	312693	4/2/2021	3,515.00	0.00	0.00	0.00	0.00	3,515.00
Kiera Odell	318	4/4/2021	200.00	0.00	0.00	0.00	0.00	200.00
Kiera Odell	319	4/10/2021	121.00	0.00	0.00	0.00	0.00	121.00
Outside the Box Creation	3194	4/8/2021	131.85	0.00	0.00	0.00	0.00	131.85
Kiera Odell	320	4/10/2021	442.50	0.00	0.00	0.00	0.00	442.50
Kiera Odell	321	4/10/2021	442.50	0.00	0.00	0.00	0.00	442.50
Kiera Odell	322	4/10/2021	442.50	0.00	0.00	0.00	0.00	442.50
Rainbow Resource Center	3325452	3/31/2021	112.13	0.00	0.00	0.00	0.00	112.13
Rainbow Resource Center	3325613	3/31/2021	187.78	0.00	0.00	0.00	0.00	187.78
Rainbow Resource Center	3325663	3/31/2021	119.32	0.00	0.00	0.00	0.00	119.32
Rainbow Resource Center	3326052	3/31/2021	35.33	0.00	0.00	0.00	0.00	35.33
Rainbow Resource Center	3328414	4/2/2021	140.00	0.00	0.00	0.00	0.00	140.00
Rainbow Resource Center	3328427	4/2/2021	71.47	0.00	0.00	0.00	0.00	71.47
Rainbow Resource Center	3328450	4/2/2021	61.32	0.00	0.00	0.00	0.00	61.32
Rainbow Resource Center	3328451	3/31/2021	61.32	0.00	0.00	0.00	0.00	61.32
Rainbow Resource Center	3328452	4/2/2021	61.32	0.00	0.00	0.00	0.00	61.32
Rainbow Resource Center	3328454	4/2/2021	232.86	0.00	0.00	0.00	0.00	232.86
Rainbow Resource Center	3328455	4/2/2021	33.09	0.00	0.00	0.00	0.00	33.09
Rainbow Resource Center	3328457	4/2/2021	130.00	0.00	0.00	0.00	0.00	130.00
Rainbow Resource Center	3328458	4/2/2021	114.40	0.00	0.00	0.00	0.00	114.40
Rainbow Resource Center	3328926	4/2/2021	114.23	0.00	0.00	0.00	0.00	114.23
Rainbow Resource Center	3333243	4/3/2021	31.85	0.00	0.00	0.00	0.00	31.85
Rainbow Resource Center	3333358	4/3/2021	56.29	0.00	0.00	0.00	0.00	56.29
Rainbow Resource Center	3333514	4/3/2021	35.46	0.00	0.00	0.00	0.00	35.46
Rainbow Resource Center	3333756	4/3/2021	135.42	0.00	0.00	0.00	0.00	135.42
Rainbow Resource Center	3334509	4/3/2021	455.85	0.00	0.00	0.00	0.00	455.85
Rainbow Resource Center	3334512	4/3/2021	206.24	0.00	0.00	0.00	0.00	206.24
Rainbow Resource Center	3334522	4/7/2021	50.55	0.00	0.00	0.00	0.00	50.55
Rainbow Resource Center	3334523	4/3/2021	83.46	0.00	0.00	0.00	0.00	83.46
Rainbow Resource Center	3334525	4/3/2021	143.87	0.00	0.00	0.00	0.00	143.87
Rainbow Resource Center	3334535	4/3/2021	33.19	0.00	0.00	0.00	0.00	33.19
Rainbow Resource Center	3334538	4/3/2021	172.30	0.00	0.00	0.00	0.00	172.30

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Rainbow Resource Center	3335686	4/8/2021	19.14	0.00	0.00	0.00	0.00	19.14
Rainbow Resource Center	3336438	4/8/2021	83.16	0.00	0.00	0.00	0.00	83.16
Rainbow Resource Center	3337053	4/8/2021	138.50	0.00	0.00	0.00	0.00	138.50
Rainbow Resource Center	3337067	4/8/2021	98.42	0.00	0.00	0.00	0.00	98.42
Rainbow Resource Center	3337075	4/8/2021	68.68	0.00	0.00	0.00	0.00	68.68
Rainbow Resource Center	3337079	4/8/2021	40.29	0.00	0.00	0.00	0.00	40.29
Rainbow Resource Center	3337093	4/8/2021	182.52	0.00	0.00	0.00	0.00	182.52
Rainbow Resource Center	3337098	4/8/2021	101.03	0.00	0.00	0.00	0.00	101.03
Rainbow Resource Center	3339823	4/10/2021	278.91	0.00	0.00	0.00	0.00	278.91
Rainbow Resource Center	3339824	4/10/2021	111.70	0.00	0.00	0.00	0.00	111.70
Rainbow Resource Center	3339827	4/10/2021	122.00	0.00	0.00	0.00	0.00	122.00
Rainbow Resource Center	3339936	4/10/2021	150.90	0.00	0.00	0.00	0.00	150.90
Rainbow Resource Center	3341054	4/11/2021	106.43	0.00	0.00	0.00	0.00	106.43
Rainbow Resource Center	3341146	4/11/2021	68.74	0.00	0.00	0.00	0.00	68.74
Rainbow Resource Center	3341938	4/14/2021	64.94	0.00	0.00	0.00	0.00	64.94
Rainbow Resource Center	3341945	4/14/2021	143.60	0.00	0.00	0.00	0.00	143.60
Rainbow Resource Center	3341949	4/14/2021	41.44	0.00	0.00	0.00	0.00	41.44
Rainbow Resource Center	3341966	4/14/2021	111.70	0.00	0.00	0.00	0.00	111.70
Rainbow Resource Center	3342073	4/14/2021	82.19	0.00	0.00	0.00	0.00	82.19
Rainbow Resource Center	3342076	4/14/2021	221.02	0.00	0.00	0.00	0.00	221.02
Rainbow Resource Center	3342084	4/14/2021	134.37	0.00	0.00	0.00	0.00	134.37
Rainbow Resource Center	3342482	4/15/2021	222.73	0.00	0.00	0.00	0.00	222.73
Rainbow Resource Center	3342649	4/15/2021	123.68	0.00	0.00	0.00	0.00	123.68
Rainbow Resource Center	3344300	4/16/2021	51.68	0.00	0.00	0.00	0.00	51.68
Rainbow Resource Center	3344303	4/16/2021	16.66	0.00	0.00	0.00	0.00	16.66
Rainbow Resource Center	3344376	4/16/2021	51.68	0.00	0.00	0.00	0.00	51.68
Rainbow Resource Center	3344378	4/16/2021	57.91	0.00	0.00	0.00	0.00	57.91
Rainbow Resource Center	3344473	4/16/2021	23.65	0.00	0.00	0.00	0.00	23.65
Rainbow Resource Center	3344625	4/16/2021	111.70	0.00	0.00	0.00	0.00	111.70
Rainbow Resource Center	3344629	4/16/2021	43.91	0.00	0.00	0.00	0.00	43.91
Rainbow Resource Center	3344630	4/16/2021	322.42	0.00	0.00	0.00	0.00	322.42
Rainbow Resource Center	3344905	4/16/2021	152.64	0.00	0.00	0.00	0.00	152.64
Rainbow Resource Center	3347689	4/21/2021	68.74	0.00	0.00	0.00	0.00	68.74
Brave Writer LLC	33673084	3/3/2021	33.85	0.00	0.00	0.00	0.00	33.85
Teaching Textbooks	34007	4/8/2021	67.08	0.00	0.00	0.00	0.00	67.08

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Teaching Textbooks	34019	4/9/2021	55.45	0.00	0.00	0.00	0.00	55.45
Teaching Textbooks	34020	4/9/2021	55.45	0.00	0.00	0.00	0.00	55.45
Teaching Textbooks	34028	4/9/2021	67.08	0.00	0.00	0.00	0.00	67.08
Teaching Textbooks	34082	4/14/2021	67.08	0.00	0.00	0.00	0.00	67.08
Teaching Textbooks	34084	4/14/2021	55.08	0.00	0.00	0.00	0.00	55.08
Teaching Textbooks	34085	4/14/2021	67.08	0.00	0.00	0.00	0.00	67.08
Teaching Textbooks	34111	4/16/2021	75.45	0.00	0.00	0.00	0.00	75.45
Teaching Textbooks	34113	4/16/2021	55.45	0.00	0.00	0.00	0.00	55.45
Timberdoodle.com	356250	3/29/2021	58.06	0.00	0.00	0.00	0.00	58.06
Timberdoodle.com	356272	3/29/2021	110.05	0.00	0.00	0.00	0.00	110.05
Timberdoodle.com	357180	4/4/2021	1,301.74	0.00	0.00	0.00	0.00	1,301.74
Timberdoodle.com	357188	4/5/2021	78.69	0.00	0.00	0.00	0.00	78.69
Timberdoodle.com	357383	4/8/2021	1,021.24	0.00	0.00	0.00	0.00	1,021.24
Timberdoodle.com	357722	4/15/2021	528.20	0.00	0.00	0.00	0.00	528.20
Timberdoodle.com	357723	4/15/2021	242.74	0.00	0.00	0.00	0.00	242.74
DBL Enterprises, Inc. dba Allstars Driving	358	4/15/2021	49.00	0.00	0.00	0.00	0.00	49.00
Kim Snow's Music Studio	3606	3/31/2021	50.00	0.00	0.00	0.00	0.00	50.00
Kim Snow's Music Studio	3612	3/31/2021	140.00	0.00	0.00	0.00	0.00	140.00
Bitsbox	3651	4/3/2021	128.85	0.00	0.00	0.00	0.00	128.85
Bitsbox	3693	4/11/2021	128.85	0.00	0.00	0.00	0.00	128.85
Bitsbox	3697	4/12/2021	128.85	0.00	0.00	0.00	0.00	128.85
Bitsbox	3703	4/14/2021	86.85	0.00	0.00	0.00	0.00	86.85
Activities for Learning Inc.	382652	4/1/2021	58.00	0.00	0.00	0.00	0.00	58.00
Activities for Learning Inc.	382766	4/17/2021	25.50	0.00	0.00	0.00	0.00	25.50
Studies Weekly	384560	4/3/2021	64.24	0.00	0.00	0.00	0.00	64.24
Studies Weekly	384562	4/3/2021	64.24	0.00	0.00	0.00	0.00	64.24
Tutor me Please	4	4/9/2021	200.00	0.00	0.00	0.00	0.00	200.00
Evitta Gantt	4_C_2021	4/2/2021	160.00	0.00	0.00	0.00	0.00	160.00
McColgan & Assocaites Inc	4089	3/10/2021	1,595.00	0.00	0.00	0.00	0.00	1,595.00
Singapore Math, Inc.	409475	4/2/2021	130.84	0.00	0.00	0.00	0.00	130.84
Singapore Math, Inc.	409529	4/2/2021	118.53	0.00	0.00	0.00	0.00	118.53
Singapore Math, Inc.	409638	4/4/2021	131.46	0.00	0.00	0.00	0.00	131.46
Singapore Math, Inc.	409687	4/3/2021	106.08	0.00	0.00	0.00	0.00	106.08
Singapore Math, Inc.	410562	4/11/2021	197.19	0.00	0.00	0.00	0.00	197.19
Lakeshore	4176900321	4/2/2021	183.67	0.00	0.00	0.00	0.00	183.67

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Loretta Oborn	42	4/4/2021	180.00	0.00	0.00	0.00	0.00	180.00
Creating a Masterpiece, LLC	4228	4/9/2021	12.99	0.00	0.00	0.00	0.00	12.99
Lakeshore	4231780321	3/31/2021	147.86	0.00	0.00	0.00	0.00	147.86
Lakeshore	4239370321	4/1/2021	13.76	0.00	0.00	0.00	0.00	13.76
Lakeshore	4254300321	4/1/2021	9.55	0.00	0.00	0.00	0.00	9.55
Lakeshore	4255490321	4/1/2021	68.91	0.00	0.00	0.00	0.00	68.91
Loretta Oborn	43	4/5/2021	180.00	0.00	0.00	0.00	0.00	180.00
Lakeshore	4333120321	4/1/2021	43.09	0.00	0.00	0.00	0.00	43.09
Lakeshore	4360520321	4/3/2021	120.65	0.00	0.00	0.00	0.00	120.65
Lakeshore	4476400321	4/4/2021	(21.65)	0.00	0.00	0.00	0.00	(21.65)
The Curiosity Collective	46	4/13/2021	720.00	0.00	0.00	0.00	0.00	720.00
Global Teletherapy	4619	4/7/2021	43,383.25	0.00	0.00	0.00	0.00	43,383.25
Provenance	4633	4/4/2021	248.06	0.00	0.00	0.00	0.00	248.06
Provenance	4642	4/9/2021	144.84	0.00	0.00	0.00	0.00	144.84
Provenance	4643	4/9/2021	499.80	0.00	0.00	0.00	0.00	499.80
Provenance	4652	4/11/2021	318.50	0.00	0.00	0.00	0.00	318.50
Provenance	4677	4/15/2021	2,500.00	0.00	0.00	0.00	0.00	2,500.00
Provenance	4680	4/15/2021	650.00	0.00	0.00	0.00	0.00	650.00
Provenance	4685	4/15/2021	2,200.00	0.00	0.00	0.00	0.00	2,200.00
Speech Therapy Associates	4925	4/12/2021	177.00	0.00	0.00	0.00	0.00	177.00
Lakeshore	4970131220	1/5/2021	156.92	0.00	0.00	0.00	0.00	156.92
Spotlight Music Lessons	5	4/14/2021	2,680.00	0.00	0.00	0.00	0.00	2,680.00
Maria Madruga	5-3-4-2021	4/3/2021	990.00	0.00	0.00	0.00	0.00	990.00
Evitta Gantt	5_C_2021	4/2/2021	160.00	0.00	0.00	0.00	0.00	160.00
Elite Studio of Dance	50496	3/31/2021	61.88	0.00	0.00	0.00	0.00	61.88
TalkBox.Mom	528422	4/4/2021	257.40	0.00	0.00	0.00	0.00	257.40
TalkBox.Mom	528422 - 1	4/7/2021	85.80	0.00	0.00	0.00	0.00	85.80
Peace Hill Press, Inc. dba Well Trained N	53679	4/9/2021	9.50	0.00	0.00	0.00	0.00	9.50
Peace Hill Press, Inc. dba Well Trained N	53680	4/9/2021	10.35	0.00	0.00	0.00	0.00	10.35
A Brighter Child, Inc	56885	4/4/2021	91.53	0.00	0.00	0.00	0.00	91.53
A Brighter Child, Inc	56986	4/4/2021	546.34	0.00	0.00	0.00	0.00	546.34
A Brighter Child, Inc	56987	4/4/2021	625.31	0.00	0.00	0.00	0.00	625.31
CBC Therapeutic Horseback Riding Acad	57	4/9/2021	1,200.00	0.00	0.00	0.00	0.00	1,200.00
A Brighter Child, Inc	57127	4/4/2021	502.19	0.00	0.00	0.00	0.00	502.19
A Brighter Child, Inc	57191	4/4/2021	168.32	0.00	0.00	0.00	0.00	168.32

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A Brighter Child, Inc	57192	4/4/2021	183.80	0.00	0.00	0.00	0.00	183.80
A Brighter Child, Inc	57237	4/2/2021	109.79	0.00	0.00	0.00	0.00	109.79
A Brighter Child, Inc	57238	4/2/2021	280.82	0.00	0.00	0.00	0.00	280.82
A Brighter Child, Inc	57245	4/18/2021	162.54	0.00	0.00	0.00	0.00	162.54
A Brighter Child, Inc	57246	4/18/2021	207.81	0.00	0.00	0.00	0.00	207.81
A Brighter Child, Inc	57247	4/2/2021	391.04	0.00	0.00	0.00	0.00	391.04
A Brighter Child, Inc	57251	4/2/2021	182.98	0.00	0.00	0.00	0.00	182.98
A Brighter Child, Inc	57260	4/2/2021	362.48	0.00	0.00	0.00	0.00	362.48
A Brighter Child, Inc	57262	4/2/2021	88.67	0.00	0.00	0.00	0.00	88.67
A Brighter Child, Inc	57269	4/1/2021	163.76	0.00	0.00	0.00	0.00	163.76
A Brighter Child, Inc	57276	4/2/2021	355.74	0.00	0.00	0.00	0.00	355.74
A Brighter Child, Inc	57292	4/2/2021	769.58	0.00	0.00	0.00	0.00	769.58
A Brighter Child, Inc	57294	4/9/2021	92.35	0.00	0.00	0.00	0.00	92.35
A Brighter Child, Inc	57295	4/9/2021	141.01	0.00	0.00	0.00	0.00	141.01
A Brighter Child, Inc	57300	4/2/2021	250.82	0.00	0.00	0.00	0.00	250.82
A Brighter Child, Inc	57301	4/2/2021	416.97	0.00	0.00	0.00	0.00	416.97
A Brighter Child, Inc	57316	4/9/2021	57.03	0.00	0.00	0.00	0.00	57.03
A Brighter Child, Inc	57317	4/9/2021	85.00	0.00	0.00	0.00	0.00	85.00
A Brighter Child, Inc	57318	4/9/2021	59.35	0.00	0.00	0.00	0.00	59.35
A Brighter Child, Inc	57352	4/2/2021	151.01	0.00	0.00	0.00	0.00	151.01
A Brighter Child, Inc	57353	4/2/2021	135.66	0.00	0.00	0.00	0.00	135.66
A Brighter Child, Inc	57356	4/18/2021	76.18	0.00	0.00	0.00	0.00	76.18
A Brighter Child, Inc	57388	4/1/2021	140.42	0.00	0.00	0.00	0.00	140.42
A Brighter Child, Inc	57389	4/1/2021	659.07	0.00	0.00	0.00	0.00	659.07
A Brighter Child, Inc	57390	4/1/2021	188.60	0.00	0.00	0.00	0.00	188.60
A Brighter Child, Inc	57391	4/1/2021	227.68	0.00	0.00	0.00	0.00	227.68
A Brighter Child, Inc	57395	4/9/2021	122.62	0.00	0.00	0.00	0.00	122.62
A Brighter Child, Inc	57405	4/2/2021	18.31	0.00	0.00	0.00	0.00	18.31
A Brighter Child, Inc	57413	4/14/2021	215.10	0.00	0.00	0.00	0.00	215.10
A Brighter Child, Inc	57434	4/9/2021	375.91	0.00	0.00	0.00	0.00	375.91
A Brighter Child, Inc	57435	4/9/2021	473.95	0.00	0.00	0.00	0.00	473.95
A Brighter Child, Inc	57436	4/9/2021	558.68	0.00	0.00	0.00	0.00	558.68
A Brighter Child, Inc	57437	4/9/2021	539.53	0.00	0.00	0.00	0.00	539.53
A Brighter Child, Inc	57438	4/9/2021	328.59	0.00	0.00	0.00	0.00	328.59
A Brighter Child, Inc	57472	4/14/2021	237.79	0.00	0.00	0.00	0.00	237.79

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A Brighter Child, Inc	57477	4/1/2021	275.37	0.00	0.00	0.00	0.00	275.37
A Brighter Child, Inc	57479	4/14/2021	139.23	0.00	0.00	0.00	0.00	139.23
A Brighter Child, Inc	57480	4/14/2021	144.14	0.00	0.00	0.00	0.00	144.14
A Brighter Child, Inc	57481	4/14/2021	226.28	0.00	0.00	0.00	0.00	226.28
A Brighter Child, Inc	57526	4/2/2021	156.99	0.00	0.00	0.00	0.00	156.99
A Brighter Child, Inc	57531	4/14/2021	131.05	0.00	0.00	0.00	0.00	131.05
A Brighter Child, Inc	57532	4/14/2021	115.26	0.00	0.00	0.00	0.00	115.26
A Brighter Child, Inc	57552	4/18/2021	99.54	0.00	0.00	0.00	0.00	99.54
A Brighter Child, Inc	57553	4/18/2021	32.26	0.00	0.00	0.00	0.00	32.26
A Brighter Child, Inc	57556	4/18/2021	72.06	0.00	0.00	0.00	0.00	72.06
A Brighter Child, Inc	57577	4/1/2021	231.08	0.00	0.00	0.00	0.00	231.08
A Brighter Child, Inc	57636	4/2/2021	84.42	0.00	0.00	0.00	0.00	84.42
A Brighter Child, Inc	57637	4/2/2021	189.74	0.00	0.00	0.00	0.00	189.74
A Brighter Child, Inc	57638	4/2/2021	627.40	0.00	0.00	0.00	0.00	627.40
A Brighter Child, Inc	57680	4/2/2021	15.07	0.00	0.00	0.00	0.00	15.07
A Brighter Child, Inc	57926	4/18/2021	54.74	0.00	0.00	0.00	0.00	54.74
A Brighter Child, Inc	57927	4/18/2021	97.96	0.00	0.00	0.00	0.00	97.96
Christina Patton	600	4/5/2021	209.00	0.00	0.00	0.00	0.00	209.00
Dino Lingo Inc	63284-P003-INV	4/20/2021	95.20	0.00	0.00	0.00	0.00	95.20
Viktoria Dzhumara	64	3/31/2021	720.00	0.00	0.00	0.00	0.00	720.00
Roseville Community School	6439	3/16/2021	870.00	0.00	0.00	0.00	0.00	870.00
Roseville Community School	6440	3/16/2021	870.00	0.00	0.00	0.00	0.00	870.00
Roseville Community School	6444	3/16/2021	870.00	0.00	0.00	0.00	0.00	870.00
Roseville Community School	6445	3/18/2021	870.00	0.00	0.00	0.00	0.00	870.00
Roseville Community School	6446	3/18/2021	870.00	0.00	0.00	0.00	0.00	870.00
Folsom Piano Academy	68340	4/11/2021	112.00	0.00	0.00	0.00	0.00	112.00
Alina Ilchuk	7 - 2021	4/7/2021	400.00	0.00	0.00	0.00	0.00	400.00
Dino Lingo Inc	71605-P013-INV	4/5/2021	95.20	0.00	0.00	0.00	0.00	95.20
MEL Science U.S. LLC	72266-P010-TCS	4/10/2021	209.40	0.00	0.00	0.00	0.00	209.40
MoxieBox Art, Inc	7344	4/3/2021	153.03	0.00	0.00	0.00	0.00	153.03
MoxieBox Art, Inc	7418	4/8/2021	153.03	0.00	0.00	0.00	0.00	153.03
MoxieBox Art, Inc	7419	4/8/2021	260.41	0.00	0.00	0.00	0.00	260.41
MoxieBox Art, Inc	7457	4/18/2021	153.03	0.00	0.00	0.00	0.00	153.03
JC Nelson Supply Co	757847	4/2/2021	162.66	0.00	0.00	0.00	0.00	162.66
Brandy Ruscica	76	4/7/2021	1,202.50	0.00	0.00	0.00	0.00	1,202.50

## The Cottonwood School

### Accounts Payable Aging

March 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Institute for Excellence in Writing	766855	4/3/2021	37.25	0.00	0.00	0.00	0.00	37.25
Institute for Excellence in Writing	768629	4/9/2021	81.25	0.00	0.00	0.00	0.00	81.25
Institute for Excellence in Writing	770142	4/17/2021	58.80	0.00	0.00	0.00	0.00	58.80
Institute for Excellence in Writing	770219	4/17/2021	58.55	0.00	0.00	0.00	0.00	58.55
Dino Lingo Inc	79232-P014-INV	5/31/2021	119.00	0.00	0.00	0.00	0.00	119.00
Betty's Music Studio	8	4/5/2021	660.00	0.00	0.00	0.00	0.00	660.00
Music To Grow On, Music Therapy Servi	8089	3/31/2021	120.00	0.00	0.00	0.00	0.00	120.00
Bright Solutions For Dyslexia, LLC	88-90441	4/8/2021	85.66	0.00	0.00	0.00	0.00	85.66
Bright Solutions For Dyslexia, LLC	88-90442	4/8/2021	392.08	0.00	0.00	0.00	0.00	392.08
Betty's Music Studio	9	4/5/2021	480.00	0.00	0.00	0.00	0.00	480.00
All About Learning Press, Inc.	906132	4/7/2021	109.70	0.00	0.00	0.00	0.00	109.70
All About Learning Press, Inc.	906134	4/7/2021	275.70	0.00	0.00	0.00	0.00	275.70
All About Learning Press, Inc.	906145	4/7/2021	202.85	0.00	0.00	0.00	0.00	202.85
All About Learning Press, Inc.	906197	4/10/2021	159.90	0.00	0.00	0.00	0.00	159.90
All About Learning Press, Inc.	906199	4/10/2021	47.90	0.00	0.00	0.00	0.00	47.90
All About Learning Press, Inc.	906201	4/10/2021	90.75	0.00	0.00	0.00	0.00	90.75
All About Learning Press, Inc.	906215	4/11/2021	244.70	0.00	0.00	0.00	0.00	244.70
All About Learning Press, Inc.	906263	4/16/2021	52.90	0.00	0.00	0.00	0.00	52.90
Jostens Inc	91875	3/21/2021	(27.08)	0.00	0.00	0.00	0.00	(27.08)
The Lampo Group, LLC	9237804	4/9/2021	29.99	0.00	0.00	0.00	0.00	29.99
Dino Lingo Inc	93982-P005-INV	5/25/2021	119.00	0.00	0.00	0.00	0.00	119.00
Mercurius Inc.	94282	4/4/2021	357.21	0.00	0.00	0.00	0.00	357.21
Verizon Wireless	9873923475	3/14/2021	1,064.30	0.00	0.00	0.00	0.00	1,064.30
The STUDIO Martial Arts and Fitness	AG-April2021	4/2/2021	252.00	0.00	0.00	0.00	0.00	252.00
The STUDIO Martial Arts and Fitness	AG-March2021	4/3/2021	252.00	0.00	0.00	0.00	0.00	252.00
The STUDIO Martial Arts and Fitness	AG-May2021	4/3/2021	252.00	0.00	0.00	0.00	0.00	252.00
Amy Walters	AW03312021	4/3/2021	460.00	0.00	0.00	0.00	0.00	460.00
Nancy Barcal	Co-022021	3/31/2021	2,140.00	0.00	0.00	0.00	0.00	2,140.00
Sheri Joyce aka Well Read Fred Writing	CW-0221	3/31/2021	600.00	0.00	0.00	0.00	0.00	600.00
Galaxy Dance Arts, LLC	CWS-JK-3-2021	4/11/2021	145.00	0.00	0.00	0.00	0.00	145.00
Denise Doshier	DDTCS2S21	4/8/2021	1,350.00	0.00	0.00	0.00	0.00	1,350.00
Educational Development Corporation	DIR8862020	3/31/2021	49.83	0.00	0.00	0.00	0.00	49.83
Educational Development Corporation	DIR8894416	4/3/2021	5.99	0.00	0.00	0.00	0.00	5.99
Educational Development Corporation	DIR8894438	4/3/2021	167.19	0.00	0.00	0.00	0.00	167.19
Educational Development Corporation	DIR8894441	4/3/2021	39.25	0.00	0.00	0.00	0.00	39.25



## The Cottonwood School

### Accounts Payable Aging

March 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Educational Development Corporation	DIR8911781	4/4/2021	44.46	0.00	0.00	0.00	0.00	44.46
Educational Development Corporation	DIR8911789	4/4/2021	49.80	0.00	0.00	0.00	0.00	49.80
Educational Development Corporation	DIR8975663	4/14/2021	14.99	0.00	0.00	0.00	0.00	14.99
Educational Development Corporation	DIR8975706	4/15/2021	150.42	0.00	0.00	0.00	0.00	150.42
El Dorado County office of Education	ELDO033121	3/31/2021	205,819.18	0.00	0.00	0.00	0.00	205,819.18
Kovar's Laguna	EzraElijahMarchLag2021	4/4/2021	390.00	0.00	0.00	0.00	0.00	390.00
Let Me! LLC	ICOT_2102	4/9/2021	2,540.00	0.00	0.00	0.00	0.00	2,540.00
Elemental Science	IN-3052	4/8/2021	124.39	0.00	0.00	0.00	0.00	124.39
Elemental Science	IN-3081	4/17/2021	35.19	0.00	0.00	0.00	0.00	35.19
Elemental Science	IN-3090	4/21/2021	417.89	0.00	0.00	0.00	0.00	417.89
Hillside Training Stables	INS031621C	4/15/2021	480.00	0.00	0.00	0.00	0.00	480.00
Corrinne Carrabello	Inspire 83	4/16/2021	190.00	0.00	0.00	0.00	0.00	190.00
Bre Rice	INSTCSS211	4/8/2021	1,215.00	0.00	0.00	0.00	0.00	1,215.00
Learning Without Tears	INV104117	4/1/2021	28.52	0.00	0.00	0.00	0.00	28.52
Learning Without Tears	INV104132	4/1/2021	28.52	0.00	0.00	0.00	0.00	28.52
Learning Without Tears	INV104526	4/8/2021	28.39	0.00	0.00	0.00	0.00	28.39
Learning Without Tears	INV104552	4/8/2021	28.39	0.00	0.00	0.00	0.00	28.39
Learning Without Tears	INV104688	4/10/2021	86.36	0.00	0.00	0.00	0.00	86.36
Learning Without Tears	INV104969	4/16/2021	28.39	0.00	0.00	0.00	0.00	28.39
Learning Without Tears	INV104985	4/16/2021	28.39	0.00	0.00	0.00	0.00	28.39
Evan-Moor	INV308135	4/7/2021	25.73	0.00	0.00	0.00	0.00	25.73
Evan-Moor	INV308253	4/7/2021	70.44	0.00	0.00	0.00	0.00	70.44
Evan-Moor	INV308254	4/8/2021	414.18	0.00	0.00	0.00	0.00	414.18
Evan-Moor	INV308487	4/10/2021	415.99	0.00	0.00	0.00	0.00	415.99
PresenceLearning, Inc.	INV39956	3/10/2021	13,099.70	0.00	0.00	0.00	0.00	13,099.70
PresenceLearning, Inc.	INV41175	4/4/2021	16,030.04	0.00	0.00	0.00	0.00	16,030.04
Growing Healthy Children Therapy Servi	ITCS-2102	3/30/2021	8,540.00	0.00	0.00	0.00	0.00	8,540.00
Kovars Martial Arts-Roseville	Jan/Feb'21	4/4/2021	1,416.00	0.00	0.00	0.00	0.00	1,416.00
Kovar's Laguna	JasonWmarchLag2021	4/4/2021	169.00	0.00	0.00	0.00	0.00	169.00
MEL Science U.S. LLC	JC2021030909	4/8/2021	209.40	0.00	0.00	0.00	0.00	209.40
Bennati's Martial Arts	JNAPR2021	4/8/2021	89.00	0.00	0.00	0.00	0.00	89.00
Bennati's Martial Arts	JNMAR2021	4/8/2021	89.00	0.00	0.00	0.00	0.00	89.00
Bennati's Martial Arts	JNMAY2021	4/8/2021	89.00	0.00	0.00	0.00	0.00	89.00
Bennati's Martial Arts	JWISE321	4/8/2021	129.00	0.00	0.00	0.00	0.00	129.00
Bennati's Martial Arts	JWISE421	4/8/2021	129.00	0.00	0.00	0.00	0.00	129.00



## The Cottonwood School

### Accounts Payable Aging

March 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
MEL Science U.S. LLC	LD2021030505	4/4/2021	139.60	0.00	0.00	0.00	0.00	139.60
Bennati's Martial Arts	LNAPR2021	3/31/2021	139.00	0.00	0.00	0.00	0.00	139.00
Bennati's Martial Arts	LNMAR2021	3/31/2021	139.00	0.00	0.00	0.00	0.00	139.00
Bennati's Martial Arts	LNMay2021	3/31/2021	139.00	0.00	0.00	0.00	0.00	139.00
KiwiCo, Inc	MAR-21-COTTON-1	4/30/2021	3,218.88	0.00	0.00	0.00	0.00	3,218.88
MEL Science U.S. LLC	MB2021030208	4/1/2021	209.40	0.00	0.00	0.00	0.00	209.40
Bennati's Martial Arts	MNAPR2021	4/8/2021	64.00	0.00	0.00	0.00	0.00	64.00
Bennati's Martial Arts	MNMARCH2021	4/9/2021	64.00	0.00	0.00	0.00	0.00	64.00
Bennati's Martial Arts	MNMAY2021	4/8/2021	64.00	0.00	0.00	0.00	0.00	64.00
Daniel Muallem	MUAL031921	3/19/2021	562.50	0.00	0.00	0.00	0.00	562.50
Encore Music Center	NICKEL #13	4/7/2021	440.00	0.00	0.00	0.00	0.00	440.00
Writing With Kris	PO 21SprCW2	4/18/2021	4,785.90	0.00	0.00	0.00	0.00	4,785.90
Charter Impact, Inc.	PR031521	4/15/2021	855.41	0.00	0.00	0.00	0.00	855.41
BrightThinker	SINV2750	4/8/2021	124.49	0.00	0.00	0.00	0.00	124.49
BrightThinker	SINV2758	4/11/2021	124.49	0.00	0.00	0.00	0.00	124.49
BrightThinker	SINV2770	4/14/2021	124.49	0.00	0.00	0.00	0.00	124.49
BrightThinker	SINV2771	4/14/2021	124.49	0.00	0.00	0.00	0.00	124.49
BrightThinker	SINV2772	4/14/2021	248.98	0.00	0.00	0.00	0.00	248.98
BrightThinker	SINV2773	4/16/2021	248.98	0.00	0.00	0.00	0.00	248.98
BrightThinker	SINV2809	4/20/2021	248.98	0.00	0.00	0.00	0.00	248.98
MEL Science U.S. LLC	SM2021031514	4/14/2021	139.60	0.00	0.00	0.00	0.00	139.60
Bennati's Martial Arts	SNAPR2021	4/8/2021	114.00	0.00	0.00	0.00	0.00	114.00
Bennati's Martial Arts	SNMAR2021	4/8/2021	114.00	0.00	0.00	0.00	0.00	114.00
Bennati's Martial Arts	SNMAY2021	4/8/2021	114.00	0.00	0.00	0.00	0.00	114.00
On The GO Academy	Spring 2021-1	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-10	4/4/2021	200.00	0.00	0.00	0.00	0.00	200.00
On The GO Academy	Spring 2021-11	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-12	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-13	4/4/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-14	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-15	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-16	4/3/2021	500.00	0.00	0.00	0.00	0.00	500.00
On The GO Academy	Spring 2021-17	4/4/2021	200.00	0.00	0.00	0.00	0.00	200.00
On The GO Academy	Spring 2021-2	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-3	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00

## The Cottonwood School

### Accounts Payable Aging

March 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
On The GO Academy	Spring 2021-30	4/3/2021	500.00	0.00	0.00	0.00	0.00	500.00
On The GO Academy	Spring 2021-31	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-32	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-33	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-4	4/3/2021	500.00	0.00	0.00	0.00	0.00	500.00
On The GO Academy	Spring 2021-5	4/3/2021	250.00	0.00	0.00	0.00	0.00	250.00
On The GO Academy	Spring 2021-6	4/3/2021	500.00	0.00	0.00	0.00	0.00	500.00
On The GO Academy	Spring 2021-7	4/3/2021	500.00	0.00	0.00	0.00	0.00	500.00
On The GO Academy	Spring 2021-8	4/4/2021	200.00	0.00	0.00	0.00	0.00	200.00
On The GO Academy	Spring 2021-9	4/3/2021	200.00	0.00	0.00	0.00	0.00	200.00
Bennati's Martial Arts	SYGLESSNE2121	4/2/2021	129.00	0.00	0.00	0.00	0.00	129.00
Sheri Joyce aka Well Read Fred Writing	T0221	3/31/2021	240.00	0.00	0.00	0.00	0.00	240.00
Auburn Gymnastics Center	TCS-003	4/17/2021	171.00	0.00	0.00	0.00	0.00	171.00
Olga Shabanov	TCS-18-Nekr	4/5/2021	240.00	0.00	0.00	0.00	0.00	240.00
Olga Shabanov	TCS-19-Nekr	4/19/2021	960.00	0.00	0.00	0.00	0.00	960.00
Wonder Crate	TCS008	3/29/2021	89.90	0.00	0.00	0.00	0.00	89.90
Wonder Crate	TCS011	4/15/2021	89.90	0.00	0.00	0.00	0.00	89.90
Specialized Therapy Services, Inc.	TCWS01-0221	4/9/2021	2,036.25	0.00	0.00	0.00	0.00	2,036.25
Wonder Crate	TSC009	4/3/2021	164.90	0.00	0.00	0.00	0.00	164.90
Wonder Crate	TSC010	4/8/2021	164.90	0.00	0.00	0.00	0.00	164.90
History Unboxed LLC	wc-9528HU	4/8/2021	947.00	0.00	0.00	0.00	0.00	947.00
History Unboxed LLC	wc-9530HU	4/2/2021	267.12	0.00	0.00	0.00	0.00	267.12
History Unboxed LLC	wc-9561HU	4/2/2021	319.46	0.00	0.00	0.00	0.00	319.46
History Unboxed LLC	wc-9683HU	4/7/2021	66.10	0.00	0.00	0.00	0.00	66.10
History Unboxed LLC	wc-9721HU	4/14/2021	135.10	0.00	0.00	0.00	0.00	135.10
Bennati's Martial Arts	ZANGEL220	4/8/2021	129.00	0.00	0.00	0.00	0.00	129.00
Bennati's Martial Arts	ZANGEL321	4/14/2021	<u>129.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>129.00</u>
<b>Total Outstanding Payables in March</b>			<b><u>\$ 473,839</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 473,839</u></b>

## The Cottonwood School

***Due (To)/From All Inspire Charter School Locations***

**For the period ended March 31, 2021**

	<b>Account Balance</b>
9180 Due (to)/from Inspire Charter Services	\$ 320,152
<b>Total Due (To)/From Balance</b>	<b>\$ 320,152</b>

## Cover Sheet

### Discussion and Potential Action on the 2021-2022 Salary Schedule

**Section:** III. Finance  
**Item:** C. Discussion and Potential Action on the 2021-2022 Salary Schedule  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
2021-2022 Salary Schedule - Revised 4-16-21 - Cottonwood.pdf

**BACKGROUND:**

We have been analyzing our positions and job descriptions. We have an Assistant Director performing Associate Director job duties which is beyond the scope of the job duties. We have been advised to change the title and add this to our salary schedule needs to reflect the current job duties. Therefore, we are adding an Associate Director position to the salary schedule.

We also added Stipends to our schedule.

<b>2021/2022</b>
<b>The Cottonwood School Salary Schedules</b>
<b>A New Teacher salary Schedule is coming in January</b>



**The Cottonwood School  
Classified Salary Schedule  
E- 260 Days  
Pay Scale Level**

Steps	OFFICE TECH 1		OFFICE TECH 2		OFFICE TEC 3		Coordinator	
	260 Days	2080 Hours	260 Days	2080 Hours	260 Days	2080 Hours	260 Days	2080 Hours
	Annual	Hour	Annual	Hourly	Annual	Hourly	Annual	Hourly
1	\$31,250	\$15.03	\$37,502	\$18.03	\$50,003	\$24.04	\$65,500	\$31.49
2	\$32,200	\$15.48	\$38,627	\$18.57	\$51,503	\$24.76	\$67,000	\$32.21
3	\$33,166	\$15.95	\$39,786	\$19.13	\$53,048	\$25.50	\$69,650	\$33.48
4	\$34,161	\$16.42	\$40,980	\$19.70	\$54,640	\$26.27	\$71,500	\$34.37
5	\$35,186	\$16.92	\$42,209	\$20.29	\$56,279	\$27.06	\$73,500	\$35.33
6	\$36,242	\$17.42	\$43,476	\$20.90	\$57,967	\$27.87	\$75,600	\$36.34
7	\$37,329	\$17.95	\$44,780	\$21.53	\$59,706	\$28.71	\$77,500	\$37.25
8	\$38,449	\$18.49	\$46,123	\$22.17	\$61,498	\$29.57	\$79,500	\$38.22
9	\$39,602	\$19.04	\$47,507	\$22.84	\$63,343	\$30.45	\$81,500	\$39.18
10	\$40,790	\$19.61	\$48,932	\$23.53	\$65,243	\$31.37	\$83,500	\$40.14
11	\$42,014	\$20.20	\$50,400	\$24.23	\$67,200	\$32.31	\$85,500	\$41.10
12	\$43,274	\$20.81	\$51,912	\$24.96	\$69,216	\$33.28	\$87,500	\$42.06
13	\$44,573	\$21.43	\$53,469	\$25.71	\$71,293	\$34.28	\$89,500	\$43.03
14	\$45,910	\$22.07	\$55,074	\$26.48	\$73,431	\$35.30	\$91,500	\$43.99
15	\$47,287	\$22.73	\$56,726	\$27.27	\$75,634	\$36.36	\$93,500	\$44.95

\*\*Annual salary is based on the minimum number of workdays. The workdays listed for each position is a minimum number of workdays, and team members may need to work additional days beyond the work calendar.

\*\*\* Annual salary advancement for longevity is not guaranteed and is subject to the school's operational needs and/or budget approved by the School Board.



## The Cottonwood School Salary Schedule C Pay Scale Level

	<b>Coordinator III*** Vendor Coordinator</b>	<b>Coordinator II Teacher/Lead*** Comm connections EL/Intervention</b>	<b>High School Counselor</b>	<b>Coordinator I/Teacher*** SST/504 HST Curriculum Coordinator Program Coordinator EI Designee</b>
	215 Days**	190 Days**	200 Days**	190 Days**
<b>Steps</b>	<b>Annual</b>	<b>Annual</b>	<b>Annual</b>	<b>Annual</b>
1	\$81,000	\$78,000	\$70,000	\$63,000
2	\$83,000	\$80,000	\$72,000	\$65,000
3	\$85,000	\$82,000	\$74,000	\$67,000
4	\$87,000	\$84,000	\$76,000	\$69,000
5	\$89,000	\$86,000	\$78,000	\$71,000
6	\$91,000	\$88,000	\$80,000	\$73,000
7	\$93,000	\$90,000	\$82,000	\$75,000
8	\$95,000	\$92,000	\$84,000	\$77,000
9	\$97,000	\$94,000	\$86,000	\$79,000
10	\$99,000	\$96,000	\$88,000	\$81,000
11	\$101,000	\$98,000	\$90,000	\$83,000
12	\$103,000	\$100,000	\$92,000	\$85,000
13	\$105,000	\$102,000	\$94,000	\$87,000
14	\$107,000	\$104,000	\$96,000	\$89,000
15	\$109,000	\$106,000	\$98,000	\$91,000
<b>Stipends</b>				
Doctorate Degree (conferred, transcripts required)			\$5,000	

\*\*Annual salary is based on the minimum number of workdays. The workdays listed for each position is a minimum number of workdays, and team members may need to work additional days beyond the work calendar.

\*\*\*Refer to the job description for the minimum number of rostered students and/or classes to be taught. With approval of the Executive Director these positions may support additional students. Annual salary advancement for longevity is not guaranteed and is subject to the school's operational needs and/or budget approved by the School Board.



## The Cottonwood School Salary Schedule D Pay Scale Level

	Director III Sped/CBO	Director II Principal/Business	Associate Director	Director I*** Asst. Dir/Instr. Admin
	225 Days*	225 Days*	215 Days*	205 Days*
Steps	Annual	Annual	Annual	Annual
1	\$160,000	\$125,000	\$120,000	\$112,000
2	\$162,500	\$127,000	\$122,000	\$114,000
3	\$165,000	\$129,000	\$124,000	\$116,000
4	\$167,500	\$131,000	\$126,000	\$118,000
5	\$170,000	\$133,000	\$128,000	\$120,000
6	\$172,500	\$135,000	\$130,000	\$122,000
7	\$175,000	\$137,000	\$132,000	\$124,000
8	\$177,500	\$139,000	\$134,000	\$126,000
9	\$180,000	\$141,000	\$136,000	\$128,000
10	\$182,500	\$143,000	\$138,000	\$130,000
11	\$185,000	\$145,000	\$140,000	\$132,000

Stipends	
Doctorate Degree (conferred, transcripts required)	\$5,000
CBO Certificate	\$2,500

\*\*Annual salary is based on the minimum number of workdays. The workdays listed for each position is a minimum number of workdays, and team members may need to work additional days beyond the work calendar.

\*\*\*Refer to the job description for the minimum number of rostered students and/or classes to be taught. With approval of the Executive Director these positions may support additional students. Annual salary advancement for longevity is not guaranteed and is subject to the school's operational needs and/or budget approved by the School Board.



Stipend Chart	
Stipends are a fixed sum of money paid as an allowance in addition to regular pay for performing additional duties above and beyond the job description. To offer the stipend, pay, the additional duties must be defined and outside of the job description scope of work.	
Stipend Position	Amount per Year
Special Projects/Duties	\$500-\$3000
WASC lead/self-study	\$500-\$2000
Emergent Bilingual (EB) Teacher	\$500-\$1000
Educational Design Experts	\$2,000
NJHS & NHS Advisor	\$2,000
Boost/Single subject class	\$2000 - \$4,000
California Healthy Youth ActCoach	\$2,500
SPED Extended School Year (ESY)	\$3,500
SPED SAI in person	\$5,000
Academic Decathlon Stipend	\$5,000
SPED SAI in person	\$5,000

\* Stipends are subject to budget and Charter need.



## Cover Sheet

### Presentation by Gallagher: 2021 Employee Benefits Proposal Updates

**Section:** IV. Operations  
**Item:** A. Presentation by Gallagher: 2021 Employee Benefits  
Proposal Updates  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Insurance & Benefits Board Proposal - Cottonwood.pdf

**BACKGROUND:**

The school's insurance agent, Gallagher, will present the 2021-2022 benefits proposal.



# Employee Benefits Insurance Renewal Board Meeting

April 20, 2021

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**Gallagher**

Insurance | Risk Management | Consulting

# Medical Program Summary

## **Current Cottonwood Health Program (Program Dates 7/1/20 – 6/30/21)**

- Cottonwood offers 5 medical plans currently: Kaiser, Blue Shield HMO plans, and Blue Shield PPO plans.
- Cottonwood pays 100% Employee Premium for 3 of the 5 medical plans. Cottonwood also pays 60-80% of Dependent Premium for all 5 plans. This strategy is extremely rich and not commonplace for employers, including schools and charters.
- Cottonwood offers 3 dental plans currently: Cigna Dental HMO, Cigna Dental PPO Low, and Cigna Dental PPO High.
- Cottonwood offers 1 vision plan with EyeMed.

## **Renewing Cottonwood Health Program (7/1/21 – 6/30/22)**

- Initial overall premium increase was +40%. Final overall premium increase with selected plan options is +26%.
- Cottonwood will offer 4 medical plans: Kaiser 20, Sutter HMO 25, Health Net HMO, and Health Net PPO. The HSA plan will sunset (5 employees were on this plan).
  - Sutter is a very localized network plan to certain Northern CA zip codes, including Sacramento, El Dorado, Placer, and Yolo County.
  - HealthNet SmartCare HMO provides network access for 93.4% of Cottonwood employees.
- Cottonwood will continue to pay 100% Employee Premium for 2 medical plans, and will continue to pay 60-80% of Dependent Premium for all 4 medical plans.
- Guardian will be the new insurance provider for Dental, Vision and Employer-Paid Life insurance.
  - Guardian offers a stronger network of dentists than Cigna for the areas where Cottonwood staff live.
  - Guardian offers the VSP vision network, giving staff access to VSP providers.
- Cottonwood will continue to contribute towards all 3 dental plans, and towards the vision plan.

## **Overall Premium Spend (7/1/21 – 6/30/22)**

- Cottonwood's share of the annual premium will be aprox. \$1,365,306. This is a +15% increase above current spend.
- Employee's share of the annual premium will be approx. \$423,754. This is a +23% increase above current spend.



Insurance | Risk Management | Consulting

# Rate Summary

## Kaiser 20

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$0.00	<b>\$0.00</b>	0.0%
EE + SP	\$134.47	<b>\$156.28</b>	16.2%
EE + CH	\$81.57	<b>\$104.19</b>	27.7%
Family	\$214.13	<b>\$273.49</b>	27.7%

## HealthNet SmartCare HMO 40

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$177.94	\$192.36	8.1%
EE + SP	\$557.23	\$623.23	11.8%
EE + CH	\$382.18	\$423.19	10.7%
Family	\$732.30	\$823.29	12.4%

## Sutter HMO 25

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$0.00	\$0.00	0.0%
EE + SP	\$134.47	\$131.50	-2.2%
EE + CH	\$72.41	\$74.33	2.7%
Family	\$196.54	\$230.11	17.1%

## HealthNet PPO

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$164.05	\$251.73	53.4%
EE + SP	\$525.29	\$864.62	64.6%
EE + CH	\$358.55	\$580.06	61.8%
Family	\$692.02	\$1,149.18	66.1%

## Guardian Dental HMO

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$5.25	\$10.00	90.5%
EE + SP	\$16.94	\$18.00	6.3%
EE + CH	\$20.84	\$22.00	5.6%
Family	\$29.51	\$30.00	1.7%

## Guardian Dental PPO Low

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$17.64	\$20.00	13.4%
EE + SP	\$58.95	\$60.00	1.8%
EE + CH	\$66.42	\$70.00	5.4%
Family	\$103.88	\$100.00	-3.7%

## Guardian Dental PPO High

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$29.00	\$30.00	3.4%
EE + SP	\$73.94	\$80.00	8.2%
EE + CH	\$84.58	\$90.00	6.4%
Family	\$129.16	\$130.00	0.7%

## Guardian/VSP Vision

	Current Employee Cost	Renewal Employee Cost	% Change
EE Only	\$2.56	\$4.00	56.3%
EE + SP	\$5.49	\$8.00	45.7%
EE + CH	\$5.61	\$10.00	78.3%
Family	\$9.04	\$16.00	77.0%

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\*The information contained herein is subject to the disclosures and disclaimers on the final page of this report/proposal/review.

## Cover Sheet

### Discussion and Potential Action on a New 2021-2022 Vendor Contract

**Section:** IV. Operations  
**Item:** B. Discussion and Potential Action on a New 2021-2022  
Vendor Contract  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
Draft Vendor\_Cottonwood Charter School\_2021-2022 041321 (002).pdf

**BACKGROUND:**

The is an updated Vendor agreement. We added more specific verbiage regarding employee clearance and workers compensation. This has been reviewed by our vendor relations coordinator, Director of Instruction and our legal team.



## VENDOR AGREEMENT

This Vendor Agreement (“Agreement”) is made between **The Cottonwood School Charter School** (“School”), a California nonprofit public corporation that operates a public charter school and **VENDOR NAME HERE** (“Vendor”).

### RECITALS

WHEREAS, School fosters successful student achievement through a quality, personalized, and standards-based education program featuring unique and hands-on experiential learning experiences;

WHEREAS, Vendor is engaged in the businesses of providing experienced and qualified educational services as set forth in **Exhibit A**; and

WHEREAS, School desires to retain Vendor for the purpose of providing the services described herein for the benefit of the School, families, and students.

NOW, THEREFORE, in consideration of the foregoing recitals, the promises and the mutual covenants contained herein, and for other good, valuable and sufficient consideration, the parties agree as follows:

### **SECTION 1. TERM and TERMINATION.**

- a. Term: This Agreement shall be effective as of **July 1, 2021**.
- b. Termination: Vendor may terminate this Agreement for cause after providing sixty (60) days advance written notice to School. School may terminate this Agreement at any time, with or without cause in its sole discretion with same-day written notice. Upon termination, School shall pay Vendor for all necessary and approved Services rendered pursuant to this Agreement and relevant “Enrichment Certificate(s)” (defined below) up to the effective date of termination. School has no obligation to pay Vendor for any Services provided after the effective date of termination. The termination of this Agreement constitutes a termination of any active invoices and Enrichment Certificates.

## SECTION 2. SERVICES.

- a. Scope of Services: Vendor is hereby engaged by School to perform the student enrichment services specified in **Exhibit A**, incorporated herein by reference ("Services"), subject to the terms and conditions contained herein. Vendor assumes full responsibility for the performance of the Services provided under the terms of this Agreement. School does not guarantee any minimum amount of work by this Agreement.
- b. No Authority to Bind School: Vendor understands and agrees that Vendor lacks the authority to bind School contractually, conduct business on School's behalf, or incur any obligations on behalf of School. Specifically, Vendor agrees not to represent himself/herself or any Vendor employees, agents, or contractors as an employee of School in any capacity, including, but not limited to, when interacting with School students, parents, vendors, or employees.
- c. Responsibility for Performance: Vendor assumes full responsibility for the performance of Vendor's duties under the terms of this Agreement and warrants that Vendor and its employees, contractors, and other agents are fully qualified in Vendor's specialized skill or expertise to perform such duties. Vendor will not enter into any contract or engagement that conflicts or interferes with Vendor's duties under this Agreement.
- d. Compliance with Charter Petition and Law: Except when otherwise expressly required by applicable law, School shall not be responsible for monitoring Vendor's compliance with the law, charter petition, and Agreement. Vendor acknowledges that School must comply with applicable prohibitions against discrimination, obligations to provide a free appropriate education to students with exceptional needs pursuant to the Individuals with Disabilities Education Act ("IDEA") and Section 504 of the Rehabilitation Act, and be nonsectarian in its programs. Vendor must be non-sectarian in any Services provided to School students. Vendor shall ensure its performance of its Services complies with these legal and charter petition requirements. If Vendor performs any Services in a manner that is contrary to law, Vendor shall bear all claims, costs, losses and damages (including, but not limited to, reasonable attorneys' fees and costs) arising therefrom.
- e. Service Limitations: Vendor shall not serve a School student for more than twelve (12) core academic hours including math, language arts, social studies, science and world language during the school week (Monday to Friday from 8:00 am to 2:30 pm) under this Agreement or any other arrangement (e.g., Student participation in a Vendor program outside of School activities); excepting visual and performing arts, CTE pathways, robotics, and physical activities including dance, gymnastics, karate, and other similar activities, as approved by the supervising teacher.
- f. No Private School Affiliation: Vendor certifies that it is not, nor is it affiliated with, a private school that submitted an affidavit to register with the California Department of Education and is listed on the state's Private School Directory ("Private School"). Vendor affirms the Services shall not be provided at a Private School. Vendor

affirms that it will not confer any compensation received for performing Services under this Agreement to a Private School.

- g. Prohibited Conflicts: Vendor is prohibited from providing Services under this Agreement to a relative (e.g., child, grandchild, niece/nephew, sibling, etc.) of the Vendor (or its employees). School shall not be responsible for paying Vendor for the prohibited services described herein.
- h. Compliance with COVID-19 Safety Protocols: Vendor shall comply with all COVID-19 safety measures that are required by School or an applicable public health order or law, including but not limited to maintaining a COVID-19 prevention plan and requiring the use of face masks and enforcing social distancing. Vendor shall produce a copy of its COVID-19 prevention plan upon request by School.

### **SECTION 3. PAYMENT.**

- a. Enrichment Certificate: School requests Services from Vendor through School's issuance of an Enrichment Certificate. School is not responsible to pay for any costs of Services without issuance of an Enrichment Certificate. The Enrichment Certificate will detail requested Services, dates of Services, fees for Services, and other relevant information. Vendors must first receive an Enrichment Certificate before providing Services to students. School does not pay for Services in advance. If an Enrichment Certificate expires, Vendor must cease providing Services until it receives another Enrichment Certificate.
- b. Vendor Invoice: School shall pay Vendor for Services performed through invoices. Vendor will remit one (1) itemized invoice after completing the Services pursuant to an Enrichment Certificate. Vendors should submit invoices to The Cottonwood School. School will endeavor to pay undisputed invoice amounts within thirty (30) days of receipt.
- c. Termination of Enrichment Certificate: School may terminate an Enrichment Certificate at any time, with or without cause in its sole discretion with same-day written notice. School shall pay Vendor the undisputed amounts for Services already performed under the Enrichment Certificate.
- d. Incurred Costs: Any damages or costs incurred by School, including replacement costs, as a result of Vendor's failure to competently perform under this Agreement may be deducted by School from any amounts owed to Vendor.
- e. Use of School's Name: Vendor shall not use the name, insignia, mark, or any facsimile of the School for any purpose, including but not limited to advertising, client lists, or references, without the advance written authorization of the School.

### **SECTION 4. GENERAL CONDITIONS FOR VENDOR PERFORMANCE.**



- a. Vendor Qualifications: Vendor represents it has the qualifications, skills and, if applicable, the certification and licenses necessary to perform the Services in a competent, and professional manner, without the advice or direction of School. Upon School's request, Vendor shall provide copies of certification or licensure. Subject to the terms of this Agreement, Vendor shall render all Services hereunder in accordance with this Agreement and **Exhibit A**, Vendor's independent and professional judgment and in compliance with all applicable laws and with the generally accepted practices and principles of Vendor's trade. Vendor is customarily engaged in the independently established trade, occupation, or business of the same nature as the Services performed.
- b. Relationship: The School is not an employer of Vendor or its employees, contractors, or agents and shall not supervise individuals as such in carrying out the Services to be performed by Vendor under the terms of this Agreement. It is expressly understood between the parties that Vendor and its employees, contractors, and agents are not employee(s) of School.
- c. Licenses: Vendor warrants that Vendor is engaged in an independent and bona fide business operation, markets him/her/itself as such, is in possession of a valid business license/insurance when required, and is providing or capable of providing similar services as set forth in [Exhibit A to school and others](#). ~~Exhibit A to others~~. Vendor shall provide appropriate evidence of a bona fide business operation including evidence of licensure if required by School.
- d. No Training or Instruction: Although School may at times provide information concerning its business and students to Vendor, School will not provide any training or instruction to Vendor concerning the manner and means of providing the Services that are subject to this Agreement because Vendor warrants that Vendor is highly skilled in its industry.

**SECTION 5. TAXES.** Because Vendor is not an employee of School, all compensation called for under this Agreement shall be paid without deductions or withholdings, and will be accompanied by an IRS Form 1099, as applicable, at year end. Vendor is responsible for the reporting and payment of any state and/or federal income tax or other withholdings on the compensation provided under this Agreement or any related assessments. In addition, Vendor shall fill out and execute a Form W-9. In the event that the Internal Revenue Service or the State of California should determine that Vendor or its employee(s) is/are an employee of School subject to withholding and social security contributions, Vendor acknowledges consistent with this Agreement that all payments due to Vendor under this Agreement are gross payments, and the Vendor is solely responsible for all income taxes, social security payments, or other applicable deductions thereon.

**SECTION 6. BENEFITS.** Vendor and its employees, contractors, and agents are not entitled to the rights or benefits that may be afforded to School employees including,

but not limited to, disability, workers' compensation, unemployment benefits, sick leave, vacation leave, medical insurance and retirement benefits. Vendor is solely responsible for providing at Vendor's own expense, disability, unemployment, workers' compensation and other insurance for Vendor and any of its employees, contractors, and agents. Prior to the commencement of services, Independent Contractor shall furnish the School with an executed Certificate Regarding Workers Compensation in substantially the form attached as Exhibit C hereto.

**SECTION 7. MATERIALS.** Vendor will furnish at its own expense all materials, equipment and supplies used to provide the Services.

## **SECTION 8. BACKGROUND CHECK AND SAFETY REQUIREMENTS.**

- a. Criminal Background Check and Tuberculosis Screening: Vendor shall ensure its employees, agents, and contractors working directly with School students complete a criminal background check through the Department of Justice ("DOJ") in accordance with Education Code section 45125.1. Vendor certifies to School that no one working on behalf of Vendor (e.g., Vendor employees, agents, or contractors) working with School students have been convicted or have pending charges of a violent or serious felony as defined in Penal Code sections 667.5(c) and 1192.7(c). a sex offense listed in Education Code Section 44010, a controlled substance offense listed in Education Code Section 44011, a crime involving moral turpitude (e.g., embezzlement, perjury, fraud, etc.), or any offense which may make the employee unsuitable to work around students. \_The cost of the background check is the Vendor's responsibility. Vendor shall also ensure its employees, agents, and contractors working directly with School have undergone a tuberculosis risk assessment and/or have been examined and determined to be free of active tuberculosis in accordance with Education Code section 49406. Vendor shall complete the certification attached as Exhibit B and provide it to School as evidence of compliance with this section.
- b. First Aid & CPR Certification: Upon School's request, Vendor shall ensure its employees, agents, or contractors obtain First-Aid and CPR Certification. Vendors shall implement safety policies and procedures related to emergency response and accident reporting reasonable for the Services.
- c. Supervision: Vendor is responsible for supervising and ensuring students have a safe environment from the time they are dropped off to receive Services and until the responsible party picks them up. Students may not be left unattended during Vendor's provision of Services. Students shall not interact in one-on-one settings with Vendor (or its employees) without the School's express written permission. Vendor may not transport students without School's express written permission.
- d. Student Discipline: Vendor acknowledges that School is responsible for managing and overseeing the education program, which incorporates the Vendor's enrichment services. Vendor must immediately notify School when students act inappropriately and may require discipline. School is responsible for issuing

discipline to students. If Vendor wishes to remove a participant from their Services, the Vendor shall notify School and the parties will discuss appropriate measures.

- e. Reporting Bullying and Harassment Incidents to School: To the fullest extent allowed by law, Vendor shall immediately notify School if it becomes aware of any incident of bullying, discrimination, harassment, or sexual harassment at Vendor's place of business, during Vendor's provision of Services, or otherwise involving School students, Vendor, or Vendor's employees, contractors, or agents in any way. If Vendor learns a student may pose a health or safety threat to himself/herself or to other individuals, Vendor must immediately notify the School.
- f. Training: Vendor shall ensure its employees, contractors, or agents who interact with School students participate in sexual harassment prevention training before providing Services under this Agreement. Upon School's request, Vendor shall provide proof of compliance with this training requirement.

## **SECTION 9. INDEMNIFICATION AND INSURANCE.**

- a. Indemnification: To the maximum extent allowable by law, Vendor will indemnify, defend, and hold harmless School, its officers, directors, employees, agents and volunteers from and against all claims, demands, losses, costs, expenses, obligations, liabilities, damages, recoveries, and deficiencies, including interest, penalties, attorneys' fees, and costs that such entities or persons may incur that arise out of or relate to this Agreement or the alleged negligence, recklessness or willful misconduct of Vendor, including of Vendor's officers, directors, employees, subcontractors, agents, representatives, volunteers, successors, assigns or anyone for whom Vendor is legally responsible. Vendor's indemnity, defense and hold harmless obligations shall survive the termination of this Agreement. To the maximum extent allowable by law, Vendor also agrees to hold harmless, indemnify, and defend School from any and all liability, damages, or losses (including reasonable attorneys' fees, costs, penalties, and fines) School suffers as a result of (a) Vendor's failure to meet its obligations under Sections 4-6, or (b) a third party's designation of Vendor or Vendor's employees, agents, or contractors as an employee of School regardless of any actual or alleged negligence by School.
- b. General Liability Insurance Limits: Vendor agrees to maintain general liability insurance coverage, including both bodily injury and property damage, with at least the following coverage limits:
  - i. \$1,000,000 per occurrence;
  - ii. \$2,000,000 general aggregate; and
  - iii. ~~iii.~~ \$500,000 personal & advertising injury.
- c. Additional Insurance Requirements: Vendor's insurance shall constitute primary coverage for any loss or liability arising from or relating to this Agreement and any insurance held by School shall constitute secondary, excess coverage. School may require additional insurance coverage depending on the Services and shall communicate these insurance requirements to the Vendor in conjunction with the

provision of an Enrichment Certificate. Vendor's insurance policies required under this Agreement shall name School as additionally insured.

## **SECTION 10. CONFIDENTIALITY.**

- a. Confidential Information: Vendor acknowledges that during the course of performing Services, Vendor may become privy to confidential, privileged and/or proprietary information important to the School. Vendor further acknowledges its obligations under the Family Educational Rights and Privacy Act ("FERPA") and California Uniform Trade Secrets Act. Vendor shall ensure that all of its employees, agents and contractors agree to the requirements of this section prior to receiving any Confidential Information (defined below). Vendor shall not use or disclose during or after the term of this Agreement, without the prior written consent of School, any information relating to School's employees, directors, agents, students or families, or any information regarding the affairs or operations of School, including School's confidential/proprietary information and trade secrets ("Confidential Information"). Confidential Information, whether prepared by or for the School, includes, without limitation, all of the following: education records, student rosters, medical records, personnel records, information technology systems, financial and accounting information, business or marketing plans or strategies, methods of doing business, curriculum, lists, email addresses and other information concerning actual and potential students or vendors and/or any other information Vendor reasonably should know is treated as confidential by the School. The only allowed disclosures of Confidential Information are (i) with prior written consent of School; (ii) after the information is generally available to the public other than by reason of a breach by Vendor of this agreement to maintain confidentiality; (iii) after the information has been acquired by Vendor through independent means and without a breach of Vendor's duties to School under this Agreement or otherwise; or (iv) pursuant to the order of a court or other tribunal with jurisdiction if Vendor has given School adequate notice so that School may contest any such process. Personally identifiable student information may only be used as necessary to meet Vendor's obligations under this Agreement. Vendor shall not use any Confidential Information (e.g., student or parent contact information) to market any products or services to School parents or students without School's express written permission. Vendor must take all necessary and appropriate steps to protect and safeguard all of School's Confidential Information and proprietary information from unauthorized disclosure.
- b. Disclosure of Records: School will provide Vendor with those records requested by Vendor that are reasonably necessary to allow Vendor to perform the Services. Vendor shall use any such records only for the purpose provided and not for the benefit of any other person or entity. Upon termination of this Agreement or School's request, Vendor will immediately surrender to School or destroy all Confidential Information and other materials provided to Vendor by School, including all physical copies, drafts, digital or computer versions.

**SECTION 11. ENTIRE AGREEMENT.** This Agreement and its incorporated exhibits constitute the entire agreement between the parties with respect to the subject matter contained herein and supersede all agreements, representations and understandings of the parties with respect to such subject matter made or entered into prior to the date of this Agreement.

**SECTION 12. DISPUTE RESOLUTION.**

- a. Informal Dispute Resolution: If there is any dispute or controversy between the parties arising out of or relating to this Agreement, the parties shall first meet and confer informally in an attempt to resolve the issue.
- b. Mediation: If reasonable efforts at informal resolution are unsuccessful, the parties shall participate in a mediation with a mutually-agreed upon mediator. Any costs and fees, other than attorneys' fees, associated the mediation shall be shared equally by the parties.
- c. Arbitration: If School has paid more than \$25,000 to Vendor for Services since the start of the previous fiscal year, and efforts to resolve the dispute at mediation are unsuccessful, the parties agree that such dispute will be submitted to private and confidential arbitration by a single neutral arbitrator through Judicial Arbitration and Mediation Services, Inc. ("JAMS") at the nearest JAMS location, or other service agreed upon by both parties, and that such arbitration will be the exclusive final dispute resolution method under this Agreement. The JAMS Streamlined Arbitration Rules & Procedures in effect at the time the claim or dispute is arbitrated will govern the procedure for the arbitration proceedings between the parties. The arbitrator shall not have the power to modify any of the provisions of this Agreement. The decision of the arbitrator shall be final, conclusive and binding upon the parties hereto, and shall be enforceable in any court of competent jurisdiction. The party initiating the arbitration shall advance the arbitrator's initial fee. Otherwise, and thereafter, each party shall bear their own costs of the arbitration proceeding or litigation to enforce this Agreement, including attorneys' fees and costs. Except where clearly prevented by the area in dispute, both parties agree to continue performing their respective obligations under this Agreement until the dispute is resolved, subject to the right to terminate this Agreement. Nothing in this Agreement is intended to prevent either party from obtaining injunctive or equitable relief in court to prevent irreparable harm pending the conclusion of any such arbitration.

**SECTION 13. MODIFYING THE AGREEMENT.** No supplement, modification, or amendment of this Agreement shall be binding unless in writing and executed by both parties.

**SECTION 14. NO WAIVER.** No waiver of any provision of this Agreement shall constitute, or be deemed to constitute, a waiver of any other provision, nor shall any

waiver constitute a continuing waiver. No waiver shall be binding unless executed in writing by the party making the waiver.

**SECTION 15. NO ASSIGNMENT.** No party shall assign this Agreement, any interest in this Agreement, or its rights or obligations under this Agreement without the express prior written consent of the other party. This Agreement shall be binding on, and shall inure to the benefit of, the parties and their respective permitted successors and assigns.

**SECTION 16. SEVERABILITY.** If any provision of this Agreement is invalid or contravenes applicable law, such provision shall be deemed not to be a part of this Agreement and shall not affect the validity or enforceability of its remaining provisions, unless such invalidity or unenforceability would defeat an essential business purpose of this Agreement.

**SECTION 17. GOVERNING LAW.** This Agreement shall be governed by and interpreted under the laws of the State of California.

**SECTION 18. AUTHORITY TO CONTRACT.** Each party warrants to the other that it has the authority to enter into this Agreement, that it is a binding and enforceable obligation of said party, and that the undersigned has been duly authorized to execute this Agreement.

**SECTION 19. NOTICES.** All notices and other communications in connection with this Agreement shall be in writing and shall be considered given as follows:

- (a) When delivered personally to the recipient's address as stated on this Agreement;
- (b) three days after being deposited in the United States mail, with postage prepaid to the recipient's address as stated on this Agreement;
- (c) via email address as stated on this Agreement.

Notice is effective upon receipt provided that a duplicate copy of the notice is promptly given by first class mail, or the recipient delivers a written confirmation of receipt.

**If to Vendor:**

*(Please fill in with your information)*

Business: **NAME HERE**

Name: **Signatory for business here**

Title:

Address:

**If to School:**

Arlene De Anda

Vendor Relations

Coordinator/Administrator

3921 Sandstone , suite A7006  
Rossmore Lane, El Dorado Hills,  
CA 95762

Email:

arlene.deanda@cottonwood.school

**SECTION 20. COUNTERPARTS.** This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall

constitute one instrument. A faxed or emailed .pdf or other electronic copy of the fully executed original version of this Agreement shall have the same legal effect as an executed original for all purposes.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date above.

**The Cottonwood School Charter School**

**VENDOR**

By:

By:

Name:

\_\_\_\_Name:

Title: Principal / Principal Designee \_\_\_\_\_

\_\_\_\_Title:

Date: ~~November 13, 2020~~ **[FILL IN]**

\_\_\_\_Date:

### EXHIBIT A

Vendors complete a **Vendor Questionnaire**. The vendor provides qualifications to perform the contracted student enrichment services as well as two references. Priority is granted to vendors who provide references from TCS staff and current families. The vendor also answers specific questions about the contracted student enrichment services: description of classes, including duration, applicable grade levels, and cost. The answers comprise a Detailed List of Services that ensure the school is authorizing quality instruction at a fair market value. Any changes to the agreed-upon contracted services must be resubmitted for school approval via this [link](#). Vendors need to keep us updated with any changes in their contact information throughout the year.



## Exhibit B

### Certification of Criminal Background Clearance, Tuberculosis (TB) Clearance, and Credential Verification

This form is to be completed with respect to the Agreement between The Cottonwood School ("School") and [VENDOR NAME] ("Vendor").

**PLEASE CHECK ALL APPROPRIATE BOXES AND SIGN BELOW.**

#### **CLEARANCE AND CREDENTIAL REQUIREMENTS SATISFIED:**

- ☐ A. The Vendor hereby certifies to School that it has completed the criminal background check required by law and has determined that none of its employees who may come into contact with School students has been convicted of a violent felony listed in Penal Code Section 667.5(c), a serious felony listed in Penal Code Section 1192.7(c), a sex offense listed in Education Code Section 44010, a controlled substance offense listed in Education Code Section 44011, a crime involving moral turpitude (e.g., embezzlement, perjury, fraud, etc.), or any offense which may make the employee unsuitable/undesirable to work around students. The Vendor shall also request and receive subsequent arrest notifications for all such employees from the California Department of Justice to ensure ongoing safety of students.
- ☐ B. The Vendor hereby certifies to School that it has required and verified that all employees who may have frequent or prolonged contact with students have undergone a risk assessment and/or been examined and determined to be free of active tuberculosis. The Vendor requires all new employees to provide the Vendor with a certificate of tuberculosis clearance dated within the sixty (60) days prior to initial employment. The Vendor maintains current TB clearances for all such employees.
- ☐ C. The Vendor hereby certifies to School that it has required and verified that all of the Vendor's employees whose assignment at School requires a teaching or substitute credential or license holds a current, valid credential or license appropriate for the assignment as required by Education Code Section 47605(l).
- ☐ D. The Vendor and all of its employees qualify for a waiver of the Department of Justice (DOJ) fingerprint and criminal background clearance requirements for the following reason(s):

**By signing below, under penalty of perjury, I certify that the information contained on this certification form and the employee list(s) is accurate. I understand that it is the Vendor's sole responsibility to maintain, update, and provide School with current and complete information along with the employee list, throughout the duration of Services provided by Vendor.**

<u>Authorized Vendor Signature</u>	<u>Printed Name</u>	<u>Title</u>	<u>Date</u>
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**Exhibit C**

**CERTIFICATE REGARDING WORKERS' COMPENSATION**

**Labor Code Section 3700**

"Every employer except the state shall secure the payment of compensation in one or more of the following ways:

(a) By being insured against liability to pay compensation in one or more insurers duly authorized to write compensation insurance in this state.

(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure, either as an individual employer, or as one employer in a group of employers, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his or her employees."

I am aware of the provisions of Section 3700 of the Labor Code which require every employee to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of the code, and I will comply with such provisions before commencing the performance of the work of this contract.

Contractor: \_\_\_\_\_

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

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

# Cover Sheet

## English Language Learner Reclassification Plan

**Section:** V. Academic Excellence  
**Item:** A. English Language Learner Reclassification Plan  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** EL Master Plan - Updated Aug 2020 - Cottonwood.pdf

**BACKGROUND:**

EL Master Plan Reclassification Criteria on Page 13 of the 2020-2021 Plan.

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# ENGLISH LEARNER MASTER PLAN 2020-2021

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## **Master Plan for Services to English Learners**

### **2020-2021**

Cottonwood Charter School aims for outstanding programs for all our students. English Learners have enormous challenges but also have the opportunity to develop the asset of bilingualism within a global community. They face the double task of learning the challenging state standards and mastering a new language.

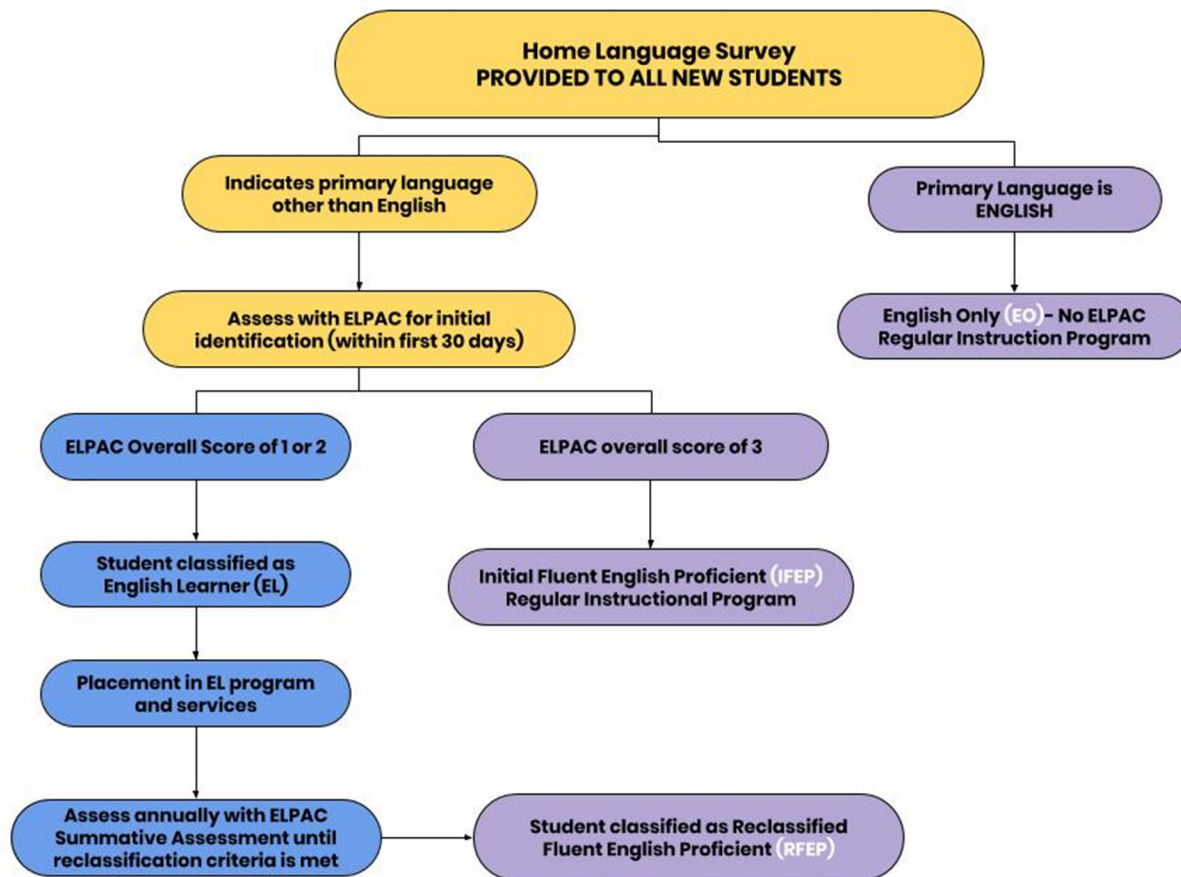
To make sure we reach optimal results for English Learners we developed this Master Plan to ensure that they learn English, have full access to a challenging academic curriculum and that they build the multicultural proficiency that is necessary in today's complex and challenging world. This plan is a practical guide for all staff to ensure that we provide consistent, coherent services to each and every English Learner in our school. We are all expected to follow the plan, and it provides specific ways for us to hold ourselves accountable for obtaining optimal results.

This plan describes how we identify, serve, and support students who initially enroll in our school with limited proficiency in the English language. The plan sets forth six goals for this work:

1. English Learner (EL) programs will be fully implemented.
2. Parents of English Learners and Reclassified Fluent English Proficient Students (RFEPs) will participate meaningfully in their children's education.
3. English Learners will master the English language as efficiently and effectively as possible.
4. English Learners will achieve academic success comparable to English Only (EO) students.
5. English Learners and Reclassified Fluent English Proficient Students will be at no greater risk for school failure than English Only Students.
6. Form an English Learners Advisory Committee to foster a better involvement of EL parents, thereby increasing the academic achievement of the EL population, advise the School Board, principal, and EL Coordinator, on issues pertaining to English Learners (ELs), assist in the development of the school's needs assessment and Language Census Report, and provide input on formal school plans, such as WASC self-study and LCAP.

### **Identification Tools:**

- Home Language Survey upon enrollment
- Additionally, look in CALPADS and cumulative folders



### Step 1: Registration, including Completion of the Home Language Survey

Upon enrollment, parents complete a Home Language Survey or HLS as required by state law. This survey is completed the first time the parent enrolls the child in Cottonwood Charter School and the results are maintained thereafter in the charter school's student information system and the English Learner folder in the child's cumulative record (CUM).

If the answers to Items 1, 2, 3 on the HLS are "English", the child is classified as English Only or EO. The parent is notified of the result and is given an explanation of the placement options open to the student. The default option is Mainstream English.

If Item 1, 2, or 3 on the Home Language Survey is answered with a language other than English, the child is tested for English proficiency. (Continue to Step 2)

However, if the parent's response to the first three questions on the HLS is English, and the response to the fourth question is other than English, then reasonable doubt may exist as to the student's home language. If there is evidence of significant non-English exposure, then the pupil must be administered the state English language proficiency assessment, currently



known as the English Language Proficiency Assessments for California (ELPAC). The parent will be consulted by a certificated staff member regarding the need to administer the assessment, the results, and the subsequent program placement of the child.

**NOTE:** When reasonable doubt is established, the school must annotate the HLS to document the reasons for ELPAC administration. The school administrator/designee must sign and date the annotations provided.

The parent has the right to amend the HLS at any time. However, if the student has already been administered the initial ELPAC, any changes to the HLS will not affect the student's official language classification. If the parent amends the HLS prior to initial ELPAC administration, the school must honor the changes made while continuing to take reasonable doubt into consideration, given the probable impact of the change relative to the parent's or student's observed linguistic behavior.

Parents who enroll their child in Pre-Kindergarten must complete the HLS as part of the enrollment process. The first HLS (e.g., Pre-K) on file for a student supersedes all HLS forms completed at later times. Therefore, the answers provided on the **initial** HLS are documented permanently in CALPADS.

Assessment		
Initial ELPAC	Within 30 days of enrollment: pending possible extension from the state.	July 1-May 30
Initial ELPAC score report and Notification Letter will be mailed, after testing. See Appendix 1		
Summative ELPAC	Given to current EL students	Feb 1- May 30

## Step 2: English Language Proficiency Assessment

State regulations require that if the student's Home Language Survey indicates that a language other than English is used at home in Item 1, 2, or 3, the student's English language proficiency level must be assessed and given the results (pending an extension from the state) within 30 calendar days of initial enrollment.

The ELPAC is a standardized language proficiency test designed to measure the English proficiency of non-native speakers in four areas: Listening, Speaking, Reading, and Writing. The child receives a score for each part of the test that is taken (Listening, Speaking, Reading,



and Writing) as well as an overall score. The score types include scale scores and proficiency levels.

School staff calculates a preliminary score for the purpose of determining the default program and placement options. These results, including proficiency level results for each subtest, are communicated to the parent on the Parent Notification of English Language Testing Form. The assessment is also forwarded by the EL Coordinator for official scoring. These official results override the informal scoring if the scores differ. The official results are sent to the parent within 30 days of receipt by the school. ELPAC results are maintained in the student's English Learner folder inside the cumulative folder, and in the school's student information system for future use in the monitoring of student progress and in the program evaluation.

If an Individual Education Plan (IEP) team has determined that a student is unable to take all or part of the ELPAC, the student will be given a California Department of Education (CDE) approved alternative assessment.

The School will annually assess the ELP and academic progress of each English learner. The School shall administer the ELPAC summative assessment during the annual summative assessment window.

When administering an initial or summative ELPAC assessment to a pupil with a disability, the School shall provide designated supports or accommodations, in accordance with the student's individualized education plan (IEP) or Section 504 plan. When a student's IEP or Section 504 plan specifies that the student has a disability that precludes assessment such that there are no appropriate accommodations for assessment in one or more of the listening, speaking, reading, and writing domains, the student shall be assessed in the remaining domains in which it is possible to assess the student.

When a student's IEP team determines that the student has a significant cognitive disability such that the student is unable to participate in the initial or summative assessment, or a Section of either test, even with resources, the student shall be assessed as specified in the student's IEP.

On the basis of the English language assessment, students are classified as either English Learner (EL) or Initially Fluent English Proficient (IFEP).





### Criteria for reasonable fluency in English

Level	Description
<b>Initial Fluent English Proficient</b> <b>[IFEP]</b>	Students at this level have <b>well developed</b> oral (listening and speaking) and written (reading and writing) skills. They can use English to learn and communicate in meaningful ways that are appropriate to different tasks, purposes, and audiences in a variety of social and academic contexts. They may need occasional linguistic support to engage in familiar social and academic contexts; they may need light support to communicate on less familiar tasks and topics. This test performance level corresponds to the upper range of the “Bridging” proficiency level as described in the 2012 <i>California English Language Development Standards, Kindergarten Through Grade Twelve (2012 ELD Standards)</i> .
<b>Intermediate English Learner</b>	Students at this level have <b>somewhat developed</b> to <b>moderately developed</b> oral (listening and speaking) and written (reading and writing) skills. This level captures a broad range of English learners, from those who can use English only to meet immediate communication needs to those who can, at times, use English to learn and communicate in meaningful ways in a range of topics and content areas. They may need some degree of linguistic support to engage in familiar social and academic contexts (depending on the student, the level of support needed may be moderate, light, or minimal); they may need substantial-to-moderate support to communicate on less familiar tasks and topics. This test performance level corresponds to the entire “Expanding” proficiency level and to the lower range of the “Bridging” proficiency level as described in the 2012 <i>ELD Standards</i> .
<b>Novice English Learner</b>	Students at this level have <b>minimally developed</b> oral (listening and speaking) and written (reading and writing) English skills. They tend to rely on learned words and phrases to communicate meaning at a basic level. They need substantial-to-moderate linguistic support to communicate in familiar social and academic contexts; they need substantial linguistic support to communicate on less familiar tasks and topics. This test performance level corresponds to the “Emerging” proficiency level as described in the 2012 <i>ELD Standards</i> .



**NOTE:** Students classified as IFEP are not eligible to receive EL services and will receive grade-level instruction in an instructional program designed for Native-English and Fluent-English speakers.

IFEP Students - The parents of IFEP students are informed of the results and given the same program options as those given EO students - the default program is Mainstream English. Placement is made on the same basis as for EOs.

*English Learners* proceed to primary language assessment. Parents of ELs will be notified each year of their child's current language classification along with the annual assessment results. A student will remain an EL until he or she has met the criteria for reclassification.

### **Parent Notification**

- Results of assessments
- Student Placement

### **Step 3: Parent Notification of Results**

#### **Parent Notification of Initial Assessment Results and Program Placement**

Parents of students (ELs and IFEPs) who are administered the **initial** ELPAC will receive an official notification informing them of their child's:

- Initial English language proficiency level and how it was assessed
- Official language classification
- Instructional program placement

In addition to the above, parents must also receive information regarding the:

- Various instructional program options, educational strategies, and educational materials to be used in each program
- Reclassification, or program exit, criteria
- Instructional program for ELs with a disability (with an IEP) and how such a program will meet the objectives of the IEP
- Expected rate of graduation for ELs

#### **Parent Notification of Annual Assessment Results and Program Placement**

##### **Program Placement/Instructional**

- **English Language Mainstream (ELM)**—A classroom setting for English learners who have acquired reasonable fluency in English, as defined by the school district. In addition to ELD instruction, English learners continue to receive additional and appropriate educational services in order to recoup any academic deficits that may have been incurred in other areas of the core curriculum as a result of language barriers.



- **Core Instruction in English**
- **Daily Leveled ELD** for 30 – 60 minutes based on the student need and level independently at home through BrainPop ELL program with teacher monitoring progress.
- **SDAIE** strategies/vocabulary development will be embedded in the curriculum and enhanced with teacher support in person or during online sessions. (SDAIE Strategies for English Learner Intervention is attached).
- Monitor student progress and evaluate programs regularly.
- **Designated ELD Direct Instruction Classes**—via a virtual online platform.
- Fvemtst\$IPP1\$vrkw\$rkpw\$erkyeki\$ievrmk\$ssm\$rl\$dis\$ewwssq 2Xs\$lit\$eois\$ xli\$sws\$jlw\$shyg\$vyhirw\$|tpvi\$lm\$ngl\$spignr\$js\$yttsw\$ziwsygiw\$jsq \$ IPPwtignj\$vetlm\$vkermiw\$erh\$egnsr\$ekiws\$ievrmk\$vxexikniw\$piwsr\$perw\$ zsgfeyev\$egnmw\$erh\$svi2\$vsjgnirg}fewih\$rkpw\$erkyeki\$ievrmk\$tskveq \$ ettvtwexis\$vep\$ekiw\$exrs\$sws\$vyhirw2
- In addition, any other school-provided online programs.

#### Step 4: Program Placement

The following process is used to identify the most appropriate program for the English Learner. ELPAC results indicate whether the student is *reasonably fluent in English* or not.

The criteria for reasonable fluency in English are the same as the criteria for “Probably English Proficient” in the ELPAC Scoring Guide. They include:

1. Student’s *overall* proficiency level is Early Advanced or higher, *and*
2. Proficiency in *each* skill area is Intermediate or higher. The skill areas are Listening, Speaking, Reading, and Writing (Kindergarten through 12th grade).

If the child is *reasonably fluent in English* by these criteria, then the default placement is the *mainstream English program*. Additional support services may be recommended, as appropriate. The child will normally continue in this placement until reclassified. Support services in the mainstream program must include English Language Development and may include one or more of the following:

- Content instruction using SDAIE strategies
- Specialized instruction by an English Learner Development teacher
- Participation in Benchmark, Strategic, or Intensive interventions in a variety of setting based on student need
- McGraw Hill Flex Curriculum (EL supports based on Level)

#### AT RISK EL STUDENTS & LTEL’s (Long Term English Learners)

Cottonwood will annually run a list of the at risk ELs ( 4-5 years as an EL) and our LTELs (6+ years as EL) and work with HSTs to strongly encourage the following supports:



- \* Automatic access to BrainPop ELL
- \*Virtual Reading Comprehension virtual classes offered by qualified instructors
- \*Reading Horizons option
- \*ELD Support Class option
- \*School's EL designee will collaborate with HSTs and parents to determine best practices to encourage and support each student to show English fluency and be able to reclassify

## STAFFING

Per state and federal law all teachers of our EL students hold a valid CA teaching credential with authorization to instruct English Learners. This CLAD or English Learner authorization is met through coursework completion, passing scores on the 3 CTEL examinations. EL students are not assigned to teachers who have not yet earned this authorization, or, as in the case of a new teacher, with a preliminary credential, who is still working to clear their credential. Cottonwood will:

- Ensure appropriate assignments of teachers for English Learners
- Recruit qualified EL certified teachers through position postings
- Assure that teachers hold proper California Teacher Credentialing (CTC) authorizations
- Provide opportunities for teachers who do not hold appropriate certification to enroll in training

## PROFESSIONAL DEVELOPMENT FOR STAFF AND ADMINISTRATORS ON INITIAL IDENTIFICATION, PLACEMENT, AND RELATED PARENTAL RIGHTS/INFORMED CONSENT

Cottonwood Charter School is committed to providing ongoing annual professional development for administrators and staff, including special education teachers and staff, on legal requirements and school procedures relating to the implementation of the identification and placement requirements of this *English Learner Master Plan*, including but not limited to:

- Initial identification□
- Placement options and procedures□
- Communicating assessment results to families effectively
- Parental rights and informed consent regarding initial identification and placement, including the parental exception waiver process.

Those who must participate in the training include but are not limited to: administrators, teaching staff, counselors, Enrichment Center staff, staff members who work with ELs' student records, office staff members responsible for registration, special education teachers, paraprofessionals and specialists, and other support staff as necessary. The training places special emphasis on sensitivity to parents, including how to make parents feel welcome, and how to ensure that they are truly informed and able to take an active role in the process of determining the appropriate instructional program for their child.



The professional development offered will be designed to improve the instruction and assessment of ELs; designed to enhance the ability of teachers, principals, and other school leaders to understand and implement curricula, assessment practices and measures and instructional strategies for ELs; effective in increasing the student's English language proficiency or substantially increasing the teacher's subject matter knowledge, teaching knowledge and teaching skills as demonstrated through classroom observation.

## **INITIAL ELPAC-ELAS CORRECTION POLICY AND PROCESS**

Local Educational Agencies are allowed to make one correction per student per lifetime to an English Language status. This process can be used if a parent/guardian or certificated employee of the LEA requests a review of the student's classification on the basis of the results of the Initial ELPAC. Typically, the process will be used if a parent/guardian or certificated employee can provide evidence that a student who was classified as English Learner (EL) after taking the Initial ELPAC should be classified as Initially Fluent English Proficient (IFEP). This process must occur before the first administration of the Summative ELPAC starting in February.

If a student was tested with the Initial ELPAC and was designated EL but, based on evidence and observation, you feel that they are proficient in English, the HST can request a status correction to IFEP (Initially Fluent English Proficient).

1. HST submits the Google Survey--ELAS Correction Request for Initial ELPAC; found in the EL Resources Folder.
2. If the request is approved for further review, HST will receive an Evidence Form and info sheet.
3. HST and family review the examples of possible evidence for the student's grade span.
4. HST and family gather appropriate, grade-level evidence in all domains to illustrate student's English Language Proficiency
5. Complete the Evidence Form, signed by HST and Parent, then email, along with evidence, the EL Coordinator.

## **RECLASSIFICATION**

Cottonwood Charter School reclassifies EL students to Reclassified English Fluent Proficient (RFEP) at the point when specialized language and academic support services are deemed no longer needed for ELs to be successful in their educational program at a level commensurate to non-ELs. This decision is made using criteria that include assessment of English language proficiency using the ELPAC, Smarter Balanced Assessment Consortium (SBAC) or California Alternative Assessment (CAA) scores in English-Language Arts, teacher evaluation, and parent consultation.



Once ELs are reclassified, they retain RFEP status for the rest of their educational careers. However, the academic progress of RFEP students must be monitored for a minimum of four years, as required by state and federal guidelines, and if their continued linguistic and academic performance declines or stalls, interventions are provided to ensure that these students reach and maintain grade-level academic proficiency. A full description of the reclassification process is detailed below.

ELPAC proficiency level, in addition, common, grade-level standards-based assessments, and English language development (ELD) assessments are examined to determine if the student is able to function at a level commensurate with his or her English-speaking peers.

### Reclassification Policy, Criteria, and Process:

Cottonwood Charter School's Director of ELD, in conjunction with teacher input, will specifically evaluate students who are potentially qualified for reclassification. This will occur upon the release of ELPAC scores by the state.

Per the California Department of Education recommendations and requirements, EL Reclassification will be based on the following four criteria:

- 1) ELPAC Score - Student must have an Overall Performance Level score of 4 (the statewide standardized ELP criterion), with no more than one subscore of 2.
- 2) Teacher Evaluation - Student progress as observed by the teacher, as well as student's grades/progress indicators in math and English. Grade must be a C or higher in both courses. Progress in standards must be Meeting or Exceeding Expectations.
- 3) Parent Opinion and Consultation - Parents will be invited to and are strongly encouraged to participate in a phone conference, as noted in the Parent Notification Letter of Reclassification.
- 4) English Language Proficiency - EL student's English language proficiency will be compared with that of an English Proficient Student. This will take the form of the AR STAR Assessment **or** ~~and~~ SBAC scores. The cut score requirements/criteria are indicated in the chart below.
- ~~5) Math Proficiency - EL students should be performing at or above grade level in math. The student should perform at standard nearly met on SBAC math and/or have a Min. Math score for STAR 360 that is provided in the chart, per grade level.~~

Grade	Minimum ELA SBAC Score	Minimum Reading Score on STAR360	Minimum Math SBAC Score	Minimum Math Score on STAR360
TK/K	<del>n/a</del>	50	<del>n/a</del>	n/a



1 <sup>st</sup>	<del>n/a</del>	74	<del>n/a</del>	240
2 <sup>nd</sup>	<del>n/a</del>	182	<del>n/a</del>	396
3 <sup>rd</sup>	Standard nearly met	323	Standard nearly met	482
4 <sup>th</sup>	Standard nearly met	424	Standard nearly met	567
5 <sup>th</sup>	Standard nearly met	525	Standard nearly met	634
6 <sup>th</sup>	Standard nearly met	626	Standard nearly met	699
7 <sup>th</sup>	Standard nearly met	713	Standard nearly met	736
8 <sup>th</sup>	Standard nearly met	847	Standard nearly met	767
9 <sup>th</sup>	<del>n/a</del>	925	<del>n/a</del>	780
10 <sup>th</sup>	<del>n/a</del>	984	<del>n/a</del>	782
11 <sup>th</sup>	Standard nearly met	1026	Standard nearly met	803
12 <sup>th</sup>	<del>n/a</del>	1144	n/a	817

#### Updated 3/25/2021 Criterion 4 for EL Master Plans

Grade	<u>SBA (ELA) Performance Level</u>		<u>Star Reading (Star Enterprise Scale Score)</u>		<u>Star Early Literacy (Star Enterprise Scale Score)</u>
<u>TK/K</u>	<u>n/a</u>		<u>78</u>	<u>or</u>	<u>631</u>
<u>1</u>	<u>n/a</u>		<u>166</u>	<u>or</u>	<u>776</u>
<u>2</u>	<u>n/a</u>		<u>338</u>		<u>N/A</u>
<u>3</u>	<u>Standard nearly met</u>	<u>or</u>	<u>445</u>		<u>N/A</u>
<u>4</u>	<u>Standard nearly met</u>	<u>or</u>	<u>531</u>		<u>N/A</u>
<u>5</u>	<u>Standard nearly met</u>	<u>or</u>	<u>600</u>		<u>N/A</u>





<u>6</u>	<u>Standard nearly met</u>	<u>or</u>	<u>692</u>		<u>N/A</u>
<u>7</u>	<u>Standard nearly met</u>	<u>or</u>	<u>773</u>		<u>N/A</u>
<u>8</u>	<u>Standard nearly met</u>	<u>or</u>	<u>858</u>		<u>N/A</u>
<u>9</u>	<u>n/a</u>		<u>919</u>		<u>N/A</u>
<u>10</u>	<u>n/a</u>		<u>958</u>		<u>N/A</u>
<u>11</u>	<u>Standard nearly met</u>	<u>or</u>	<u>993</u>		<u>N/A</u>
<u>12</u>	<u>n/a</u>		<u>1080</u>		<u>N/A</u>

### Process

1. The ELD coordinator will complete the Reclassification Form for students who meet the first criteria. (Appendix 2).
2. The form will then be sent to the teacher for further input and completion of grades, test scores, etc.
3. If a student meets criteria 1, 2, and 4, a Parent Notification Letter of Reclassification will be sent to the parents, inviting them to a phone conference where they can consult with the Director of ELD and/or teacher, and their child. See Appendix 3
4. At this point, if everyone is in agreement, the student is then redesigned RFEP.
5. If a student has not met criteria 1, 2, or 4, they will remain EL and will be reevaluated the next school year.

### **RECLASSIFYING ENGLISH LEARNERS WITH DISABILITIES**

The reclassification criteria and process are the same for Special Education students being considered for reclassification, except in those cases where the IEP team feels that the student's disability, more so than a language barrier, is the reason why the student is not qualifying for reclassification. In such cases, it is the responsibility of the IEP team, case carrier, or teacher to initiate contact with the Director of ELD to consider the alternative reclassification criteria and form. The IEP team, to include the parent and the Director of ELD, will discuss and complete the form. If the student is found to meet these criteria, he/she will then be reclassified to RFEP and four-year monitoring will commence, as with all other RFEP students. See Appendix 4





### **RFEP Monitoring**

Per the California Department of Education requirements, once a student is reclassified as RFEP, they are no longer required to take the Summative ELPAC, but there is a requirement for four years of continuous monitoring of that student.

Cottonwood Charter School will monitor RFEP's curriculum, interventions, and assessments quarterly. RFEPs will also have a formal yearly monitoring check each year over the four years, using the Reclassification Monitoring form. Below is the RFEP Monitoring Schedule, based on student last name:

### **Annual RFEP Monitoring Schedule**

<b>Student's Last Name</b>	<b>Monitoring Month, Annually for Four Years</b>	<b>Student's Last Name</b>	<b>Monitoring Month, Annually for Four Years</b>
A-C	October	M-O	February
D-F	November	P-R	March
G-H	December	S-V	April
I-L	January	W-Z	May

If at any point the student is scoring below grade level, intervention measures will be put in place, so as to ensure that the student is receiving as much support as possible, toward maintaining English language proficiency and academic growth. See Appendix 5



## INITIAL ELPAC NOTIFICATION LETTER

To the parent(s)/guardian(s) of: <Last\_Name>, <First\_Name> Date: <Date\_Testing\_Completed>

SSID: <SSID> Date of Birth: <Date\_of\_Birth> Grade: <Tested\_Grade>

**Dear Parent(s) or Guardian(s):** When your child enrolled in our school, a language other than English was noted on your child's Home Language Survey. The law requires us to assess your child and notify you of your child's proficiency level in English. In California, the name of the test is the Initial English Language Proficiency Assessments for California (ELPAC). This letter also explains the criteria for a student to exit, or reclassify out of, the English learner program. (20 United States Code Section 6312[e][3][A][i],[v],[vi])

### Language Assessment Results

See enclosed Student Score Report

**Based on the results of the English language proficiency assessment, your child has been identified as a <Calculated\_ELAS> student.**

### Program Placement

If your student was identified as **IFEP**, he/she is assigned to a regular academic program, will not need to participate in an English language instructional support program, will not be designated as an English Learner (EL student), nor will he/she need to take the ELPAC exam again. Please note, that this does not change your student's homeschool teacher.

If your student was identified as an **English Learner (EL)**, he/she has been assigned to an appropriate English language instructional support program based on the results. The goal of this program is to help your child become proficient in English and succeed in the school's academic curriculum. Instructional support is added by your child's teacher as needed, according to the ELPAC results. Please note, that this does not change your student's homeschool teacher.



### Exit (Reclassification) Criteria

The goal of language acquisition programs is for students to become proficient in English as rapidly as possible and to meet state academic achievement measures. This district's exit (reclassification) criteria are listed below.

(20 U.S.C. Section 6312[e][3][A][vi])

Required Criteria (California <i>Education Code</i> [EC] Section 313[f])	LEA Criteria <b>Cottonwood Charter School EL Master Plan</b>
English Language Proficiency Assessment	Overall Performance Level score of 4 (the statewide standardized ELP criterion) with no more than one subscore of 2 in the domains of reading, writing, listening, and speaking.
Teacher Evaluation	Student progress as observed by the teacher, as well as student's grades/progress indicators in math and English. Grade must be a C or higher in both courses. Progress in standards must be Meeting or Exceeding Expectations.
Parental Opinion and Consultation	Parents will be invited to and are strongly encouraged to participate in a phone conference, as noted in the Parent Notification Letter of Reclassification.
Comparison of Performance in Basic Skills	EL student's English language proficiency will be compared with that of an English Proficient Student. This will take the form of the STAR 360 Assessment and SBAC scores.



## Intervention and Support Options

In addition to the instructional support provided by your homeschool teacher, Cottonwood Charter School offers MTSS and other programs to help your student with their English fluency and academic achievement goals through a multi-tiered system of supports (MTSS).

### **Response to Instruction and Intervention through the Multi-Tiered System of Supports (MTSS)**

The school will provide intervention for all students TK-12. The following descriptors provide an overview of specific interventions to support ELs. Intervention for Long Term ELs is the responsibility of the Home School Teachers as well as the entire intervention team.

**Tier 1 intervention:** Provided until proficiency goal is reached

- The general education teacher begins and/or provides Tier 1 level supports on a class/roster-wide basis. Additionally, the teacher ensures that the students are working in an evidence-based curriculum. To complement the evidence-based curriculum, parents and students have access to high quality, school created direct instruction video libraries. The video libraries meet the needs of academic intervention and success. Video libraries are also offered for speech production, stuttering (fluency), and spoken language. These video libraries educate the parents/learning coach on developmental milestones. They also guide the parent/learning coach or HST specifically on how to support the student within the general education program with strategies they can start using immediately.

**Tier 2 Intervention:** Provided for students who have not yet reached proficiency through Tier 1 interventions

- Tier 1 plus online Interventions, as well as video libraries and direct instruction offered through Tier 2.
- Long Term ELs will continue to receive intensive intervention during direct virtual English Language Development instruction.
- Students receive direct virtual instruction.

**Tier 3 Interventions:** Provided for students who have not reached proficiency through Tier 2 strategies

- Tiers 1 and 2 Interventions, plus
- Direct Individual virtual instruction and intervention program
- Long Term ELs receive additional small group direct virtual or one-on-one assistance during the virtual intervention instruction.
- Long Term ELs receive additional intervention through an online program

**Tier 4 Intervention:** Provided for students who have not reached proficiency through previously administered intervention strategies

- Students who do not show progress after a designated time will be recommended to a Student Study Team with a possible recommendation for Special Education testing.

### **Additional Online Programs:**

1. **BrainPop**—BrainPOP ELL brings English language learning to life in the classroom. To help make the most of this pr ELL is organized in three levels, corresponding to the beginning, intermediate, and advanced. Each level consists of six units, and each unit includes five movies with associated features. It is recommended that absolute beginners start with the first Level 1,



Unit 1 movie. product, explore this rich collection of support resources, from ELL-specific graphic organizers and action images to learning strategies, lesson plans, vocabulary activities, and more.

2. **Curriculum supplemental support**—check with the student’s chosen curriculum platform, as some have a built-in ELD/intervention component. For example, Edgenuity students can access MyPath.
3. **MathSeeds/Mathletics**—It is a comprehensive online mathematics program for children aged 3-13. It offers a vast range of carefully structured lessons and activities that build mathematical skills over a broad range of numbers, shapes, and measurement topics. This program can be used for intervention in math. This eligibility is dependent on their STAR360 scores and is only given to students who score in the yellow intervention or red urgent intervention categories
4. **Reading Horizons**--When a student is more than 2-grade levels behind in ELA. This is also great support for EL students
5. **Learning Ally**—this program is an audiobook program that reads books to students so that they can hear what it should sound like, as it is read by an English fluent person.
6. **Reading Eggs**--instructs students in the five core literacy areas outlined by the National Reading Panel as essential components of reading instruction. These include Phonemic Awareness, Phonics, Fluency, Vocabulary, and Comprehension. It develops essential reading skills in a progression that will take a non-reader through to a grade 2 reading level.



## Evidence Form

Initial ELPAC Correction: Correcting ELAS from EL to IFEP

**HST Name:** \_\_\_\_\_

**Student Name:** \_\_\_\_\_

**SSID:** \_\_\_\_\_ **Scope:** \_\_\_\_\_

**List of evidence attached:**

Reading	Writing
Listening	Speaking

**Additional teacher comments and observations:**

**Teacher Signature:** \_\_\_\_\_

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

**Parent Signature:** \_\_\_\_\_

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

**Final Outcome:**     Student ELAS will be corrected to IFEP: Yes                      No

**EL Coordinator:** \_\_\_\_\_

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

Complete all information below and email along with evidence documentation to the EL Designee.



## English Language Learner Reclassification Form

<b>Student Name:</b>	<b>Grade:</b>
<b>Teacher Name:</b>	<b>Date:</b>

### 1. ELPAC Scores

### 2. English Language Proficiency/ Academic Performance

Overall Score		Comparison Data	English	Mathematic
Subscores: Reading		Grades/Progress Indicators		
Writing		SBAC Scores		
Listening		STAR360 Scores		
Speaking		Other		

### 3. Teacher Evaluation

### 4. Parent Opinion



**Final Outcome:** Student will be reclassified: Yes                      No

Teacher Signature:

EI Coordinator:

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Parent Signature:

Official RFP Date:

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## Parent Notification Letter of Reclassification

Date:

Dear Parent/Guardian of \_\_\_\_\_

State and federal laws require all school districts in California to give a state assessment of English proficiency each year to every student who is identified as an English Learner. The assessment is called “English Language Proficiency Assessments for California (ELPAC).” The results of the ELPAC help to measure how each student is progressing toward proficiency in English in the areas of listening, speaking, reading, and writing.

Your child has been given the ELPAC for this year. Scores are in and based on your child’s performance on this test, your child may be Reclassified as Fluent English Proficient (RFEP). In addition to the ELPAC scores, the criteria used to make this decision include:

- an evaluation of your child’s academic performance by the teacher,
- your child’s English proficiency as measured by Smarter Balanced Assessment (SBAC), Star 360 and/or iReady assessment
- your opinion as the parent/guardian regarding your child’s proficiency in English and readiness to be reclassified.

You are invited to contact me on the number below for a phone conference, so that we may discuss and decide on your child’s readiness and overall qualification for reclassification. Questions regarding the ELPAC or your child’s results may be directed to me as well.

We urge you to make this contact and hold this conference as soon as possible. Together we can make decisions that are in the best interest of your child.

Sincerely,

English Learner Designee



## English Language Learner RFEP Monitoring Form

Student Name:	Grade:	Evaluation Interval: Year 1                      Year 3 Year 2                      Year 4
Teacher Name:	Date:	RFEP Date:

Academic Achievement		
	English	Mathematics
Classroom Grades		
SBAC Scores		
STAR 360 Scores		
Other		

Was academic performance satisfactory? Yes No

Are intervention strategies necessary? Yes No

Target Intervention (if required)		
Specific Academic Need:	Description of Specific Intervention:	Performance Target (SMART Goal):
Specific Academic Need:	Description of Specific Intervention:	Performance Target (SMART Goal):
Specific Academic Need:	Description of Specific Intervention:	Performance Target (SMART Goal):



**Additional Comments/Information**

\_\_\_\_\_  
Teacher Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Parent Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
EL Coordinator or Designee

\_\_\_\_\_  
Date



## Reclassification Form For English Learners with Disabilities

Student Name:	Grade:
Teacher Name:	Today's Date:
Primary Disability:	Date of last IEP:
Secondary Disability	

1. Indicate which assessment the student took: ELPAC \_\_\_\_\_ Alternate Version \_\_\_\_\_

### 2. ELPAC Scores

### 3. English Language Proficiency/ Academic Performance

Overall Score		Comparison Data	English	Mathematic
Subscores: Reading		Grades/Progress Indicators		
Writing		SBAC Scores		
Listening		STAR360 Scores		
Speaking		Other		

4. Has student met language proficiency criteria as assessment by ELPAC? Yes\_\_\_\_ No\_\_\_\_

5. Does the IEP/reclassification team believe the student's disability impedes the student's ability to demonstrate English proficiency on the ELPAC? Yes\_\_\_\_ No\_\_\_\_

6. If so, in which domains? Reading\_\_\_\_\_ Writing\_\_\_\_\_ Listening\_\_\_\_\_ Speaking\_\_\_\_\_

**Provide an explanation below by using the following criteria to help determine if factors other than English Language Proficiency are responsible for limited achievement on the ELPAC and/or ELA:**



- \_\_\_\_\_ Student's performance is commensurate with the student's ability, due to the student's learning disability.
- \_\_\_\_\_ Student's performance is commensurate with that of peers who have a similar learning disability and are NOT English Learners.
- \_\_\_\_\_ Student's errors are indicative of the student's disability versus a language barrier.
- \_\_\_\_\_ Other/also:

**7. Was an English proficiency goal written into the student's IEP?**

Yes \_\_\_\_\_ No \_\_\_\_\_

**8. Did the student meet the English proficiency goal?**

Yes \_\_\_\_\_ No \_\_\_\_\_

**9. Is it the belief of the IEP/reclassification team that the student has reached an appropriate level of English proficiency and should be reclassified?**

Yes \_\_\_\_\_ No \_\_\_\_\_

#### **10. Teacher Evaluation**

#### **11. Parent Opinion**



**Final Outcome:** Student will be reclassified: Yes \_\_\_\_ No \_\_\_\_

<b>Teacher Signature:</b>	<b>EL Coordinator</b>
<b>Parent Signature:</b>	<b>Official RFEP Date:</b>
<b>Case Carrier:</b>	<b>IEP Team Member:</b>
<b>IEP Team Member:</b>	<b>IEP Team Member:</b>

# Cover Sheet

## Interview & Selection of New Board Member

**Section:** VI. Governance  
**Item:** A. Interview & Selection of New Board Member  
**Purpose:** Vote  
**Submitted by:**

**BACKGROUND:**

The Board will interview potential candidates for board membership.