



Yosemite Valley Charter School

Regular Scheduled Board Meeting

Date and Time

Thursday February 25, 2021 at 5:15 PM PST

Location

3610 E. Ashlan Avenue
Fresno, CA 93726

Zoom Link: <https://zoom.us/j/9854259770>

Meeting ID: 985 425 9770
Join by Phone: (669) 900-6833

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:15 PM
A. Record Attendance			1 m
B. Call the Meeting to Order			
C. Flag Salute			1 m
D. Approval of the Agenda (p. 1-3)	Vote		1 m
E. Public Comments			2 m
F. Executive Director's Report		Dr. Laurie Goodman	10 m
G. Approve Minutes (p. 4-9)	Approve Minutes		1 m
Approve minutes for Regular Scheduled Board Meeting on January 28, 2021			
II. Finance			5:31 PM
A. January Financials & Second Interims (p. 10-39)	Vote	Darlington Ahaawe	10 m
B. Board Resolution - 2021-2 - EL Coordinator Stipend (p. 40-42)	Vote	Laurie Goodman	5 m

	Purpose	Presenter	Time
C. Budget Considerations for 2021-2022 School Year (p. 43-45)	Vote	Dr. Laurie Goodman	5 m
D. Payroll Transition 2022-2023 (p. 46-47)	Vote	Dr. Laurie Goodman	5 m

III. Academic Excellence**5:56 PM**

A. 2021-2022 School Calendar (p. 48-49)	Vote	Dr. Laurie Goodman	5 m
B. Title IX Sexual Harassment Policy & Grievance Procedures (p. 50-60)	Vote	Dr. Laurie Goodman	5 m
C. Transgender & Gender Nonconforming Students Policy (p. 61-67)	Vote	Dr. Laurie Goodman	5 m
D. Anti-Harassment / Discrimination / Intimidation / Bullying / Retaliation Policy (p. 68-74)	Vote	Dr. Laurie Goodman	5 m

IV. Operations**6:16 PM**

A. Updated Public Random Drawing-Lottery Policy (p. 75-78)	Vote	Laurie Goodman	5 m
B. Updated Residency Policy (p. 79-83)	Vote	Laurie Goodman	5 m
C. Evaluation Policy (p. 84-86)	Vote	Dr. Laurie Goodman	5 m
D. Disposal of Surplus, Obsolete, or Unneeded Books, Equipment, and Supplies Policy (p. 87-89)	Vote	Dr. Laurie Goodman	5 m
E. Comprehensive Safety Plan 2021-2022 (p. 90-126)	Vote	Dr. Laurie Goodman	5 m
F. Auditor Selection (p. 127-159)	Vote	Dr. Laurie Goodman	5 m

V. Closing Items**6:46 PM**

A. Board of Director's Comments & Requests	Discuss		2 m
B. Announcement of the Next Regularly Scheduled Board Meeting March 25, 2021 at 5:15 pm	FYI		1 m
C. Adjourn Meeting	Vote		

Public Comment Rules: Members of the public may address the Board on agenda or non-agenda items through the teleconference platform, Zoom. Zoom does not require the members of the public to have an account or login. Please either utilize the chat option to communicate to the administrative team of your desire to address the Board or simply communicate orally your desire to address the Board when the Board asks for public comments. Speakers may be called in the order requests are received. Comments are limited to 2 minutes each, with no more than 15 minutes per single topic. If a member of the public utilizes a translator to address the Board, those individuals are allotted 4 minutes each. If the Board utilizes simultaneous translation equipment in a manner that allows the Board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: The Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at (562) 584-0427 at least 48 hours before the scheduled board meeting so every reasonable effort can be made to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

Cover Sheet

Approve Minutes (p. 4-9)

Section: I. Opening Items
Item: G. Approve Minutes (p. 4-9)
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Scheduled Board Meeting on January 28, 2021

DRAFT



Yosemite Valley Charter School

Minutes

Regular Scheduled Board Meeting

Date and Time

Thursday January 28, 2021 at 5:15 PM

Location

3610 E. Ashlan Avenue
Fresno, CA 93726

Zoom Link: <https://zoom.us/j/9854259770>

Meeting ID: 985 425 9770
Join by Phone: (669) 900-6833

Directors Present

Carla Moore (remote), Debbie De Alba (remote), Larry Jarocki (remote)

Directors Absent

Jonna Durst, Trina Short

Guests Present

Darlington Ahaiwe (remote), Janell Gaertig (remote), Jenny Plum (remote), Kimmi Buzzard (remote), Laurie Goodman (remote), Maria Thoeni (remote), Steph Johnson (remote), Steven James (remote), Yolanda Vazquez (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Larry Jarocki called a meeting of the board of directors of Yosemite Valley Charter School to order on Thursday Jan 28, 2021 @ 5:15 PM.

C. Flag Salute

The flag salute was conducted.

D. Approval of the Agenda (p. 1-3)

Carla Moore made a motion to approve the agenda with the changes to the order as described below.

Debbie De Alba seconded the motion.

1. I. All Opening Items
2. III. All Academic Excellence Items
3. IIA. December Financials
4. IV.B. Employee Handbook
5. II.C. Educationally Related Mental Health Services Funds

All remaining items in order The board **VOTED** unanimously to approve the motion.

Roll Call

Debbie De Alba	Aye
Trina Short	Absent
Larry Jarocki	Aye
Carla Moore	Aye
Jonna Durst	Absent

E. Public Comments

No public comment

F. Executive Director's Report

Dr. Laurie Goodman and Steph Johnson presented school-related updates.

G. Approve Minutes (p. 4-9)

Debbie De Alba made a motion to approve the minutes from Regular Scheduled Board Meeting on 12-10-20.

Carla Moore seconded the motion.

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

Roll Call

Larry Jarocki	Aye
Carla Moore	Aye
Debbie De Alba	Aye

II. Finance

A. December Financials (p. 10-34)

Darlington Ahaiwe presented the board with the December Financial reports prepared by Charter Impact.

Debbie De Alba made a motion to approve the December Financials.

Carla Moore seconded the motion.

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

Roll Call

Carla Moore	Aye
Debbie De Alba	Aye
Larry Jarocki	Aye

B. Payroll Transition 2022-2023 (p. 35-37)

Carla Moore made a motion to table this item until the next board meeting.

Debbie De Alba seconded the motion.

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

Roll Call

Jonna Durst Absent
Debbie De Alba Aye
Larry Jarocki Aye
Trina Short Absent
Carla Moore Aye

C. Educationally Related Mental Health Services Funds Proposal (p. 38-51)

School staff presented the proposal on how to utilize Educationally Related Mental Health Service Funds from the SELPA.

Carla Moore made a motion to approve Educationally Related Mental Health Services Funds Proposal.

Debbie De Alba seconded the motion.

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

Roll Call

Debbie De Alba Aye
Larry Jarocki Aye
Carla Moore Aye

III. Academic Excellence

A. Publication of School Accountability Report Card (SARC) (p. 52-76)

Dr. Laurie Goodman presented the SARC to the board.

The report includes achievement data, credentialing data, student group data, budgets, and expenditures.

Carla Moore made a motion to approve the Publication of School Accountability Report Card.

Debbie De Alba seconded the motion.

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

Roll Call

Larry Jarocki Aye
Carla Moore Aye
Debbie De Alba Aye

B. Title IX Policy (p. 77-80)

Dr. Laurie Goodman presents the updates to the school's Title IX Policy with the change to the Uniform Compliant Procedure.

Carla Moore made a motion to approve the Title IX Policy.

Debbie De Alba seconded the motion.

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

Roll Call

Debbie De Alba Aye
Larry Jarocki Aye
Carla Moore Aye

C. High School Tutors for Intervention Policy (p. 81-83)

Debbie De Alba made a motion to approve the High School Tutors for Intervention Policy.

Carla Moore seconded the motion.

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

Roll Call

Carla Moore Aye
Larry Jarocki Aye
Debbie De Alba Aye

D. Promotion & Grade Level Acceleration Policy (p. 84-89)

Maria Thoeni and Jenny Plum explained the changes and process for the school's student acceleration practice. They also shared why the retention component to the original policy was removed, replaced by supports and interventions.

Carla Moore made a motion to approve the Promotion & Grade Level Acceleration Policy.

Debbie De Alba seconded the motion.

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

Roll Call

Carla Moore Aye

Debbie De Alba Aye

Larry Jarocki Aye

IV. Operations

A. Disposal of Surplus, Obsolete, or Unneeded Books, Equipment, and Supplies Policy (p. 90-92)

Carla Moore made a motion to table this item until the next board meeting.

Debbie De Alba seconded the motion.

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

Roll Call

Larry Jarocki Aye

Carla Moore Aye

Trina Short Absent

Jonna Durst Absent

Debbie De Alba Aye

B. Employee Handbook (p. 93-159)

Debbie De Alba made a motion to approve the updated Employee Handbook.

Carla Moore seconded the motion.

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

Roll Call

Debbie De Alba Aye

Carla Moore Aye

Larry Jarocki Aye

V. Closing Items

A. Board of Director's Comments & Requests

No requests from the board.

B. Announcement of the Next Regularly Scheduled Board Meeting

February 25, 2021 at 5:15 pm.

C. Adjourn Meeting

Carla Moore made a motion to adjourn the meeting at 5:48 pm.

Debbie De Alba seconded the motion.

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

Roll Call

Larry Jarocki Aye

Carla Moore Aye

Debbie De Alba Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:48 PM.

Respectfully Submitted,
Larry Jarocki

Prepared by:
Kimmi Buzzard

Noted by:

Board Secretary

Public Comment Rules: Members of the public may address the Board on agenda or non-agenda items through the teleconference platform, Zoom. Zoom does not require the members of the public to have an account or login. Please either utilize the chat option to communicate to the administrative team of your desire to address the Board or simply communicate orally your desire to address the Board when the Board asks for public comments. Speakers may be called in the order requests are received. Comments are limited to 2 minutes each, with no more than 15 minutes per single topic. If a member of the public utilizes a translator to address the Board, those individuals are allotted 4 minutes each. If the Board utilizes simultaneous translation equipment in a manner that allows the Board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: The Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at (562) 584-0427 at least 48 hours before the scheduled board meeting so every reasonable effort can be made to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

Cover Sheet

January Financials & Second Interims (p. 10-39)

Section:	II. Finance
Item:	A. January Financials & Second Interims (p. 10-39)
Purpose:	Vote
Submitted by:	
Related Material:	January Financials & Second Interims - Yosemite Valley.pdf



Yosemite Valley Charter School

Monthly Financial Presentation – January 2021

2nd Interim Report

YOSEMITE - Highlights

- Year-end revenue projections increased by 160k.
- Year-end expense projections increased by \$292k.
- Year-end surplus projected at \$1.7M. (December; \$1.8M)
- Senate Bill 740 Requirements:

- 40/80 Expense Ratio ✓

Cert.	Instr.
48.7%	80.2%
1,949,195	56,793

- 25:1 Pupil Teacher Ratio ✓

Pupil:Teacher Ratio
21.01 :1

YOSEMITE - Revenue

- Other State Rev: Recognition of Lottery Revenue & Learning Loss Mitigation Funds- GF

Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 9,113,087	\$ 9,393,289	\$ (280,202)
141,175	126,846	14,329
1,087,956	695,606	392,350
687	-	687
\$ 10,342,905	\$ 10,215,740	\$ 127,165

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 20,330,118	\$ 20,333,097	\$ (2,979)
416,926	275,751	141,175
2,119,505	1,849,349	270,156
687	-	687
\$ 22,867,237	\$ 22,458,197	\$ 409,039

YOSEMITE - Expenses

- Increase in projected Instructional supplies expense.

Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 4,171,793	\$ 4,375,818	\$ 204,025
227,716	169,094	(58,622)
1,309,898	1,462,395	152,497
1,862,826	1,453,562	(409,264)
2,823,827	2,592,101	(231,726)
166,859	88,492	(78,368)
1,381	2,217	836
922,621	1,370,028	447,407
-	-	-
190,311	434,959	244,648
\$ 11,677,231	\$ 11,948,666	\$ 271,435

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 7,214,192	\$ 7,633,555	\$ 419,363
357,248	289,875	(67,373)
2,244,199	2,538,410	294,211
3,145,296	2,911,762	(233,534)
5,740,679	4,857,812	(882,867)
230,068	151,700	(78,368)
2,964	3,800	836
1,845,220	2,492,089	646,869
-	-	-
325,451	459,603	134,152
\$ 21,105,317	\$ 21,338,606	\$ 233,289

YOSEMITE - Fund Balance

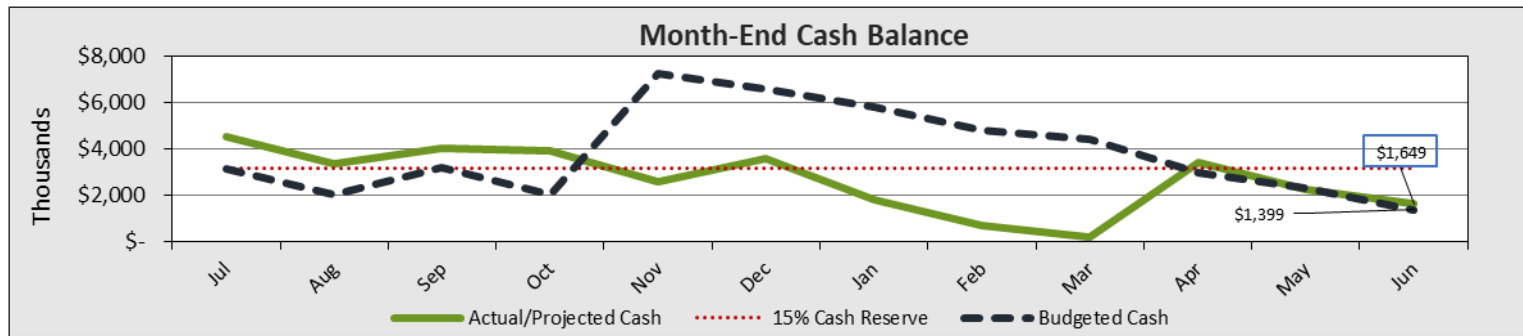
- Projected year-end surplus and fund balance exceed budget.

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,334,326)	\$ (1,732,926)	\$ 398,600
Beginning Fund Balance	<u>2,032,470</u>	<u>2,032,470</u>	
Ending Fund Balance	<u>\$ 698,144</u>	<u>\$ 299,544</u>	
<i>As a % of Annual Expenses</i>	3.3%	1.4%	

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
	\$ 1,761,920	\$ 1,119,591	\$ 642,328
	<u>2,032,470</u>	<u>2,032,470</u>	
	<u>\$ 3,794,390</u>	<u>\$ 3,152,062</u>	
	18.0%	14.8%	

YOSEMITE - Cash Balance

- Positive cash levels projected through year-end.
- Year-end cash projected at \$1.6MM.



YOSEMITE - MYP

Assumptions

- Steady enrollment in FY21-22 w/ 5% increase projected in FY22-23.
- 3.84% in FY21-22 LCFF rates.
- 2.98% in FY22-23 LCFF rates.
- 2% COLA in general expenses.
- 8% projected increase in Health Insurance.

ADA

Total Revenue
Total Expenses

Annual Surplus

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Ending Cash Balance

	2020-21	2021-22	2022-23
	2,206	2,206	2,316
Total Revenue	\$ 22,867,237	\$ 23,093,126	\$ 24,910,704
Total Expenses	<u>21,103,136</u>	<u>21,300,947</u>	<u>22,679,880</u>
Annual Surplus	<u>1,764,100</u>	<u>1,792,179</u>	<u>2,230,823</u>
Beginning Fund Balance	<u>2,032,470</u>	<u>2,777,115</u>	<u>4,569,294</u>
Ending Fund Balance	<u>\$ 3,796,571</u>	<u>\$ 4,569,294</u>	<u>\$ 6,800,117</u>
<i>As a % of Annual Expenses</i>	<i>18.0%</i>	<i>21.5%</i>	<i>30.0%</i>
Ending Cash Balance	<u>\$ 1,650,829</u>	<u>\$ 1,519,907</u>	<u>\$ 3,496,668</u>

YOSEMITE - Compliance Reporting

Due Date	Description	Completed By
Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	Charter Impact
Mar-05	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services.	Charter Impact submits with data provided by YV
Mar-15	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact
Mar-19	El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact
Mar-31	Annual Audit Review and Board Approval - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year. Note that the audit report due date was automatically extended to March 31, 2021, due to COVID-19.	YV with Charter Impact support

YOSEMITE - 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

Yosemite Valley Charter School

Monthly Cash Flow/Forecast FY20-21

Revised 2/11/2021

ADA = 2206.01



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	966,575	966,575	1,739,834	1,739,834	1,739,834	1,739,834	817,302	313,009	313,009	313,009	6,938,373
8012	Education Protection Account	-	-	-	110,301	-	110,300	-	-	110,301	-	-	110,301
8019	State Aid - Prior Year	6,076	(6,076)	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	-	-	-	-	-	44,951	172,314	86,157	86,157	86,157	86,157

Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Year-End Accruals
-	-	-	-	-	-	-	-	-	-	-	-	-
6,076	960,499	966,575	1,850,135	1,739,834	1,739,834	1,850,134	1,784,786	989,616	509,467	399,166	399,166	7,134,830

Annual Forecast

Original Budget Total Favorable / (Unfav.)

ADA = 2206.01

Federal Revenue

8181	Special Education - Entitlement	-	-	-	-	-	-	24,818	50,187	50,187	50,187	50,187	50,187
8296	Other Federal Revenue	-	-	-	314,473	(173,298)	-	-	-	-	-	-	-

-	-	-	314,473	(173,298)	-	-	24,818	50,187	50,187	50,187	50,187	50,187
---	---	---	---------	-----------	---	---	--------	--------	--------	--------	--------	--------

275,751	141,175	416,926
---------	---------	---------

275,751	-	141,175
275,751	141,175	

Other State Revenue

8311	State Special Education	59,213	73,705	119,627	119,627	119,627	119,627	119,125	94,686	94,686	94,686	94,686	94,686
8550	Mandated Cost	-	-	-	-	47,853	-	-	-	-	438,996	-	-
8560	State Lottery	-	-	-	-	-	124,647	-	-	-	-	-	-
8598	Prior Year Revenue	-	6,076	-	-	-	2,149	-	-	-	-	-	-
8599	Other State Revenue	-	2,881	-	-	34,886	138,412	-	-	-	-	-	-

59,213	82,662	119,627	119,627	154,513	305,892	246,423	119,125	94,686	94,686	94,686	533,682	94,686
--------	--------	---------	---------	---------	---------	---------	---------	--------	--------	--------	---------	--------

1,323,606	486,849	124,647	8,224	176,179	2,119,505
-----------	---------	---------	-------	---------	-----------

1,323,606	-	525,743	(38,894)	124,647	8,224	176,179	1,849,349	270,156
-----------	---	---------	----------	---------	-------	---------	-----------	---------

Other Local Revenue

8660	Interest Revenue	-	-	-	480	207	-	-	-	-	-	-	-
-	-	-	-	480	207	-	-	-	-	-	-	-	-

-	-	-	480	207	-	-	-	-	-	-	-	-	-
---	---	---	-----	-----	---	---	---	---	---	---	---	---	---

687	687
-----	-----

-	687	687
---	-----	-----

Total Revenue

Expenses

Certificated Salaries

1100	Teachers' Salaries	463,215	477,025	477,572	478,328	484,285	478,678	477,411	472,349	472,349	472,349	472,349	472,349
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-
1175	Teachers' Extra Duty/Stipends	30,922	40,601	59,356	63,228	92,125	58,855	63,037	85,023	85,023	85,023	85,023	85,023
1200	Pupil Support Salaries	35,792	41,914	34,923	34,923	36,723	40,105	36,727	34,923	34,923	34,923	34,923	34,923
1300	Administrators' Salaries	9,167	9,167	9,167	14,943	20,482	19,683	19,683	9,167	9,167	9,167	9,167	9,167
1900	Other Certificated Salaries	7,019	7,019	7,019	7,019	7,469	11,761	16,452	7,019	7,019	7,019	7,019	7,019

546,115	575,725	588,036	598,440	641,085	609,081	613,310	608,480	608,480	608,480	608,480	608,480	-
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---

5,698,257	-	833,238	435,720	148,125	98,852	7,214,192
-----------	---	---------	---------	---------	--------	-----------

6,167,091	468,834	-	91,826	(107,912)	(17,385)	(16,000)	7,633,555	419,363
-----------	---------	---	--------	-----------	----------	----------	-----------	---------

Classified Salaries

2100	Instructional Salaries	15,756	14,595	14,651	15,135	15,440	16,012	16,591	14,673	14,673	14,673	14,673	14,673
2200	Support Salaries	2,831	-	-	-	-	-	-	-	-	-	-	-
2300	Classified Administrators' Salaries	11,475	10,792	11,440	14,840	13,985	14,542	12,131	11,234	11,234	11,234	11,234	11,234
2400	Clerical and Office Staff Salaries	-	-	-	3,812	7,632	8,376	7,679	-	-	-	-	-
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-

30,062	25,386	26,092	33,787	37,057	38,930	36,401	25,907	25,907	25,907	25,907	25,907	-
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---

181,543	2,831	145,375	27,499	-
---------	-------	---------	--------	---

170,625	(10,918)	(2,831)	(26,125)	(27,499)	-	-	289,875	(67,373)
---------	----------	---------	----------	----------	---	---	---------	----------

Benefits

3101	STRS	86,289	91,143	92,924	74,137	95,390	95,689	98,927	97,146	97,146	97,146	97,146	97,146
3202	PERS	-	-	-	-	-	-	-	-	-	-	-	-
3301	OASDI	1,829	1,539	1,582	2,060	2,243	2,350	2,194	1,398	1,398	1,398	1,398	1,398
3311	Medicare	8,005	8,321	8,508	8,786	9,422	8,960	8,988	9,042	9,042	9,042	9,042	9,042
3401	Health and Welfare	49,910	75,371	91,866	77,916	74,987	79,708	78,122	65,000	65,000	65,000	65,000	65,000
3501	State Unemployment	6,501	2,802	569	772	583	114	26,020	10,584	5,292	2,646	2,646	2,646
3601	Workers' Compensation	8,838	1,268	5,053	5,053	5,053	5,053	5,052	8,730	8,730	8,730	8,730	8,730
3901	Other Benefits	-	-	-	-	-	-	-	781	781	781	781	781

161,372	180,444	200,504	168,724	187,678	191,874	219,302	192,681	187,389	184,743	184,743	184,743	-
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---

1,120,229	-	20,786	106,201	852,881	61,175	79,021	3,907	2,244,199
-----------	---	--------	---------	---------	--------	--------	-------	-----------

1,404,574	284,345	(2,813)	8,689	(27,881)	(4,825)	31,907	4,789	2,538,410	294,211
-----------	---------	---------	-------	----------	---------	--------	-------	-----------	---------

Books and Supplies

4100	Textbooks and Core Materials	-	-	-	-	-	-	-	-	-	-	-	-
4200	Books and Reference Materials	-	-	-	-	-	-	-	-	-	-	-	-
4302	School Supplies	150,907	290,268	255,085	243,146	179,712	167,436	223,720	39,338	47,998	78,159	67,108	50,431
4305	Software	284	21,858	17,009	61,660	28,479	10,141	10,622	16,758	16,758	16,758	16,758	16,758
4310	Office Expense	2,610	5,905	1,327	1,516	694	828	250	1,642	1,642	1,642	1,642	1,642
4311	Business Meals	-	-	-	-	-	-	28	125	125	125	125	125
4312	School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	-	2,057	13,549	63,571	100,061	2,028	8,075	68,661	83,777	136,421	117,131	88,024
4700	Food Services	-	-	-	-	-	-	-	-	-	-	-	-

153,801	320,087	286,970	369,893	308,947	180,433	242,694	126,524	150,300	233,105	202,763	156,980	412,798
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

-	-	2,070,819	233,844	21,337	653	818,643	3,145,296
---	---	-----------	---------	--------	-----	---------	-----------

-	-	1,870,819	(200,000)	(32,744)	19,700	(1,637)	2,911,762	(233,534)
---	---	-----------	-----------	----------	--------	---------	-----------	-----------

Subagreement Services

5101	Nursing	-	-	-	-	-	-	-	-	-	-	-	-
5102	Special Education	1,729	14,516	51,729	270,409	156,651	127,924	106,123	99,750	99,750	99,750	99,750	99,750
5103	Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-
5104	Transportation	-	-	-	-	-	-	-	-	-	-	-	-
5105	Security	-	-	-	-	-	-	-	-	-	-	-	-
5106	Other Educational Consultants	14,213	48,969	157,331	157,995	132,022	116,355	389,067	178,587	217,902	354,829	304,656	228,949
5107	Instructional Services	105,229	91,763	98,496	98,496	374,285	154,348	156,178	156,259	156,259	156,259	156,259	156,259

121,171	155,248	307,556	526,899	662,957	398,627	651,368	434,597	473,912	610,839	560,665	484,958	351,882
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

-	1,227,830	-	-	-	2,652,757	1,860,092	5,740,679
---	-----------	---	---	---	-----------	-----------	-----------

-	(201,830)	-	-	-	2,652,757	(681,037)	4,857,812	(882,867)
---	-----------	---	---	---	-----------	-----------	-----------	-----------

Operations and Housekeeping

5201	Auto and Travel	-	173	158	8,435	11,382	5,593	12,724	1,050	1,050	1,050	1,050	1,050
5300	Dues & Memberships	-	1,070	-	-	-	-	-	683	683	683	683	683
5400	Insurance	13,289	16,799	15,044	15,044	15,044	15,059	15,059	10,908	10,908	10,908	10,908	10,908
5501	Utilities	531	-	-	-	-	-	-	-	-	-	-	-

-	-	-	-	-	-	-	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---	---	---	---	---	---	---

43,716	4,487	159,880	531
--------	-------	---------	-----

12,600	(31,116)	8,200	3,713	(28,980)	(531)
--------	----------	-------	-------	----------	-------

Yosemite Valley Charter School

Monthly Cash Flow/Forecast FY20-21

Revised 2/11/2021

ADA = 2206.01



	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	-	219	389	369	750	4,707	3,348	-	-	-	-	-	-	9,781	-	(9,781)
5901 Postage and Shipping	-	229	1,147	156	5,052	4,047	1,041	-	-	-	-	-	-	11,673	-	(11,673)
	13,820	18,490	16,738	24,005	32,229	29,406	32,172	12,642	12,642	12,642	12,642	12,642	-	230,068	151,700	(78,368)
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	2,181	-	-	-	-	-	-	2,181	-	(2,181)
5602 Additional Rent	-	-	-	-	-	-	-	83	83	83	83	83	-	417	1,000	583
5603 Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5604 Other Leases	-	-	-	(800)	-	-	-	233	233	233	233	233	-	367	2,800	2,433
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	(800)	-	-	2,181	317	317	317	317	317	-	2,964	3,800	836
Professional/Consulting Services																
5801 IT	-	158	-	-	-	-	761	58	58	58	58	58	-	1,210	700	(510)
5802 Audit & Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,300	6,300
5803 Legal	-	873	-	13,936	(1,296)	7,291	28,511	3,208	3,208	3,208	3,208	3,208	-	65,357	38,500	(26,857)
5804 Professional Development	3,100	5,045	6,198	464	883	1,678	3,600	2,975	2,975	2,975	2,975	2,975	-	35,842	35,700	(142)
5805 General Consulting	-	3,199	459	-	3,750	-	1,604	5,442	5,442	5,442	5,442	5,442	-	36,221	65,300	29,079
5806 Special Activities/Field Trips	36	672	3,100	-	-	110	77	14,135	17,247	28,084	24,113	18,121	27,851	133,546	133,546	-
5807 Bank Charges	1,824	965	33	905	1,165	720	730	90	90	90	90	90	-	6,792	1,035	(5,757)
5808 Printing	-	-	584	-	-	-	-	-	-	-	-	-	-	584	-	(584)
5809 Other taxes and fees	2,925	515	520	592	661	540	2,759	490	490	490	490	490	-	10,962	5,635	(5,327)
5810 Payroll Service Fee	-	2,134	435	1,737	1,624	886	2,520	1,159	1,159	1,159	1,159	1,159	-	15,130	14,806	(323)
5811 Management Fee	140,305	126,830	133,863	134,313	(144,953)	74,683	75,189	77,177	77,177	77,177	77,177	77,177	-	926,115	1,572,074	645,959
5812 District Oversight Fee	-	28,997	28,997	55,504	52,195	52,195	55,504	53,544	29,688	15,284	11,975	11,975	214,045	609,904	609,993	89
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	15	-	-	-	-	-	-	708	708	708	708	708	-	3,557	8,500	4,943
	148,205	169,389	174,189	207,452	(85,971)	138,104	171,254	158,986	138,243	134,676	127,396	121,403	241,896	1,845,220	2,492,089	646,869
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
7438 Interest Expense	284	284	115,482	507	451	73,018	284	-	-	135,140	-	-	-	325,451	459,603	134,152
	284	284	115,482	507	451	73,018	284	-	-	135,140	-	-	-	325,451	459,603	134,152
Total Expenses	1,174,830	1,445,054	1,715,566	1,928,907	1,784,434	1,659,474	1,968,967	1,560,133	1,597,188	1,945,847	1,722,912	1,595,429	1,006,577	21,105,317	21,338,606	233,289
Monthly Surplus (Deficit)	(1,109,542)	(401,893)	(629,364)	355,808	(63,178)	386,252	127,590	368,595	(462,700)	(1,291,508)	(1,178,873)	(612,395)	6,273,126	1,761,919	1,119,591	642,328
Cash Flow Adjustments														8%		
Monthly Surplus (Deficit)	(1,109,542)	(401,893)	(629,364)	355,808	(63,178)	386,252	127,590	368,595	(462,700)	(1,291,508)	(1,178,873)	(612,395)	6,273,126	1,761,919		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	2,582,148	(966,575)		1,168,532	225,000	-	(1,979,699)	-	-	-	-	-	(7,279,703)	(6,250,296)		
Grants and Contributions Rec.	4,742	-	(418,003)	442,139	(774)	(10,503)	10,503	-	-	-	-	-	-	28,103		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	16,528	(40,031)	441,329	(15,117)	1,831	1,831	1,831	-	-	-	-	-	-	408,203		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	98,637	135,526	(3,807,469)	(102,537)	(200,836)	(32,492)	(17,973)	-	-	-	-	-	1,006,577	(2,920,567)		
Accrued Expenses	(109,632)	78,504	(87,272)	50,194	51,238	69,512	71,009	-	-	-	-	-	-	123,552		
Other Liabilities	-	-	-	-	138,412	(138,412)	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	5,915,200	-	-	2,231,300	-	-	-	4,504,663	-	-	-	12,651,163		
Payments on Factoring	-	-	(709,900)	(1,987,800)	(1,478,800)	(1,478,800)	-	(1,478,800)	-	-	-	-	-	(7,134,100)		
Proceeds from Debt	284	284	284	284	284	284	284	-	-	-	-	-	-	1,989		
Payments on Debt	-	-	(20,833)	(20,833)	(20,833)	(20,833)	-	-	-	-	-	-	-	(83,332)		
Total Change in Cash	1,483,165	(1,194,184)	683,972	(109,330)	(1,347,655)	1,008,140	(1,786,455)	(1,110,205)	(462,700)	3,213,154	(1,178,873)	(612,395)				
Cash, Beginning of Month	3,062,014	4,545,179	3,350,995	4,034,967	3,925,636	2,577,981	3,586,121	1,799,666	689,461	226,761	3,439,916	2,261,043				
Cash, End of Month	4,545,179	3,350,995	4,034,967	3,925,636	2,577,981	3,586,121	1,799,666	689,461	226,761	3,439,916	2,261,043	1,648,648				

Cert.	Instr.
48.7%	80.2%
1,949,195	56,793

Pupil:Teacher Ratio
21.01 :1

Yosemite Valley Charter School
Budget vs Actual

For the period ended January 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 1,739,834	\$ 1,739,834	\$ (0)	\$ 8,892,486	\$ 8,892,486	\$ (0)	\$ 19,331,492
Education Protection Account	110,300	110,301	(1)	220,601	220,601	-	441,202
In Lieu of Property Taxes	-	44,832	(44,832)	-	280,201	(280,201)	560,402
Total State Aid - Revenue Limit	1,850,134	1,894,967	(44,833)	9,113,087	9,393,289	(280,202)	20,333,097
Federal Revenue							
Special Education - Entitlement	-	24,818	(24,818)	-	126,846	(126,846)	275,751
Other Federal Revenue	-	-	-	141,175	-	141,175	-
Total Federal Revenue	-	24,818	(24,818)	141,175	126,846	14,329	275,751
Other State Revenue							
State Special Education	119,627	119,125	502	731,053	608,859	122,194	1,323,606
Mandated Cost	-	-	-	47,853	86,747	(38,894)	525,743
State Lottery	124,647	-	124,647	124,647	-	124,647	-
Prior Year Revenue	2,149	-	2,149	8,224	-	8,224	-
Other State Revenue	-	-	-	176,179	-	176,179	-
Total Other State Revenue	246,423	119,125	127,298	1,087,956	695,606	392,350	1,849,349
Other Local Revenue							-
Interest Revenue	-	-	-	687	-	687	-
Total Other Local Revenue	-	-	-	687	-	687	-
Total Revenues	\$ 2,096,557	\$ 2,038,909	\$ 57,647	\$ 10,342,905	\$ 10,215,740	\$ 127,165	\$ 22,458,197
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 477,411	\$ 513,924	\$ 36,513	\$ 3,336,513	\$ 3,597,470	\$ 260,956	\$ 6,167,091
Teachers' Extra Duty/Stipends	63,037	92,506	29,470	408,124	462,532	54,408	925,064
Pupil Support Salaries	36,727	27,317	(9,410)	261,106	191,222	(69,885)	327,809
Administrators' Salaries	19,683	10,895	(8,788)	102,292	76,265	(26,027)	130,740
Other Certificated Salaries	16,452	6,904	(9,548)	63,757	48,330	(15,427)	82,852
Total Certificated Salaries	613,310	651,547	38,237	4,171,793	4,375,819	204,025	7,633,555
Classified Salaries							
Instructional Salaries	16,591	14,219	(2,372)	108,180	99,531	(8,649)	170,625
Support Salaries	-	-	-	2,831	-	(2,831)	-
Supervisors' and Administrators' Salaries	12,131	9,938	(2,193)	89,205	69,563	(19,643)	119,250
Clerical and Office Staff Salaries	7,679	-	(7,679)	27,499	-	(27,499)	-
Total Classified Salaries	36,401	24,156	(12,245)	227,716	169,094	(58,622)	289,875
Benefits							
State Teachers' Retirement System, certificated positions	96,262	119,885	23,623	631,833	805,151	173,317	1,404,574
OASDI/Medicare/Alternative, certificated positions	2,194	1,498	(696)	13,797	10,484	(3,313)	17,972
Medicare/Alternative, certificated positions	8,988	9,798	810	60,991	65,901	4,911	114,890
Health and Welfare Benefits, certificated positions	78,122	68,750	(9,372)	527,881	481,250	(46,631)	825,000
State Unemployment Insurance, certificated positions	26,020	14,088	(11,932)	37,361	30,993	(6,368)	56,350
Workers' Compensation Insurance, certificated positions	5,052	9,460	4,408	35,370	63,629	28,259	110,928
Other Benefits, certificated positions	-	742	742	-	4,988	4,988	8,696
Total Benefits	216,636	224,219	7,583	1,307,232	1,462,395	155,163	2,538,410
Books & Supplies							
School Supplies	223,720	125,740	(97,979)	1,510,274	920,910	(589,364)	1,870,819
Software	10,622	16,758	6,137	150,053	117,308	(32,744)	201,100
Office Expense	250	1,642	1,392	13,129	11,492	(1,637)	19,700
Business Meals	28	125	97	28	875	847	1,500
Noncapitalized Equipment	8,075	55,022	46,947	189,342	402,977	213,634	818,643
Total Books & Supplies	242,694	199,287	(43,407)	1,862,826	1,453,562	(409,264)	2,911,762
Subagreement Services							
Special Education	106,123	85,500	(20,623)	729,080	598,500	(130,580)	1,026,000
Other Educational Consultants	389,067	178,295	(210,772)	1,015,952	1,305,819	289,867	2,652,757
Instructional Services	156,178	98,255	(57,924)	1,078,795	687,782	(391,013)	1,179,055
Total Subagreement Services	651,368	362,050	(289,318)	2,823,827	2,592,101	(231,726)	4,857,812

Yosemite Valley Charter School
Budget vs Actual

For the period ended January 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Operations & Housekeeping							
Auto and Travel	12,724	1,050	(11,674)	38,466	7,350	(31,116)	12,600
Dues & Memberships	-	683	683	1,070	4,783	3,713	8,200
Insurance	15,059	10,908	(4,151)	105,338	76,358	(28,980)	130,900
Miscellaneous Expense	-	-	-	531	-	(531)	-
Communications	3,348	-	(3,348)	9,781	-	(9,781)	-
Postage and Shipping	1,041	-	(1,041)	11,673	-	(11,673)	-
Total Operations & Housekeeping	32,172	12,642	(19,530)	166,859	88,492	(78,368)	151,700
Facilities, Repairs & Other Leases							
Rent	2,181	-	(2,181)	2,181	-	(2,181)	-
Additional Rent	-	83	83	-	583	583	1,000
Other Leases	-	233	233	(800)	1,633	2,433	2,800
Total Facilities, Repairs & Other Leases	2,181	317	(1,864)	1,381	2,217	836	3,800
Professional/Consulting Services							
IT	761	58	(702)	919	408	(510)	700
Audit & Taxes	-	-	-	-	6,300	6,300	6,300
Legal	28,511	3,208	(25,303)	55,513	22,458	(33,055)	38,500
Professional Development	3,600	2,975	(625)	15,229	20,825	5,596	35,700
General Consulting	1,604	5,442	3,837	11,654	38,092	26,438	65,300
Special Activities/Field Trips	77	8,976	8,899	928	65,738	64,810	133,546
Bank Charges	730	90	(640)	6,893	585	(6,308)	1,035
Other Taxes and Fees	2,759	490	(2,269)	8,512	3,185	(5,327)	5,635
Payroll Service Fee	2,520	1,234	(1,286)	9,336	8,637	(699)	14,806
Management Fee	75,189	131,006	55,817	540,230	917,043	376,813	1,572,074
District Oversight Fee	52,195	56,849	4,654	270,084	281,799	11,715	609,993
Public Relations/Recruitment	-	708	708	15	4,958	4,943	8,500
Total Professional/Consulting Services	167,945	211,036	43,091	919,312	1,370,028	450,716	2,492,089
Interest							
Interest Expense	284	-	(284)	190,311	434,959	244,648	459,603
Total Interest	284	-	(284)	190,311	434,959	244,648	459,603
Total Expenses	\$ 1,962,992	\$ 1,685,255	\$ (277,737)	\$ 11,671,257	\$ 11,948,666	\$ 277,409	\$ 21,338,606
Change in Net Assets	133,565	353,654	(220,090)	(1,328,351)	(1,732,926)	404,574	1,119,591
Net Assets, Beginning of Period	570,554			2,032,470			
Net Assets, End of Period	\$ 704,119			\$ 704,119			

Yosemite Valley Charter School

Statement of Financial Position

January 31, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 1,799,666	\$ 3,062,014	\$ (1,262,348)	-41%
Accounts Receivable	(8,421)	19,682	(28,103)	-143%
Public Funding Receivable	2,184,877	3,214,283	(1,029,407)	-32%
Factored Receivables	(5,188,900)	(2,697,700)	(2,491,200)	92%
Due To/From Related Parties	4,234,197	4,234,197	-	0%
Prepaid Expenses	1,378,527	1,786,730	(408,203)	-23%
Total Current Assets	4,399,945	9,619,206	(5,219,261)	-54%
Total Assets	\$ 4,399,945	\$ 9,619,206	\$ (5,219,261)	-54%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 769,994	\$ 4,697,138	\$ (3,927,144)	-84%
Accrued Liabilities	1,175,734	1,058,157	117,577	11%
Notes Payable, Current Portion	172,324	172,326	(2)	0%
Total Current Liabilities	2,118,052	5,927,621	(3,809,568)	-64%
Long-Term Liabilities				
Notes Payable, Net of Current Portion	1,577,774	1,659,115	(81,341)	-5%
Total Long-Term Liabilities	1,577,774	1,659,115	(81,341)	-5%
Total Liabilities	3,695,826	7,586,735	(3,890,910)	-51%
Total Net Assets	704,119	2,032,470	(1,328,351)	-65%
Total Liabilities and Net Assets	\$ 4,399,945	\$ 9,619,206	\$ (5,219,261)	-54%

Yosemite Valley Charter School**Statement of Cash Flows****For the period ended January 31, 2021**

	Month Ended 01/31/21	YTD Ended 01/31/21
Cash Flows from Operating Activities		
Change in Net Assets	\$ 133,565	\$ (1,328,351)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivable	(1,979,699)	1,029,407
Grants, Contributions & Pledges Receivable	10,503	2,519,303
Prepaid Expenses	1,831	408,203
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(17,973)	(3,927,144)
Accrued Expenses	65,034	117,577
Deferred Revenue	-	-
Total Cash Flows from Operating Activities	(1,786,739)	(1,181,004)
 Cash Flows from Financing Activities		
Proceeds from (payments on) Long-Term Debt	284	(81,343)
Total Cash Flows from Financing Activities	284	(81,343)
 Change in Cash & Cash Equivalents	(1,786,455)	(1,262,348)
Cash & Cash Equivalents, Beginning of Period	3,586,121	3,062,014
 Cash and Cash Equivalents, End of Period	\$ 1,799,666	\$ 1,799,666

Yosemite Valley Charter School

Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
10030	VOID	1/20/2021	\$ (1.00)
10564	Access Speech Therapy Inc.	1/20/2021	(15.00)
10614	Cindy Billings	1/20/2021	(1,025.00)
10813	Shirley Winters Ballet	1/5/2021	(156.00)
11466	Drew's Art Box LLC	1/29/2021	(35.00)
12076	Shirley Winters Ballet	1/5/2021	156.00
12077	CONFIDENTIAL	1/7/2021	379.96
12078	America's Kids in Motion	1/7/2021	5,964.00
12079	CONFIDENTIAL	1/7/2021	133.98
12080	Bitsbox	1/7/2021	167.70
12081	Bobby Griffin	1/7/2021	660.00
12082	Braille Consultants, Inc.	1/7/2021	2,040.00
12083	Brave Writer LLC	1/7/2021	229.00
12084	Brenda Myers	1/7/2021	145.00
12085	Brian Hammons Piano	1/7/2021	640.00
12086	CONFIDENTIAL	1/7/2021	93.72
12087	Charter Impact, Inc.	1/7/2021	1,543.00
12088	CharterSafe	1/7/2021	20,111.00
12089	Chelsea Rotunno	1/7/2021	360.00
12090	eDynamic Learning	1/7/2021	170.00
12091	Elizabeth Sanchez	1/7/2021	34.73
12092	Fresno School of Music	1/7/2021	1,182.00
12093	Global Teletherapy	1/7/2021	64,837.50
12094	Guido's Martial Arts Academy	1/7/2021	797.00
12095	Haynes Family of Programs	1/7/2021	1,691.25
12096	History Unboxed LLC	1/7/2021	122.65
12097	Joshua Heflebower	1/7/2021	150.00
12098	CONFIDENTIAL	1/7/2021	56.35
12099	Kevin Freeman	1/7/2021	5,599.52
12100	Kristen Karr	1/7/2021	51.18
12101	Lindsey Bascom	1/7/2021	280.00
12102	Lisa Peters	1/7/2021	795.87
12103	Lori Pope	1/7/2021	360.00
12104	Maureen M. Solomon	1/7/2021	185.00
12105	Melanie Suderman Sweet	1/7/2021	1,220.00
12106	CONFIDENTIAL	1/7/2021	20.00
12107	Modesto Academy of Music & Design	1/7/2021	245.00
12108	Molly C. Oliver	1/7/2021	900.00
12109	Moving Beyond the Page	1/7/2021	38.80
12110	Mr. C's Karate School of Shito-Ryu	1/7/2021	600.00
12111	NCS Pearson Inc	1/7/2021	5,230.76
12112	Next Level Homeschool	1/7/2021	1,825.00
12113	Pacific Martial Arts	1/7/2021	220.00
12114	Playground Training Academy, LLC	1/7/2021	3,900.00
12115	Procopio, Cory, Hargreaves & Savitch LLP	1/7/2021	1,404.00
12116	Provenance	1/7/2021	112,431.36
12117	Rich Oliver Racing, Inc.	1/7/2021	1,298.00
12118	Richard Moreno	1/7/2021	555.00
12119	Santa Cruz Math	1/7/2021	87.50
12120	Sara Maguire	1/7/2021	1,388.95
12121	Shirley Winters Ballet	1/7/2021	159.00
12122	Singapore Math, Inc.	1/7/2021	73.88
12123	Smart Sprouts LLC	1/7/2021	400.00
12124	Studio on the Hill	1/7/2021	764.00
12125	Susan Hancock	1/7/2021	940.00
12126	Tina M. Carter	1/7/2021	1,110.00
12127	Trigger Memory Co.	1/7/2021	31.90

Yosemite Valley Charter School

Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12128	United Conservatory of Music	1/7/2021	2,750.00
12129	Wendy DeRaud	1/7/2021	450.00
12130	Williamsburg Learning	1/7/2021	3,375.00
12131	WM Music Lessons	1/7/2021	90.00
12132	Stacie Moore-Quaife	1/12/2021	25,855.22
12133	Stacie Moore-Quaife	1/12/2021	2,960.00
12134	The Velez Law Firm PC	1/12/2021	26,184.78
12135	Beautiful Feet Books, Inc.	1/13/2021	357.43
12136	BookShark	1/13/2021	176.39
12137	Brenda Myers	1/13/2021	1,140.00
12138	Brian Hammons Piano	1/13/2021	300.00
12139	Cen Cal Dance Academy	1/13/2021	168.00
12140	Charter Impact, Inc.	1/13/2021	32,513.75
12141	Crafty School Crates	1/13/2021	625.51
12142	Educational Development Corporation	1/13/2021	79.95
12143	CONFIDENTIAL	1/13/2021	20.00
12144	Guido's Martial Arts Academy	1/13/2021	538.00
12145	Haynes Family of Programs	1/13/2021	2,310.00
12146	Learning Success for Everyone	1/13/2021	480.00
12147	Lisa Peters	1/13/2021	271.98
12148	Marnie Young	1/13/2021	807.50
12149	Math-U-See Inc.	1/13/2021	562.00
12150	McColgan & Associates Inc.	1/13/2021	8,685.10
12151	MEL Science U.S. LLC	1/13/2021	609.40
12152	Melanie Suderman Sweet	1/13/2021	1,087.50
12153	Merced Academy of Dance	1/13/2021	165.00
12154	Nancy Casari Dayton	1/13/2021	2,850.00
12155	Oak Meadow Inc.	1/13/2021	340.00
12156	PresenceLearning, Inc.	1/13/2021	578.66
12157	Provenance	1/13/2021	199,828.81
12158	Rainbow Resource Center	1/13/2021	526.01
12159	CONFIDENTIAL	1/13/2021	25.00
12160	Sonrisas Foreign Language LLC	1/13/2021	29.90
12161	Starfall Education Foundation	1/13/2021	35.00
12162	Studio on the Hill	1/13/2021	668.00
12163	Susan Mason	1/13/2021	600.00
12164	VOID	VOID	VOID
12165	The Talk Team	1/13/2021	5,680.00
12166	Cindy Billings	1/20/2021	1,025.00
12167	Linda L Empleo	1/21/2021	2,958.59
12168	8x8 Inc.	1/22/2021	459.17
12169	Activities for Learning Inc.	1/22/2021	32.50
12170	America's Kids in Motion	1/22/2021	2,625.00
12171	Amy Spano	1/22/2021	600.00
12172	CONFIDENTIAL	1/22/2021	63.25
12173	Bell Farber	1/22/2021	37.00
12174	Boutwell Fay LLP	1/22/2021	643.50
12175	Brave Writer LLC	1/22/2021	368.00
12176	Brian Hammons Piano	1/22/2021	1,520.00
12177	Bright Horizons Academic Assist.	1/22/2021	935.00
12178	BrightThinker	1/22/2021	3,063.53
12179	Charter's Choice Educational Services	1/22/2021	350.00
12180	Christopher Trevisan	1/22/2021	2,100.00
12181	CONFIDENTIAL	1/22/2021	1,188.48
12182	Crafty School Crates	1/22/2021	1,176.74
12183	Crafty School Crates	1/22/2021	1,300.57

Yosemite Valley Charter School

Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12184	Craig Daniel	1/22/2021	250.00
12185	Daniel Davies	1/22/2021	160.00
12186	CONFIDENTIAL	1/22/2021	32.59
12187	Denise Voth	1/22/2021	20.00
12188	Department of Justice	1/22/2021	721.00
12189	Destany Morgan	1/22/2021	1,053.00
12190	E-Therapy LLC	1/22/2021	118.50
12191	Educational Development Corporation	1/22/2021	640.69
12192	eDynamic Learning	1/22/2021	265.00
12193	Elizabeth Sanchez	1/22/2021	521.96
12194	Erilynn Christiansen	1/22/2021	200.00
12195	Fresno Fencing Academy	1/22/2021	300.00
12196	Fresno Music Academy & Arts	1/22/2021	2,488.00
12197	Goodfellow Occupational Therapy, Inc.	1/22/2021	3,620.00
12198	Guido's Martial Arts Academy	1/22/2021	1,463.00
12199	Halau Hula I Ka La	1/22/2021	65.00
12200	Haynes Family of Programs	1/22/2021	450.00
12201	History Unboxed LLC	1/22/2021	472.55
12202	Home Science Tools	1/22/2021	39.42
12203	Huckleberry Friend Productions	1/22/2021	770.00
12204	imm3rse.in	1/22/2021	1,200.00
12205	IsoRhythms Music Therapy	1/22/2021	160.00
12206	Jennifer McQuarrie	1/22/2021	99.00
12207	CONFIDENTIAL	1/22/2021	20.00
12208	CONFIDENTIAL	1/22/2021	20.00
12209	Joshua Heflebower	1/22/2021	50.00
12210	Katherine Sullivan	1/22/2021	3,150.00
12211	CONFIDENTIAL	1/22/2021	1,024.62
12212	CONFIDENTIAL	1/22/2021	73.49
12213	KidsArt - Valencia	1/22/2021	175.00
12214	KiwiCo, Inc	1/22/2021	5,255.55
12215	Kristen Rhodes	1/22/2021	40.00
12216	Kumon of Carmel	1/22/2021	430.00
12217	Lighthouse Therapy LLC	1/22/2021	9,752.43
12218	Little Passports	1/22/2021	716.71
12219	Logic of English	1/22/2021	215.57
12220	Lotus Educational Services, Inc.	1/22/2021	1,035.55
12221	Mary Lowe	1/22/2021	20.00
12222	Math Crazy	1/22/2021	480.00
12223	Megan Liang	1/22/2021	20.00
12224	MEL Science U.S. LLC	1/22/2021	279.20
12225	Melanie Suderman Sweet	1/22/2021	1,085.02
12226	Melinda Buletti	1/22/2021	331.72
12227	Merced Academy of Dance	1/22/2021	140.00
12228	Michelle Barnes	1/22/2021	850.00
12229	Modesto Academy of Music & Design	1/22/2021	195.00
12230	Moving Beyond the Page	1/22/2021	-
12231	MoxieBox Art	1/22/2021	272.66
12232	Mr. C's Karate School of Shito-Ryu	1/22/2021	121.50
12233	Naeim Saddavi	1/22/2021	450.00
12234	Nicole Medeiros	1/22/2021	1,113.00
12235	Omni Learning Center Inc	1/22/2021	1,880.00
12236	Patricia Shubeck	1/22/2021	480.00
12237	Playground Training Academy, LLC	1/22/2021	1,700.00
12238	PresenceLearning, Inc.	1/22/2021	1,298.99
12239	Pride Learning Co	1/22/2021	720.00
12240	Provenance	1/22/2021	2,660.72

Yosemite Valley Charter School

Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12241	Rainbow Resource Center	1/22/2021	1,798.21
12242	CONFIDENTIAL	1/22/2021	134.49
12243	Rising Star Gymnastics	1/22/2021	230.00
12244	Rodeo Tough Productions	1/22/2021	520.00
12245	San Benito Aquatics	1/22/2021	595.00
12246	Santa Cruz Math	1/22/2021	87.50
12247	School Health Corporation	1/22/2021	110.13
12248	School Pathways, LLC	1/22/2021	7,792.93
12249	CONFIDENTIAL	1/22/2021	45.71
12250	Shirley Winters Ballet	1/22/2021	640.00
12251	Singapore Math, Inc.	1/22/2021	105.82
12252	Specialized Therapy Services, Inc	1/22/2021	1,178.75
12253	CONFIDENTIAL	1/22/2021	20.00
12254	STAR of CA	1/22/2021	330.00
12255	Studies Weekly	1/22/2021	129.67
12256	VOID	VOID	VOID
12257	Studio on the Hill	1/22/2021	1,872.00
12258	Sunshine Special Education Services	1/22/2021	11,450.00
12259	Susan Hancock	1/22/2021	3,625.00
12260	Sylvan Learning Salinas/Monterey	1/22/2021	250.00
12261	Teacher Synergy, LLC	1/22/2021	481.75
12262	Teaching Textbooks	1/22/2021	715.53
12263	The Dance Company	1/22/2021	332.00
12264	The Lampo Group, LLC	1/22/2021	102.50
12265	The Riekes Center	1/22/2021	232.22
12266	VOID	VOID	VOID
12267	The Talk Team	1/22/2021	9,957.50
12268	Thimble Sewciety	1/22/2021	276.00
12269	Timberdoodle.com	1/22/2021	7,108.94
12270	Ultimate Martial Arts Inc	1/22/2021	666.00
12271	United Conservatory of Music	1/22/2021	1,275.00
12272	Valley Center for the Blind	1/22/2021	875.00
12273	Ventana Wildlife Society	1/22/2021	178.00
12274	Verizon Wireless	1/22/2021	4,708.72
12275	Williamsburg Learning	1/22/2021	1,125.00
12276	VOID	VOID	VOID
12277	VOID	VOID	VOID
12278	VOID	VOID	VOID
12279	The Talk Team	1/22/2021	24,010.00
12280	Academy of Creative Education	1/28/2021	2,100.00
12281	Aldrich Services	1/28/2021	192.00
12282	America's Kids in Motion	1/28/2021	981.00
12283	Art of Problem Solving	1/28/2021	455.98
12284	Beautiful Feet Books, Inc.	1/28/2021	315.50
12285	BookShark	1/28/2021	437.61
12286	Brave Writer LLC	1/28/2021	589.85
12287	Brenda Myers	1/28/2021	400.00
12288	Brian Hammons Piano	1/28/2021	1,150.00
12289	C'est La Vie Arts	1/28/2021	690.00
12290	Charter Impact, Inc.	1/28/2021	445.75
12291	CrossFit ValleyView	1/28/2021	79.00
12292	Cullinan Education Center, Inc.	1/28/2021	490.00
12293	Deborah Lemen Acting Studio	1/28/2021	545.00
12294	Dennis Murphy School of Music	1/28/2021	1,755.00
12295	Dustin Arth	1/28/2021	1,890.00
12296	E-Therapy LLC	1/28/2021	6.00
12297	eat2explore	1/28/2021	109.84

Yosemite Valley Charter School

Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12298	Educational Development Corporation	1/28/2021	1,606.97
12299	Effectual Educational Consulting Services	1/28/2021	3,347.50
12300	Guido's Martial Arts Academy	1/28/2021	199.00
12301	CONFIDENTIAL	1/28/2021	125.56
12302	High School Math Live LLC	1/28/2021	337.50
12303	History Unboxed LLC	1/28/2021	988.22
12304	Home Science Tools	1/28/2021	89.27
12305	Joshua Heflebower	1/28/2021	100.00
12306	Julie M Capili	1/28/2021	135.00
12307	Just Dance	1/28/2021	722.00
12308	Katie Millikan	1/28/2021	514.29
12309	Kimberly Schapansky	1/28/2021	200.00
12310	Lianna Elmore	1/28/2021	75.00
12311	Lindsey Bascom	1/28/2021	560.00
12312	Little Passports	1/28/2021	3,676.94
12313	Live Online Math	1/28/2021	270.00
12314	CONFIDENTIAL	1/28/2021	2,525.35
12315	Mandi Frost	1/28/2021	1,130.00
12316	Math-U-See Inc.	1/28/2021	184.00
12317	Mathnasium of North Fresno	1/28/2021	285.00
12318	MEL Science U.S. LLC	1/28/2021	397.90
12319	Melanie Suderman Sweet	1/28/2021	245.00
12320	Melinda Buletti	1/28/2021	110.57
12321	Merced Academy of Dance	1/28/2021	380.00
12322	Monarch River Academy	1/28/2021	234,335.04
12323	Moving Beyond the Page	1/28/2021	2,447.24
12324	Mr. C's Karate School of Shito-Ryu	1/28/2021	421.50
12325	Mr. D Math, LLC	1/28/2021	197.00
12326	Oak Meadow Inc.	1/28/2021	317.00
12327	Outside the Box Creation	1/28/2021	395.53
12328	Paul Grether	1/28/2021	180.00
12329	PresenceLearning, Inc.	1/28/2021	98.63
12330	PresenceLearning, Inc.	1/28/2021	4,210.16
12331	PresenceLearning, Inc.	1/28/2021	900.00
12332	Procopio, Cory, Hargreaves & Savitch LLP	1/28/2021	1,584.00
12333	Provenance	1/28/2021	6,793.94
12334	Rainbow Resource Center	1/28/2021	1,957.63
12335	Rayford Shorin-Ryu	1/28/2021	455.00
12336	Rhonda Langley	1/28/2021	100.00
12337	Roddy Jackson	1/28/2021	200.00
12338	San Benito Dance Academy	1/28/2021	200.00
12339	Sandy Torosian	1/28/2021	180.00
12340	Santa Cruz Math	1/28/2021	698.00
12341	Sona Atoyan	1/28/2021	450.00
12342	Stacy Oliver	1/28/2021	265.00
12343	Steinway Piano Gallery of Fresno	1/28/2021	1,570.00
12344	Studies Weekly	1/28/2021	453.52
12345	Studio on the Hill	1/28/2021	1,552.00
12346	Teacher Synergy, LLC	1/28/2021	719.92
12347	Teaching Textbooks	1/28/2021	264.24
12348	CONFIDENTIAL	1/28/2021	226.09
12349	The Dance Center	1/28/2021	3,895.60
12350	The Talk Team	1/28/2021	682.50
12351	Timberdoodle.com	1/28/2021	6,622.14
12352	Tina M. Carter	1/28/2021	1,501.00
12353	United Conservatory of Music	1/28/2021	1,800.00
12354	Willis Kempo Kung-Fu School	1/28/2021	150.00

Yosemite Valley Charter School

Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12355	Yuliya Hess	1/28/2021	1,680.00
12356	Fresno County Office of Education	1/29/2021	157,154.72
12357	Fresno County Office of Education	1/29/2021	515.00
12358	Drew's Art Box LLC	1/29/2021	<u>35.00</u>
Total Disbursements Issued in January			<u><u>\$ 1,186,888.59</u></u>

Yosemite Valley Charter School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Harley Boyer	White	4/6/2020	3/30/2020	\$ -	\$ -	\$ -	\$ (280)	\$ -	\$ (280)
Heartland Charter School	HCS-YVCS	6/30/2020	6/30/2020	471,238	-	-	-	-	471,238
Triumph Academy	TA-YVCS	6/30/2020	6/30/2020	6,572	-	-	-	-	6,572
Granite Mountain Charter School	GMCS-YVCS	6/30/2020	6/30/2020	196,872	-	-	-	-	196,872
CM School Supply #2	24335	7/4/2020	6/4/2020	(87)	-	-	-	-	(87)
Amazon Capital Services	1GPK-JCV1-WGLM	7/24/2020	6/24/2020	(31)	-	-	-	-	(31)
Studies Weekly	347053	9/5/2020	8/31/2020	65	-	-	-	-	65
Evan-Moor	INV288788	10/4/2020	9/4/2020	17	-	-	-	-	17
Evan-Moor	INV288874	10/4/2020	9/4/2020	374	-	-	-	-	374
Provenance	3654	10/8/2020	10/8/2020	245	-	-	-	-	245
BookShark	80074281	11/6/2020	10/7/2020	(750)	-	-	-	-	(750)
TouchMath Acquisition LLC	200189765	11/8/2020	10/9/2020	350	-	-	-	-	350
Kumon Center of Clovis	6402	12/1/2020	11/1/2020	480	-	-	-	-	480
History Unboxed LLC	wc-8790HU	12/11/2020	11/11/2020	319	-	-	-	-	319
BookShark	80075993	12/11/2020	11/11/2020	(666)	-	-	-	-	(666)
BookShark	80075994	12/11/2020	11/11/2020	(63)	-	-	-	-	(63)
Studies Weekly	374176	12/12/2020	1/13/2021	65	-	-	-	-	65
Studies Weekly	374190	12/12/2020	1/13/2021	32	-	-	-	-	32
Peace Hill Press, Inc. dba Well Trained I	53293	12/12/2020	11/12/2020	378	-	-	-	-	378
Provenance	4163	12/18/2020	12/18/2020	504	-	-	-	-	504
Peace Hill Press, Inc. dba Well Trained I	53309	12/19/2020	11/19/2020	85	-	-	-	-	85
Studies Weekly	376198	1/3/2021	12/7/2020	32	-	-	-	-	32
Brave Writer LLC	10654978	1/4/2021	1/4/2021	141	-	-	-	-	141
Brave Writer LLC	10754975	1/4/2021	1/4/2021	141	-	-	-	-	141
Brave Writer LLC	10854976	1/4/2021	1/4/2021	141	-	-	-	-	141
Brave Writer LLC	11394764	1/6/2021	1/6/2021	229	-	-	-	-	229
BookShark	80076818	1/6/2021	12/7/2020	(726)	-	-	-	-	(726)
BookShark	80076819	1/6/2021	12/7/2020	(8)	-	-	-	-	(8)
Studies Weekly	376368	1/6/2021	12/9/2020	65	-	-	-	-	65
Studies Weekly	376443	1/7/2021	12/9/2020	65	-	-	-	-	65
Studies Weekly	376481	1/7/2021	12/9/2020	32	-	-	-	-	32
Studies Weekly	376483	1/7/2021	12/9/2020	32	-	-	-	-	32
Studies Weekly	376648	1/9/2021	12/11/2020	65	-	-	-	-	65
Department of Justice	490431	1/10/2021	1/10/2021	1,216	-	-	-	-	1,216
BookShark	31099366	1/10/2021	12/11/2020	6	-	-	-	-	6
Supercharged Science	2963	1/13/2021	1/13/2021	225	-	-	-	-	225
Penelope S. Suter, O.D., An Optometric	33159-1120-A	1/13/2021	12/14/2020	270	-	-	-	-	270
Penelope S. Suter, O.D., An Optometric	33159-1120-B	1/13/2021	12/14/2020	1,400	-	-	-	-	1,400
eDynamic Learning	21-1-10112	1/14/2021	12/15/2020	85	-	-	-	-	85
BookShark	31101260	1/16/2021	12/17/2020	38	-	-	-	-	38
BookShark	31101261	1/16/2021	12/17/2020	34	-	-	-	-	34
BookShark	31101385	1/17/2021	12/18/2020	39	-	-	-	-	39
BookShark	31101724	1/17/2021	12/18/2020	34	-	-	-	-	34
BookShark	31102070	1/17/2021	12/18/2020	24	-	-	-	-	24

Yosemite Valley Charter School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
BookShark	31102308	1/17/2021	12/18/2020	15	-	-	-	-	15
Studies Weekly	377252	1/17/2021	1/4/2021	32	-	-	-	-	32
Provenance	4178	1/17/2021	12/18/2020	4,368	-	-	-	-	4,368
Dennis Murphy School of Music	70	1/19/2021	1/19/2021	675	-	-	-	-	675
Carmen Marroquin	MARR012121	1/21/2021	1/21/2021	144	-	-	-	-	144
SpiritHorse Connections	0374	1/21/2021	1/21/2021	1,510	-	-	-	-	1,510
Learning A-Z	3155501	1/21/2021	12/22/2020	70	-	-	-	-	70
Amy Friesen	FRIE012121	1/21/2021	1/21/2021	445	-	-	-	-	445
Amy Friesen	FRIE012221	1/22/2021	1/22/2021	267	-	-	-	-	267
Laura Thiessen	THIE012221	1/22/2021	1/22/2021	58	-	-	-	-	58
Carmen Marroquin	MARR012221	1/22/2021	1/22/2021	569	-	-	-	-	569
Laura Thiessen	THIE012321	1/23/2021	1/23/2021	62	-	-	-	-	62
Laura Thiessen	THIE012421	1/24/2021	1/24/2021	81	-	-	-	-	81
Bojuka Ryu	2020070	1/24/2021	1/24/2021	325	-	-	-	-	325
Bojuka Ryu	2020071	1/24/2021	1/24/2021	375	-	-	-	-	375
Karla Bell	BELL012521	1/25/2021	1/25/2021	212	-	-	-	-	212
Laura Thiessen	THIE012521	1/25/2021	1/25/2021	116	-	-	-	-	116
Mandi Frost	0052	1/25/2021	1/25/2021	565	-	-	-	-	565
Stacey Scarnati - Regitz	SCAR012521	1/25/2021	1/25/2021	40	-	-	-	-	40
Richard Koogler	KOOG012521	1/25/2021	1/25/2021	552	-	-	-	-	552
BookShark	31102612	1/27/2021	12/28/2020	24	-	-	-	-	24
BookShark	31102615	1/27/2021	12/28/2020	24	-	-	-	-	24
BookShark	31102617	1/27/2021	12/28/2020	24	-	-	-	-	24
BookShark	31102619	1/27/2021	12/28/2020	24	-	-	-	-	24
BookShark	31102620	1/27/2021	12/28/2020	24	-	-	-	-	24
BookShark	31102625	1/27/2021	12/28/2020	24	-	-	-	-	24
BookShark	31102626	1/27/2021	12/28/2020	27	-	-	-	-	27
BookShark	31104240	1/30/2021	12/31/2020	59	-	-	-	-	59
BookShark	31104258	1/30/2021	12/31/2020	74	-	-	-	-	74
BookShark	31104312	1/30/2021	12/31/2020	59	-	-	-	-	59
BookShark	31104892	1/30/2021	12/31/2020	59	-	-	-	-	59
BookShark	31104976	1/30/2021	12/31/2020	59	-	-	-	-	59
Signing Online	7520	1/30/2021	1/10/2021	75	-	-	-	-	75
Hooked on Phonics	HOP1196	1/30/2021	12/31/2020	216	-	-	-	-	216
The Movement Mechanics	5	1/31/2021	1/1/2021	745	-	-	-	-	745
Teacher Synergy, LLC	140082360	2/1/2021	1/11/2021	70	-	-	-	-	70
Teacher Synergy, LLC	140099782	2/1/2021	1/11/2021	58	-	-	-	-	58
Teacher Synergy, LLC	140349448	2/3/2021	1/13/2021	350	-	-	-	-	350
Teacher Synergy, LLC	140398412	2/3/2021	1/13/2021	20	-	-	-	-	20
Teacher Synergy, LLC	140398522	2/3/2021	1/13/2021	13	-	-	-	-	13
Teacher Synergy, LLC	140399932	2/3/2021	1/13/2021	23	-	-	-	-	23
BookShark	31105771	2/3/2021	1/4/2021	55	-	-	-	-	55
United Conservatory of Music	11293790	2/3/2021	1/4/2021	300	-	-	-	-	300
BookShark	31105323	2/3/2021	1/4/2021	83	-	-	-	-	83

Yosemite Valley Charter School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
BookShark	31105347	2/3/2021	1/4/2021	57	-	-	-	-	57
BookShark	31105351	2/3/2021	1/4/2021	59	-	-	-	-	59
BookShark	31105416	2/3/2021	1/4/2021	57	-	-	-	-	57
BookShark	31105472	2/3/2021	1/4/2021	59	-	-	-	-	59
BookShark	31105506	2/3/2021	1/4/2021	57	-	-	-	-	57
BookShark	31105540	2/3/2021	1/4/2021	59	-	-	-	-	59
BookShark	31105565	2/3/2021	1/4/2021	73	-	-	-	-	73
BookShark	31105566	2/3/2021	1/4/2021	73	-	-	-	-	73
Cindy Billings	3	2/4/2021	1/5/2021	750	-	-	-	-	750
Teacher Synergy, LLC	140478621	2/4/2021	1/14/2021	20	-	-	-	-	20
Teacher Synergy, LLC	140478782	2/4/2021	1/14/2021	59	-	-	-	-	59
BookShark	31106611	2/5/2021	1/6/2021	288	-	-	-	-	288
BookShark	31106711	2/5/2021	1/6/2021	10	-	-	-	-	10
BookShark	31106731	2/5/2021	1/6/2021	14	-	-	-	-	14
BookShark	31106745	2/5/2021	1/6/2021	137	-	-	-	-	137
BookShark	31106768	2/5/2021	1/6/2021	705	-	-	-	-	705
Guido's Martial Arts Academy	ADNAGY0121	2/5/2021	1/6/2021	338	-	-	-	-	338
Silver Bell Barn & Equestrian Center	3007	2/5/2021	1/6/2021	180	-	-	-	-	180
Studies Weekly	378046	2/6/2021	1/8/2021	97	-	-	-	-	97
Studies Weekly	378071	2/6/2021	1/8/2021	97	-	-	-	-	97
Studies Weekly	378192	2/7/2021	1/8/2021	97	-	-	-	-	97
BookShark	31107813	2/7/2021	1/8/2021	188	-	-	-	-	188
BookShark	31107818	2/7/2021	1/8/2021	81	-	-	-	-	81
BookShark	31107819	2/7/2021	1/8/2021	198	-	-	-	-	198
BookShark	31107991	2/7/2021	1/8/2021	8	-	-	-	-	8
BookShark	31107992	2/7/2021	1/8/2021	8	-	-	-	-	8
BookShark	31107993	2/7/2021	1/8/2021	8	-	-	-	-	8
BookShark	31107994	2/7/2021	1/8/2021	8	-	-	-	-	8
BookShark	31107997	2/7/2021	1/8/2021	8	-	-	-	-	8
BookShark	31107998	2/7/2021	1/8/2021	8	-	-	-	-	8
Educational Development Corporation	DIR8481797	2/7/2021	1/8/2021	60	-	-	-	-	60
Educational Development Corporation	DIR8481798	2/7/2021	1/8/2021	35	-	-	-	-	35
Logic of English	INW0475	2/7/2021	1/8/2021	33	-	-	-	-	33
Generation Genius, Inc.	GG0063161	2/9/2021	1/10/2021	125	-	-	-	-	125
Teacher Synergy, LLC	140937079	2/9/2021	1/19/2021	21	-	-	-	-	21
Teacher Synergy, LLC	141138221	2/10/2021	1/20/2021	30	-	-	-	-	30
Teacher Synergy, LLC	141171068	2/10/2021	1/20/2021	9	-	-	-	-	9
BookShark	31108406	2/10/2021	1/11/2021	232	-	-	-	-	232
BookShark	31108408	2/10/2021	1/11/2021	232	-	-	-	-	232
BookShark	31108441	2/10/2021	1/11/2021	743	-	-	-	-	743
Educational Development Corporation	DIR8487311	2/10/2021	1/11/2021	117	-	-	-	-	117
Moving Beyond the Page	245152	2/10/2021	1/11/2021	92	-	-	-	-	92
Moving Beyond the Page	245153	2/10/2021	1/11/2021	28	-	-	-	-	28
Rainbow Resource Center	3279610	2/10/2021	1/11/2021	144	-	-	-	-	144

Yosemite Valley Charter School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Rainbow Resource Center	3279611	2/10/2021	1/11/2021	136	-	-	-	-	136
Home Science Tools	1090232A	2/11/2021	1/12/2021	156	-	-	-	-	156
Home Science Tools	1090233A	2/11/2021	1/12/2021	150	-	-	-	-	150
Think Outside, LLC	20626	2/11/2021	1/12/2021	148	-	-	-	-	148
Teacher Synergy, LLC	141250481	2/11/2021	1/21/2021	70	-	-	-	-	70
Teacher Synergy, LLC	141373377	2/12/2021	1/22/2021	13	-	-	-	-	13
Teacher Synergy, LLC	141430972	2/12/2021	1/22/2021	40	-	-	-	-	40
Teacher Synergy, LLC	141432956	2/12/2021	1/22/2021	11	-	-	-	-	11
BookShark	31108824	2/12/2021	1/13/2021	54	-	-	-	-	54
BookShark	31108874	2/12/2021	1/13/2021	54	-	-	-	-	54
Beautiful Feet Books, Inc.	13565	2/12/2021	1/13/2021	65	-	-	-	-	65
Moving Beyond the Page	245469	2/12/2021	1/13/2021	167	-	-	-	-	167
Rainbow Resource Center	3281950	2/12/2021	1/13/2021	133	-	-	-	-	133
Rainbow Resource Center	3281951	2/12/2021	1/13/2021	267	-	-	-	-	267
Rainbow Resource Center	3281952	2/12/2021	1/13/2021	33	-	-	-	-	33
Rainbow Resource Center	3283583	2/13/2021	1/14/2021	53	-	-	-	-	53
Rainbow Resource Center	3283819	2/13/2021	1/14/2021	89	-	-	-	-	89
Rainbow Resource Center	3283957	2/13/2021	1/14/2021	72	-	-	-	-	72
Rainbow Resource Center	3284011	2/13/2021	1/14/2021	42	-	-	-	-	42
Rainbow Resource Center	3284012	2/13/2021	1/14/2021	67	-	-	-	-	67
Rainbow Resource Center	3284184	2/13/2021	1/14/2021	17	-	-	-	-	17
Rainbow Resource Center	3284185	2/13/2021	1/14/2021	83	-	-	-	-	83
Rainbow Resource Center	3284186	2/13/2021	1/14/2021	17	-	-	-	-	17
Rainbow Resource Center	3284187	2/13/2021	1/14/2021	37	-	-	-	-	37
Rainbow Resource Center	3284188	2/13/2021	1/14/2021	20	-	-	-	-	20
Peace Hill Press, Inc. dba Well Trained I	53463	2/13/2021	1/14/2021	25	-	-	-	-	25
Moving Beyond the Page	245621	2/13/2021	1/14/2021	206	-	-	-	-	206
Moving Beyond the Page	245654	2/13/2021	1/14/2021	29	-	-	-	-	29
Moving Beyond the Page	245723	2/13/2021	1/14/2021	26	-	-	-	-	26
Logic of English	INW0521	2/13/2021	1/14/2021	82	-	-	-	-	82
Haynes Family of Programs	LAS398.1-05	2/13/2021	1/14/2021	371	-	-	-	-	371
Haynes Family of Programs	OT386.2-05	2/13/2021	1/14/2021	578	-	-	-	-	578
Haynes Family of Programs	OT398.2-05	2/13/2021	1/14/2021	248	-	-	-	-	248
Haynes Family of Programs	SAI-IHH322.1-05	2/13/2021	1/14/2021	240	-	-	-	-	240
Haynes Family of Programs	SAI386.1-05	2/13/2021	1/14/2021	330	-	-	-	-	330
Haynes Family of Programs	SAI388.1-05	2/13/2021	1/14/2021	480	-	-	-	-	480
Haynes Family of Programs	SAI389.1-04	2/13/2021	1/14/2021	120	-	-	-	-	120
Institute for Excellence in Writing	759425	2/13/2021	1/13/2021	194	-	-	-	-	194
Institute for Excellence in Writing	759698	2/13/2021	1/14/2021	173	-	-	-	-	173
Synergy 1 Group, Inc.	74178-P010-YVS	2/13/2021	1/14/2021	62	-	-	-	-	62
Young Music, LLC	492498	2/13/2021	1/14/2021	147	-	-	-	-	147
Teacher Synergy, LLC	141497280	2/13/2021	1/23/2021	17	-	-	-	-	17
Cullinan Education Center, Inc.	20889	2/13/2021	1/14/2021	490	-	-	-	-	490
Cullinan Education Center, Inc.	20890	2/13/2021	1/14/2021	490	-	-	-	-	490

Yosemite Valley Charter School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Easy Does It Farms	0008	2/13/2021	1/14/2021	2,350	-	-	-	-	2,350
eat2explore	100856	2/13/2021	1/14/2021	315	-	-	-	-	315
C'est La Vie Arts	57	2/13/2021	1/14/2021	1,520	-	-	-	-	1,520
Haynes Family of Programs	SAI390.1-05	2/13/2021	1/14/2021	690	-	-	-	-	690
Haynes Family of Programs	SAI398.3-05	2/13/2021	1/14/2021	120	-	-	-	-	120
Haynes Family of Programs	SAI420.1-03	2/13/2021	1/14/2021	480	-	-	-	-	480
Crafty School Crates	18488	2/14/2021	1/15/2021	389	-	-	-	-	389
eDynamic Learning	21-1-0098	2/14/2021	1/15/2021	265	-	-	-	-	265
eDynamic Learning	21-1-0126	2/14/2021	1/15/2021	85	-	-	-	-	85
eDynamic Learning	21-1-0192	2/14/2021	1/15/2021	530	-	-	-	-	530
eDynamic Learning	21-1-0193	2/14/2021	1/15/2021	85	-	-	-	-	85
eDynamic Learning	21-1-0194	2/14/2021	1/15/2021	85	-	-	-	-	85
eDynamic Learning	21-1-0195	2/14/2021	1/15/2021	340	-	-	-	-	340
Steinway Piano Gallery of Fresno	102	2/14/2021	1/15/2021	460	-	-	-	-	460
Brian Hammons Piano	518	2/14/2021	1/15/2021	250	-	-	-	-	250
Wendy DeRaud	416	2/14/2021	1/15/2021	240	-	-	-	-	240
Wendy DeRaud	417	2/14/2021	1/15/2021	3,120	-	-	-	-	3,120
Wendy DeRaud	418	2/14/2021	1/15/2021	870	-	-	-	-	870
Jessica V Riggle	14	2/14/2021	1/15/2021	920	-	-	-	-	920
Bitsbox	3446	2/14/2021	1/15/2021	252	-	-	-	-	252
Moving Beyond the Page	245816	2/14/2021	1/15/2021	15	-	-	-	-	15
Moving Beyond the Page	245884	2/14/2021	1/15/2021	7	-	-	-	-	7
Little Passports	114922330	2/14/2021	1/15/2021	156	-	-	-	-	156
Little Passports	114924130	2/14/2021	1/15/2021	163	-	-	-	-	163
Little Passports	114924279	2/14/2021	1/15/2021	162	-	-	-	-	162
Little Passports	115024418	2/14/2021	1/15/2021	232	-	-	-	-	232
Little Passports	115024467	2/14/2021	1/15/2021	110	-	-	-	-	110
Little Passports	115024469	2/14/2021	1/15/2021	161	-	-	-	-	161
Little Passports	115024471	2/14/2021	1/15/2021	161	-	-	-	-	161
Little Passports	115024473	2/14/2021	1/15/2021	110	-	-	-	-	110
Little Passports	115024520	2/14/2021	1/15/2021	150	-	-	-	-	150
Little Passports	115024556	2/14/2021	1/15/2021	206	-	-	-	-	206
Peace Hill Press, Inc. dba Well Trained I	53465	2/14/2021	1/15/2021	75	-	-	-	-	75
Omni Learning Center Inc	1255	2/14/2021	1/15/2021	400	-	-	-	-	400
Molly C. Oliver	005	2/14/2021	1/15/2021	360	-	-	-	-	360
Rainbow Resource Center	3284822	2/14/2021	1/15/2021	186	-	-	-	-	186
Brenda Myers	58	2/16/2021	1/17/2021	540	-	-	-	-	540
Young Music, LLC	493238	2/17/2021	1/18/2021	147	-	-	-	-	147
Educational Development Corporation	DIR8525370	2/17/2021	1/18/2021	75	-	-	-	-	75
Guido's Martial Arts Academy	CMarquardtBB0121	2/17/2021	1/18/2021	200	-	-	-	-	200
Guido's Martial Arts Academy	JSilva0221	2/17/2021	1/18/2021	350	-	-	-	-	350
Guido's Martial Arts Academy	TRogers0121	2/17/2021	1/18/2021	159	-	-	-	-	159
Rainbow Resource Center	3286517	2/17/2021	1/18/2021	114	-	-	-	-	114
Rainbow Resource Center	3286755	2/17/2021	1/18/2021	71	-	-	-	-	71

Yosemite Valley Charter School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Maria A. Lazo	AW3	2/17/2021	1/18/2021	200	-	-	-	-	200
Moving Beyond the Page	246069	2/17/2021	1/18/2021	12	-	-	-	-	12
Abarca Group	011821A	2/17/2021	1/18/2021	1,540	-	-	-	-	1,540
Alison Weidenheimer	9	2/18/2021	1/19/2021	960	-	-	-	-	960
Kumon of Carmel	AA010221	2/18/2021	1/19/2021	1,080	-	-	-	-	1,080
Moving Beyond the Page	246281	2/18/2021	1/19/2021	28	-	-	-	-	28
Moving Beyond the Page	246372	2/18/2021	1/19/2021	16	-	-	-	-	16
Rainbow Resource Center	3287364	2/18/2021	1/19/2021	26	-	-	-	-	26
Provenance	4319	2/18/2021	1/19/2021	100	-	-	-	-	100
Provenance	4326	2/18/2021	1/19/2021	3,600	-	-	-	-	3,600
Provenance	4331	2/18/2021	1/19/2021	331	-	-	-	-	331
Provenance	4337	2/18/2021	1/19/2021	16	-	-	-	-	16
Provenance	4346	2/18/2021	1/19/2021	3,954	-	-	-	-	3,954
Provenance	4135	2/18/2021	1/19/2021	100	-	-	-	-	100
Outside the Box Creation	3127	2/19/2021	1/20/2021	264	-	-	-	-	264
Neil Boyer	0121760	2/19/2021	1/20/2021	665	-	-	-	-	665
Sona Atoyan	80	2/19/2021	1/20/2021	1,050	-	-	-	-	1,050
Provenance	4351	2/19/2021	1/20/2021	248	-	-	-	-	248
Provenance	4357	2/19/2021	1/20/2021	3,000	-	-	-	-	3,000
Provenance	4367	2/19/2021	1/20/2021	972	-	-	-	-	972
Provenance	4374	2/19/2021	1/20/2021	2,305	-	-	-	-	2,305
Rainbow Resource Center	3290183	2/19/2021	1/20/2021	45	-	-	-	-	45
Melanie Suderman Sweet	INSP 119	2/19/2021	1/20/2021	300	-	-	-	-	300
Michael A. Manjarrez	1012021	2/19/2021	1/20/2021	360	-	-	-	-	360
Melanie Suderman Sweet	INSP 122	2/19/2021	1/20/2021	300	-	-	-	-	300
KiwiCo, Inc	Dec.20-YVS-2	2/19/2021	1/5/2021	5,655	-	-	-	-	5,655
All About Learning Press, Inc.	905561	2/19/2021	1/20/2021	291	-	-	-	-	291
Bitsbox	3462	2/19/2021	1/20/2021	129	-	-	-	-	129
Charter Impact, Inc.	10025	2/19/2021	1/20/2021	1,600	-	-	-	-	1,600
Bungalow Lane ALC, Inc	303	2/19/2021	1/20/2021	185	-	-	-	-	185
United Conservatory of Music	11292560	2/19/2021	1/20/2021	338	-	-	-	-	338
Susan Mason	20/21-3	2/19/2021	1/20/2021	1,600	-	-	-	-	1,600
Time4Writing.com	T4W12488	2/20/2021	1/21/2021	144	-	-	-	-	144
Steinway Piano Gallery of Fresno	103	2/20/2021	1/21/2021	240	-	-	-	-	240
eat2explore	100868	2/20/2021	1/21/2021	30	-	-	-	-	30
Healing Hearts Health & Wellness	24	2/20/2021	1/21/2021	180	-	-	-	-	180
Melody Piano Lessons	24	2/20/2021	1/21/2021	750	-	-	-	-	750
Melanie Suderman Sweet	INSP 121	2/20/2021	1/21/2021	113	-	-	-	-	113
Moving Beyond the Page	246644	2/20/2021	1/21/2021	497	-	-	-	-	497
Moving Beyond the Page	246756	2/20/2021	1/21/2021	6	-	-	-	-	6
Moving Beyond the Page	246802	2/20/2021	1/21/2021	6	-	-	-	-	6
Provenance	4389	2/20/2021	1/21/2021	265	-	-	-	-	265
Peace Hill Press, Inc. dba Well Trained I	53487	2/20/2021	1/21/2021	108	-	-	-	-	108
Rodeo Tough Productions	12121GT	2/20/2021	1/21/2021	640	-	-	-	-	640

Yosemite Valley Charter School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Nicole the Math Lady LLC	2960	2/21/2021	1/22/2021	79	-	-	-	-	79
Omni Learning Center Inc	1258	2/21/2021	1/22/2021	900	-	-	-	-	900
Moving Beyond the Page	246857	2/21/2021	1/22/2021	17	-	-	-	-	17
Joshua Heflebower	64	2/21/2021	1/22/2021	100	-	-	-	-	100
iCAN Junior Triathlon Club	012221-1	2/21/2021	1/22/2021	60	-	-	-	-	60
iCAN Junior Triathlon Club	012221-2	2/21/2021	1/22/2021	60	-	-	-	-	60
eat2explore	100871	2/21/2021	1/22/2021	30	-	-	-	-	30
Crafty School Crates	18568	2/21/2021	1/22/2021	932	-	-	-	-	932
Crafty School Crates	18569	2/21/2021	1/22/2021	567	-	-	-	-	567
Teaching Textbooks	33288	2/21/2021	1/22/2021	55	-	-	-	-	55
Teaching Textbooks	33289	2/21/2021	1/22/2021	55	-	-	-	-	55
Teaching Textbooks	33290	2/21/2021	1/22/2021	55	-	-	-	-	55
Teaching Textbooks	33291	2/21/2021	1/22/2021	55	-	-	-	-	55
Teaching Textbooks	33292	2/21/2021	1/22/2021	43	-	-	-	-	43
Teaching Textbooks	33294	2/21/2021	1/22/2021	96	-	-	-	-	96
Teaching Textbooks	33295	2/21/2021	1/22/2021	200	-	-	-	-	200
Academics in a Box Incorporated	12580	2/22/2021	1/23/2021	168	-	-	-	-	168
C'est La Vie Arts	58	2/23/2021	1/24/2021	510	-	-	-	-	510
Gymnastics Beat	27YVS	2/24/2021	1/25/2021	1,251	-	-	-	-	1,251
Gymnastics Beat	28YVS	2/24/2021	1/25/2021	1,061	-	-	-	-	1,061
Gymnastics Beat	29YVS	2/24/2021	1/25/2021	1,798	-	-	-	-	1,798
Gymnastics Beat	30YVS	2/24/2021	1/25/2021	258	-	-	-	-	258
Guido's Martial Arts Academy	RIDDLEFERG010221	2/24/2021	1/25/2021	728	-	-	-	-	728
Steinway Piano Gallery of Fresno	104	2/24/2021	1/25/2021	240	-	-	-	-	240
Wendy DeRaud	420	2/24/2021	1/25/2021	720	-	-	-	-	720
Wendy DeRaud	421	2/24/2021	1/25/2021	1,620	-	-	-	-	1,620
Learn Piano Live	210125	2/24/2021	1/25/2021	135	-	-	-	-	135
Provenance	4399	2/24/2021	1/25/2021	167	-	-	-	-	167
Provenance	4400	2/24/2021	1/25/2021	32	-	-	-	-	32
Provenance	4401	2/24/2021	1/25/2021	46	-	-	-	-	46
Provenance	4402	2/24/2021	1/25/2021	127	-	-	-	-	127
Provenance	4403	2/24/2021	1/25/2021	36	-	-	-	-	36
Rich Oliver Racing, Inc.	2021-001-001	2/24/2021	1/25/2021	1,097	-	-	-	-	1,097
Math-U-See Inc.	0686821-IN	3/14/2021	1/14/2021	151	-	-	-	-	151
Math-U-See Inc.	0686822-IN	3/14/2021	1/14/2021	238	-	-	-	-	238
Total Outstanding Payables in January				\$ 770,274	\$ -	\$ -	\$ (280)	\$ -	\$ 769,994

Yosemite Valley Charter School***Due (To)/From All Inspire Charter School Locations*****For the period ended January 31, 2021**

	Account Balance
Due (to)/from Inspire LA	\$ (205,588)
Due (to)/from Inspire Charter Services	4,439,785
Total Due (to)/from Balance	<u>\$ 4,234,197</u>

Cover Sheet

Board Resolution - 2021-2 - EL Coordinator Stipend (p. 40-42)

Section: II. Finance
Item: B. Board Resolution - 2021-2 - EL Coordinator Stipend (p. 40-42)
Purpose: Vote
Submitted by:
Related Material:
Board Resolution - EL Coordinator Stipend - Yosemite Valley.pdf

YOSEMITE VALLEY CHARTER SCHOOL
BOARD RESOLUTION – 2021 – 2

**Resolution to Approve a One-Time Extra Duty Stipend
to the English Language (EL) Coordinator**

WHEREAS, Yosemite Valley Charter School (the “School”) is committed to providing a high-quality English Language (EL) program which is dependent upon the employment of certificated staff who are adequately prepared; and

WHEREAS, the School’s EL Team has the following positions: One Lead EL Coordinator and multiple EL Coordinators;

WHEREAS, the School’s EL Team has been functioning with one less EL Coordinator;

WHEREAS, the Yosemite Valley’s EL Coordinator has taken on additional duties and work load:

NOW THEREFORE BE IT RESOLVED, that the School will pay the current EL Coordinator a one-time stipend of \$3000 for additional work duties to be paid in one payment in May 2021.

SECRETARY'S CERTIFICATE

I, Debbie De Alba, Secretary of the Board of Directors of Yosemite Valley Charter School a California nonprofit public benefit corporation, County of Fresno, California, hereby certify as follows:

The attached is a full, true, and correct copy of the resolutions duly adopted at a meeting of the Board of Directors of Yosemite Valley Charter School which was duly and regularly held on February 25, 2021, at which meeting all of the members of the Board of Directors had due notice and at which a quorum thereof was present; and at such meeting such resolutions were adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand on _____, 2021.

Secretary of the Board of Directors of
Yosemite Valley Charter School

Cover Sheet

Budget Considerations for 2021-2022 School Year (p, 43-45)

Section:	II. Finance
Item:	C. Budget Considerations for 2021-2022 School Year (p, 43-45)
Purpose:	Vote
Submitted by:	
Related Material:	Budget Considerations - Yosemite.pdf



Budget Considerations for 2021-2022

School Leadership needs guidance and direction from the Board of Directors as they create the strategic plan for the 2021-2022 school year, specifically with regard to Enrollment and Staffing Growth projections since these items will have an impact on the school's budget.

Considerations for the Board of Directors:

Enrollment

- Increase total student enrollment by 500 students for a total enrollment goal of 2700 students, even after student withdrawals due to graduation or 2020-2021 students that choose not to continue during the 2021-2022 school year.

Staffing

- Open 9 Certificated Positions
- Open 1 Classified Positions

Cover Sheet

Payroll Transition 2022-2023 (p. 46-47)

Section:	II. Finance
Item:	D. Payroll Transition 2022-2023 (p. 46-47)
Purpose:	Vote
Submitted by:	
Related Material:	Payroll Transition - Yosemite.pdf



Payroll Transition 2022-2023

Purpose for the reconfiguration: The cost-contain for payroll costs as well as reduce the need to factor (borrow) funding due to cash flow shortfalls.

Current Salary Payments

- Made over 24 pay periods
- Each pay period represents 4.167% of an individual's annual salary

New system - Starting the 22-23 school year salary payments will be over 21 pay periods instead of 24 pay periods

- The first paycheck during the 22-23 school year will be received by August 25, 2022, and represent 4.76% of an individual's salary.

If you would like to equalize your paychecks to cover the three pay periods without pay you may use the chart below to figure out a savings percentage.

For example, imagine your net pay (after taxes) is \$2,285.72. If you start saving in January of 2021 you would set aside 7.69% of each check between 01/2020 and 6/2022, putting $\$2,285.72 \times .0769 = \175.77 away from each check, leaving you \$2,109.95 to spend. At the end of 36 months, you would have \$6,327.72 in savings to cover the three pay periods without checks.

If you start saving in July 2021 you would put 11.11% of your check into savings to obtain the same result. $\$2,285.72 \times .1111 = \253.94 away each check. You would have \$2,031.78 of your paycheck left to spend, and at the end of 24 months of saving you would have \$6,094.56 in savings to cover the three pay periods without checks.

Savings Start Date	Number of Checks to Save	Percent of Net Income (after taxes) to Save Per Check
January 2021	36	7.69%
February 2021	34	8.11%
March 2021	32	8.57%
April 2021	30	9.09%
May 2021	28	9.68%
June 2021	26	10.34%

July 2021	24	11.11%
August 2021	22	12.00%
September 2021	20	13.04%
October 2021	18	14.29%
November 2021	16	15.79%
December 2021	14	17.65%
January 2022	12	20.00%
February 2022	10	23.08%
March 2022	8	27.27%
April 2022	6	33.33%
May 2022	4	42.86%
June 2022	2	60.00%

1

Credit Unions [Summary](#):

- It appears that no local credit unions can compare to the program offered by California Credit Union.
- None of the credit unions offered an interest rate close to 4% and in fact were in the .05 to .10 percent range.
- Most were no cost/fee plans and had few restrictions other than the number of transfers monthly.
- All can be opened with minimum deposits.

¹ Revised Jan. 19, 2021

Cover Sheet

2021-2022 School Calendar (p. 48-49)

Section:	III. Academic Excellence
Item:	A. 2021-2022 School Calendar (p. 48-49)
Purpose:	Vote
Submitted by:	
Related Material:	21-22 School Calendar - Yosemite Draft 2.20.21.pdf

Draft Version 2.20.21

2021-2022 School Calendar



July 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
August 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				22
September 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		21
October 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						21
November 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				15
December 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	13

Events - Dates TBD

Community Opportunities
Field Trips

190 teacher work days

School Year Dates

Aug 2	Teachers Back to Work
Aug 18	First Day of School
Jan 7	End of Semester 1
Jan 14	Report Cards Due
May 25	Last Day of School
May 31	Report Cards Due
Jun 8	Last Teacher Day

Holidays

Sep 6	Labor Day
Nov 11	Veteran's Day
Nov 19-26	Thanksgiving Break
Dec 20-Jan 7	Winter Break
Jan 17	Martin Luther King, Jr. Day
Feb 11	Lincoln Day
Feb 21	Washington Day
Apr 11-18	Spring Break
May 30	Memorial Day

Learning Period Dates

LP1	8/18-9/17
LP2	9/20-10/15
LP3	10/18-11/12
LP4	11/15-1/7
LP5	1/10-2/10
LP6	2/14-3/11
LP7	3/14-4/8
LP8	4/19-5/25

School Accountability

Every LP	Attendance Logs
Every LP	Work Samples
Every 20 school days	Student Conference

January 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					15
February 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					18
March 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		23
April 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
						15
May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				21
June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		6

190

Testing Windows

Feb-Mar	PFT Testing for 5, 7, 9
Mar-May	SBAC Testing
Fall, Win, Spr	Assessments

School Closed
 LP

Teacher In Service Days
 Report Cards

Last Day of Sem 1 & End LP4
First & Last Day of School

Cover Sheet

Title IX Sexual Harassment Policy & Grievance Procedures (p. 50-60)

Section: III. Academic Excellence
Item: B. Title IX Sexual Harassment Policy & Grievance Procedures
(p. 50-60)
Purpose: Vote
Submitted by:
Related Material:
Title IX Sexual Harassment Policy & Grievance Procedures - Yosemite.pdf



Title IX Sexual Harassment Policy & Grievance Procedures

Title IX is a federal civil rights law that protects people from discrimination based on sex in education programs or activities that receive federal financial assistance. While many associate Title IX strictly with equity in access to sports and facilities irrespective of sex, it also applies to sexual harassment, including sexual violence.

Title IX regulations found in 34 C.F.R. Part 106 require extensive standards and grievance procedures for complaints of sexual harassment. This Title IX policy is intended to comply with those standards and procedures. The Title IX regulations apply to complaints of sexual harassment made by employees or by students.

Title IX regulations define sexual harassment more narrowly than the school's code of conduct or employee handbook. Some complaints of sexual harassment will not fall within the sexual harassment definitions of Title IX's regulations but will fall within the sexual harassment definitions within the student code of conduct or employee handbook. Each complaint a school receives alleging sexual harassment should be examined to determine which grievance procedures need to be followed. Some complaints might implicate multiple grievance procedures.

The purpose of Yosemite Valley Charter School Governing Board approving this Title IX Sexual-Harassment Policy and Grievance Procedures is to accomplish the following:

1. Define Terms Outlined in the Policy
2. Outline the General Response to Sexual Harassment
3. Outline the Grievance Process for Formal Complaints of Sexual Harassment
4. Establish a Process for Hearings
5. Outline Determination Regarding Responsibility
6. Establish a Process for Appeals
7. Outline Informal Resolution
8. Outline Recordkeeping

1. Definitions:

Accused means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

Actual knowledge means notice of sexual harassment or allegations of sexual harassment to the School's Title IX Coordinator or any official of the School who has authority to institute corrective measures on behalf of the School, or to any other employee. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the School with actual knowledge is the individual accused of harassment ("Accused"). The mere ability or obligation to report sexual harassment or to inform a student about how to report sexual harassment, or having been trained to do so, does not qualify an individual as one who has authority to institute corrective measures on behalf of the School. "Notice" as used in this paragraph includes, but is not limited to, a report of sexual harassment to the Title

IX Coordinator as described in 34 C.F.R. § 106.8(a).

Complainant means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

“Education program or activity” includes locations, events, or circumstances over which the School exercised substantial control over both the accused and the context in which the sexual harassment occurs.

Formal complaint means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against an accused and requesting that the School investigate the allegation of sexual harassment. At the time of filing a formal complaint, a complainant must be participating in or attempting to participate in the education program or activity of the School with which the formal complaint is filed. A formal complaint may be filed with the Title IX Coordinator in person, by mail, or by electronic mail, by using the contact information required to be listed for the Title IX Coordinator, and by any additional method designated by the School.

The phrase **“document filed by a complainant”** means a document or electronic submission (such as by electronic mail or through an online portal provided for this purpose by the School) that contains the complainant's physical or digital signature, or otherwise indicates that the complainant is the person filing the formal complaint. Where the Title IX Coordinator signs a formal complaint, the Title IX Coordinator is not a complainant or otherwise a party.

Accused means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

Sexual harassment means conduct on the basis of sex that satisfies one or more of the following:

- (1) An employee of the School conditioning the provision of an aid, benefit, or service of the School on an individual's participation in unwelcome sexual conduct;
- (2) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the School's education program or activity; or
- (3) “Sexual assault” as defined in 20 U.S.C. 1092(f)(6)(A)(v), “dating violence” as defined in 34 U.S.C. 12291(a)(10), “domestic violence” as defined in 34 U.S.C. 12291(a)(8), or “stalking” as defined in 34 U.S.C. 12291(a)(30).

Supportive measures means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the accused before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the School's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the School's educational environment, or deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures. The School must maintain as confidential any supportive measures provided to the complainant or accused, to the extent that maintaining such confidentiality would not impair the ability of the School to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

- 2. General Response to Sexual Harassment:** If the School has actual knowledge of sexual harassment in an education program or activity of the School against a person in the United States, the School must respond promptly in a manner that is not deliberately indifferent. A School is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

A School's response must treat complainants and respondents equitably by offering supportive measures to a complainant, and by following a grievance process that complies those processes identified herein before the imposition of any disciplinary sanctions or other actions that are not supportive measures against an accused.

The Title IX Coordinator must promptly contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.

Response to a Formal Complaint

In response to a formal complaint, a School must follow a grievance process outlined below. With or without a formal complaint, a School must comply with the School's General Response to Sexual Harassment process identified above.

Emergency Removal

The School may remove an accused from the School's education program or activity on an emergency basis, provided that the School undertakes an individualized safety and risk analysis, determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal, and provides the accused with notice and an opportunity to challenge the decision immediately following the removal.

Administrative Leave

The School may place an accused non-student employee on administrative leave during the pendency of a grievance process identified below.

- 3. Grievance Process for Formal Complaints of Sexual Harassment:
Discrimination on the Basis of Sex**

The School's treatment of a complainant or an accused in response to a formal complaint of sexual harassment may constitute discrimination on the basis of sex under title IX.

Grievance Process Generally

The School shall treat complainants and those accused equitably by providing remedies to a complainant where a determination of responsibility for sexual harassment has been made against the accused, and by following a grievance process that complies with this policy before the imposition of any disciplinary sanctions or other actions that are not supportive measures against an accused. Remedies are to be designed to restore or preserve equal access to the School's education program or activity. Such remedies may include the same individualized services described above as "supportive measures"; however, remedies need not be non-disciplinary or non-punitive and need not avoid burdening the accused.

The School shall require an objective evaluation of all relevant evidence—including both inculpatory and exculpatory evidence—and provide that credibility determinations may not be based on a person's status as a complainant, accused, or witness.

Title IX Coordinator: Any individual designated by the School as a Title IX Coordinator, investigator, decision-maker, or any person designated by the School to facilitate an informal resolution process, shall not have a conflict of interest or bias for or against complainants or those accused generally or an individual complainant or accused. The School shall ensure that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, receive training on the definition of sexual harassment, the scope of the School's education program or activity, how to conduct an investigation and grievance process including hearings, appeals, and informal resolution processes, as applicable, and how to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias. The School shall ensure that decision-makers receive training on any technology to be used at a live hearing and on issues of relevance of questions and evidence, including when questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, as set forth below. The School also shall ensure that investigators receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence, as set forth below. Any materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, must not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints of sexual harassment.

Presumption: The School shall include a presumption that the accused is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

Time Frames: The School shall include reasonably prompt time frames for conclusion of the grievance process, including reasonably prompt time frames for filing and resolving appeals and informal resolution processes if the School offers informal resolution processes, and a process that allows for the temporary delay of the grievance process or the limited extension of time frames for good cause with written notice to the complainant and the accused of the delay or extension and the reasons for the action. Good cause may include considerations such as the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities.

Disciplinary Sanctions and Remedies: Following the determination of responsibility, the following reflect the range of possible disciplinary sanctions and remedies the School may implement:

Students or employees who engage in misconduct prohibited by this Policy, knowingly make false statements or knowingly submit false information during the grievance process may be subject to disciplinary action up to and including expulsion from The School or termination of employment. The Coordinator is responsible for effective implementation of any remedies ordered by The School in response to a formal complaint of sexual harassment.

Standard of Evidence: For all formal complaints of sexual harassment against students, employees, and faculty, the standard of evidence to be used to determine responsibility is preponderance of the evidence standard.

Appeals: The following include the procedures and permissible bases for the complainant and accused to appeal:

Should the reporting individual find The School's resolution unsatisfactory, the reporting individual may, within five (5) business days of notice of the School's decision or resolution, submit a written appeal to the President of The School Board, who will review the investigation and render a final decision.

The following appeal rights and procedures will also apply to formal complaints of sexual harassment:

- The complainant and the respondent shall have the same appeal rights and The School will implement appeal procedures equally for both parties.
- The School will notify the other party in writing when an appeal is filed.
- The decision-maker for the appeal will give both parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome; issue a written decision describing the result of the appeal and the rationale for the result; and provide the written decision simultaneously to both parties.

Supportive Measures: The following supportive measures are available to complainants and those accused:

Upon the receipt of an informal or formal complaint of sexual harassment, the Coordinator will promptly contact the complainant to discuss the availability of supportive measures. The Coordinator will consider the complainant's wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint of sexual harassment, and explain the process for filing a formal complaint of sexual harassment.

Supportive measures are non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint of sexual harassment or where no formal complaint of sexual harassment has been filed. Such measures are designed to restore or preserve equal access to The School's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or The School's educational environment, or deter sexual harassment. Supportive measures available to complainants and respondents may include but are not limited to counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures. The School will maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of The School to provide the supportive measures.

Privileged Evidence: When making a determination of responsibility, the School will not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.

Notice of allegations: When the School receives a formal complaint, the School will provide written notice to the parties who are known. Such written notice will contain the following:

- 1) Notice of the School's grievance process, including any informal resolution process;
- 2) Notice of the allegations of sexual harassment potentially constituting sexual harassment as defined above, including sufficient details known at the time and with sufficient time to prepare a response before any initial interview.

Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known.

The written notice shall include a statement that the accused is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process.

The written notice shall inform the parties that they may have an advisor of their choice, who may be, but is not required to be, an attorney, and may inspect and review evidence. The written notice must inform the parties of any provision in the School's code of conduct that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

If, in the course of an investigation, the School decides to investigate allegations about the complainant or the accused that are not included in the notice provided above, the School must provide notice of the additional allegations to the parties whose identities are known.

Dismissal of a Formal Complaint:

The School shall investigate the allegations in a formal complaint. If the conduct alleged in the formal complaint would not constitute sexual harassment as defined above even if proved, did not occur in the School's education program or activity, or did not occur against a person in the United States, then the School must dismiss the formal complaint with regard to that conduct for purposes of sexual harassment under title IX and implemented regulations; such a dismissal does not preclude action under another provision of the School's code of conduct.

The School may dismiss the formal complaint or any allegations therein, if at any time during the investigation or hearing: A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein; the accused is no longer enrolled or employed by the School; or specific circumstances prevent the School from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.

Upon a dismissal described above, the School must promptly send written notice of the dismissal and reason(s) therefor simultaneously to the parties.

Consolidation of Formal Complaints. A School may consolidate formal complaints as to allegations of sexual harassment against more than one accused, or by more than one complainant against one or more accused, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances. Where a grievance process involves more than one complainant or more than one accused, references in this policy to the singular "party," "complainant," or "respondent" include the plural, as applicable.

Investigation of a Formal Complaint. When investigating a formal complaint and throughout the grievance process, the School shall:

- 1) Ensure that the burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rest on the School and not on the parties provided that the School cannot access, consider, disclose, or otherwise use a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless the School obtains that party's voluntary, written consent to do so for a grievance process under this policy. If a student is under the age of 18, the School must obtain the voluntary, written consent of the student's parent/guardian/education rights holder.
- 2) Provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.
- 3) Not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.
- 4) Provide the parties with the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, who may be, but is not required to be, an attorney, and not limit the choice or presence of advisor for either the complainant or the accused in any meeting or grievance proceeding.
- 5) Provide, to a party whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of all hearings, investigative interviews, or other meetings, with sufficient time for the party to prepare to participate;
- 6) Provide both parties an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint, including the evidence upon which the School does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to conclusion of the investigation. Prior to completion of the investigative report, the School must send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 days to submit a written response, which the investigator will consider prior to completion of the investigative report. The School must make all such evidence subject to the parties' inspection and review available at any hearing to give each party equal opportunity to refer to such evidence during the hearing, including for purposes of cross-examination; and

- 7) Create an investigative report that fairly summarizes relevant evidence and, at least 10 days prior to a hearing (if a hearing is required under this policy or otherwise provided) or other time of determination regarding responsibility, send to each party and the party's advisor, if any, the investigative report in an electronic format or a hard copy, for their review and written response.

4. Hearings:

After the School has sent the investigative report to the parties and before reaching a determination regarding responsibility, the decision-maker(s) must afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party. Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the accused committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the accused and are offered to prove consent. The decision-maker(s) must explain to the party proposing the questions any decision to exclude a question as not relevant.

5. **Determination Regarding Responsibility:** The decision-maker(s), who cannot be the same person(s) as the Title IX Coordinator or the investigator(s), must issue a written determination regarding responsibility applying the standard of evidence described above.

The written determination must include:

- 1) Identification of the allegations potentially constituting sexual harassment as defined above.
- 2) A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence, and hearings held.
- 3) Findings of fact supporting the determination.
- 4) Conclusions regarding the application of the School's code of conduct to the facts.
- 5) A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the School imposes on the accused, and whether remedies designed to restore or preserve equal access to the School's education program or activity will be provided by the School to the complainant; and
- 6) The School's procedures and permissible bases for the complainant and the accused to appeal.

The School shall provide the written determination to the parties simultaneously. The determination regarding responsibility becomes final either on the date that the School provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

The Title IX Coordinator is responsible for effective implementation of any remedies.

- 6. Appeals:** The School shall offer both parties an appeal from a determination regarding responsibility, and from the School's dismissal of a formal complaint or any allegations therein, on the following bases:

- 1) Procedural irregularity that affected the outcome of the matter;
- 2) New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
- 3) The Title IX Coordinator, investigator(s), or decision-maker(s) had a conflict of interest or bias for or against a complainant or an accused generally or the individual complainant or accused that affected the outcome of the matter.

The School may offer an appeal equally to both parties on additional bases.

As to all appeals, the School shall:

- 1) Notify the other party in writing when an appeal is filed and implement appeal procedures equally for both parties;
- 2) Ensure that the decision-maker(s) for the appeal is not the same person as the decision-maker(s) that reached the determination regarding responsibility or dismissal, the investigator(s), or the Title IX Coordinator;
- 3) Ensure that the decision-maker(s) for the appeal complies with the conflict of interest and bias standards set forth above;
- 4) Give both parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome;
- 5) Issue a written decision describing the result of the appeal and the rationale for the result; and
- 6) Provide the written decision simultaneously to both parties.

- 7. Informal Resolution:** The School may not require as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right, waiver of the right to an investigation and adjudication of formal complaints of sexual harassment consistent with this policy. Similarly, the School may not require the parties to participate in an informal resolution process under this policy and may not offer an informal resolution process unless a formal complaint is filed. However, at any time prior to reaching a determination regarding responsibility the School may facilitate an informal resolution process, such as mediation, that does not involve a full investigation and adjudication, provided that the School—

- 1) Provides to the parties a written notice disclosing: The allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing

to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared;

- 2) Obtains the parties' voluntary, written consent to the informal resolution process; and
- 3) Does not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student.

8. Recordkeeping:

A School must maintain for a period of seven years records of:

- i. Each sexual harassment investigation including any determination regarding responsibility and any audio or audiovisual recording or transcript of any hearing (if applicable), any disciplinary sanctions imposed on the accused, and any remedies provided to the complainant designed to restore or preserve equal access to the School's education program or activity;
- ii. Any appeal and the result therefrom.
- iii. Any informal resolution and the result therefrom; and
- iv. All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. The School must make these training materials publicly available on its website, or if the School does not maintain a website the School must make these materials available upon request for inspection by members of the public.

For each response to a formal complaint required by this policy, the School must create, and maintain for a period of seven years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the School must document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the School's education program or activity. If a School does not provide a complainant with supportive measures, then the School must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the School in the future from providing additional explanations or detailing additional measures taken.

Cover Sheet

Transgender & Gender Nonconforming Students Policy (p. 61-67)

Section: III. Academic Excellence
Item: C. Transgender & Gender Nonconforming Students Policy (p. 61-67)
Purpose: Vote
Submitted by:
Related Material: Transgender and Gender Nonconforming Students Policy - Yosemite.pdf



Transgender and Gender Nonconforming Students Policy

Yosemite Valley Charter School (the “Charter School”) is committed to fostering an educational environment that is safe, welcoming, and free from stigma and discrimination for all students, regardless of gender identity or expression; facilitating compliance with local, state and federal laws concerning bullying, harassment, privacy and discrimination; and ensuring that all students have the opportunity to express themselves and live authentically.

The purpose of the Yosemite Valley Charter School Governing Board approving this Transgender and Gender Nonconforming Students Policy is to accomplish the following:

1. Define Gender, Gender Identify, Gender Expression, Gender Nonconforming, Intersex, Nonbinary/Genderqueer, Sex, Sexual Orientation, Transgender, and Transition
2. Outline Guiding Principles and Requirements of the Charter School
3. Establish Privacy and Confidentiality
4. Outline the Requirements of Pupil Records
5. Establish the Authorization to Use Name and Gender With Which the Student Identifies
6. Outline the Requirements of the Student’s Preferred Name and Pronoun
7. Outline the Requirements of Student Safety
8. Establish Restroom Accessibility
9. Outline Sports, Athletics, and Physical Education Requirements
10. Establish Access to School Activities and Programs
11. Establish Course Accessibility and Instruction
12. Outline the Training and Publication of the Transgender and Gender Nonconforming Students Policy

1. Definitions: These definitions are provided not for the purpose of labeling students but rather to assist in understanding this policy and the legal obligations of the school. Students may or may not use these terms to describe themselves or their experiences.

- **Gender:** A person's actual or perceived sex, including a person's gender identity and gender expression.
- **Gender Identity:** A person’s gender-related identity, appearance or behavior, whether or not different from that traditionally associated with the person’s physiology or assigned sex at birth. Gender identity may include being female, male, another gender or no gender. The responsibility for determining an individual’s gender identity rests with the individual. Children typically begin to understand their own gender identity by age four, although the age at which individuals come to understand and express their gender identity may vary based on each person’s social and familial development.
- **Gender Expression:** A person’s gender-related appearance and behavior whether or not stereotypically associated with the person’s assigned sex at birth. Gender expression refers to external cues that one uses to represent or communicate one’s gender to others, such as behavior, clothing, hairstyles, activities, voice, mannerisms, or body characteristics.
- **Gender Nonconforming:** One’s gender expression, gender characteristics or gender identity that does not conform to gender stereotypes “typically” associated with one’s legal sex

assigned at birth, such as “feminine” boys, “masculine” girls, and those who are perceived as androgynous. Students who adopt a presentation that varies from the stereotypic gender expectations sometimes may describe themselves as gender nonconforming, gender queer, gender fluid or nonbinary.

- Intersex: An umbrella term used to describe natural bodily variations, which can include external genitalia, internal sex organs, chromosomes or hormonal differences that transcend typical ideas of male and female.
- Nonbinary/Genderqueer: An umbrella term for people with gender identities that fall somewhere outside of the traditional conceptions of strictly either female or male. People with nonbinary gender identities may or may not identify as transgender, may or may not have been born with intersex traits, may or may not use gender-neutral pronouns, and may or may not use more specific terms to describe their genders, including but not limited to agender, genderqueer, gender fluid, Two Spirit, bigender, pangender, gender nonconforming or gender variant.
- Sex: It includes, but is not limited to, a person’s sex assigned or presumed at birth based on physical characteristics commonly associated with males or females, and is inclusive of a person’s gender.
- Sexual Orientation: It means heterosexuality, homosexuality, and bisexuality and is considered to be a person’s romantic, emotional, mental and/or sexual attraction to another person based on the gender of the other person.
- Transgender: An umbrella term used to describe people whose gender identity or gender expression is different from the gender they were assigned or presumed at birth. Some individuals who identify as transgender have medically transitioned, are undergoing gender affirming surgeries and hormonal treatments, while others do not choose any form of medical transition. There is no uniform set of procedures that are sought. Individuals may identify as female, male or nonbinary, may or may not have been born with intersex traits, may or may not use gender-neutral pronouns and may or may not use more specific terms to describe their genders, including but not limited to agender, genderqueer, gender fluid, Two Spirit, bigender, pangender, gender nonconforming or gender variant. A transgender girl is a girl who was thought to be a male when she was born. A transgender boy is a boy who was thought to be female when he was born.
- Transition: The unique process in which one goes from living and identifying as one gender to live in alignment with one or more dimensions of the gender with which one identifies. Gender transition can occur at any age and can include social, medical and/or a legal transition.

2. **Guiding Principles and Requirements:** The school shall accept the gender identity that each student asserts. There are no medical or mental health diagnoses or treatment thresholds that students must meet in order to have their gender identity recognized and respected. Students may initiate a process to change their name, pronoun, attire and access to School programs, activities and facilities. The school shall customize support to optimize each student’s access according to their gender identity.
3. **Privacy and Confidentiality:** All persons, including students, have a right to privacy. This includes keeping a student’s actual or perceived gender identity and expression private. Such private information shall be shared only on a need to know basis.

Students have the right to openly discuss and express their gender identity and expression, and to decide when, with whom, and how much information to share.

School personnel may encounter situations where students have not publicly disclosed their gender identity; therefore, school personnel must be mindful of the confidentiality and privacy

rights of students when communicating with others, so as to not reveal, imply or refer to a student's gender identity or expression. To ensure confidentiality when discussing a particular concern such as conduct, discipline, grades, attendance or health, school personnel should focus on the concern, not the student's gender identity or expression. For example, describe the matter in terms of the underlying issue (behavior/conduct, grade issue, attendance issue, health concern) without referring or linking to gender identity or expression.

When communicating with a student's parent, legal guardian, or educational rights holder ("parent"), school personnel should be aware that the student may not have disclosed their gender identity to their parents. When school personnel find it important to discuss a student's gender identity or expression with parents (if, for example, the student is being bullied based on their gender identity or expression), school personnel should consult and work closely with the student to assess the degree to which, if any, the parent is aware of the student's gender identity or expression and is supportive of the student, and school personnel shall take into consideration the safety, health and well-being of the student in deciding whether to disclose the student's gender identity or expression to parents.

4. **Pupil Records:** The School is required to maintain in perpetuity mandatory permanent pupil records which include the legal name and sex of the student as indicated on official government issued documents such as birth certificates, passports and identification cards/permits. Mandatory interim pupil records may include, but are not limited to, progress and grade reports, transcripts, assessment data, health records, Individualized Education Programs (IEP) and Section 504 Plans. Permitted pupil records may include, but are not limited to, objective counselor and/or teacher ratings, standardized test scores older than three years, routine discipline data and verified reports of relevant behavior patterns. Per California law, student enrollment forms allow a parent to designate their child's gender as male, female or nonbinary.

The School will change a student's name and gender, or that of a former student, on pupil records when the name and/or gender of the student are changed. The student or former student may document the gender change by any of the following: State issued driver's license, birth certificate, passport, social security card, court order indicating a name change or a gender change or both. The new name and/or gender are the student's legal name and gender for all purposes, including school registration. Upon the submission of proper evidence of the aforementioned documentation, the student's legal name and/or gender in all school records shall be changed to reflect the legal name and/or gender change.

5. **Authorization to Use Name and Gender With Which the Student Identifies:** The School shall permit students to use the name and gender with which they identify on school records, including pupil records. The records may include, but are not limited to, identification badges, classroom and homeroom rosters, certificates, programs, announcements, office summons and communications, team and academic rosters, diplomas, newspapers, newsletters, yearbooks and other site-generated records.

Upon authorization, the School shall input the student's name and gender with which they identify in the appropriate fields of the School's electronic data system to indicate how the student's name and/or gender will appear on documents issued by the school. If the authorization does not amount to a legal change in name or gender, the change will be reflected in the preferred name section of the School's electronic data system.

After the school receives and verifies the contents of the completed legal authorization, the School shall change the name and/or gender of the student in the School's electronic data system and enter or cross-reference the name as AKA in the cumulative folder and registration card. This change is effective for School records only. If a student were to transfer to another

school, the student should inquire at that school about a similar process.

6. **Names/Pronouns:** Students shall be addressed by the name and pronoun that corresponds to their gender identity asserted at school without obtaining a court order, changing their pupil records or obtaining parent/legal guardian permission.

Students shall be known by their name and gender of identity. However, there may be situations (e.g., communications with the family, state or federal records, pupil records where a name or gender with which the student identifies isn't authorized, and assessment data) where it may be necessary and recommended for staff to be informed of the student's legal name and gender. In these situations, staff should prioritize safety, confidentiality and respect of the student in a manner consistent with the law.

If school personnel are unsure how a student wants to be addressed in communications to home or in conferences with parents/legal guardians/educational rights holders, they may privately ask the student how they want to be referred to when communicating with parents/legal guardians. For communications with a student's parent/legal guardian, educational rights holders, school personnel should refer to this policy's prior section on "Privacy and Confidentiality."

Every effort should be made to use names and pronouns consistent with a student's gender identity. While inadvertent slips or honest mistakes may occur, the intentional and persistent refusal to respect a student's gender identity is a violation of School policy and may constitute discrimination under State law.

7. **Student Safety:** School staff must ensure that students are provided with a safe school environment that is free of discrimination, harassment, bullying or intimidation, which may include providing interim safety and emotional support measures. School staff and families should work together to resolve complaints alleging discrimination, harassment, bullying or intimidation based on a student's actual or perceived gender identity or expression.

School staff shall take all reported incidents of bullying seriously and take appropriate measures to ensure that the bullying stops.

School administration shall respond immediately to incidents of discrimination, harassment, bullying or intimidation by taking actions that include, but are not limited to the following: a) intervening to stop the behavior; b) investigating and documenting the matter; c) determining and enforcing appropriate interim measures and corrective actions; and d) monitoring to ensure that the behavior does not reoccur.

School staff should take all reasonable steps to ensure safety and access for students and support students' rights to assert their gender identity and expression. Interim safety measures may include increased monitoring of the parties, providing options for the parties to avoid or minimize contact in academic and extracurricular settings, safety plans, training and educational materials to address climate, and provision of support resources (e.g., academic support, counseling, health and mental health services).

Students shall not be disciplined on the basis of their actual or perceived gender identity or expression.

Students shall be informed they have the responsibility to report incidents of discrimination, harassment, bullying or intimidation to the designated site administrator or Title IX/Bullying Complaint Manager in cases where they may be a target or witness.

Students shall be informed of their role in ensuring a school environment that is free from discrimination, harassment, bullying or intimidation.

In addition to or instead of filing a complaint at a site, any student or their duly authorized representative has the right to file a discrimination, harassment, bullying or intimidation complaint involving gender identity and expression under the Uniform Complaint Procedures with the School's Principal, Dr. Laurie Goodman, laurie@inspireschools.org.

Title IX provides for separate processes and procedures for sexual harassment and sexual assault when the type of conduct falls within the definitions of sexual harassment and sexual assault as provided in 34 C.F.R. § 106.30. In addition, the conduct must have taken place at school locations, events, or circumstances over which the School exercised substantial control over both the individual who has been accused of sexual harassment and/or assault and the context in which the sexual harassment occurs. For these types of complaints, the School will follow the Title IX policy processes and procedures, which may be found in the School's Title IX grievance policy. If the conduct does not fall within Title IX, this policy will be followed. There may be instances where the conduct falls within both policies and the School will follow both policies. The School's Title IX Coordinator is:

Title IX Coordinator – Laurie Goodman
Email - laurie@inspireschools.org
Phone Number – 559-999-5030

8. **Restroom Accessibility:** Schools may maintain separate restroom facilities for male and female students. Students shall have access to restrooms that correspond to their gender identity. Students who identify as nonbinary should be granted access to the facility which they find best aligns with their gender identity.

If a student desires increased privacy, regardless of the reason, the administrator shall make every effort to provide the student with reasonable access to an alternative restroom such as a single-stall or all-gender restroom. The use of a restroom should be determined by the student's choice; no student shall be compelled to use an alternative restroom. For safety reasons, students should be given access to a restroom that allows reasonable access for appropriate supervision by staff. Regardless, all students are expected to exemplify appropriate behavior in restrooms.

9. **Sports, Athletics and Physical Education:** When conducting physical education classes and fitness evaluations, teachers will address and evaluate students by their gender identity.

Performance on the state physical fitness test (Fitnessgram) is evaluated by the State of California in accordance with the sex reported. Students are to be tested according to their gender identity when students identify with a gender different from that in their pupil records. Test administration on this instrument allows for a designation of nonbinary or for students to not disclose their gender to the test administrator. However, the Healthy Fitness Zone charts, or health-related standards used to evaluate performance, are based on female and male genders only. In these events, physical education teachers shall make every effort to maintain confidentiality of student information.

Participation in competitive athletics, intramural sports, athletic teams, competitions and contact sports shall be facilitated in a manner consistent with the student's gender identity and in accordance with the California Interscholastic Federation constitution and bylaws. Students who identify as nonbinary should be granted the opportunity to participate in athletic activities they find best align with their gender identity.

10. School Activities and Programs: Students have the right to equitable access to activities and programs in their school. Students may not be excluded from participation in, be denied the benefits of, or be subjected to harassment or other forms of discrimination on the basis of their actual or perceived gender identity or expression in any program or activity. These activities and programs may include, but are not limited to, cheer class, homecoming, prom, spirit day, celebrations, assemblies, acknowledgments, field trips, afterschool activities and programs, and all extra-curricular activities.

11. Course Accessibility and Instruction: Students have the right to equitable learning opportunities in their school. Students shall not be required to take or be denied enrollment in a course on the basis of their actual or perceived gender identity or expression in any educational and academic program.

12. Training and Publication: The School shall conduct training for all staff members on their responsibilities under applicable laws and this policy, including teachers, administrators, counselors, social workers, and health staff. Information regarding this policy shall be incorporated into training for new school employees.

This policy will be distributed annually to students, parents/guardians and staff and it will also be included in any student codes of conduct, student handbooks and school websites.

Cover Sheet

Anti-Harassment / Discrimination / Intimidation / Bullying / Retaliation Policy (p. 68-74)

Section: III. Academic Excellence
Item: D. Anti-Harassment / Discrimination / Intimidation / Bullying /
Retaliation Policy (p. 68-74)
Purpose: Vote
Submitted by:
Related Material: Anti-Harassment Policy - Yosemite.pdf



Anti–Harassment / Discrimination / Intimidation / Bullying / Retaliation Policy

Yosemite Valley Charter School is committed to ensuring a professional work and learning environment without discrimination, harassment, intimidation, or bullying on the basis of race or ethnicity (including ancestry, color, ethnic group identification and ethnic background; race is inclusive of traits historically associated with race, including, but not limited to, hair texture and protective hairstyles, which includes, but is not limited to, such hairstyles as braids, locks and twists), religious creed (including religious dress and grooming practices), color, national origin (including language use restrictions), immigration status, citizenship status, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex (including pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy or childbirth), gender, gender identity, gender expression, age, sexual orientation, military and veteran status, or association with a person or group with one or more of the aforementioned characteristics or any other legally protected category. Yosemite Valley Charter School prohibits any such discrimination, harassment, intimidation, or bullying.

The purpose of the Yosemite Valley Charter School Governing Board approving this Anti–Harassment/Discrimination/Intimidation/Bullying/ Retaliation Policy is to accomplish the following:

1. Define Harassment, Discrimination, Intimidation, and Bullying
2. Identify Who the Policy Applies to
3. Identify Where the Policy Applies
4. Establish the Responsibility of Reporting
5. Identify Reporting Procedures
6. Identify Investigation/Complaint Procedures
7. Identify the Consequences of Retaliation
8. Outline the Protection of Individuals with Immigration Status
9. Outline the Procedures for Notifying Parents of Their Children’s Right to a Free Public Education, Regardless of Immigration Status or Religious Beliefs

1. Definitions:

- **Harassment:** Harassment is unwelcome verbal or physical conduct prohibited by law directed toward, or differential treatment of, a student or staff member because of his/her membership (or perceived membership) in any protected group or on any other prohibited basis. The harasser can be a student, a School official or employee, or someone who is not an employee of the School, such as a vendor or parent. Examples of such conduct include, but are not limited to:
 - Offensive or degrading remarks, verbal abuse, or other hostile behavior such as insulting, teasing, mocking, name calling, degrading, or ridiculing another person or group
 - Racial slurs, derogatory remarks about a person’s accent, or display of racially offensive symbols

- Unwelcome or inappropriate physical contact, comments, questions, advances, jokes epithets or demands
- Physical assault or stalking
- Displays or electronic transmission of derogatory, demeaning or hostile materials or statements
- Graphic and written offensive or derogatory statements, which may include use of cell phones or the Internet

Harassment does not have to include intent to harm, be directed at a specific target or involve repeated incidents. Harassment creates a hostile environment when the conduct is sufficiently severe, pervasive or persistent so as to interfere with or limit a student's ability to participate in or benefit from the services, activities or opportunities offered by the School.

- **Sexual Harassment:** Sexual harassment is a form of harassment based on sex, including sexual harassment, gender harassment and harassment based on pregnancy, childbirth or related medical conditions. It generally involves unwanted sexual advances, or visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender-based harassment of a person of the same sex as the harasser. The following is a partial list of violations:

- Unwanted sexual advances
- Offering educational benefits in exchange for sexual favors
- Making or threatening reprisals after a negative response to sexual advances
- Visual conduct: Leering, making sexual gestures, displaying of suggestive objects or pictures, cartoons or posters
- Verbal conduct: Making or using derogatory comments, epithets, slurs and jokes
- Verbal sexual advances or propositions
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, suggestive or obscene letters, notes or invitations
- Physical conduct: Touching, assault, impeding or blocking movements

Title IX provides for separate processes and procedures for sexual harassment and sexual assault when the type of conduct falls within the definitions of sexual harassment and sexual assault as provided in 34 C.F.R. § 106.30. In addition, the conduct must have taken place at school locations, events, or circumstances over which the School exercised substantial control over both the individual who has been accused of sexual harassment and/or assault and the context in which the sexual harassment occurs. For these types of complaints, the School will follow the Title IX policy processes and procedures, which may be found in the School's Title IX grievance policy. If the conduct does not fall within Title IX, this policy will be followed. There may be instances where the conduct falls within both policies and the School will follow both policies. The School's Title IX Coordinator is:

Title IX Coordinator – Laurie Goodman
 Email - laurie.goodman@yosemitevalley.org
 Phone Number – 559-999-5030

- **Intimidation:** Intimidation includes adverse actions intended to fill another with fear, to overawe or cow, as through force of personality or by superior display of wealth, talent, etc., or to force another into or deter from some action by inducing fear.

- **Bullying:** Bullying may take place in a variety of hostile acts that are carried out repeatedly over time. The acts involve a real or perceived imbalance of power, with the more powerful child or group attacking those who are less powerful. It may be physical (hitting, kicking, spitting, pushing), verbal (taunting, malicious teasing, name calling, threatening), or psychological (spreading rumors, manipulating social relationships, or promoting social exclusion, extortion or intimidation). Bullying is any severe or pervasive action or conduct directed toward one or more students that have the effect of one or more of the following: 1) places a reasonable student in fear of harm to that student's person or property; 2) causes a reasonable student to experience a substantially detrimental effect on his or her physical or mental health; 3) causes a reasonable student to experience substantial interference with his or her academic performance; 4) causes a reasonable student to experience interference with his or her ability to participate in or benefit from the services, activities or privileges provided by the School.

Other types of bullying:

- Sexual bullying includes many of the actions typical of bullying behavior with the added actions of exhibitionism, voyeurism, sexual propositioning, sexual harassment and sexual abuse (touching, physical contact, sexual assault).
 - Bias or hate-motivated bullying is a basic bias against or hate for a person or group. Examples include taunting one's race, religion, national origin, sexual orientation, or physical or mental disabilities. The bullying behavior may also be aggressive, antagonistic, and assaultive.
 - Hazing is a form of aggressive behavior that usually involves intimidation and humiliation during an initiation for a student organization or body, club, group or sports team. It may involve conduct that is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current or prospective pupil. Hazing does not include athletic events or school-sanctioned events.
 - Cyberbullying involves bullying conduct that is created or transmitted by means of an electronic device, including, but not limited to, a telephone, wireless telephone or other wireless communication device, computer or pager communicating any of the following: 1) a message, text, sound or image; 2) a post on a social network Internet Web site, including a "Burn Page," an impersonation of another student, and a false profile.
 - Cyber sexual bullying involves dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a pupil to another pupil or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more effects described in (1) – (4) above. A photograph or other visual recording shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording or other electronic act.
 - Social media bullying involves bullying through forums for social media, such as internet websites with free registration and ease of registration, internet websites offering peer-to-peer instant messaging (such as Snapchat, Tox, FireChat, Orbit, Bleep), internet websites offering comment forums (such as FaceBook, Twitter, Reddit) and internet websites offering image or video posting platforms (such as YouTube, Instagram, Twitch, Imgur).
- **Retaliation:** Retaliation is any adverse action taken against a student because he or she filed a charge of harassment, discrimination, intimidation or bullying complaint to the School or another agency or participated in an investigation about the same (such as an internal investigation or lawsuit), including as a witness. Retaliation also includes adverse

action taken against someone who is associated with the individual opposing the perceived harassment, discrimination, intimidation or bullying.

2. **Who the Policy Applies to:** It shall be a violation of this policy for any student, teacher, administrator or other employee of Yosemite Valley Charter School to discriminate against, harass, intimidate or bully another student, teacher, administrator, other employee or anyone associated with Yosemite Valley Charter School through conduct or communication. This policy applies to all applicants and employees, whether related to conduct engaged in by fellow employees or someone not directly connected to Yosemite Valley Charter School (e.g. an outside vendor, consultant or customer).
3. **Where the Policy Applies:** Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business or field trips, meetings and business or school-related social events.
4. **Responsibility:** All Yosemite Valley Charter School employees have a responsibility for keeping our work environment free of discrimination, harassment, intimidation, and bullying.
5. **Reporting:** Yosemite Valley Charter School encourages reporting of all perceived incidents of discrimination, harassment, intimidation, bullying, or retaliation, regardless of the offender's identity or position. Individuals who believe that they have been the victims of such conduct should discuss their concerns with their immediate supervisor, the Executive Director, or the Deputy Executive Director. In addition, Yosemite Valley Charter School encourages individuals who believe they are being subjected to such conduct to promptly advise the offender that his or her behavior is unwelcome and request that it be discontinued. Often this action alone will resolve the problem. Yosemite Valley Charter School recognizes, however, that an individual may prefer to pursue the matter through formal complaint procedures. Every effort will be made to keep such reports as confidential as possible, although it is understood that an investigation will normally require the involvement of third parties. Yosemite Valley Charter School is serious about enforcing its policy against harassment; however, Yosemite Valley Charter School cannot resolve a harassment problem that it does not know about. Therefore, employees are responsible for bringing any such problems to Yosemite Valley Charter School's attention so it can take whatever steps are necessary to correct the problems.
6. **Investigation/Complaint Procedure:** All complaints of harassment or discrimination will be promptly investigated. If the investigation substantiates the accusations, the appropriate corrective action will be taken. This may include, but not be limited to, reprimand, suspension or dismissal, depending on the nature and severity of the offense. Appropriate action will also be taken in the event the accusations are intentionally false or malicious in intent.

Individuals who believe they have been the victims of conduct prohibited by this policy statement or believe they have witnessed such conduct should discuss their concerns with their immediate supervisor, the Executive Director, or the Deputy Executive Director. Yosemite Valley Charter School encourages the prompt reporting of complaints or concerns so that rapid and appropriate remedial action can be taken before relationships become irreparably strained. Therefore, while no fixed reporting period has been established, early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment.

Any reported allegations of harassment, discrimination or retaliation will be investigated promptly. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. Confidentiality will be maintained throughout the investigatory

process to the extent consistent with adequate investigation methods and appropriate corrective actions. Misconduct constituting harassment, discrimination or retaliation will be dealt with appropriately. Responsive action may include, for example, training, referral to counseling and/or disciplinary action such as warning, reprimand, withholding of a promotion or pay increase, reassignment, temporary suspension without pay or termination, as Yosemite Valley Charter School believes appropriate under the circumstances. Willful false and malicious complaints of harassment, discrimination or retaliation may be subject to appropriate disciplinary action.

7. **Consequences for Retaliation:** Retaliation against an individual who has a complaint or has formally reported discrimination, harassment, intimidation, or bullying or has participated in an investigation of such a complaint is a serious violation of this policy and, like discrimination, harassment, intimidation, or retaliation itself, will be subject to disciplinary action. Acts of retaliation should be reported immediately and will be promptly investigated and addressed.
8. **Immigration Status:** If the Charter School possesses information that could indicate immigration status, citizenship status or national origin information, the School shall not use the acquired information to discriminate against any students or families or bar children from enrolling in or attending school. If parents or guardians choose not to provide information that could indicate their or their children's immigration status, citizenship status or national origin information, the School shall not use such actions as a basis to discriminate against any students or families or bar children from enrolling or attending school.

Each year, the School shall educate students about the negative impact of bullying other students based on their actual or perceived immigration status or their religious beliefs or customs. The School shall also train teachers, staff and personnel to ensure that they are aware of their legal duty to take reasonable steps to eliminate a hostile environment and respond to any incidents of harassment based on the actual or perceived characteristics noted above. Such training shall provide School personnel with the skills to do the following:

- Discuss the varying immigration experiences among members of the student body and school community;
 - Discuss bullying-prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims;
 - Identify the signs of bullying or harassing behavior;
 - Take immediate corrective action when bullying is observed; and
 - Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior.
9. **Parental Notification:** Each year, the School shall notify parents and guardians of their children's right to a free public education, regardless of immigration status or religious beliefs. This information shall include information related to the "Know Your Rights" immigration enforcement established by the California Attorney General. The School shall also inform students who are the victims of hate crimes of their right to report such crimes.
 10. **Sexual Harassment Poster:** The School shall create a poster that notifies pupils of the applicable written policy on sexual harassment. The poster shall display, at a minimum, all of the following: 1) The rules and procedures for reporting a charge of sexual harassment; 2) The name, phone number and email address of an appropriate school official to contact to report a charge of sexual harassment; 3) The rights of the reporting pupil, the complainant, and the respondent and the responsibilities of the School in accordance with the School's written policy

on sexual harassment.

This poster will be prominently and conspicuously displayed in each bathroom and locker room at the schoolsite. It may be prominently and conspicuously displayed in public areas at the schoolsite that are accessible to, and commonly frequented by students, including, but not limited to classrooms, classroom hallways, gymnasiums, auditoriums and cafeterias. The governing board of the School shall have full discretion to select the appropriate public areas to display the poster at the schoolsite.

- 11. Posting:** This policy shall be posted on the School's internet website in a manner that is easily accessible to parents/guardians/students.

Cover Sheet

Updated Public Random Drawing-Lottery Policy (p. 75-78)

Section:	IV. Operations
Item:	A. Updated Public Random Drawing-Lottery Policy (p. 75-78)
Purpose:	Vote
Submitted by:	
Related Material:	Public Random Drawing-Lottery Policy - Yosemite Valley.pdf



Public Random Drawing/Lottery Policy

Yosemite Valley Charter School is committed to providing quality education to all students who wish to attend, within the school boundaries. Based on available resources, it may be necessary to limit admissions, and in that event a Public Random Drawing/Lottery will be held to determine admission. Yosemite Valley Charter School ensures admission will not be based on any protected characteristics, including, but not limited to, disability, race, gender, national origin, and religion.

The purpose of the Yosemite Valley Charter School Governing Board approving the Public Random Drawing/Lottery Policy is to accomplish the following:

1. Establish the procedures under which the Yosemite Valley Charter School ("School") will conduct the School's public random drawing/lottery in the event that applications for enrollment exceed the School's capacity.
1. **Enrollment:** The School is a non-classroom based charter school that operates solely as an independent study program. Admission to the School is open to any student who resides within the boundaries of Fresno County or an adjacent county. The School will accept all students who wish to attend, so long as it has the capacity to serve them. The School's Governing Board will annually determine the maximum enrollment for each school year based on, among other factors, the annual budget, staffing, and available resources prior to the start of the Open Enrollment Period. Limits may be established by the region in which the student resides as well as for the school as a whole.

The Board will set an Open Enrollment Period each year. Applications will be accepted during the publicly advertised Open Enrollment Period each year for enrollment during the following school year. Following the close of the Open Enrollment Period, applications shall be counted to determine whether the School has received more applications than maximum enrollment capacity. If the number of pupils who wish to attend the School exceeds the School's capacity for a specific grade level, enrollment in the impacted grade level or levels will be determined by a Lottery conducted in accordance with the procedures set forth in this Policy and applicable law. Admission preferences will only be extended consistent with this Policy, the School's charter, and applicable law.

Admission preferences will not be based on any protected characteristics, including, but not limited to, disability, race, gender, national origin, and religion. In addition, enrollment preferences will not limit enrollment access for pupils with disabilities, academically low-achieving pupils, English learners, neglected or delinquent pupils, homeless pupils, or pupils who are economically disadvantaged, as determined by eligibility for any free or reduced-price meal program, or foster youth.

2. **Lottery Procedures:** In the event that there are more students who wish to attend the School than there are spots available upon closure of the Open Enrollment Period, the School will

conduct a Lottery during the Spring semester prior to the academic year for which enrollment is sought.

All pupils, except those who are guaranteed admission as provided in this Policy and the School's charter, who wish to enroll in the School must participate in the Lottery subject to the following:

1. Students who reside within the boundaries of the Westside Elementary School District ("District") will have their names placed in the Lottery pool twice.
2. Students who reside outside the boundaries of the District will have their names placed in the Lottery once.

The following students are exempt from the Lottery and are guaranteed enrollment in the School: (1) students currently enrolled in the School at the close of the Open Enrollment period; and (2) siblings of currently enrolled students. "Sibling" is defined as a pupil who has at least one biological or adoptive parent in common with the admitted pupil, or who has been legally adopted by or placed under the legal guardianship of at least one biological or adoptive parent of the admitted pupil. Step-siblings are only considered siblings if they reside at the same address as the sibling who is admitted into the School; (3) students of employees of Yosemite Valley Charter School.

Public notice of the Open Enrollment Period and date of the Lottery will generally be posted on the School's website and the notice will provide the date, time, and location of the Lottery at least 10 days prior to the commencement of the Open Enrollment Period. This information will also be included in application forms. The Lottery will be conducted [by grade-level and] by the Principal or his/her designee using a random method of selection. Unique identifiers will be assigned to each applicant. The conduct of the Lottery will be open to the public and families are encouraged, but not required, to attend. The Principal or his/her designee will announce each applicant who is granted admission through the Lottery. Once the enrollment cap has been reached, the Principal or his/her designee will continue to drawing applicants will then be placed on the waitlist in the order drawn. Successful applicants will be notified electronically or by mail.

If a student is extended an offer of admission due to one of the preferences noted in this Policy or the School's charter, the School may request supporting documentation as part of the enrollment process. The School will conduct a verification of such documentation prior to finalizing the student's enrollment and may disqualify an applicant submitting materially false information.

After the Lottery process, and once an offer has been accepted by the family, additional information may be requested as part of the registration process. Following acceptance through the Lottery, students who are offered admission at the School at the time of the Lottery will have 10 calendar days to complete the registration process. If a student fails to timely complete the process, the spot may be filled from the waiting list.

Enrollment offers are valid only for the academic year for which the Lottery is conducted. There is no option to defer an offer of enrollment. Students accepting enrollment must generally complete required independent study agreements within seven (7) days of the beginning of the school year, unless otherwise advised by the School.

3. **Waitlist:** If a slot becomes available because an accepted student declines enrollment, fails to timely complete the enrollment process, a student leaves the School after the start of the

academic year, or as spots become available, the School may notify families on the waitlist in the order they appear on the waitlist.

Students drawn from the waitlist shall have five (5) school days to accept the enrollment slot (via telephone or email to the School) and proceed with the registration process. Applicants must complete a registration packet with all required documentation and by the deadline given by the School to confirm enrollment.

School-aged children of current employees of Yosemite Valley Charter School are exempt from the Waitlist.

Students who are not offered a spot for the academic school year for which the Lottery was held may remain on the waitlist for that academic year unless the parent or guardian requests that the student be removed from the waitlist earlier. The waitlist shall not carry over from one year to the next. Students who have not been admitted will be required to submit a new enrollment application for the next school year and are required to participate in the Lottery if space is limited.

Cover Sheet

Updated Residency Policy (p. 79-83)

Section:	IV. Operations
Item:	B. Updated Residency Policy (p. 79-83)
Purpose:	Vote
Submitted by:	
Related Material:	Updated Residency Policy - Yosemite.pdf



Residency Policy

California law requires that certain residency requirements are established in order for a student to be enrolled in an independent study charter school for which average daily attendance may be claimed. California law requires that a student be a California resident and requires that the student is a resident of the county in which the apportionment claim is reported or of a county immediately adjacent to the county in which the apportionment claim is reported. [EC §§ 47612(b), 5147.3]

The purpose of the Yosemite Valley Charter School Governing Board approving this Residency Policy is to accomplish the following:

1. Define Residency
2. Outline Residency for a Student on an Extended Vacation
3. Establish the Location Materials Will Be Mailed To
4. Outline the Procedures When a Student's Residency is in Question
5. Outline the Parent/Guardian/Education Rights Holder's Right Regarding Determination of Nonresidency
6. Outline the Procedures for Children of Military Families
7. Outline the Procedures for Homeless Youth

1. **Definition of Residency:** A student has residency in the state and county of the residence of the parent/guardian with whom that student maintains his or her place of abode. Residence denotes any factual place of abode of some permanency that is more than a mere temporary sojourn. Owning a home in California or in a particular county does not qualify a student to attend Yosemite Valley Charter School, unless it can be shown that the student is also living in the home at least three days per week during the school year.
2. **Residency for a Student on an Extended Vacation:** A student on an extended vacation lasting longer than four weeks, but less than six ~~months~~weeks, will not be deemed to have lost California residency. A student on vacation abroad and unable to travel home due to COVID-19 restrictions will not be deemed to have lost California residency.
3. **The Location Material Will Be Mailed To:** All materials will be mailed to, and any in person services will be held at the address identified in the student's records in his/her proof of residence documentation, unless an alternative location is agreed upon by the teacher of record.
4. **Student's Residency is in Question:** If there is reason to believe that a student's residency is in question, Yosemite Valley Charter School may investigate in order to determine authenticity of the home address. When it is determined that a student lives outside of California and/or an authorized county, Yosemite Valley Charter School will provide written notice of the determination of nonresidency within five days of Yosemite Valley Charter School's intention to disenroll the student.
5. **Parent/Guardian/Education Rights Holder's Right Regarding Determination of nonresidency:** The notice shall contain an explanation of the parent/guardian/education

rights holder's right to request a hearing adjudicated by a neutral officer within a reasonable number of days at which the pupil has a fair opportunity to present testimony, evidence, and witnesses and confront and cross-examine adverse witnesses and at which the pupil has the right to bring legal counsel or an advocate to dispute the finding of nonresidency. If the parent/guardian/educational rights holder does not request a hearing within five days of receipt of the notice, the right to a hearing is waived and the student will be immediately disenrolled. If the student's parent, guardian or educational rights holder initiates the hearing, the student shall remain enrolled and shall not be disenrolled until Yosemite Valley Charter School issues a final decision.

6. Children of Military Families: Yosemite Valley Charter School will serve children of military families, as defined by Education Code section 49701, as follows:

1. Allow the student to continue his or her education in Yosemite Valley Charter School, regardless of change of residence of the military family during that school year, for the duration of the student's status as a child of a military family; or
2. For a student whose status changes due to the end of military service of his or her parent during a school year, comply with either of the following, as applicable:
 - a. If the student is enrolled in kindergarten or any of grades 1 to 8, inclusive, allow the student to continue his or her education in Yosemite Valley Charter School through the duration of that academic school year;
 - b. If the child is enrolled in high school, allow the student to continue his or her education in Yosemite Valley Charter School through the duration of the current academic school year. The student is granted a six-month transition period from the start of the next school year as they transition to the new school in their geographic area. For the purposes of providing special education services, Yosemite Valley adheres to all requirements outlined in the IEP and provides services for the duration of the current school year as well as at least 6 months in the next school year.

Once Yosemite Valley Charter School is notified that a student is identified as a child of a military family, Yosemite Valley Charter School will require the parent/guardian submit the following documentation:

- Written proof of the transfer, including the time period for the transfer and location of the transfer
- A signed affidavit that states that the student is only enrolled in [School Name] and not in any other full-day educational program and that the student qualifies as a child of a military family as defined in Education Code section 49701.

For high school students, the aforementioned documentation will need to be resubmitted on an annual basis. Yosemite Valley Charter School reserves the right to re-verify all of the above at any time throughout the school year.

7. Homeless Youth: Yosemite Valley Charter School will be considered to be a pupil's school of origin for a homeless youth when the child attended Yosemite Valley Charter School when permanently housed or was last enrolled in Yosemite Valley Charter School before becoming homeless. Yosemite Valley Charter School will serve homeless youth, as defined below, whose residency has changed as follows:

1. Allow the student to continue his or her education in Yosemite Valley Charter School for the duration of homelessness.
2. If the pupil is no longer homeless before the end of the academic year, either of the following apply:
 - a. If the homeless youth is in high school, the Yosemite Valley Charter School shall allow the formerly homeless child to continue his or her education in the Yosemite Valley Charter School through graduation.
 - b. If the homeless youth is in kindergarten or any of grades 1 to 8, inclusive, the Yosemite Valley Charter School shall allow the formerly homeless youth to continue his or her education in Yosemite Valley Charter School through the duration of the academic year.

The term “homeless youth” or “homeless pupil” shall mean individuals who lack a fixed, regular, and adequate nighttime residence (within the meaning of 42 USC section 11302(a)(1)); and includes—

1. children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
2. children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings (within the meaning of section 42 USC section 11302(a)(2)(C));
3. children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
4. migratory children (as such term is defined in 20 USC section 6399) who qualify as homeless for the purposes of this part because the children are living in circumstances described in clauses (i) through (iii).

8. Foster Youth: Yosemite Valley Charter School will be considered to be a pupil’s school of origin for a foster youth when the child attended the Yosemite Valley Charter School at the initial detention or placement, or any subsequent change in placement of a foster child for the duration of the jurisdiction of the court. Yosemite Valley Charter School will serve former foster youth, as defined below, whose residency has changed as follows:

1. If the jurisdiction of the court is terminated before the end of an academic year, the Yosemite Valley Charter School shall allow a former foster child who is in kindergarten or any of grades 1 to 8, inclusive, to continue his or her education in the school of origin through the duration of the academic school year.
2. If the jurisdiction of the court is terminated while a foster child is in high school, Yosemite Valley Charter School shall allow the former foster child to continue his or her education in Yosemite Valley Charter School through graduation.

The term “foster youth” means a child who has been removed from his or her home pursuant to Welfare and Institutions (“W&I”) Code section 309, is the subject of a petition filed under W&I Code sections 300 or 602 or has been removed from his or her home and is the subject of a petition filed under W&I Code sections 300 or 602.

- 9. Migratory Youth:** Yosemite Valley Charter School will be considered to be a pupil’s school of origin for a migratory youth when the child attended the Yosemite Valley Charter School at the time the pupil’s status changed to a pupil who is a migratory youth. Yosemite Valley Charter School will serve migratory youth, as defined below, whose residency has changed as follows:

1. If the migratory youth is enrolled in kindergarten or any of grades 1 to 8, inclusive, allow the pupil to continue their education in Yosemite Valley Charter School through the duration of that academic school year.
2. If the migratory youth is enrolled in high school, allow the pupil to continue their education in Yosemite Valley Charter School through graduation.

The term “migratory youth” means a child who has moved with a parent, guardian or other person having custody, from one school to another, either within the State of California or from another state within the 12-month period immediately preceding his or her identification as such a child, in order that the child, a parent, guardian or other member of his or her immediate family might secure temporary or seasonal employment in an agricultural or fishing activity and whose parents or guardians have been informed of the child’s eligibility for migrant education services. “Migratory youth” includes a child who, without the parent or guardian, has continued to migrate annually to secure temporary or seasonal employment in an agricultural or fishing activity.

Cover Sheet

Evaluation Policy (p. 84-86)

Section:	IV. Operations
Item:	C. Evaluation Policy (p. 84-86)
Purpose:	Vote
Submitted by:	
Related Material:	Evaluation Policy - Yosemite.pdf



Evaluation Policy

Yosemite Valley Charter School is committed to providing evaluation and assessment of all staff members on a continuing basis in compliance with the Education Code Sections 44660 – 4466.

The purpose of the Yosemite Valley Charter School Governing Board approving this Evaluation Policy is to accomplish the following:

1. Outline the Purpose of the Evaluation
 2. Establish the Frequency of Evaluations and the Evaluation Timeline
 3. Establish Who Conducts the Employee Evaluations
 4. Outline the Evaluation Sequence of Events
 5. Establish the Use of Professional Growth and Improvement Plans
 6. Outline the Record Keeping Process for All Evaluations
-
1. **Purpose of Evaluations:** The purpose of a staff evaluation is to safeguard and improve the quality of educational support and service received by students and families by the Charter School Employees.
 2. **Frequency of Evaluations and Evaluation Timeline:** Every staff member will be evaluated on an annual basis. Evaluations will be conducted in the spring of each school year and will be completed no later than thirty (30) calendar days before the end of the employee's scheduled work year.
 3. **Who Conducts the Employee Evaluations:** The employee's immediate supervisors will be responsible for evaluating the employees. The supervisor may delegate portions of the evaluation process to a designee, but the supervisor shall retain overall responsibility. All evaluations will be conducted or attended by a staff member with an administrative credential.
 4. **Sequence of Events:**
 - Self-Assessment and Form 700: the employee will complete their self-assessment of the evaluation and their Form 700 prior to their meeting with their supervisors.
 - Meeting with Supervisor: the employee and the employee's supervisor or designee will meet with the employee and conduct their evaluation.
 - Employee's Time to Respond: the employee will be given the opportunity to respond to their supervisors evaluation.
 - Final Evaluation Report and Summary Conference: the evaluator shall prepare, complete and issue the Final Evaluation Report and give a copy to the employee during the final evaluation conference.

- 5. Professional Growth and Improvement Plans:** Employees who receive an unsatisfactory evaluation shall be placed on a Professional Growth and Improvement Plan. The employee's supervisor will confer with the employee making specific recommendations as to areas of improvement in the employee's performance and endeavor to assist the employee in his or her performance. The professional growth and improvement plan will be given to the employee within 15 days of their evaluation.
- 6. Record Keeping:** A signed copy of the Final Evaluation and any supporting documents shall be kept on file with the HR Director.

Cover Sheet

Disposal of Surplus, Obsolete, or Unneeded Books, Equipment, and Supplies Policy (p. 87-89)

Section: IV. Operations
Item: D. Disposal of Surplus, Obsolete, or Unneeded Books,
Equipment, and Supplies Policy (p. 87-89)
Purpose: Vote
Submitted by:
Related Material: Sale of Obsolete or Surplus Items Policy- Yosemite.pdf



Disposal of Surplus, Obsolete, or Unneeded Books, Equipment, and Supplies Policy

Yosemite Valley Charter School is committed to having policies and procedures for the sale and disposal of surplus, obsolete, or unneeded books, equipment, and supplies.

The purpose of the Yosemite Valley Charter School Governing Board approving this Disposal of Surplus, Obsolete, or Unneeded Books, Equipment, and Supplies Policy is to accomplish the following:

1. Establish the Reasons the Charter School May Dispose of Materials
2. Outline the Methods that The Executive Director May Dispose of Materials
3. Establish the Evaluation Process of Obsolete and Surplus Items
4. Outline Where the Money Will be Deposited from the Sale of Items

1. Reasons the Charter School May Dispose of Materials: The Charter School may dispose of surplus or undistributed obsolete instructional materials in its possession that are usable for educational purposes in any of the following ways:

- By donation to a governing board, county free library, or other state institution.
- By donation to a public agency or institution of any territory or possession of the United States, or the government of a country that formerly was a territory or possession of the United States.
- By donation to a nonprofit charitable organization.
- By donation to children or adults in the State of California, or foreign countries for the purpose of increasing the general literacy of the people.
- By sale.

2. Outline the Methods that The Executive Director May Dispose of Materials: The Executive Director may dispose of surplus, obsolete, or unneeded school property of nominal value through any of the following methods: The Charter School may dispose of surplus or undistributed obsolete instructional materials in its possession that are usable for educational purposes in any of the following ways:

1. The Executive Director or designee may advertise the sale of items with a call for bids by posting and publishing public notices and sell the property to the highest responsible bidder or shall reject all bids Property for which no qualified bid has been received may be sold, donated, or disposed of without further advertising.
2. The property may be sold by means of a public auction conducted by school employees, employees of other public agencies or nonprofit organizations, or by contract with a private auction firm.
3. The property may be sold, donated, or disposed of without advertising under any of the following conditions:

- a. The property is sold to federal, state, or local government, to any other school, or to any nonprofit public benefit corporation or charitable entity, and the sale price equals the value of the property plus the cost of disposal.
- b. If the Executive Director or designee determines that the value of the property is insufficient to defray the costs of arranging a sale or auction, the property may be donated to any public or charitable organization deemed appropriate by the Board or disposed of.

4. In all cases, the property shall be offered “as is,” without any warranty, and buyers or donees must agree to waive all claims with respect to the condition or utility of the property.

5. Property not suitable for sale or donation may be destroyed or otherwise disposed of by any economical means.

3. Evaluation Process of Obsolete and Surplus Items: The Charter School Administration will evaluate based on the definitions below and determine whether or not items are obsolete or surplus on an ongoing, as needed basis.

- **Obsolete:** Old/outdated model/version/publication at the end of its product life cycle. Items that have not been used for more than a year and there is no foreseeable use in near future.
- **Surplus Items:** Items whose stock surpasses the need of the school and or exceeds available storage space; Items that have not been used for more than a year and there is no foreseeable use in near future.

4. Where the Money Will be Deposited: Money received from the sale of surplus property shall be either deposited in the school reserve or general fund or credited to the fund from which the original purchase was made.

Cover Sheet

Comprehensive Safety Plan 2021-2022 (p. 90-126)

Section:	IV. Operations
Item:	E. Comprehensive Safety Plan 2021-2022 (p. 90-126)
Purpose:	Vote
Submitted by:	
Related Material:	Comprehensive Safety Plan - 2021-2022 - Yosemite.pdf



Yosemite Valley Charter School

3610 E. Ashlan Avenue, Fresno, CA 93726

~~1781 East Fir Avenue, Suite 101, Fresno, CA 93720~~

Ph (559) 754-1442 | Fax (559) 335-4089

Emergency Procedures Guide

for

Yosemite Valley Charter School

Rev. ~~December 2020~~February 2021

Table of Contents

Crisis Team Members	Pg. 3
Response to Any Emergency	Pg. 4
Staff Responsibilities	Pg. 5
Weather	Pg. 6
Fire	Pg. 7
Hazardous Materials	Pg. 8
Assault/Fights	Pg. 9
Bomb Threat	Pg. 10
Intruder/Hostage	Pg.11-12
Serious Injury/Death	Pg. 13
Earthquake	Pg. 14-15
Civil Disturbance, Violence on Campus	Pg. 16
Warning and Notification of Emergency	Pg. 17
Lock-Down Procedures	Pg. 18
Sheltering Procedures	Pg. 19
Terrorist Event	Pg. 20-21
COVID-19 Reporting	Pg. 22-23
Appendix	Pg. 24-31<u>34</u>
-Definition of Staff Roles	
-Phone Numbers for Community Agencies	
-Evacuation Map (insert)	
-Printable Evacuation Signs – “OK” & “Need Help”	
<i>(Print one set of OK & Need Help signs per teacher. Print OK sign on green paper or print on white paper & highlight/outline in green; print Need Help sign on red paper or print on white paper & highlight/outline in red)</i>	
-Incident Reports	

Crisis Team Members

Crisis Team Advisors:

- Executive Director: Laurie Goodman 559-999-5030: **Primary Communication Officer**
- Co-Director: Steph Johnson 559-943-4566: **Secondary Communication Officer**
- Administrative Services Director: Mariah Jordan 559-754-1431
- Triage Team: Staff members who are CPR & First Aid Certified and called on to respond to medical emergencies or injuries before EMS arrives.
- First Aid Certified: Staff members who are First Aid Certified are called on to respond to medical emergencies or injuries before EMS arrives.
- Search & Rescue Team: This team will strategically sweep the premises for unaccounted staff/students when evacuation or sheltering orders are issued.

For the following roles the first person listed is primary. The second person steps in if the first person is absent.

- Hazards Team: Staff members designated to call for shut off of gas/water/reset fire alarm or seal off areas containing materials or persons who have become hazardous.
- Administrative Assistant: Staff member designated to ensure completion of incident reports and documentation of the emergency.
- Runner: Staff member(s) designated to collect roll sheets that determine any staff/students unaccounted for. First to be at pole out front to direct everyone to gather.
- Lock Down Code Word and Means of Issue Code Red: walkie talkie and text

Response to Any Emergency

- ☐ Notify 911 (if necessary) and your applicable Crisis Team members.
- ☐ Notify Triage Team in building of medical emergencies, if necessary.
- ☐ Seal off high-risk areas.
- ☐ Take charge of the area until the incident is contained or relieved.
- ☐ Preserve evidence. See appendix and fill out Incident Reports.

Staff Responsibilities

Emergency Team Members:

- ☐ Verify information.
- ☐ Call 911 (if necessary).
- ☐ Seal off high-risk areas.
- ☐ Notify Office Manager; Primary Communications Officer; Secondary Communications Officer
- ☐ Notify staff (depending on emergency).
- ☐ Evacuate staff if necessary.
- ☐ Notify community agencies if necessary.
- ☐ Keep detailed notes of the crisis event.

Coordinators:

- ☐ Verify information.
- ☐ Lock classroom doors, unless evacuation orders are issued.
- ☐ Warn staff, if advised.
- ☐ Account for all staff.
- ☐ Stay with staff during an evacuation. Take roster.
- ☐ Keep detailed notes of the crisis event for after crisis review.

Weather

Severe Weather Watch has been issued in an area near building

- Monitor Emergency Alert Stations (see EAS section) or NOAA Weather Stations (National Weather Service, Weather Channel).
- Bring all persons inside the building(s).
- Close windows and blinds.
- Review severe weather procedures and location of safe areas. Severe weather safe areas are under desks and in hallways away from windows and large rooms.
- Review “drop, cover and hold” procedures with students.

Severe Weather Warning has been issued in an area near building or severe weather has been spotted near building

- Shut off gas.
- Move staff to safe areas.
- Remind coordinators to take class rosters.
- Ensure that staff are in “drop, cover and hold” positions.
- Account for all staff.
- Remain in a safe area until the warning expires or until emergency personnel have issued an all-clear signal.

Fire

In the event of a fire, smoke from a fire or a gas odor has been detected:

- Team Member alerts team by shouting “Fire!”
- Evacuate staff to a safe distance outside of the building **when there is a confirmed fire.**
- Follow the normal fire drill route (as per map in Appendix). Follow alternate routes if the normal route is too dangerous.
- Coordinators take roster.
- Office Manager notifies police (call 911) and Site Administrator
- Coordinators ensure all staff are accounted for and give “all present” signal or activate Search & Rescue team.
- No one may re-enter building(s) until the entire building(s) is declared safe by fire or police personnel.

In the event of a fire alarm sounding:

Proceed quickly to an exit. Once you know you are to evacuate, proceed quickly to your nearest exit. Do not rush but move quickly.

Do not worry about gathering belongings that are not immediately within reach. Taking time to pack a bag or go to another room once an evacuation has been called is dangerous. Take only what is already on your person or already packed and within arm’s reach.

Meet outside at the designated meeting place to ensure all staff are accounted for and give “all present” signal or activate Search & Rescue team.

No one may re-enter building(s) until the entire building(s) is declared safe.

Hazardous Materials

Incident occurred in building

- ☐ Call 911.
- ☐ Notify Office Manager
- ☐ Office Manager notifies Site Administrator
- ☐ Hazards Team seals off area of leak/spill **when determined safe by local fire department.**
- ☐ Take charge of the area until fire personnel contain the incident.
- ☐ Fire officer in charge will recommend shelter or evacuation actions.
- ☐ Follow procedures for sheltering or evacuation.
- ☐ Resume normal operations after consulting with fire officials.

Incident occurred near building property

- ☐ Fire or Police will notify Office Manager
- ☐ Office Manager will notify Site Administrator
- ☐ Fire officers in charge of the scene will recommend shelter or evacuation actions.
- ☐ Follow procedures for sheltering or evacuation.
- ☐ Resume normal operations after consulting with fire officials.

Assault/Fights

- ☐ Ensure the safety of staff first.
- ☐ Call 911, if necessary.
- ☐ Notify the Triage Team in building of medical emergencies.
- ☐ Notify Office Manager
- ☐ Seal off the area where assault took place.
- ☐ Defuse situation, if possible.
- ☐ Office Manager notifies police if a weapon was used, victim has physical injury causing substantial pain or impairment of physical condition, or assault involved sexual contact (*intentional touching of anus, breast, buttocks or genitalia or another person in a sexual manner. This includes touching of those areas covered by clothing*).
- ☐ Office Manager notifies Site Administrator and School Support Administrator
- ☐ Document all activities. Ask victim(s)/witness (es) for their account of the incident.

Bomb Threat

Upon receiving a message that a bomb has been planted in building:

- ☐ Implement a threat assessment form for both general threats and bomb threats so the receiver can write specific information down.
- ☐ Ask where the bomb is located, when will bomb go off, what materials are in bomb, who is calling, why caller is doing this.
- ☐ Listen closely to caller's voice and speech patterns and to noises in background.
- ☐ Notify Office Manager
- ☐ Office Manager orders evacuation of all persons inside building(s).
- ☐ Office Manager notifies police (call 911) and Site Administrator

Evacuation procedures:

- ☐ Office Manager warns staff. Do not mention "Bomb Threat". Use standard fire drill procedures (Use Code Black)
- ☐ Direct staff to take their **important and immediate** belongings.
- ☐ Staff must be evacuated to a safe distance outside of building(s). After consulting with Office Manager, staff will be relocated.
- ☐ Coordinators take roll and compare to sign-in sheets after being evacuated.
- ☐ No one may reenter building(s) until fire or police personnel declare entire building(s) safe.
- ☐ Office Manager notifies staff of termination of emergency. Resume normal operations.

Intruder/Hostage

Intruder- An unauthorized person who enters the property

- ☐ Notify Office Manager
- ☐ Ask another staff person to accompany you before approaching the intruder.
- ☐ Politely greet the intruder and identify yourself.
- ☐ Ask intruder the purpose of his/her visit.
- ☐ Inform intruder that all visitors must register with Office Manager.
- ☐ If the intruder's purpose is not legitimate, ask him/her to leave. Accompany intruder to exit.

If intruder refuses to leave:

- ☐ Warn intruder of consequences for staying on the property. Inform him/her that you will call the police.
- ☐ Notify police and Office Manager if intruder still refuses to leave. Give the police a full description of the intruder.
- ☐ Walk away from intruder if he/she indicates a potential for violence. Be aware of intruder's actions at this time (where he/she is located in the building, whether he/she is carrying a weapon or package, etc.)

*Office Manager notifies Site Administrator and may issue lock-down procedures (see Lock-Down Procedures section).

Hostage

- ☐ If hostage taker is unaware of your presence, do not intervene.
- ☐ Call 911 immediately. Give dispatcher details of the situation; ask for assistance from the hostage negotiation team.
- ☐ Seal off area near hostage scene.
- ☐ Notify Office Manager
- ☐ Office Manager notifies Site Administrator
- ☐ Give control of the scene to the police and hostage negotiation team.
- ☐ Keep detailed notes of events.

If taken hostage:

- ☐ Follow instructions of hostage taker.
- ☐ Try not to panic. Calm staff if they are present.
- ☐ Treat the hostage taker as normally as possible.
- ☐ Be respectful to hostage taker.
- ☐ Ask permission to speak and do not argue or make suggestions.

Serious Injury/Death

If incident occurred in building

- ☐ Call 911.
- ☐ Send out system wide text or audio message regarding the situation.
- ☐ Notify CPR/first aid certified persons in building of medical emergencies.
- ☐ If possible, isolate affected student(s)/staff member(s).
- ☐ Notify Office Manager
- ☐ Office Manager notifies Site Administrator
- ☐ Designate staff person to accompany injured/ill person to hospital.
- ☐ Office Manager notifies family
- ☐ Determine method of notifying staff.
- ☐ Refer media to Deputy Executive Director.

Post-crisis intervention

- ☐ Meet with school staff to determine level of intervention for staff.
- ☐ Designate rooms as private grief areas.
- ☐ Assess stress level of staff. Recommend counseling to overly stressed staff. Implement PTSD program and protocols as needed and requested by staff.
- ☐ Follow-up with staff who received counseling.
- ☐ Designate staff person(s) to attend funeral.
- ☐ Allow for changes in normal routines or test schedules to address injury or death.

|

Earthquake

Earthquake- Inside Building

- ☐ Staff member implements action “**DROP-COVER AND HOLD**”.
- ☐ Avoid areas with large areas of glass or heavy suspended light fixtures.
- ☐ Implement Action “**LEAVE BUILDING**”.
- ☐ Maintain control of staff- **DO NOT RUN!!**
- ☐ Avoid touching electrical wires and metal objects such as chain link fences.
- ☐ Render first aid as required.
- ☐ Runner collects roll sheets. Hold up either “**OK**” or “**NEED HELP**” sign.
- ☐ Office Manager will initiate action “**STAY OUT**”. Do not return to buildings for any reason until they have been declared safe by authorized officials and the “**ALL CLEAR**” command is given.
- ☐ Office Manager will instruct other staff members/volunteers to guard entrances so that no one re-enters the buildings.
- ☐ Office Manager will initiate “**GO HOME**” action if warranted.

Earthquake- Outside on Center Grounds

- ☐ Staff member implements action “**DROP-COVER AND HOLD**”
- ☐ The safest place is to stay in the open. **Stay there until the earthquake is over.**
- ☐ Move away from buildings, playground equipment, utility poles, signs, trees, metal fences, exposed wires and wet areas.
- ☐ **DO NOT RUN!**
- ☐ Avoid touching electrical wires and metal objects such as chain link fences.

- ☐ Render first aid as required.
- ☐ Take roll. Hold up either **“OK”** or **“NEED HELP”** sign.
- ☐ Office Manager will initiate action **“STAY OUT”**. Do not return to buildings for any reason until they have been declared safe by authorized officials and the **“ALL CLEAR”** command is given.
- ☐ Office Manager will instruct staff members/volunteers to guard entrances so that no one re-enters the buildings.
- ☐ Office Manager will initiate **“GO HOME”** action if warranted.

Civil Disturbance, Violence, Gunman on Site

PERSONS RECEIVING GUN OR VIOLENCE INFORMATION ON CAMPUS BY TELEPHONE, EMAIL OR OTHER MESSAGE WILL IMMEDIATELY NOTIFY the Office Manager

- ☐ Notify the Office Manager immediately.
- ☐ Tell the Office Manager the name of the suspected person who brought the weapon, where the weapon is located, if the suspect has threatened anyone or any other details that may prevent the suspect from hurting someone or himself/herself.

Office Manager:

- ☐ **Initiate** “LOCKDOWN”
- ☐ If away from a building, all staff are to immediately lie flat.
- ☐ Take roll and notify the office assistant of staff missing.
- ☐ Office Manager will call **911**.
- ☐ Lock doors, stay away from windows and doors.
- ☐ **DO NOT** approach gunman. Law Enforcement will handle.
- ☐ Take roll and place “**NEED HELP/I’M OK**” sign in window.
- ☐ Release Lock Down will be issued by the Police department if involved. If the Police department was not involved it will be released by Site Administrator or Designee.

Warning and Notification of Emergency

- ☐ **Call 911**, if necessary. Assess life and safety issues first.
- ☐ Inform Office Manager
- ☐ The Office Manager notifies the Emergency Team.
- ☐ Warn team members and staff. If an emergency requires immediate action to protect the safety of students and staff activate
- ☐ _____.
 - ☐ Warning systems, i.e. announcement, sounding of bell
- ☐ Plain Language shall be used to announce an emergency.
- ☐ If immediate action is not required, notify staff at a meeting before or after program hours.
- ☐ Office Manager notifies others as needed. Families of the victim(s) should be called first.

Lock-Down Procedures

Lock-down procedures may be issued in situations involving dangerous intruders or other incidents that may result in harm to persons inside the building.

- ☐ Office Manager will issue a lock-down procedure by sending staff to each suite.
- ☐ Direct all staff and visitors into suites.
- ☐ Lock suites.
- ☐ Cover windows of suites.
- ☐ Move all persons away from windows and doors.
- ☐ Allow no one outside of suites in until Office Manager gives an all-clear signal.
- ☐ Release Lock Down will be issued by the Police department if involved. If the Police department was not involved it will be released by Site Administrator or Designee.

Sheltering Procedures

Sheltering provides refuge for students, staff and public within building during an emergency. Shelters are located in areas that maximize the safety of inhabitants. Safe areas may change depending on the emergency.

- ☐ Identify safe areas in each building.
- ☐ Office Manager warns staff to assemble in safe areas. Bring all persons inside building(s).
- ☐ Coordinators take roster.
- ☐ Close all exterior doors and windows.
- ☐ Turn off any ventilation leading outdoors.
- ☐ Cover up food not in containers or put in the refrigerator.
- ☐ If advised, cover mouth and nose with handkerchief, cloth, paper towels or tissues.
- ☐ All persons must remain in safe areas until notified by Office Manager or emergency responders.

Terrorist Event

Weapons of mass destruction likely to be employed by terrorists fall into four basic categories: Nuclear, Biological, Chemical, and Conventional. The below outlined procedures will protect students and staff should such attacks occur.

Nuclear:

Defense against nuclear weapons depends primarily on distance from the point of detonation. If time permits:

- ☐ Move staff to specifically identified basement or lower level rooms. Interior hallways as an alternative.
- ☐ Close all doors leading into hallways to minimize flying glass.
- ☐ All people assume the *duck, cover and hold* position on the ground.
- ☐ Shut down all utility systems to the building. (Gas and electricity are the priorities)
- ☐ Shelter in place to protect from fall out if attack is far enough away.
- ☐ Keep staff inside buildings.

Biological:

Defense against biological attacks is difficult. Awareness of an attack is usually not possible for days or weeks. The first signs may emerge as personnel notice a higher than usual incidence of various symptoms. Should an attack be discovered while in progress the program should:

- ☐ Reverse-evacuate all people into buildings.
- ☐ Shelter in place. (**Do not use basements or low lying areas**)
- ☐ Close all doors and windows.
- ☐ Shut down the HVAC systems. (Limit airflow from outside)
- ☐ Seal doors, windows, and vents with plastic and duct tape.
- ☐ Keep staff inside buildings.

Chemical:

- ☐ Reverse-evacuate all people into buildings.

- ☐ Shelter in place. (**Do not use basements or low lying areas**)
- ☐ Close all doors and windows.
- ☐ Shut down the HVAC systems. (Limit airflow from outside)
- ☐ Seal doors, windows, and vents with plastic and duct tape.
- ☐ Be prepared to treat staff who experience a reaction to the chemical agent.
- ☐ Evacuation. (*The decision to evacuate should only be made after consulting with public safety, emergency management, or military authorities.*)

Conventional:

The danger from the blast effect of conventional explosive devices is similar to nuclear devices with a higher rate of survivability. If responding to the threat of an imminent blast nearby:

- ☐ Move staff to specifically identified basement or lower level rooms. Interior hallways as an alternate.
- ☐ Close all doors leading into hallways to minimize flying glass.
- ☐ Shut down all utility systems to the building. (Gas and electricity are the priorities)
- ☐ Shelter in place to protect from fall out if attack is far enough away.
- ☐ Keep staff inside buildings.

If the building is the target of the event:

- Evacuate to a safe location

COVID-19 Reporting

AB 685 mandates increased COVID-19 reporting requirements. School employees must be notified within one business day of any potential exposure to COVID-19 in the workplace with specific information regarding their rights in response to the exposure, as well as the employer's disinfection/safety plan. The local public health agency must be notified within forty-eight hours in **the event of an outbreak in the workplace.**

SCHOOL:

- ☐ The school will notify all employees at a worksite of potential exposures, COVID-19-related benefits and protections, and disinfection and safety measures that will be taken at the worksite in response to the potential exposure.
- ☐ The school will provide a written notice to all employees, and the employers of subcontracted employees, who were on the premises at the same worksite as the person who was infectious with COVID-19 or who was subject to a COVID-19-related quarantine order within one business day.
- ☐ The school will notify local public health agencies of all workplace outbreaks, which are defined as three or more laboratory-confirmed cases of COVID-19 among employees who live in different households within a two-week period.
- ☐ The school will notify local public health agencies of outbreaks within 48 hours of becoming aware of the number of cases that meets the definition of an outbreak. The school will notify the local public health agency in the jurisdiction of the worksite of the names, phone number, occupation, and worksite of employees who may have COVID-19 or who are under a COVID-19 isolation order from a public health official.
- ☐ The school will provide staff who may have been exposed with information regarding COVID-19 related benefits available under federal, state, and local laws. This information would include workers compensation benefits, COVID-19-related leaves, company sick leave, state-mandated leave, supplemental sick leave, and anti-retaliation and antidiscrimination protections.
- ☐ The school will notify all employees of the disinfection and safety plan that the employer plans to implement and complete in accordance with the guidelines of the Centers for Disease Control.
- ☐ The school will report the business address and NAICS industry code of the worksite where the infected or quarantined individuals work.
- ☐ The school will provide information about access to COVID-19 testing.
- ☐ The school will provide information about COVID-19 hazards to staff and anyone that comes into contact with the school workplace.

- ☐ From January 1, 2021 until January 1, 2023, Cal/OSHA can issue an Order Prohibiting Use (OPU) to shut down an entire worksite or a specific worksite area that exposes employees to an imminent hazard related to COVID-19.
- ☐ From January 1, 2021 until January 1, 2023, Cal/OSHA can issue citations for serious violations related to COVID-19 without giving employers 15-day notice before issuance.

STAFF:

- ☐ Staff need to report to the school, without fear of reprisal, COVID-19 symptoms, possible COVID-19 exposures, and possible COVID-19 hazards at the workplace.
- ☐ Staff with medical or other conditions that put them at increased risk of severe COVID-19 illness shall inform Human Resources.

Appendix

Definition of Staff Roles

- Triage Team – Staff members who are CPR & first aid certified and called on to respond to medical emergencies or injuries before
- Search & Rescue Team – Staff members who strategically sweep the premises for unaccounted students when evacuation or sheltering orders are issued
- Hazards Team – Staff members designated to shut off gas or seal off areas containing materials or persons who have become hazardous
- Administrative Assistant – Staff member designated to ensure completion of incident reports and documentation of the emergency
- Runner – Staff member designated to collect roll sheets that determine any students unaccounted for
- Lockdown Code Word – What word(s) are stated to declare lockdown orders and procedures : CODE RED
- Lockdown Means of Issue – Method the person issuing the lockdown sequence is using to communicate to all staff (walkie-talkie, text message, PA system, bullhorn, etc.)
 - Main Office: Office Manager
 - All Other Offices including Main Office: Director

Emergency & Community Agency

Phone Numbers

Fire, Ambulance, Police

9-1-1

Disaster Services

2-1-1

Local Police (Non-emergency)

[Fresno County](#) 559-621-7000

[San Benito County](#) 831-636-4080

[Madera County](#) 559- 675-4242

[Merced County](#) 209-385-6905

[Monterey County](#) 831-646-3914

[Mono County](#) 760-932-7549

Local Fire Department

— 559-324-2200 Fresno County

[Clovis](#) - Station 3

CIS Security

559-495-3000

Child Abuse/Neglect Reporting Line - CPS Fresno county

Crime Reporting Hotline in your county

Reporting Child Abuse....	Fresno County 559-600-8320
Reporting Elder/Dependent Abuse....	Fresno County 559-600-3383
Hazardous Materials: To report a leak or spill	San Benito County 831-636-4110 Fresno County 559-600-3271 Madera 559-661-6333 Merced County 209-723-4481 ext.210 Monterey County 831-384-5313 Mono County 760-924-1830
The Emergency Response Team	Fresno County 559-324-2217 San Benito County 831-636-4168 Madera County 559-675-7703 Merced County 209-385-7548 Monterey County 831-796-1905 Mono County 760-932-7549 ext.7
Reset Fire Alarm (Misty)	559-439-9200
Building Keys (Misty)	559-439-9200
Poison Control Center	1 (800) 222-1222

Disaster Assistance

[Monterey](#) 831-796-1905

[Fresno County](#) 559-600-3111

[San Benito County](#) 831-636-4168

[Madera County](#) 559-675-7708

[Merced County](#) 209-385-7548

[Mono](#) 760-873-8557

American Red Cross

1-800-RED CROSS (1-800-733-2767)

Terrorist Threat

1-877-A-THREAT

General City Telephone Information

[Monterey](#) 831-646-3799

[Madera](#) 559-661-5400

[San Benito](#)

[Merced County](#) 209-385-7627

[Fresno County](#) 559-621-2489

[Mono County](#) 866-745-9719

Recommend the use of heavy- duty colored paper (green for ok)

OK

Recommend the use of heavy- duty colored paper (green for ok)

Recommend the use of heavy- duty colored paper (yellow for need minor assistance)

Minor Assistance

Recommend the use of heavy- duty colored paper (yellow for need minor assistance)

Recommend the use of heavy- duty colored paper (red card for more serious injuries)

Serious Injuries

Recommend the use of heavy- duty colored paper (red card for more serious injuries)

Recommend the use of heavy- duty colored paper (blue card for more serious injuries to indicate that there may be either a missing or additional student in the room to help assist in accounting for all persons.) absence of a status card should be treated as a red card, with immediate assistance needed.

Missing or additional student in the room

Recommend the use of heavy- duty colored paper (blue card for more serious injuries to indicate that there may be either a missing or additional student in the room to help assist in accounting for all persons.) absence of a status card should be treated as a red card, with immediate assistance needed.

**NEED
HELP**

Cover Sheet

Auditor Selection (p. 127-159)

Section: IV. Operations
Item: F. Auditor Selection (p. 127-159)
Purpose: Vote
Submitted by:
Related Material:
Yosemite Valley Engagement Letter 2020-21.pdf
3 Year Audit Contract - Yosemite.pdf
Yosemite Valley School Charter Proposal. Christy White, Inc.pdf

**CONTRACT FOR ANNUAL AUDIT
OF K-12 CHARTER SCHOOLS
(Three Year Contract)**

YOSEMITE VALLEY CHARTER SCHOOL

This contract entered into this 18th day of February, 2021, between YOSEMITE VALLEY CHARTER SCHOOL of Kern County, California, hereinafter called the School and Wilkinson Hadley King & Co. LLP hereinafter called the Accountant, witnesses that the parties hereto do mutually agree as follows:

Article 1. EMPLOYMENT OF ACCOUNTANT: The School, pursuant to Chapter 3 (commencing with Section 14500), Part 9, Division 1, Title 1, and Article 2 (commencing with Section 41020), Chapter 1, Part 24, Division 3, Title 2 of the Education Code of the State of California, hereby employs the Accountant to perform the necessary professional services, including but not limited to, those hereinafter set forth in connection with an audit of the books and accounts of the School.

Article 2. SCOPE OF AUDIT: The audit shall include all financial information of the School including the student body accounts, and any other funds under the control or jurisdiction of the School.

Article 3. AUDIT PERIOD: The audit shall cover the period of the 2020-21 through 2022-23 school years, to wit, the period commencing July 1, 2020, and ending June 30, 2023.

Article 4. VERIFICATION OF PRIOR YEAR'S FUNDS BALANCES: The audit shall include a verification of fund balances at the beginning of the audit period, provided there has been a responsible audit for the year prior to commencement of the audit period, from which such verification can be made; otherwise such verification may be excluded at the discretion of the School.

Article 5. AUDIT PROCEDURES: The audit shall be performed in accordance with general accounting office standards for financial and compliance audits, and shall include, to the extent applicable, the audit procedures recommended by the Education Audit Appeals Panel, as detailed in the most recent publication entitled Standards and Procedures for Audits of California Local Educational Agencies (Audit Guide). The Accountant shall provide the State Controller access to audit working papers to permit the Controller to complete a review upon request pursuant to Education Code Section 14504.

Article 6. FORM AND CONTENTS OF REPORT: The form and contents of the audit report shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller under Section 41020 of the Education Code.

Article 7. EXTRA WORK AND SERVICES: In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the Accountant shall at once notify the School in writing of the fact, together with a written estimate of the additional work and services required and the estimated cost thereof. In the event the School authorizes and approves the performance of such extra work and services, it shall so notify the Accountant in writing. No claims of the Accountant for extra work or services shall be allowed or paid without such written consent and approval of the School first having been so obtained before such extra work and services are entered upon or undertaken.

Article 8. COMMENCEMENT OF WORK: Work by the Accountant under this contract shall commence April 20, 2020, or as soon thereafter as the School may deem practicable and feasible.

Article 9. COMPLETION AND DELIVERY OF REPORT: The audit report shall be completed and delivered to the School not later than December 15 annually. The Accountant will furnish the charter school copies of the audit in sufficient number for distribution to each member of the governing board plus 10 copies for the School's chief administrative officer and shall mail one copy to each of the following: County Superintendent of Schools, State Department of Education, State Controller's office.

Article 10. THE ACCOUNTANT FEES: The School agrees to pay and the Accountant agrees to accept for performance of all services rendered herein, exclusive of extra work and services, a fee in the sum of, not to exceed amounts notated below. It is understood and agreed that said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of entering into this contract. The cost estimates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined.

	SCHOOL AUDIT	INFORMATION RETURNS	TOTAL FEES
2020-21	\$9,500	\$1,200	\$10,700
2021-22	\$9,750	\$1,200	\$10,950
2022-23	\$10,000	\$1,200	\$11,200

Extra work and services duly ordered and approved as herein above provided and duly performed shall be computed and paid for at the rates below.

<u>Classification</u>	<u>Rate</u>
Senior Partner	\$ 175
Partner	\$ 150
Senior Manager	\$ 125
Manager	\$ 100
Senior Accountant	\$ 85
Staff Accountant	\$ 70
Clerical	\$ 45

Article 11. PAYMENT: Payment of ninety percent of the fee, including extra work and services, shall be made in progress payments as work is completed. The Accountant shall furnish the School on demand an itemized statement of the audit costs, if requested. The final ten percent of the value of work done under this contract shall be made after certification by the State Controller that the audit report conforms to the reporting provisions of the Audit Guide. Provision is hereby made to withhold fifty percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report by the same firm or individual failed to be certified as conforming to reporting requirements of the State Controller's Audit Guide.

Article 12. TERMINATION: The School hereby reserves the right to terminate this contract at any time. In the event of such termination, the Accountant shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the School, and the Accountant hereby expressly waives any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination. Additionally, this contract shall become null and void if the audit firm or individual is declared ineligible to perform LEA audits pursuant to Education Code Section 41020.5.

Article 13. ASSOCIATES: The Accountant shall have the option, with the written consent of the School, to associate with them and at their expense accountants or other qualified persons to render services in connection with the work, and to delegate to them such duties as they may delegate without relieving themselves from administrative or other responsibility under this contract.

Article 14. SUCCESSORS AND ASSIGNS: All terms, conditions, and provisions hereof shall inure to and shall bind the parties hereto, their, and each of their respective heirs, executors, administrators, successors, and assigns.

Except as provided above, the Accountant shall not sublet, assign, or transfer their interest in this contract without the written consent of the School.

Article 15. Workers' Compensation: We are aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and we will comply with such provisions before commencing the performance of the work of the contract.

Article 15. INSTRUCTIONS TO PROCEED: The Accountant is not to proceed with performance of any services under this contract without first securing written authorization from the School to do so.

IN WITNESS WHEREOF, we have hereunto set our hands the day and year first above written.

Wilkinson Hadley King & Co. LLP YOSEMITE VALLEY CHARTER SCHOOL
of Kern County, California

Accountant

By 
Kevin Sproul, Partner

By _____

Dated: February 18, 2021

Approved by the Governing Board

On _____



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

February 18, 2021

Board of Directors and Management
Yosemite Valley Charter School
1740 E Huntington Dr #205
Duarte, CA 91010

We are pleased to confirm our understanding of the services we are to provide for Yosemite Valley Charter School for the year ended June 30, 2021.

We will audit the financial statements of Yosemite Valley Charter School, which comprise the statement(s) of financial position as of year ended June 30, 2021, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements (the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Local Education Agency Organization Structure
- 2) Schedule of Average Daily Attendance
- 3) Schedule of Instructional Time
- 4) Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- 5) Any other items identified in the emergency supplement of *Audits of California K-12 Local Education Agencies Audit Guide*, published by the Education Audit Appeals Panel

Audit Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Yosemite Valley Charter School's financial statements. Our report will be addressed to Board of Directors of Yosemite Valley Charter School. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- An opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each program identified by and in accordance with *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will state that the report is not suitable for any other purpose.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Yosemite Valley Charter School's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

As part of the audit we are also required to report on State Compliance. Our procedures will consist of tests of transactions and other applicable procedures described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*. The purpose of these procedures will be to express an opinion on Yosemite Valley Charter School's compliance with requirements applicable to each of its applicable programs in our report on compliance issued pursuant to the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*.

Other Services

We will prepare the Organization's federal and state information returns for the year ended June 30, 2021 for the Internal Revenue Service and the California Franchise Tax Board based on information provided by you. We will also assist in preparing the financial statements of the Organization in conformity with U.S. generally accepted accounting principles based on information provided by you.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Management Responsibilities

You are responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

Kevin A. Sproul is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit after the books are closed and to complete your report no later than December 15, 2021. Information returns will be completed by the extended due date of the returns.

Our fees for these services will be:	<u>2021</u>
Yosemite Valley Charter School	\$9,500
Federal and State Tax Returns:	\$1,200

The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Wilkinson Hadley King + Co LLP

Wilkinson Hadley King & Co LLP

RESPONSE:

This letter correctly sets forth the understanding of Yosemite Valley Charter School.

Management signature:

Title:

Date:

Governance signature:

Title:

Date:



Proposal for
Yosemite Valley Charter School
Fresno, California

For the fiscal year ending June 30, 2021,
plus optional renewals through June 30, 2023

Submitted on February 22, 2021:

By: Christy White, CPA, CFE
619-270-8222
cwhite@christywhite.com

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

TABLE OF CONTENTS

TRANSMITTAL LETTER 1

EXECUTIVE SUMMARY 2

GENERAL INFORMATION – ABOUT CW 3

AUDIT STAFFING AND PERSONNEL 5

PAST PERFORMANCE..... 7

CAPACITY AND METHODOLOGY 8

STATEMENT OF WORK..... 13

PROPOSED FEES..... 14

- APPENDICES:
- INSURANCE CERTIFICATES
 - QUALITY CONTROL PEER REVIEW OPINION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

February 22, 2021

Board of Directors
Yosemite Valley Charter School
Fresno, California

Dear Members of the Board,

Christy White, Inc. (CW) is pleased to respond to Yosemite Valley Charter School's request for Annual Financial Statement Audits for the fiscal year ending June 30, 2021 (plus the two optional renewal periods through 2023).

We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), Da Vinci Schools (5 charter schools), and Excelsior Charter School (over 1,800 pupils in nonclassroom-based instruction). In 2019-20, we were providing services to over 80 nonprofit charter schools and 120 school districts. Also, we audit school bonds and state facilities grants, plus, should the need arise, we perform forensic audits.

CW will serve Yosemite Valley Charter School with our audit team of charter school nonprofit specialists. For 20 years, our firm has specialized in charter school audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 30 professionals. As a leader in the K-12 education industry, we provide educational organization audit focused staff training unmatched by other firms. We assure you that every Christy White team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

Founding partner, Christy White, has 34 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, plus seven director-level managers, and experienced in-charges auditors and staff. My partners and I have a great deal of interest and **commitment to providing excellent auditing services to Yosemite Valley Charter School**. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

Christy White, CPA, CFE
President

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

EXECUTIVE SUMMARY

Christy White, Inc. (CW), a professional accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. Home-based in San Diego with professional staff that resides across the State to best serve our clients. Christy White, CPA, CFE, and Marcy Kearney, CPA, will lead the proposed auditing services that include an audit of the annual financial statements and compliance for Yosemite Valley Charter School for the fiscal year ending June 30, 2021, plus two optional renewal years.

When considering whether to hire our firm, you will find that CW can be differentiated from our competitors in several areas, such as:

- **EXPERIENCED AND INVOLVED PARTNERS AND MANAGERS:** Christy White, CPA, President and Partner, has 34 years of audit and consulting experience garnered from 27 years in public accounting and 7 years with School Services of California, Inc. Marcy Kearney, CPA, Senior Director of the charter school division and tax department, has 12 years of experience working directly with independent charter schools, other nonprofit organizations, and school districts. You can expect that Ms. White and Ms. Kearney will be accessible to Yosemite Valley Charter School when the audit is underway and lend their expertise freely on accounting and internal control issues.
- **TIMELY AUDITS:** CW is committed to meeting all audit deadlines. All of our audits have been performed according to agreed-upon audit schedules, with the final reports to the State of California filed on time.
- **SECURE REMOTE AUDIT TECHNOLOGY:** Our firm implemented a "virtual office" setting several years preceding the pandemic. With our technology, we are fully capable of conducting a secure remote audit by providing audit-related items via our client-secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly.
- **COMMITMENT TO QUALITY:** CW has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the State have been approved. Current client references are available upon request.
- **SMOOTH AUDIT PROCESS:** CW specializes in governmental and not-for-profit entities, so the process for the audit will be smooth. CW guarantees that: (1) trained and supervised staff will be on-site; (2) clients will be given a detailed audit plan; (3) CW will be considerate of your staff and their workload; and (4) all audit findings will be discussed before the report is finalized.
- **FINDING SOLUTIONS:** CW is not content to simply identify problem areas that may exist in your Organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references, and audit approach. We hope that you select our audit firm.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

GENERAL INFORMATION – ABOUT CW

LEGAL NAME AND CORPORATE CONTACT INFORMATION

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)
 Corporate Address: 348 Olive Street, San Diego, CA 92103
 Telephone Number: 619-270-8222
 Fax Number: 619-260-9085
 Email Address: cwhite@christywhite.com
 Website: www.christywhite.com

FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 30 professionals, including seven CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 120 school districts, seven county offices of education, 90 Proposition 39 bonds, 12 State School Facilities Grant audits, and over 80 charter schools. Our audit clients range in size from large charter schools to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
FASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White, Inc. (CW) is incorporated in the State of California. CW is licensed by the State Board of Accountancy. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the California Association of School Business Officials (CASBO), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners.

CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

GENERAL INFORMATION – ABOUT CW (CONT.)**FIRM INDEPENDENCE**

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to auditor independence's strictest standards, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States, General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your Organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

CW has had no personal or business relationship with Yosemite Valley Charter School or its board members, except that we currently audit Monarch River Charter School, which holds the same Executive Director as Yosemite Valley Charter School. Our firm also works with the business service consultant, Charter Impact, with performing independent audit and tax services to mutual charter clients. These business relationships do not pose a conflict of interest or any independence issues.

RESPONSIBLE BUSINESS PRACTICES

Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history. We will not joint venture with another firm on this engagement.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CW or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CW have had any individual complaints or sanctions.

CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in leadership, ethical requirements, acceptance of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document by reviewing work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

INDEMNITY

CW has errors and omissions insurance and will indemnify and hold harmless the Organization from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation. Our current policies are attached.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

AUDIT STAFFING AND PERSONNEL

STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California. We are familiar with the unique issues relative to charter school finance: budgetary constraints, construction accounting, new federal and state program compliance, attendance accounting, state funding models, cash flow management, and more. The audit team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Christy White, CPA, CFE	Partner
Marcy Kearney, CPA	Senior Director
Monique Manzo	Supervisor

ABBREVIATED RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.



President Christy White, CPA, CFE, has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author, and trainer. Christy provides audit and financial consulting in organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits, and developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. And she is a Certified Fraud Examiner (CFE) in addition to her CPA license.



Senior Director Marcy Kearney, CPA, is a licensed CPA in California with over ten years of experience, individually working with public school districts, independent charter schools, and not-for-profit entities for both audit and tax preparation. She manages the tax department and the charter school division of the audit department. Additionally, Marcy has been a long-time member of the California Society of CPAs (CalCPA) and is a member of the American Institute of CPAs (AICPA).

Marcy holds a Bachelor of Science degree in Business Administration with an emphasis in Accountancy from Cal State University, San Marcos. To better serve our CW clients and staff, Marcy moved to Los Angeles in 2014.



Supervisor, Monique Manzo specializes in K-12 public school district, charter school and not-for-profit organization audit where she has gained expertise over attendance accounting, state compliance, and Uniform Guidance federal compliance.

Before she began her career with CW in 2015, Monique obtained a Bachelor of Science degree in Business Administration with an emphasis in Accounting from California State Polytechnic University, Pomona. Monique is a member of CalCPA and is native to Los Angeles.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL**AUDIT STAFFING AND PERSONNEL (CONT.)****STAFF TRAINING PROGRAMS**

CW's program of staff development includes two full weeks of focused in-house training in the audit of charter schools and school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA. A sampling of training programs our staff has attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> • Annual California Charter School Conference • Annual CASBO Conference, Attendance Accounting • January, May, and Summer Budget Conferences • School District Conference • Annual Fraud Conference • Annual GFOA Conference • Annual Conference, Charter Schools Development Center • Nonprofit Accounting and Auditing Conference, Single Audit Conference 	<ul style="list-style-type: none"> • CCSA • CASBO • School Services of California, Inc. • California Society of CPAs • Association of Certified Fraud Examiners • GFOA • Charter Schools Development Center • AICPA

STAFF CAPACITY

CW has a corporate office located in San Diego and numerous remote offices throughout California. We have over 30 professional employees, including seven certified public accountants, and sufficient audit capacity to provide excellent audit services to Yosemite Valley Charter School.

EQUAL OPPORTUNITY EMPLOYER

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment, including the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

PAST PERFORMANCE

LIST OF CALIFORNIA CHARTER SCHOOL AUDIT CLIENTS

CW devotes our practice exclusively to charter school and K-12 school district auditing and consulting.

Charter School Non-Profit	County	Years Audited
AeroSTEM Academy	Sutter	2018-19 through present
B.E.S.T. Aacademy	San Diego	New in 2019-20
Capitol Collegiate Academy	Sacramento	New in 2019-20
Clear Passage Educational Center	Los Angeles	2015-16 through present
CORE Butte Charter School	Butte	2017-18 through present
CORE Charter School	Yuba	2016-17 through present
Compass Charter Schools (3 schools)	Multiple	2012-13 through present
Crete Academy	Los Angeles	2017-18 through present
Da Vinci RISE High	Los Angeles	2017-18 through present
Da Vinci Schools (4 schools)	Los Angeles	2008-09 through present
EJE Academies (2 schools)	San Diego	2006-07 through present
El Camino Real Charter High School	Los Angeles	New in 2019-20
Elevate Elementary School	San Diego	2014-15 through present
Empower Charter School	San Diego	2014-15 through present
Excelsior Charter School	San Bernardino	2011-12 through present
Excelsior Charter School Corona-Norco	Riverside	2018-19 through present
Fenton Charter Public Schools (5 schools)	Los Angeles	New in 2019-20
Granite Mountain Charter School	San Bernardino	New in 2019-20
Hayward Collegiate Charter School	Alameda	New in 2019-20
High Tech High (16 schools)	San Diego	2008-09 through present
High Tech Los Angeles (2 schools)	Los Angeles	New in 2019-20
Howard Gardner Community Charter	San Diego	2012-13 through present
Humphreys College Academy of Business, Law & Education	San Joaquin	2012-13 through present
International School of Monterey	Monterey	2011-12 through present
Kidinnu Academy	San Diego	New in 2019-20
Lake County International Charter School	Lake	2016-17 through present
Lake View Charter School	Glenn	New in 2019-20
Lennox Math, Science & Technology Academy	Los Angeles	2017-18 through present
Los Angeles Academy of Arts & Enterprise	Los Angeles	2013-14 through present
Los Angeles College Prep Academy	Los Angeles	2018-19 through present
Mojave River Academy Schools (7 schools)	San Bernardino	2018-19 through present
Monarch River Academy	San Joaquin	New in 2019-20
New Heights Charter School	Los Angeles	2014-15 through present
Nevada City School of Arts	Nevada	2018-19 through present
Old Town Academy	San Diego	2015-16 through present
Orange County Academy of Sciences and Arts	Orange	2018-19 through present
Oxford Preparatory Academy (2 schools)	Orange	2016-17 through present
Provisional Accelerated Learning Academy	San Bernardino	New in 2019-20
Rising Sun Montessori	El Dorado	2014-15 through present
Riverside Preparatory School	San Bernardino	2017-18 through present
San Carlos Charter Learning Center	San Mateo	2011-12 through present
Santiago Middle School	Orange	2009-10 through present
SOUL Charter School	San Diego	2017-18 through present
Sparrow Academy	San Diego	New in 2019-20
Steele Canyon High School	San Diego	New in 2019-20
Taylion High Desert Academy/Adelanto	San Bernardino	New in 2019-20
Three Rivers Charter School	Mendocino	2018-19 through present
Tree of Life Charter School	Mendocino	2018-19 through present
Twin Rivers Charter School	Sutter	2017-18 through present
University Preparation School at CSU Channel Islands	Ventura	2016-17 through present
Urban Discovery Academy	San Diego	2017-18 through present
We the People Public Schools	Los Angeles	New in 2019-20
Yu Ming Charter School	Alameda	2018-19 through present

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

CAPACITY AND METHODOLOGY

SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Financial Statements** of Yosemite Valley Charter School and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2021, with options to extend through 2023.

The purpose of the financial audits is to render the following opinions and reports:

- Auditor's Opinion on the Financial Statements
- Auditor's Opinion on Internal Controls and Compliance required by *Governmental Auditing Standards*
- Auditor's Opinion on State Compliance Requirements
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

Also, we will conduct the audit to meet procedures required of:

- Federal OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and State agencies, when applicable

RISK ASSESSMENT

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code and federal and state laws and regulations
- Capitalization and depreciation of assets

DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs. Areas of **Internal Control** typically evaluated for our charter school clients include:

- | | |
|---|--|
| ➤ Cash receipting and cash management | ➤ Inventory and fixed assets |
| ➤ Purchasing and accounts payable | ➤ Attendance and compliance reporting |
| ➤ Personnel requisition/terminations and payroll processing | ➤ Financial Reporting |
| | ➤ Student body activities, if applicable |

Our examination of internal controls helps us plan our audit procedures. More importantly, we will communicate both positive control points and points where areas of improvement are needed.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL**CAPACITY AND METHODOLOGY (CONT.)****APPROACH TO FRAUD RISK AND TESTING**

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

Suppose fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets. In that case, CW will bring the matter to the attention of the appropriate level in the Organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

MANAGEMENT DISCUSSION AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the internal control structure's effectiveness, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the Organization as a whole.

After thoroughly discussing each finding with management and incorporating the Organization's response, we will issue our final management letter. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with management at various stages during the audit cycle. We will organize both group and one-on-one meetings with individuals such as the Business Manager, the Executive Director, and a governing board representative.

- Audit Planning/Entrance Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables and ask for input on areas deemed "new or high risk."
- Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the audit's conclusion, we provide you with a draft report (which we are happy to review with you), our findings, and the charter management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

CAPACITY AND METHODOLOGY (CONT.)

GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, as published by the Federal Office of Management and Budget

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the three stages of the audit process:

THREE STAGE AUDIT PLAN

Stage 1 – Planning and Risk Assessment

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

Stage 1 – Planning and Risk Assessment

We will confer with charter school personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Board, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the organization
- Identification of critical audit areas, plus changes to compliance areas
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable, and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective of the financial statements and compliance areas free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

CAPACITY AND METHODOLOGY (CONT.)**GENERAL AUDITING APPROACH (CONTINUED)****Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing**

CW will gain an understanding of the internal control structure of the organization for financial accounting and compliance over federal and State programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will communicate with the Organization to permit timely resolution of any issues found. We will hold an exit conference with the Organization to summarize our fieldwork results and review significant findings.

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

CW will draft the financial statements and provide the draft and any adjusting entries to the Organization for review and approval. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee or Governing Board. After the audit, we will prepare the Forms 990/199, should you contract for our tax services.

YEAR-ROUND FASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about FASB standards. CW has assisted all of our nonprofit audit clients, *without extra charges*, with FASB implementation, and on an on-going basis by, for example:

- **Not-for-Profit Financial Reporting Model:**
 - Providing training on implementation and impact on accounting recordkeeping
 - Providing draft financial reports
- **IASB and FASB Revenue Recognition Standards:**
 - Training on revenue recognition framework
 - Advising on the adoption of the new standards and financial statement impacts
- **Accounting for Leases**
 - Consulting on changes in accounting for leases
 - Support in financial reporting changes

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

CAPACITY AND METHODOLOGY (CONT.)

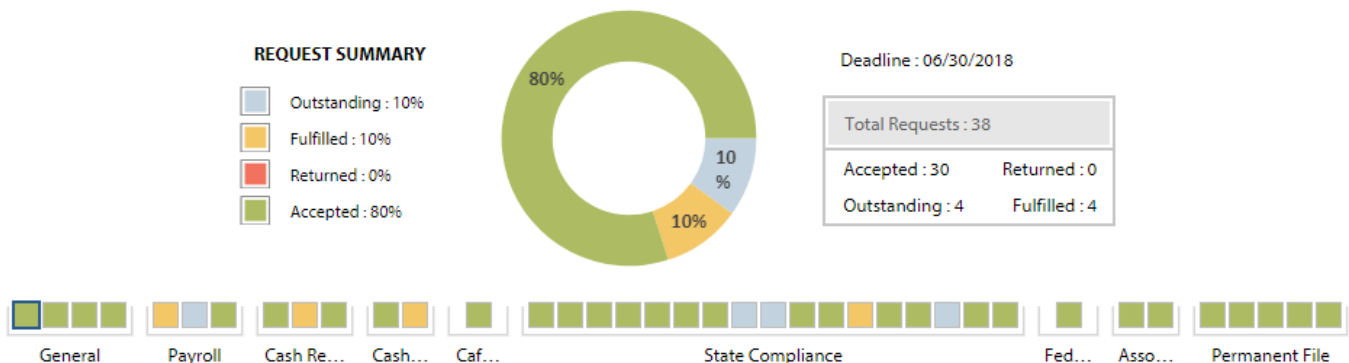
LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit through a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. We ask that the accounting staff be generally available to answer questions, upload documentation, and scan sampled document support throughout the audit.

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts State of the art security in which all data is stored and transferred with AES 256-bit encryption, and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal, at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

STATEMENT OF WORK

PROPOSED TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
Early March – June	Audit planning; the test of internal controls and state compliance with Charter personnel	15%
June – July	Tests of internal controls, state compliance testing with the Back-Office	22%
Late August – early November	Year-end fieldwork, depending on when books are closed	35%
October – November	Reports drafted, reviewed, and finalized	22%
No later than December 15 th	Final audit reports distributed	1%
January – May	Preparation/filing of tax forms 990/199	5%
Total		100%

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items.

ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the previous 2018-19 audit report to plan what we believe to be reasonable hours to complete the audit for the 2020-21 fiscal year.

Audit Work Segments	Estimated Hours of Completion	Audit Work Segments	Estimated Hours of Completion
Planning, Supervision/Review		State Compliance Testing	
Planning and Risk Assessment	6	Attendance	10
Supervision and Quality Control Review	4	Unduplicated LCFF Pupil Count	4
Contingencies/Subsequent Events	2	All Other Areas	4
Board Minutes	3	Substantive Testing Areas	
Correspondence (including Confirmations)	2	Assets (Cash, Receivables, etc.)	10
Entrance/Exit Conference	2	Liabilities (Accounts Payable, Loans, etc.)	8
Internal Control Review/Transaction Testing		Net Assets	2
Interviews and Risk Assessment	3	Revenues	8
Cash Disbursements & Payroll	8	Expenses	5
Cash Receipts	4	Report Preparation and Review	
Journal Entries	6	Audit Reports Review and Opinions	15
		Management Letters/Secretarial	4
		Total Audit Hours	110

Cont'd next col.

PROPOSAL FOR YOSEMITE VALLEY CHARTER SCHOOL

PROPOSED FEES

FEE STRUCTURE FOR YOSEMITE VALLEY CHARTER SCHOOL

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the Organization. We do not bill for advisory services related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Partner	\$ 230	5	\$ 1,150	\$ 1,172	\$ 1,196
Director	160	25	4,000	4,080	4,162
Supervisor	135	35	4,725	4,819	4,916
Staff	110	40	4,400	4,488	4,578
Clerical Assistant	65	5	325	331	338
		<u>110</u>			
Audit Fees			14,600	14,890	15,190
Less 5% Courtesy Discount			(730)	(745)	(760)
Total Audit Fees*			\$ 13,870	\$ 14,145	\$ 14,430
Tax Preparation Fees**			1,300	1,300	1,300
Total Professional Fees			\$ 15,170	\$ 15,445	\$ 15,730

**If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$4,500 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than \$750,000 in Federal funds.*

***Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).*

We will enter into an agreement with Yosemite Valley Charter School in the form of an engagement letter upon acceptance of this proposal document. We look forward to the opportunity to work with the Yosemite Valley Charter School. Please do not hesitate to contact us with any questions or to arrange an interview.

Name of Accounting Firm: Christy White Inc.

Authorized By: Christy White

Name: Christy White, CPA, CFE

Title: President

Date: February 22, 2021



APPENDICES



INSURANCE CERTIFICATES



CAMICO MUTUAL INSURANCE COMPANY
DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY

Policy Number: CAL108463-10

Effective Date:	08/01/2020	at 12:01 A.M. Standard time at the address shown below
Expiration Date:	08/01/2021	at 12:01 A.M. Standard time at the address shown below
Retroactive Date:	08/01/2010	

Item 1 - Named Insured: Christy White Associates

Item 2 - Business Address: 348 Olive St

San Diego, CA 92103

Item 3 - Limits of Liability:	\$1,000,000	Per Claim
	\$3,000,000	Policy Aggregate

Item 4 - Deductibles:	\$10,000	Per Claim Deductible
-----------------------	----------	----------------------

Item 5 - Total Premium: \$28,461

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	07/14	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insureds Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1049-A	07/2014	Privacy and Client Network Damage Endorsement
PL-1052-A	06/18	100K Cyber CPA Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

CAMICO Mutual Insurance Company

 Authorized Representative



CERTIFICATE OF PROPERTY INSURANCE

DATE (MM/DD/YYYY)
07/15/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

PRODUCER Fusco & Orsini Insurance Services, Inc. 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	CONTACT NAME: PHONE (A/C, No, Ext): (858) 384-1506 FAX (A/C, No): (800) 209-9298 E-MAIL ADDRESS: service@foagency.com PRODUCER CUSTOMER ID: CHRIWHI-01														
INSURED Christy White Accountancy Corporation 348 Olive Street San Diego, CA 92103	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A : AMCO Ins. Co.</td> <td>19100</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : AMCO Ins. Co.	19100	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : AMCO Ins. Co.	19100														
INSURER B :															
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

LOCATION OF PREMISES / DESCRIPTION OF PROPERTY (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
1 1 348 Olive St, San Diego, CA, 921036216

Verification of Coverage

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	COVERED PROPERTY	LIMITS
A	<input checked="" type="checkbox"/>	PROPERTY	ACBPPO3019469965	08/29/2020	08/29/2021	<input checked="" type="checkbox"/> BUILDING	\$
		CAUSES OF LOSS				<input checked="" type="checkbox"/> PERSONAL PROPERTY	\$ 51,500
		BASIC				BUSINESS INCOME	\$
		BROAD				EXTRA EXPENSE	\$
	<input checked="" type="checkbox"/>	SPECIAL				RENTAL VALUE	\$
		EARTHQUAKE				BLANKET BUILDING	\$
		WIND				BLANKET PERS PROP	\$
		FLOOD				BLANKET BLDG & PP	\$
							\$
							\$
	<input type="checkbox"/>	INLAND MARINE	TYPE OF POLICY				\$
		CAUSES OF LOSS					\$
	<input type="checkbox"/>	NAMED PERILS	POLICY NUMBER				\$
							\$
	<input type="checkbox"/>	CRIME					\$
		TYPE OF POLICY					\$
							\$
	<input type="checkbox"/>	BOILER & MACHINERY / EQUIPMENT BREAKDOWN					\$
							\$
							\$
							\$

SPECIAL CONDITIONS / OTHER COVERAGES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

Verification of Coverage

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
09/01/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER PAYCHEX INSURANCE AGENCY INC 150 SAWGRASS DR ROCHESTER, NY 14620 (877) 362-6785	CONTACT NAME: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">PHONE (A/C, No, Ext): (877) 362-6785</td> <td style="width: 40%;">FAX (A/C, No): (877) 677-0447</td> </tr> <tr> <td colspan="2">E-MAIL ADDRESS: paychex@travelers.com</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">INSURER(S) AFFORDING COVERAGE</td> <td style="width: 20%; text-align: center;">NAIC #</td> </tr> <tr> <td>INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA</td> <td></td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	PHONE (A/C, No, Ext): (877) 362-6785	FAX (A/C, No): (877) 677-0447	E-MAIL ADDRESS: paychex@travelers.com		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA		INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
PHONE (A/C, No, Ext): (877) 362-6785	FAX (A/C, No): (877) 677-0447																		
E-MAIL ADDRESS: paychex@travelers.com																			
INSURER(S) AFFORDING COVERAGE	NAIC #																		
INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA																			
INSURER B :																			
INSURER C :																			
INSURER D :																			
INSURER E :																			
INSURER F :																			
INSURED CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103																			

COVERAGES

CERTIFICATE NUMBER: 680660046311442

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE AGGREGATE \$ \$ \$	\$ \$ \$ \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-3N212888-20	08/15/2020	08/15/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	\$1,000,000 \$1,000,000 \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CHRISTY WHITE ACCOUNTANCY
 348 OLIVE ST
 SAN DIEGO, CA 92103

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Mary Kuckelmann

© 1988-2015 ACORD CORPORATION. All rights reserved.



QUALITY CONTROL PEER REVIEW OPINION

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

June 27, 2017

To the Shareholders of Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.



1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

Grant Bennett Associates

A PROFESSIONAL CORPORATION

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323