



Yosemite Valley Charter School

Regular Scheduled Board Meeting

Date and Time

Thursday April 29, 2021 at 5:15 PM PDT

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		Larry Jarocki	1 m
B. Call the Meeting to Order		Larry Jarocki	1 m
C. Flag Salute			1 m
D. Approval of the Agenda	Vote	Larry Jarocki	1 m
E. Public Comments	Discuss		5 m
F. Closed Session - Conference with Legal Counsel - Anticipated Litigation	Vote		20 m
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9 : (one case)			
G. Announcement of Any Action Taken in Closed Session		Larry Jarocki	5 m
H. Approve Minutes	Approve Minutes		5 m
Approve minutes for Special Board Meeting on March 18, 2021			

	Purpose	Presenter	Time
I. Approve Minutes	Approve Minutes		5 m
Approve minutes for Regular Scheduled Board Meeting on March 25, 2021			
II. Finance			5:59 PM
A. Annual Audit 2019-2020	Vote	Laurie Goodman	5 m
B. Resolution of 2019-2020 Audit Findings	Vote	Laurie Goodman	5 m
C. March Financials	Vote	Darlington Ahaiwe	10 m
D. Enrollment Report	FYI	Laurie Goodman	5 m
III. Academic Excellence			6:24 PM
A. State Testing Assessment Update & Testing Waiver for 2020-2021	Vote	Laurie Goodman	5 m
B. Local Control and Accountability Plan (LCAP) Update	FYI	Cathy Troxell	5 m
C. Board Resolution 2021-2 Educational Plan & Course Outline Stipend	Vote	Laurie Goodman	5 m
D. Revised Independent Study Master Agreement	Vote	Laurie Goodman	5 m
E. Revised Grade Level Promotion & Acceleration Policy & Kindergarten Retention Criteria	Vote	Laurie Goodman	5 m
IV. Operations			6:49 PM
A. 2021-2022 Employment Contract	Vote	Laurie Goodman	5 m
V. Closing Items			6:54 PM
A. Board of Director's Comments & Requests	Discuss		5 m
B. Announcement of the Next Regular Scheduled Board Meeting	FYI	Larry Jarocki	1 m
May 27, 2021 at 5:15 pm			
C. Adjourn Meeting	Vote	Larry Jarocki	1 m

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.

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Cover Sheet

Approve Minutes

Section:	I. Opening Items
Item:	H. Approve Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Special Board Meeting on March 18, 2021

DRAFT



Yosemite Valley Charter School

Minutes

Special Board Meeting

Date and Time

Thursday March 18, 2021 at 5:15 PM

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

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

Directors Present

Carla Moore (remote), Jonna Durst, Larry Jarocki

Directors Absent

Debbie De Alba, Trina Short

Guests Present

Darlington Ahaiwe (remote), Kimmi Buzzard (remote), Laurie Goodman

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 Mar 18, 2021 at 5:15 PM.

C. Flag Salute

Dr. Larry Jarocki led the Flag Salute.

D. Approval of the Agenda

Jonna Durst made a motion to approve the agenda.

Carla Moore seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

E. Public Comments

No public comment.

II. Finance

A. Submission of the Consolidated Funding Application

Dr. Laurie Goodman presented information about federal funding:

- The school is eligible for (Title 1 & ESSER). The application for the funding needs to be Board approved.

Dr. Larry Jarocki asked what the conditions are.

- Dr. Laurie Goodman said the school has a targeted student achievement model and these funds will be used to help students progress.
- New Programs: Primary School Virtual Academy (K-5) & Middle School Virtual Academy (6-8).
- The school has three years to meet specific achievement goals.

Are the Virtual Academies mandatory?

- No, they are just one option for students and families.

Can the Virtual Academies be a form of intervention?

- Yes

Will the number of Star 360 administrations increase from the current years 3 times each year?

- No

Carla Moore made a motion to approve to move forward on the Submission of the Consolidated Funding Application.

Jonna Durst seconded the motion.

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

Roll Call

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

B. Budget Considerations for 2021-2022 School Year

Dr. Larry Jarocki asked if Dr. James and his team would be able to support the additional student enrollment.

- Dr. Laurie Goodman said she and Dr. James have been working closely together.
- Special Education Teachers will also hold student rosters.
- The school will be creating Compliance support positions to help teachers with more clerical/operational items.

Dr. Larry Jarocki asked what the plan is if students that enroll decide to return to a brick-and-mortar school at the beginning of the year.

- The school will closely monitor teacher rosters and make staffing adjustments if needed.

Dr. Larry Jarocki asked if there is a long-term plan for the size of the school.

- 5,000 is the largest the school would ever anticipate growing to.
- School goals include a successful high school program and designing robust and innovative academic programs.

Jonna Durst made a motion to table the Budget Considerations for 2021-2022 School Year.

Carla Moore seconded the motion.

- The Board requested information to be able to best consider this request.
- The Board prefers to consider this decision with all Board Members present.

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

Roll Call

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

III. Closing Items

A. Board of Director's Requests

The Board requests:

1. From Charter Impact - Budget plan for 850 students
2. From Charter Impact - Budget plan if of those 850 students, 400 students decide to attend a local brick-and-mortar school instead
3. From Charter Impact/ThinkSuite - A historical report on per grade growth
4. From School Staff - A presentation on the School Mission and Vision statement to ensure they align with the growth plan, school goals, and school decision making

B. Announcement of Next Board Meeting

The next board meeting is March 25th at 5:15 pm.

C. Adjourn Meeting

Jonna Durst made a motion to adjourn at 5:43 pm.

Carla Moore seconded the motion.

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

Roll Call

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

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:43 PM.

Respectfully Submitted,
Larry Jarocki

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Cover Sheet

Approve Minutes

Section: I. Opening Items
Item: I. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Scheduled Board Meeting on March 25, 2021

DRAFT



Yosemite Valley Charter School

Minutes

Regular Scheduled Board Meeting

Date and Time

Thursday March 25, 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, Jonna Durst, Larry Jarocki

Directors Absent

Trina Short

Guests Present

Darlington Ahaiwe (remote), Jenny Plumb (remote), Kimmi Buzzard (remote), Laurie Goodman, Maria Thoeni (remote), Steven James (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 Mar 25, 2021 at 5:17 PM.

C. Flag Salute

Dr. Larry Jarocki lead the Flag Salute.

D. Approval of the Agenda

Jonna Durst made a motion to approve the agenda.

Debbie De Alba seconded the motion.

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

Roll Call

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

E. Public Comments

No public comments

F. Approve Minutes

Carla Moore made a motion to approve the minutes from Regular Scheduled Board Meeting on 02-25-21.

Debbie De Alba seconded the motion.

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

Roll Call

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

G. Approve Minutes

Jonna Durst made a motion to approve the minutes from Special Board Meeting on 02-25-21.

Debbie De Alba seconded the motion.

Minutes are approved with the correction of the date and attendees.

Directors present in-person:

Jonna Durst, Larry Jarocki, and Remotely Carla.

Directors absent: Trina Short and Debbie De Alba.

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

Roll Call

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

H. Executive Director Report

Dr. Laurie Goodman shared school updates including the continued focus on student achievement as seen through the second administration of the STAR 360 internal benchmark.

II. Finance

A. February Financials

Darlington Ahaiwe presented the school's February Financial report.

Jonna Durst made a motion to approve the February Financials.
Debbie De Alba seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

B. Budget Considerations for 2021-2022 School Year

Dr. Goodman presented the information requested by the Board at the February Special Board meeting.

- Dr. Larry Jarocki asked why the school wants to grow. Dr. Laurie Goodman shared the primary reason the school desires to grow is to meet the evident community need for the school's academic model.
- Dr. Larry Jarocki asked how the school will continue to provide personalized supports. Dr. Laurie Goodman feels that the school's system and processes have the capacity to keep the high level of support with the growth.
- Dr. Larry Jarocki asked about the historical demand for access to the school. Dr. Laurie Goodman shared that she does not believe that the demand is not related to COVID-19, but rather by a growing awareness and strong reputation the school now has in the area.
- Dr. Larry Jarocki asked the Board to reflect on the school's mission and vision (Agenda Item III.A.) before considering a vote.
- Dr. Larry Jarocki wants to ensure the school's academic program is effective and would like school staff to create a list of suggested matrix items to demonstrate programmatic success and evidence of student achievement to be presented to the Board at the April Board meeting. The Board will select the items they would like to have reported on at future Board meetings.
- The Board asked if the school grows, will flexibility of the learning model and curriculum options be impacted? Dr. Goodman described the school's approach to balancing personalized learning and state expectations while staying focused on student achievement and the whole child.

Jonna Durst made a motion to approve the Budget Considerations for 2021-2022 School Year.

Debbie De Alba seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

III. Academic Excellence

A. School's Mission & Vision

Dr. Laurie Goodman read the school's mission and vision aloud.

The Board inquired how the field trips will be offered in appropriate quantities post-COVID-19. Dr. Laurie Goodman acknowledged this was an issue in the past and school staff if working on plans to make it better.

B. Transgender & Gender Nonconforming Students Policy

Debbie De Alba made a motion to approve the Transgender & Gender Nonconforming Students Policy.

Jonna Durst seconded the motion.

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

Roll Call

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

C. Local Control and Accountability Plan (LCAP) Update & Timeline

Dr. Laurie Goodman provided an overview of the school's work on the LCAP.

D. Local Control and Accountability Plan (LCAP) / Every Student Succeeds Act (ESSA) Federal Addendum

Jonna Durst made a motion to approve the Local Control and Accountability Plan (LCAP) / Every Student Succeeds Act (ESSA) Federal Addendum.

Larry Jarocki seconded the motion.

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

Roll Call

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

E. Discussion and Potential Action on the Parent and Family Involvement Policy

This is a required policy for schools that are awarded Title 1 funding.

Jonna Durst made a motion to approve the Parent and Family Involvement Policy.

Debbie De Alba seconded the motion.

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

Roll Call

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

F. Special Education Specialized Academic Instruction (SAI) and Related Services Reopening Plan

Dr. Steven James presented the school's plan to return to in-person SAI and related services.

Jonna Durst made a motion to approve the Special Education Specialized Academic Instruction (SAI) and Related Services Reopening Plan.

Debbie De Alba seconded the motion.

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

Roll Call

Debbie De Alba Aye

Roll Call

Larry Jarocki Aye
Carla Moore Aye
Trina Short Absent
Jonna Durst Aye

G. Adult Status of 18-Year Old Students Policy

Dr. Steven James explained how educational rights transfer to students that are 18 years of age. The policy established a formal process in line with Education Code.

Debbie De Alba made a motion to approve the Adult Status of 18-Year Old Students Policy.

Jonna Durst seconded the motion.

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

Roll Call

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

H. Assignment of Educational Decision-Making Authority

Dr. Steven James explained that this is the voluntary/optional form that would allow a student of age, to return educational rights to their parent/guardian.

Jonna Durst made a motion to approve the use of the Assignment of Educational Decision-Making Authority form.

Debbie De Alba seconded the motion.

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

Roll Call

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

I. Discussion and Potential Action on the Independent Study Policy

Debbie De Alba made a motion to move this agenda item to the April meeting.

Jonna Durst seconded the motion.

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

Roll Call

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

J. Discussion and Potential Action on the Independent Study Master Agreement

Debbie De Alba made a motion to move this agenda item to the April meeting.

Jonna Durst seconded the motion.

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

Roll Call

Carla Moore Aye
Debbie De Alba Aye
Trina Short Absent

Roll Call

Jonna Durst Aye
Larry Jarocki Aye

K. Discussion and Potential Action on the Work Sample Policy

Debbie De Alba made a motion to move this agenda item to the April meeting.

Jonna Durst seconded the motion.

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

Roll Call

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

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:25 PM.

Respectfully Submitted,
Larry Jarocki

B. Announcement of the Next Regular Scheduled Board Meeting

Dr. Larry Jarocki announced the next Board meeting is scheduled to be held at April 29, 2021 at 5:15 pm.

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Cover Sheet

Annual Audit 2019-2020

Section:	II. Finance
Item:	A. Annual Audit 2019-2020
Purpose:	Vote
Submitted by:	
Related Material:	2019-2020 Audit Report - Yosemite Valley.pdf



Yosemite Valley
Charter School
#1841

Fresno County

Audit Report

June 30, 2020



YOSEMITE VALLEY CHARTER SCHOOL
 Financial Statements and Supplemental Information
 Year Ended June 30, 2020

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

Independent Auditor's Report

To the Board of Trustees of
Yosemite Valley Charter School
Fresno, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Other Matters*Other Information*

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

Other Reporting Required by *Government Auditing Standards*

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

Wilkinson Hadley King + LLP

El Cajon, California

March 24, 2021

Financial Statements

YOSEMITE VALLEY CHARTER SCHOOL

Statement of Financial Position

June 30, 2020

Assets

Cash and cash equivalents	\$ 3,062,014
Accounts receivable	3,233,965
Accounts receivable - related entities	4,439,785
Prepaid expenses	1,786,729
Total Assets	<u>\$ 12,522,493</u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 111,490
Accounts payable - related entities	5,036,439
Accrued expenses and other liabilities	812,952
Notes payable	1,831,441
Short term loans payable	2,697,700
Total Liabilities	<u>10,490,022</u>

Net Assets

Without donor restrictions	
Undesignated	<u>2,032,471</u>
	<u>2,032,471</u>

With donor restrictions	<u>-</u>
-------------------------	----------

Total Net Assets	<u>2,032,471</u>
Total Liabilities and Net Assets	<u>\$ 12,522,493</u>

The accompanying notes are an integral part of this statement.

YOSEMITE VALLEY CHARTER SCHOOLStatement of Activities
Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 19,312,330	\$ -	\$ 19,312,330
Education protection account state aid	441,202	-	441,202
Transfers in lieu of property taxes	561,893	-	561,893
Total LCFF sources	<u>20,315,425</u>	<u>-</u>	<u>20,315,425</u>
Federal contracts and grants	-	239,555	239,555
State contracts and grants	565,653	1,144,042	1,709,695
Local contracts and grants	28,716	-	28,716
Interest income	9,985	-	9,985
Net assets released from restriction -			
Grant restrictions satisfied	1,383,597	(1,383,597)	-
Total revenue, support, and gains	<u>22,303,376</u>	<u>-</u>	<u>22,303,376</u>
Expenses and Losses			
Program services expense	18,358,561	-	18,358,561
Supporting services expense	2,260,618	-	2,260,618
Total expenses and losses	<u>20,619,179</u>	<u>-</u>	<u>20,619,179</u>
Change in Net Assets	1,684,197	-	1,684,197
Net Assets, Beginning of Year	348,274	-	348,274
Net Assets, End of Year	<u>\$ 2,032,471</u>	<u>\$ -</u>	<u>\$ 2,032,471</u>

The accompanying notes are an integral part of this statement.

YOSEMITE VALLEY CHARTER SCHOOL

Statement of Functional Expenses

Year Ended June 30, 2020

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Educational Programs</u>	<u>Management and General</u>	
Salaries and Wages	\$ 6,898,969	\$ 345,432	\$ 7,244,401
Pension expense	1,007,163	50,428	1,057,591
Other employee benefits	786,200	39,365	825,565
Payroll taxes	116,049	5,810	121,859
Fees for services:			
Management	-	710,873	710,873
Legal	-	33,974	33,974
Audit	-	7,200	7,200
Other fees - Professional consulting	5,594,804	66,087	5,660,891
Other fees - District oversight	-	593,181	593,181
Other fees - Banking and service charges	-	5,148	5,148
Advertising and promotion	-	8,578	8,578
Office expenses	948	-	948
Information technology	7,897	-	7,897
Occupancy	2,217	-	2,217
Travel	-	7,647	7,647
Conferences, conventions, and meetings	-	31,900	31,900
Interest	-	253,667	253,667
Insurance	-	93,486	93,486
Other expenses:			
Books and supplies	2,658,692	-	2,658,692
Special education encroachment	1,124,959	-	1,124,959
Student events	160,663	-	160,663
Miscellaneous	-	7,842	7,842
Total expenses by function	<u>\$ 18,358,561</u>	<u>\$ 2,260,618</u>	<u>\$ 20,619,179</u>

The accompanying notes are an integral part of this statement.

YOSEMITE VALLEY CHARTER SCHOOLStatement of Cash Flows
Year Ended June 30, 2020

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 21,763,773
Receipts from property taxes	561,893
Other receipts	9,985
Payments for salaries and benefits	(11,048,760)
Payments to vendors	(12,411,967)
Net Cash Used For Operating Activities	<u><u>(1,125,076)</u></u>
Cash Flows from Financing Activities	
Increase in short term loans payable	2,697,700
Increase in notes payable	1,581,441
Interest paid	(253,667)
Net Cash From Financing Activities	<u><u>4,025,474</u></u>
Net Change in Cash and Cash Equivalents	2,900,398
Cash and Cash Equivalents, Beginning of Year	<u>161,616</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 3,062,014</u></u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 1,684,197
Adjustments to reconcile change in net assets to net cash:	
Interest paid	253,667
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	32,275
Accounts receivable - related entities	(1,800,827)
Prepaid expenses	(1,756,172)
Security deposits	26,637
Increase (Decrease) in liabilities	
Accounts payable	(422,893)
Accounts payable - related entities	2,657,384
Accrued expenses and other liabilities	(1,799,344)
Net Cash Used For Operating Activities	<u><u>\$ (1,125,076)</u></u>

The accompanying notes are an integral part of this statement.

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements

Year Ended June 30, 2020

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

Yosemite Valley Charter School (the School) was formed on August 23, 2016 as a charter school pursuant to California Education Code §47600 under a charter agreement with Westside Elementary School District (the District). The School became a nonprofit public benefit corporation in 2016. The charter agreement was approved by Maricopa Unified School District and submitted to the California Board of Education in May of 2016. The School began operations on July 1, 2016.

Yosemite Valley Charter School is a tuition-free, K-12 independent study charter school. The School offers both online and offline based curricula, academically accelerated instructional program with thematic units, project based learning, and enriched to support students who have the desire to work ahead or work deeper in their studies.

Basis of Accounting

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

Cash and Cash Equivalents

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

Accounts Receivable

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

Property and Equipment

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

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements

Year Ended June 30, 2020

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

Investments

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

Net Assets

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

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

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

Revenue and Revenue Recognition

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

Donated Services and In-Kind Contributions

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

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

Advertising

Advertising costs are expensed as incurred and approximated \$0 during the year ended June 30, 2020.

Functional Allocation of Expenses

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

Income Taxes

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

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

Estimates

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

Financial Instruments and Credit Risk

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

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the School's average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the School, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 91.09% of the School's revenue.

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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

New Accounting Guidance

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

1. FASB ASU 2014-09 *Revenue from Contracts with Customers (Topic 606)*
2. FASB ASU 2015-14 *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*
3. FASB ASU 2016-01 *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities.*
4. FASB ASU 2016-04 *Liabilities – Extinguishments of Liabilities (Subtopic 405-20): Recognition of Breakage for Certain Prepaid Stored-Value Products* (a consensus of the Emerging Issues Task Force).
5. FASB ASU 2016-08 *Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net).*
6. FASB ASU 2016-10 *Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing.*
7. FASB ASU 2016-12 *Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients.*
8. FASB ASU 2016-15 *Statement of Cash Flows (Topic 230) Classification of Certain Cash Receipts and Cash Payments* (a consensus of the Emerging Issues Task Force).
9. FASB ASU 2016-16 *Income Taxes (Topic 740): Intra-Entity Transfers of Assets Other than Inventory*
10. FASB ASU 2016-20 *Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers.*
11. FASB ASU 2017-01 *Business Combinations (Topic 805): Clarifying the Definition of a Business*
12. FASB ASU 2017-05 *Other Income – Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets.*
13. FASB ASU 2017-07 *Compensation – Retirement Benefits (Topic 715): Improving Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost.*
14. FASB ASU 2018-03 *Technical Corrections and Improvements to Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities.*
15. FASB ASU 2018-09 *Codification Improvements*
16. FASB ASU 2020-04 *Reference Rate Reform (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting.*
17. FASB ASU 2020-05 *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities.*

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

Subsequent Events

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

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

B. Liquidity and Availability

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

Cash and cash equivalents	\$	3,062,014
Accounts receivable		3,233,965
Accounts receivable - related entities		4,439,785
		<u>4,439,785</u>
	\$	<u>10,735,764</u>

C. Cash and Cash Equivalents

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

Cash in bank accounts	\$	3,062,014
Total cash and cash equivalents	\$	<u>3,062,014</u>

Cash in Bank

The School's remaining cash (\$3,062,014 as of June 30, 2020) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor or certain non-interest-bearing accounts that are fully insured by the FDIC. As of June 30, 2020, the School held \$3,247,831 in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

D. Accounts Receivable

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

Federal Government		
Special Education	\$	239,555
State Government		
Education Protection Account		116,350
State Aid		2,310,616
Lottery Funding		241,645
Special Education		148,686
Local Government		
Property tax payments		157,431
Other Local Sources		
Other local sources		19,682
Total Accounts Receivable	\$	<u>3,233,965</u>

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

E. Prepaid Expenses

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

DIVVY account	\$ 1,786,729
Total Prepaid Expenses	<u>\$ 1,786,729</u>

F. Accounts Payable

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

Vendors	\$ 111,490
Total Accounts Payable	<u>\$ 111,490</u>

G. Accrued Expenses and Other Benefits

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

Westside Elementary School District - Oversight fees	\$ 593,181
Accrued Salaries	13,967
Accrued Pension and Benefits	50,090
Other accrued expenses	155,714
Total Accrued Expenses and Other Benefits	<u>\$ 812,952</u>

H. Notes Payable*Paycheck Protection Program*

On April 29, 2020 Yosemite Valley Charter School was approved for \$1,704,572 in Paycheck Protection Program (PPP) Loan from the Small Business Administration. The PPP, established as part of the Coronavirus Aid, Relief and Economic Securities Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries.

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

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

Note Payable

Yosemite Valley Charter School entered into a loan agreement with California School Finance Authority during the 2018-19 year for \$250,000. The interest rate is 2.44%. The future payments are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 125,002	\$ 2,405	\$ 127,407
	<u>\$ 125,002</u>	<u>\$ 2,405</u>	<u>\$ 127,407</u>

Short Term Loan Payable

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

<u>Date of Agreement</u>	<u>Face Value of Receivable</u>	<u>Discount of Receivable</u>	<u>Cash Received</u>	<u>Effective Interest Rate</u>
6/22/2020	\$ 2,697,700	\$ 48,074	\$ 2,649,626	9.58%
Total	<u>\$ 2,697,700</u>	<u>\$ 48,074</u>	<u>\$ 2,649,626</u>	

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

	<u>Beginning Balance</u>	<u>New Agreements</u>	<u>Amounts Paid</u>	<u>Ending Balance</u>
2019-20 Short Term Loans	\$ -	\$ 2,697,700	\$ -	\$ 2,697,700

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

I. Employee Retirement System

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

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

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

Period to Period Comparability:

Yosemite Valley Charter School for the Arts and Sciences decreased in CalSTRS contributions from 2018 to 2019 by 29.34% followed by an increase in 2020 of 184.27%. The increase in 2020 were in large due to rising contribution rates and completion of extra hiring.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented	
		2020	2019	2018		
CalSTRS	10074	Yellow	Yellow	Yellow	No	
Pension Fund		Contributions		Number of Employees	Surcharge Imposed	
		2020	2019	2018		
CalSTRS		\$ 1,057,591	\$ 861,041	\$ 449,842	79	No
Total		\$ 1,057,591	\$ 861,041	\$ 449,842	79	

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

CalSTRS:

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

For the fiscal year ended June 30, 2020, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 17.1% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2020 the State contributed \$2,334,685 (10.328% of certificated salaries plus a supplemental on behalf amount) on behalf of the School.

J. Related Party Transaction

Related parties as defined by generally accepted accounting standards include:

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

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

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

<u>Affiliated Organization</u>	<u>Receivable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Provenance	\$ 4,439,785	Operating expenditures	Due within 90 days
Total	<u>\$ 4,439,785</u>		

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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

<u>Affiliated Organization</u>	<u>Payable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Monarch River Charter School	\$ 1,307,521	Operating expenditures	Due within 90 days
Mission Vista Academy	1,190,881	Operating expenditures	Due within 90 days
Heartland Charter School	471,238	Operating expenditures	Due within 90 days
The Cottonwood School	427,234	Operating expenditures	Due within 90 days
Cabrillo Point Academy	327,176	Operating expenditures	Due within 90 days
Provenance	245,205	Operating expenditures	Due within 90 days
Clarksville Charter School	238,138	Operating expenditures	Due within 90 days
Inspire Charter School - Los Angeles	205,588	Operating expenditures	Due within 90 days
Granite Mountain Charter School	196,872	Operating expenditures	Due within 90 days
Pacific Coast Academy	142,719	Operating expenditures	Due within 90 days
Feather River Charter School	140,525	Operating expenditures	Due within 90 days
Blue Ridge Academy	136,770	Operating expenditures	Due within 90 days
Triumph Academy	6,572	Operating expenditures	Due within 90 days
Total	<u>\$ 5,036,439</u>		

K. Upcoming Changes in Accounting Pronouncements

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

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

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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12. FASB ASU 2018-13 *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement* – Effective Fiscal Year Ending June 30, 2021
 13. FASB ASU 2018-14 *Compensation – Retirement Benefits – Defined Benefit Plans – General (Subtopic 715-20): Disclosure Framework – Changes to the Disclosure Requirements for Defined Benefit Plans* – Effective Fiscal Year Ending June 30, 2023
 14. FASB ASU 2018-15 *Intangibles – Goodwill and Other – Internal Use Software (Subtopic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract (a consensus of the FASB Emerging Issues Task Force)* – Effective Fiscal Year Ending June 30, 2022
 15. FASB ASU 2018-16 *Derivatives and Hedging (Topic 815): Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes* – Effective Fiscal Year Ending June 30, 2022
 16. FASB ASU 2018-17 *Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities* – Effective Fiscal Year Ending June 30, 2021
 17. FASB ASU 2018-18 *Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606* – Effective Fiscal Year Ending June 30, 2022
 18. FASB ASU 2018-19 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
 19. FASB ASU 2018-20 *Leases (Topic 842): Narrow Scope Improvements for Lessors* – Effective Fiscal Year Ending June 30, 2022
 20. FASB ASU 2019-01 *Leases (Topic 842): Codification Improvements* – Effective Fiscal Year Ending June 30, 2022.
 21. FASB ASU 2019-02 *Entertainment – Films – Other Assets – Film Costs (Subtopic 926-20) and Entertainment – Broadcasters – Intangibles – Goodwill and Other (Subtopic 920-350): Improvements to Accounting for Costs of Films and License Agreements for Program Materials (a consensus of the Emerging Issues Task Force* – Effective Fiscal Year Ending June 30, 2022
 22. FASB ASU 2019-03 *Not-For-Profit Entities (Topic 958): Updating the Definition of Collections* – Effective Fiscal Year Ending June 30, 2021
FASB ASU 2019-04 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* – Effective Fiscal Year Ending June 30, 2021
 23. FASB ASU 2019-05 *Financial Instruments – Credit Losses (Topic 326): Targeted Transition Relief* – Effective Fiscal Year Ending June 30, 2021
 24. FASB ASU 2019-08 *Compensation – Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Codification Improvements – Share Based Consideration Payable to a Customer* – Effective Fiscal Year Ending June 30, 2021
 25. FASB ASU 2019-09 *Financial Services – Insurance (Topic 944): Effective Date* – Effective Fiscal Year Ending June 30, 2025
 26. FASB ASU 2019-10 *Financial Instruments – Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates* - Effective Fiscal Years Ending June 30, 2022 and June 30, 2024
 27. FASB ASU 2019-11 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
 28. FASB ASU 2019-12 *Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes* – Effective Fiscal Year Ending June 30, 2024
 29. FASB ASU 2020-01 *Investments – Equity Securities (Topic 321), Investments – Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815) – Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a consensus of the Emerging Issues Task Force).* – Effective Fiscal Year Ending June 30, 2022

YOSEMITE VALLEY CHARTER SCHOOL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

30. FASB ASU 2020-03 *Codification Improvements to Financial Instruments* – Effective Fiscal Years Ending June 30, 2021 and June 30, 2024

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

L. COVID-19 Impact and Considerations

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

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

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

Supplementary Information

YOSEMITE VALLEY CHARTER SCHOOL

Organization Structure
 Year Ended June 30, 2020

Inspire Charter School Central began operations in the 2016-17 school year. The charter (#1841) was approved under the Westside Elementary School District.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Kelly Durso	President	Two Year Term Expires September 2021
Amanda McArthur	CFO	Two Year Term Expires September 2021
Jessica Ackermann	Secretary	Two Year Term Expires March 2022

ADMINISTRATION

Dr. Laurie Goodman
 Principal

Stephanie Johnson
 Vice-Principal

YOSEMITE VALLEY CHARTER SCHOOLSchedule of Average Daily Attendance
Year Ended June 30, 2020

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	3524C8CA	N/A	0A39AAD3	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	979.48	N/A	979.48	N/A
Grades 4-6	537.21	N/A	537.21	N/A
Grades 7-8	347.52	N/A	347.52	N/A
Grades 9-12	356.79	N/A	356.79	N/A
Total Non-Classroom Based Attendance	2,221.00	N/A	2,221.00	N/A
Total ADA	2,221.00	N/A	2,221.00	N/A

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

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

YOSEMITE VALLEY CHARTER SCHOOL

Schedule of Instructional Time
Year Ended June 30, 2020

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

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

YOSEMITE VALLEY CHARTER SCHOOL

Schedule of Financial Trends and Analysis

Year Ended June 30, 2020

	Budget 2021	2020	2019	2018
Revenues	\$ 24,052,332	\$ 22,303,376	\$ 32,855,753	\$ 6,116,480
Expenses	23,462,638	20,619,179	31,908,960	6,079,220
Change in Net Assets	589,694	1,684,197	946,793	37,260
Ending Net Assets	\$ 3,257,944	\$ 2,668,250	\$ 984,053	\$ 37,260
Unrestricted Net Assets	\$ 3,257,944	\$ 2,032,471	\$ 984,053	\$ 37,260
Unrestricted net assets as a percentage of total expenses	13.89%	9.86%	3.08%	0.61%
Total Long Term Debt	\$ -	\$ 2,697,700	\$ -	\$ -
ADA at P2	2,221	2,221	3,399	656

The School's ending net assets has increased by \$2,630,990 over the past two fiscal years. The significant increase is in large due to the increase in revenue sources coupled with a commitment to build reserves to protect the School from changes in economic trends in future years. The average daily attendance (ADA) reported by the School has increased by 1,565 (238.57%) over the past two years. The 2020-21 fiscal year budget projects an increase in net assets of \$589,694 (22.10%) and no change in ADA.

YOSEMITE VALLEY CHARTER SCHOOL

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

June 30, 2020 annual financial alternative form net assets:	\$ 2,032,470
Adjustments and reclassifications:	
Rounding	<u>1</u>
Total adjustments and reclassifications	<u>1</u>
June 30, 2020 audited financial statements net assets:	<u><u>\$ 2,032,471</u></u>

YOSEMITE VALLEY CHARTER SCHOOL

Notes to Supplementary Information
Year Ended June 30, 2020

A. Purpose of Schedules

Organization Structure

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

Schedule of Average Daily Attendance

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

Schedule of Instructional Time

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

Schedule of Financial Trends and Analysis

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

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

Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

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

Other Independent Auditors' Reports

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

To the Board of Education
 Yosemite Valley Charter School
 Fresno, California

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

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Wilkinson Hadley King + Collier

El Cajon, California
March 24, 2021

Independent Auditor's Report on State Compliance

To the Board of Education
Yosemite Valley Charter School
Fresno, California

Report on State Compliance

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

Management's Responsibility for State Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion on State Compliance

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

Purpose of this Report

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

Wilkinson Hadley King + LLP

El Cajon, California
March 24, 2021

Auditor's Results, Findings & Recommendations

YOSEMITE VALLEY CHARTER SCHOOL

Schedule of Auditor's Results
Year Ended June 30, 2020

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

STATE AWARDS

Any audit findings disclosed that are required to be reported in accordance with <i>2019-20 Guide for Annual Audits of California K-12 Local Education Agencies?</i>	<u> </u> Yes	<u> X </u> No	
Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>		

YOSEMITE VALLEY CHARTER SCHOOL

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

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

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

A. Financial Statement Findings

None

B. State Award Findings

None

YOSEMITE VALLEY CHARTER SCHOOL

Schedule of Prior Year Audit Findings

Year Ended June 30, 2020

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

Cover Sheet

Resolution of 2019-2020 Audit Findings

Section: II. Finance
Item: B. Resolution of 2019-2020 Audit Findings
Purpose: Vote
Submitted by:
Related Material:
County Superintendent of Schools - Resolution of 2019-2020 Audit Findings.pdf



Jim A. Yovino
Superintendent

fresno county superintendent of schools

TO: Charter School Administrators

CC: Authorizing School District Chief Business Officials

FROM: Gabriel Halls, Senior Director
District Financial Services

SUBJECT: RESOLUTION OF 2019-20 AUDIT FINDINGS

DATE: January 11, 2021

Pursuant to Education Code Section 41020(i), the County Superintendent of Schools is responsible for reviewing audit exceptions contained in an audit of a local educational agency (LEA), including charter schools, under his or her jurisdiction related to:

- Attendance (10000)
- Inventory of Equipment (20000)
- Internal Control (30000)
- Miscellaneous (60000)
- Classroom Teacher Salaries (61000)
- Instructional Materials (70000)
- Teacher Misassignments (71000)
- School Accountability Report Card (72000)

The County Superintendent of Schools is also required to determine whether the exceptions have been corrected or an acceptable plan of correction has been developed and to report those findings to the State Superintendent of Public Instruction (SPI) and the State Controller (Education Code Section 41020(k)). In the case of charter schools, however, the charter's authorizing district also has the responsibility to "monitor the fiscal condition of each charter school under its authority" (Education Code Section 47604.32(d)).

In accordance with Education Code requirements, the County Superintendent of Schools has conducted a preliminary review of your Charter's 2019-20 Audit Report to determine whether or not there are findings related to the above-listed areas and to determine whether the exceptions have been corrected or acceptable plans of correction have been developed. In many cases, the Audit Reports do not provide adequate information for the County Superintendent of Schools to make this determination. As a result, additional information related to the findings needs to be submitted by the charters to the appropriate Authorizing District and to our office. Your Authorizing District may have conducted a similar review as part of its fiscal oversight process.

In order for the County Superintendent of Schools to fulfill its review and reporting requirements, sufficient documentation must be provided to confirm the action taken or that will be taken. For example, copies of amended reports and corrective action plans are the types of backup documentation that is required.

Resolution of 2019-20 Audit Findings

January 11, 2021

Page 2

A statement in the Audit Report stating “the charter will take appropriate steps to implement the recommendation” is not sufficient for the County Superintendent of Schools to certify to the SPI and State Controller’s Office that the requirements have been met.

Accordingly, enclosed are copies of your Charter’s 2019-20 Audit Findings and Recommendations, with items highlighted that are subject to County Superintendent of Schools review and for which additional supporting information must be submitted. Please provide the requested information to your Authorizing District for review and approval prior to submission to our office. (A signature line for the Authorizing District’s approval has been included on the “Audit Certification” form.) As required by Education Code Section 41020(j)(2), all descriptions of corrections or plans to correct must be provided to the County Superintendent of Schools no later than March 15, 2020. (Note: You may want to review these documents with your independent auditor prior to submitting them to your Authorizing District and our Office.) Per Senate Bill 98, for 2019-20 audits only, all descriptions of corrections or plans to correct must be provided to the County Superintendent of Schools **no later than May 15, 2021.**

The following forms and information are required to satisfy the Education Code requirements (see attached copies, also):

- *Audit Certification*
- *Certification of 2019-20 Audit Findings & Recommendations* (findings requiring County Office review have been highlighted)
- *2019-20 Audit Finding Corrective Action* (1 for each finding)
- *Unresolved 2018-19 Audit Finding* (1 for each finding)

Charters that have no highlighted audit findings are only required to submit the *Audit Certification* with appropriate signatures to the County Superintendent of Schools. Due to the fact that these charters’ Audit Reports already include plans or corrections that are acceptable, the exceptions may be considered to be resolved if there is no issue of over-claimed funding.

If you have any questions regarding the requirements or information provided in this letter please contact one of your District Financial Services team members at (559) 265-3021.

**AUDIT CERTIFICATION
2019-20 FINANCIAL REPORT/AUDIT**

CHARTER NAME Yosemite Valley Charter

FRESNO COUNTY, CALIFORNIA

In accordance with Assembly Bill 3627, Chapter 1002, as it pertains to Education Code Section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting on or before January 31st. Since the 2019-20 audit deadline has been extended to March 31st, this deadline is interpreted to be May 15, 2021.

THEREBY, as written verification of said review, the Governing Board reviewed and accepted on April 29, 2021 the Annual Financial Report as of June 30, 2020.

Laurie Goodman
Charter Administrator (Signature)

April 6, 2021
Date

AUTHORIZING DISTRICT: Westside School District

FRESNO COUNTY, CALIFORNIA

Pursuant to this District's fiscal oversight responsibilities as described in Education Code Section 47604.32(d) as the authorizer of the above-referenced Charter School, I hereby certify that the Charter School's Annual Financial Report has been reviewed by the District and that the District has approved any corrective actions or plans that have or will be taken, except as noted on the attached sheet. (Please provide information regarding any audit exceptions that, in the District's opinion, have not been adequately corrected or for which an adequate plan of correction has not been provided.)

[Signature]
Authorizing District (Signature)
Superintendent or Chief Business Official

4/15/2021
Date

Submit the original Audit Certification by May 15, 2021 to:

Gabriel Halls, Senior Director, District Financial Services
Fresno County Superintendent of Schools
1111 Van Ness Avenue
Fresno, CA 93721-2000

There were no findings from the audit and therefore, there are no corrective actions noted that need to be addressed for Yosemite Valley Charter.

**CERTIFICATION OF CORRECTIVE ACTION
2019-20 AUDIT FINDING AND RECOMMENDATIONS**

CHARTER NAME Yosemite Valley Charter

2019-20 Certification of Corrective Action is hereby filed by the
Governing Board of the Charter School

Clerk/Secretary of the Governing Board

Date of Meeting

There were no findings from the audit and therefore, there are no corrective actions noted that need to be addressed for Yosemite Valley Charter.

2019-20 Certification of Corrective Action:

The Administrator certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the Charter's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.

Laurie Goodman
Charter School Administrator

April 6, 2021
Date

For additional information:

Contact: Dr. Laurie Goodman

Phone: 559-999-5030

Submit the original Certification of Corrective Action together with each Audit Finding Corrective Action form and corresponding documentation:

Gabriel Halls, Senior Director, District Financial Services
Fresno County Superintendent of Schools
1111 Van Ness Avenue
Fresno, CA 93721-2000

Your response must be submitted by May 15, 2021.

Cover Sheet

March Financials

Section:	II. Finance
Item:	C. March Financials
Purpose:	Vote
Submitted by:	
Related Material:	Financial Package - March 2021 - Yosemite.pdf



Yosemite Valley Charter School

Monthly Financial Presentation – March 2021

YOSEMITE - Highlights

- Year-end revenue projections increased by \$148k.
- Year-end expense projections increased by \$183k.
- Year-end surplus projected at \$1.59M. (Prior month; \$1.6M)
- 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

- State-Aid Rev: FY19-20 LCFF and ILPT adjustments

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 11,914,566	\$ 12,126,329	\$ (211,763)	\$ 20,478,420	\$ 20,333,097	\$ 145,323
Federal Revenue	141,175	176,481	(35,306)	416,926	275,751	141,175
Other State Revenue	1,215,746	933,855	281,891	2,153,707	1,849,349	304,358
Other Local Revenue	3,576	-	3,576	3,576	-	3,576
Total Revenue	\$ 13,275,063	\$ 13,236,665	\$ 38,398	\$ 23,052,629	\$ 22,458,197	\$ 594,432

YOSEMITE - Expenses

- **Sud agreement Services** - Increase in projected Special Education expense.
- **Professional Development-** Increase in projected Professional Development expense.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 5,380,621	\$ 5,678,913	\$ 298,292	\$ 7,206,060	\$ 7,633,555	\$ 427,495
Classified Salaries	281,267	217,406	(63,861)	358,987	289,875	(69,112)
Benefits	1,692,391	1,899,563	207,172	2,246,977	2,538,410	291,433
Books and Supplies	2,552,891	1,821,400	(731,490)	3,136,888	2,911,762	(225,127)
Subagreement Services	3,844,131	3,285,884	(558,246)	6,014,075	4,857,812	(1,156,262)
Operations	221,160	113,775	(107,385)	259,085	151,700	(107,385)
Facilities	3,562	2,850	(712)	4,512	3,800	(712)
Professional Services	1,224,145	1,758,868	534,723	1,869,072	2,492,089	623,017
Depreciation	-	-	-	-	-	-
Interest	291,493	434,959	143,465	363,366	459,603	96,237
Total Expenses	\$ 15,491,661	\$ 15,213,619	\$ (278,042)	\$ 21,459,022	\$ 21,338,606	\$ (120,416)

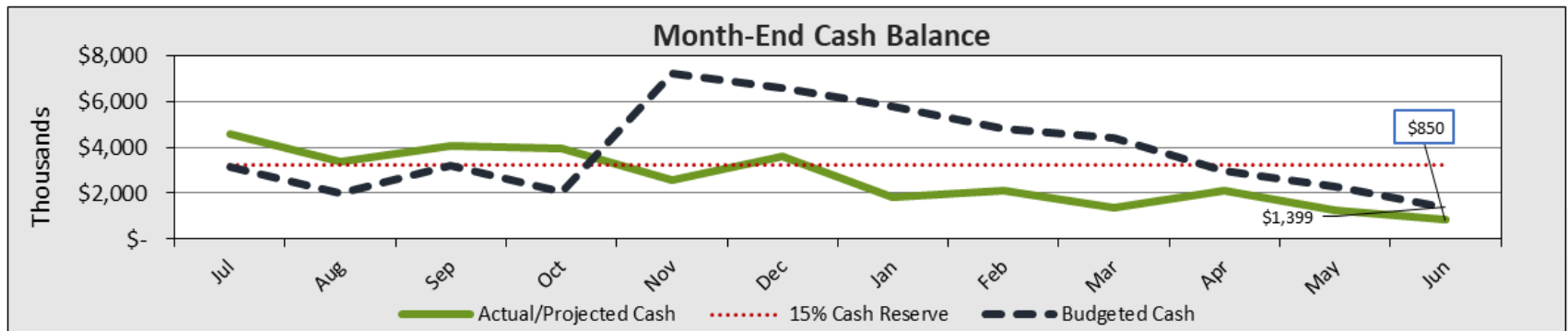
YOSEMITE - Fund Balance

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

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (2,216,598)	\$ (1,976,954)	\$ (239,644)	\$ 1,593,607	\$ 1,119,591	\$ 474,016
Beginning Fund Balance	<u>2,032,470</u>	<u>2,032,470</u>		<u>2,032,470</u>	<u>2,032,470</u>	
Ending Fund Balance	<u>\$ (184,128)</u>	<u>\$ 55,516</u>		<u>\$ 3,626,077</u>	<u>\$ 3,152,062</u>	
<i>As a % of Annual Expenses</i>	<i>-0.9%</i>	<i>0.3%</i>		<i>16.9%</i>	<i>14.8%</i>	

YOSEMITE - Cash Balance

- Year-end cash balance projected at \$850k.
- Next anticipated receivable sale (external funding) in May 2021.



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 4/14/2021

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.)
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	1,739,834	913,343	454,021	437,166	431,490	6,458,683	19,327,023	19,331,492	(4,469)
8012 Education Protection Account	-	-	-	110,301	-	-	110,300	-	-	110,301	-	-	110,301	441,202	441,202	-
8019 State Aid - Prior Year	6,076	(6,076)	-	-	-	-	-	-	148,302	-	-	-	-	148,302	-	148,302
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	280,947	93,649	93,649	93,648	561,893	560,402	1,490
	6,076	960,499	966,575	1,850,135	1,739,834	1,739,834	1,850,134	1,739,834	1,061,645	845,268	530,815	525,139	6,662,632	20,478,420	20,333,097	145,323
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	55,150	55,150	55,150	110,301	275,751	275,751	-
8296 Other Federal Revenue	-	-	-	314,473	(173,298)	-	-	-	-	-	-	-	-	141,175	-	141,175
	-	-	-	314,473	(173,298)	-	-	-	-	55,150	55,150	55,150	110,301	416,926	275,751	141,175
Other State Revenue																
8311 State Special Education	59,213	73,705	119,627	119,627	119,627	119,627	119,627	62,824	30,764	105,946	105,946	105,946	181,128	1,323,606	1,323,606	-
8550 Mandated Cost	-	-	-	-	-	47,853	-	-	-	-	-	438,996	-	486,849	525,743	(38,894)
8560 State Lottery	-	-	-	-	-	-	124,647	-	-	-	-	-	-	124,647	-	124,647
8598 Prior Year Revenue	-	6,076	-	-	-	-	2,149	3,911	-	-	-	-	-	12,135	-	12,135
8599 Other State Revenue	-	2,881	-	-	34,886	138,412	-	30,291	-	-	-	-	-	206,470	-	206,470
	59,213	82,662	119,627	119,627	154,513	305,892	246,423	97,026	30,764	105,946	105,946	544,942	181,128	2,153,707	1,849,349	304,358
Other Local Revenue																
8660 Interest Revenue	-	-	-	480	207	-	-	2,501	-	-	-	-	-	3,188	-	3,188
8699 School Fundraising	-	-	-	-	-	-	-	-	138	-	-	-	-	138	-	138
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	250	-	-	-	-	250	-	250
	-	-	-	480	207	-	-	2,501	388	-	-	-	-	3,576	-	3,576
Total Revenue	65,289	1,043,161	1,086,202	2,284,715	1,721,256	2,045,726	2,096,557	1,839,361	1,092,797	1,006,364	691,911	1,125,231	6,954,060	23,052,629	22,458,197	594,432
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	463,215	477,025	477,572	478,328	484,285	478,678	477,411	473,047	467,207	472,349	472,349	472,349	-	5,693,814	6,167,091	473,277
1175 Teachers' Extra Duty/Stipends	30,922	40,601	59,356	63,228	92,125	58,855	63,037	60,577	62,945	85,023	85,023	85,023	-	786,715	925,064	138,349
1200 Pupil Support Salaries	35,792	41,914	34,923	34,923	36,723	40,105	36,727	36,140	36,140	34,923	34,923	34,923	-	438,154	327,809	(110,345)
1300 Administrators' Salaries	9,167	9,167	9,167	14,943	20,482	19,683	19,683	19,683	19,683	9,167	9,167	9,167	-	169,158	130,740	(38,418)
1900 Other Certificated Salaries	7,019	7,019	7,019	7,019	7,469	11,761	16,452	16,952	16,452	7,019	7,019	7,019	-	118,219	82,852	(35,367)
	546,115	575,725	588,036	598,440	641,085	609,081	613,310	606,400	602,428	608,480	608,480	608,480	-	7,206,060	7,633,555	427,495
Classified Salaries																
2100 Instructional Salaries	15,756	14,595	14,651	15,135	15,440	16,012	16,591	14,229	16,646	14,673	14,673	14,673	-	183,073	170,625	(12,448)
2300 Classified Administrators'	11,475	10,792	11,440	14,840	13,985	14,542	12,131	3,141	3,609	11,234	11,234	11,234	-	129,657	119,250	(10,407)
2400 Clerical and Office Staff Salaries	-	-	-	3,812	7,632	8,376	7,679	7,412	8,514	-	-	-	-	43,426	-	(43,426)
	30,062	25,386	26,092	33,787	37,057	38,930	36,401	24,783	28,769	25,907	25,907	25,907	-	358,987	289,875	(69,112)
Benefits																
3101 STRS	86,289	91,143	92,924	74,137	95,390	95,689	98,927	95,103	94,657	97,256	97,256	97,256	-	1,116,026	1,404,574	288,548
3301 OASDI	1,829	1,539	1,582	2,060	2,243	2,350	2,194	1,498	1,738	1,391	1,391	1,391	-	21,206	17,972	(3,233)
3311 Medicare	8,005	8,321	8,508	8,786	9,422	8,960	8,988	8,726	8,723	9,050	9,050	9,050	-	105,589	114,890	9,301
3401 Health and Welfare	49,910	75,371	91,866	77,916	74,987	79,708	78,122	80,821	79,828	65,000	65,000	65,000	-	883,529	825,000	(58,529)
3501 State Unemployment	6,501	2,802	569	772	583	114	26,020	1,039	257	2,646	2,646	2,646	-	46,594	56,350	9,756
3601 Workers' Compensation	8,838	1,268	5,053	5,053	5,053	5,053	5,052	5,052	5,052	8,738	8,738	8,738	-	71,687	110,928	39,241
3901 Other Benefits	-	-	-	-	-	-	-	-	-	782	782	782	-	2,346	8,696	6,350
	161,372	180,444	200,504	168,724	187,678	191,874	219,302	192,238	190,255	184,862	184,862	184,862	-	2,246,977	2,538,410	291,433
Books and Supplies																
4302 School Supplies	150,907	290,268	255,085	243,146	179,712	167,436	223,720	306,223	311,228	(73,496)	(63,103)	(47,422)	127,115	2,070,819	1,870,819	(200,000)
4305 Software	284	21,858	17,009	61,660	28,479	10,141	10,622	11,304	12,717	16,758	16,758	16,758	-	224,349	201,100	(23,249)
4310 Office Expense	2,610	5,905	1,327	1,516	694	828	250	304	4,317	1,642	1,642	1,642	-	22,675	19,700	(2,975)
4311 Business Meals	-	-	-	-	-	-	28	-	-	125	125	125	-	403	1,500	1,097
4400 Noncapitalized Equipment	-	2,057	13,549	63,571	100,061	2,028	8,075	452	43,519	167,451	143,773	108,045	166,060	818,643	818,643	-
	153,801	320,087	286,970	369,893	308,947	180,433	242,694	318,284	371,781	112,480	99,195	79,148	293,175	3,136,888	2,911,762	(225,127)
Subagreement Services																
5102 Special Education	1,729	14,516	51,729	270,409	156,651	127,924	106,123	263,944	205,313	99,750	99,750	99,750	-	1,497,587	1,026,000	(471,587)
5106 Other Educational Consultants	14,213	48,969	157,331	157,995	132,022	116,355	389,067	22,040	216,650	399,972	343,416	258,077	396,651	2,652,757	2,652,757	-
5107 Instructional Services	105,229	91,763	98,496	98,496	374,285	154,348	156,178	156,178	156,178	157,526	157,526	157,526	-	1,863,731	1,179,055	(684,675)
	121,171	155,248	307,556	526,899	662,957	398,627	651,368	442,162	578,141	657,249	600,692	515,353	396,651	6,014,075	4,857,812	(1,156,262)
Operations and Housekeeping																
5201 Auto and Travel	-	173	158	8,435	11,382	5,593	12,724	6,036	7,906	1,050	1,050	1,050	-	55,558	12,600	(42,958)
5300 Dues & Memberships	-	1,070	-	-	-	-	-	227	-	683	683	683	-	3,347	8,200	4,853
5400 Insurance	13,289	16,799	15,044	15,044	15,044	15,059	15,059	15,059	15,059	10,908	10,908	10,908	-	168,181	130,900	(37,281)
5900 Communications	-	219	389	369	750	4,707	3,348	2,618	4,929	-	-	-	-	17,328	-	(17,328)
5901 Postage and Shipping	-	229	1,147	156	5,052	4,047	1,041	2,408	59	-	-	-	-	14,140	-	(14,140)
	13,820	18,490	16,738	24,005	32,229	29,406	32,172	26,348	27,953	12,642	12,642	12,642	-	259,085	151,700	(107,385)
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	2,181	1,090	1,090	-	-	-	-	4,362	-	(4,362)
5602 Additional Rent	-	-	-	-	-	-	-	-	-	83	83	83	-	250	1,000	750

Yosemite Valley Charter School

Monthly Cash Flow/Forecast FY20-21

Revised 4/14/2021

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.)
5604 Other Leases	-	-	-	(800)	-	-	-	-	-	233	233	233	-	(100)	2,800	2,900
	-	-	-	(800)	-	-	2,181	1,090	1,090	317	317	317	-	4,512	3,800	(712)
Professional/Consulting Services																
5801 IT	-	158	-	-	-	-	761	-	110	58	58	58	-	1,204	700	(504)
5802 Audit & Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,300	6,300
5803 Legal	-	873	-	13,936	(1,296)	7,291	28,511	1,890	6,416	3,208	3,208	3,208	-	67,246	38,500	(28,746)
5804 Professional Development	3,100	5,045	6,198	464	883	1,678	3,600	3,780	20,574	2,975	2,975	2,975	-	54,246	35,700	(18,546)
5805 General Consulting	-	3,199	459	-	3,750	-	1,604	-	2,500	5,442	5,442	5,442	-	27,838	65,300	37,462
5806 Special Activities/Field Trips	36	672	3,100	-	-	110	77	410	647	36,760	31,562	23,719	36,454	133,546	133,546	-
5807 Bank Charges	1,824	965	33	905	1,165	720	730	931	863	90	90	90	-	8,406	1,035	(7,371)
5808 Printing	-	-	584	-	-	-	-	-	2,190	-	-	-	-	2,773	-	(2,773)
5809 Other taxes and fees	2,925	515	520	592	661	540	2,759	2,925	1,192	490	490	490	-	14,098	5,635	(8,463)
5810 Payroll Service Fee	-	2,134	435	1,737	1,624	886	2,520	2,170	3,615	1,159	1,159	1,159	-	18,597	14,806	(3,790)
5811 Management Fee	140,305	126,830	133,863	134,313	(144,953)	74,683	75,189	75,643	75,343	77,803	77,803	77,803	-	924,624	1,572,074	647,450
5812 District Oversight Fee	-	28,997	28,997	55,504	52,195	52,195	55,504	68,477	31,849	25,358	15,924	15,754	183,597	614,353	609,993	(4,360)
5815 Public Relations/Recruitment	15	-	-	-	-	-	-	-	-	708	708	708	-	2,140	8,500	6,360
	148,205	169,389	174,189	207,452	(85,971)	138,104	171,254	156,225	145,299	154,051	139,419	131,406	220,051	1,869,072	2,492,089	623,017
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
7438 Interest Expense	284	284	115,482	507	451	73,018	284	62,546	38,636	46,242	25,631	-	-	363,366	459,603	96,237
	284	284	115,482	507	451	73,018	284	62,546	38,636	46,242	25,631	-	-	363,366	459,603	96,237
Total Expenses	1,174,830	1,445,054	1,715,566	1,928,907	1,784,434	1,659,474	1,968,967	1,830,076	1,984,354	1,802,228	1,697,143	1,558,113	909,877	21,459,022	21,338,606	(120,416)
Monthly Surplus (Deficit)	(1,109,542)	(401,893)	(629,364)	355,808	(63,178)	386,252	127,590	9,284	(891,557)	(795,864)	(1,005,232)	(432,883)	6,044,183	1,593,607	1,119,591	474,016
Cash Flow Adjustments														7%		
Monthly Surplus (Deficit)	(1,109,542)	(401,893)	(629,364)	355,808	(63,178)	386,252	127,590	9,284	(891,557)	(795,864)	(1,005,232)	(432,883)	6,044,183	1,593,607		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,949,195	168,599
Public Funding Receivables	2,582,148	(966,575)	-	1,168,532	225,000	-	(1,979,699)	1,943,650	(712,678)	-	-	-	(6,954,060)	(4,693,682)		
Grants and Contributions Rec.	4,742	-	(418,003)	442,139	(774)	(10,503)	10,503	-	(8,421)	-	-	-	-	19,682		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	(668,110)	-	-	(668,110)		
Prepaid Expenses	16,528	(40,031)	441,329	(15,117)	1,831	1,831	1,831	(18,280)	21,942	-	-	-	-	411,866		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	98,637	135,526	(3,807,469)	(102,537)	(200,836)	(32,492)	(17,973)	559,800	(474,355)	-	-	-	909,877	(2,931,822)		
Accrued Expenses	(109,632)	78,504	(87,272)	50,194	51,238	69,512	71,009	(550,611)	18,150	-	-	-	-	(408,909)		
Other Liabilities	-	-	-	-	138,412	(138,412)	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	5,915,200	-	-	2,231,300	-	1,355,300	1,292,700	1,541,400	854,353	-	-	13,190,253		
Payments on Factoring	-	-	(709,900)	(1,987,800)	(1,478,800)	(1,478,800)	-	(2,957,600)	-	-	-	-	-	(8,612,900)		
Proceeds from Debt	284	284	284	284	284	284	284	9,375	1,420	-	-	-	-	12,784		
Payments on Debt	-	-	(20,833)	(20,833)	(20,833)	(20,833)	-	(41,670)	-	-	-	-	-	(125,002)		
Total Change in Cash	1,483,165	(1,194,184)	683,972	(109,330)	(1,347,655)	1,008,140	(1,786,455)	309,248	(752,798)	745,536	(818,990)	(432,883)				
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	2,108,914	1,356,116	2,101,653	1,282,663				
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	2,108,914	1,356,116	2,101,653	1,282,663	849,781				

Cert.	Instr.
48.7%	80.7%
1,949,195	168,599
Pupil:Teacher Ratio	
21.01 :1	

Yosemite Valley Charter School

Budget vs Actual

For the period ended March 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 913,343	\$ 869,917	\$ 43,426	\$ 11,545,663	\$ 11,502,238	\$ 43,425	\$ 19,331,492
Education Protection Account	-	-	-	220,601	220,601	-	441,202
State Aid - Prior Year	148,302	-	148,302	148,302	-	148,302	-
In Lieu of Property Taxes	-	78,456	(78,456)	-	403,490	(403,490)	560,402
Total State Aid - Revenue Limit	1,061,645	948,374	113,271	11,914,566	12,126,329	(211,763)	20,333,097
Federal Revenue							
Special Education - Entitlement	-	24,818	(24,818)	-	176,481	(176,481)	275,751
Other Federal Revenue	-	-	-	141,175	-	141,175	-
Total Federal Revenue	-	24,818	(24,818)	141,175	176,481	(35,306)	275,751
Other State Revenue							
State Special Education	30,764	119,125	(88,361)	824,641	847,108	(22,467)	1,323,606
Mandated Cost	-	-	-	47,853	86,747	(38,894)	525,743
State Lottery	-	-	-	124,647	-	124,647	-
Prior Year Revenue	-	-	-	12,135	-	12,135	-
Other State Revenue	-	-	-	206,470	-	206,470	-
Total Other State Revenue	30,764	119,125	(88,361)	1,215,746	933,855	281,891	1,849,349
Other Local Revenue							
Interest Revenue	-	-	-	3,188	-	3,188	-
School Fundraising	138	-	138	138	-	138	-
Contributions, Unrestricted	250	-	250	250	-	250	-
Total Other Local Revenue	388	-	388	3,576	-	3,576	-
Total Revenues	\$ 1,092,797	\$ 1,092,316	\$ 481	\$ 13,275,063	\$ 13,236,665	\$ 38,398	\$ 22,458,197
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 467,207	\$ 513,924	\$ 46,717	\$ 4,276,768	\$ 4,625,318	\$ 348,550	\$ 6,167,091
Teachers' Extra Duty/Stipends	62,945	92,506	29,561	531,646	647,545	115,898	925,064
Pupil Support Salaries	36,140	27,317	(8,822)	333,386	245,857	(87,529)	327,809
Administrators' Salaries	19,683	10,895	(8,788)	141,659	98,055	(43,604)	130,740
Other Certificated Salaries	16,452	6,904	(9,548)	97,162	62,139	(35,023)	82,852
Total Certificated Salaries	602,428	651,547	49,119	5,380,621	5,678,913	298,292	7,633,555
Classified Salaries							
Instructional Salaries	16,646	14,219	(2,427)	139,055	127,969	(11,086)	170,625
Support Salaries	-	-	-	2,831	-	(2,831)	-
Supervisors' and Administrators' Salaries	3,609	9,938	6,329	95,955	89,438	(6,518)	119,250
Clerical and Office Staff Salaries	8,514	-	(8,514)	43,426	-	(43,426)	-
Total Classified Salaries	28,769	24,156	(4,613)	281,267	217,406	(63,861)	289,875
Benefits							
State Teachers' Retirement System, certificated positions	94,657	119,885	25,227	824,260	1,044,920	220,661	1,404,574
OASDI/Medicare/Alternative, certificated positions	1,738	1,498	(241)	17,033	13,479	(3,554)	17,972
Medicare/Alternative, certificated positions	8,723	9,798	1,075	78,440	85,497	7,057	114,890
Health and Welfare Benefits, certificated positions	79,828	68,750	(11,078)	688,529	618,750	(69,779)	825,000
State Unemployment Insurance, certificated positions	257	5,635	5,378	38,656	47,898	9,241	56,350
Workers' Compensation Insurance, certificated positions	5,052	9,460	4,408	45,474	82,548	37,075	110,928
Other Benefits, certificated positions	-	742	742	-	6,471	6,471	8,696
Total Benefits	190,255	215,767	25,511	1,692,391	1,899,563	207,172	2,538,410
Books & Supplies							
School Supplies	311,228	126,458	(184,770)	2,127,725	1,151,010	(976,715)	1,870,819
Software	12,717	16,758	4,041	174,074	150,825	(23,249)	201,100
Office Expense	4,317	1,642	(2,676)	17,750	14,775	(2,975)	19,700
Business Meals	-	125	125	28	1,125	1,097	1,500
Noncapitalized Equipment	43,519	55,336	11,817	233,313	503,665	270,352	818,643
Total Books & Supplies	371,781	200,319	(171,462)	2,552,891	1,821,400	(731,490)	2,911,762
Subagreement Services							
Special Education	205,313	85,500	(119,813)	1,198,337	769,500	(428,837)	1,026,000
Other Educational Consultants	216,650	179,313	(37,337)	1,254,642	1,632,093	377,451	2,652,757
Instructional Services	156,178	98,255	(57,924)	1,391,152	884,291	(506,860)	1,179,055
Total Subagreement Services	578,141	363,068	(215,074)	3,844,131	3,285,884	(558,246)	4,857,812

Yosemite Valley Charter School

Budget vs Actual

For the period ended March 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Operations & Housekeeping							
Auto and Travel	7,906	1,050	(6,856)	52,408	9,450	(42,958)	12,600
Dues & Memberships	-	683	683	1,297	6,150	4,853	8,200
Insurance	15,059	10,908	(4,151)	135,456	98,175	(37,281)	130,900
Miscellaneous Expense	-	-	-	531	-	(531)	-
Communications	4,929	-	(4,929)	17,328	-	(17,328)	-
Postage and Shipping	59	-	(59)	14,140	-	(14,140)	-
Total Operations & Housekeeping	27,953	12,642	(15,311)	221,160	113,775	(107,385)	151,700
Facilities, Repairs & Other Leases							
Rent	1,090	-	(1,090)	4,362	-	(4,362)	-
Additional Rent	-	83	83	-	750	750	1,000
Other Leases	-	233	233	(800)	2,100	2,900	2,800
Total Facilities, Repairs & Other Leases	1,090	317	(774)	3,562	2,850	(712)	3,800
Professional/Consulting Services							
IT	110	58	(52)	1,029	525	(504)	700
Audit & Taxes	-	-	-	-	6,300	6,300	6,300
Legal	6,416	3,208	(3,208)	63,819	28,875	(34,944)	38,500
Professional Development	20,574	2,975	(17,599)	39,582	26,775	(12,807)	35,700
General Consulting	2,500	5,442	2,942	14,154	48,975	34,821	65,300
Special Activities/Field Trips	647	9,027	8,380	1,985	82,164	80,178	133,546
Bank Charges	863	90	(773)	8,688	765	(7,923)	1,035
Printing	2,190	-	(2,190)	2,190	-	(2,190)	-
Other Taxes and Fees	1,192	490	(702)	12,628	4,165	(8,463)	5,635
Payroll Service Fee	3,615	1,234	(2,381)	15,120	11,105	(4,016)	14,806
Management Fee	75,343	131,006	55,663	691,216	1,179,055	487,839	1,572,074
District Oversight Fee	31,849	28,451	(3,398)	373,719	363,790	(9,929)	609,993
Public Relations/Recruitment	-	708	708	15	6,375	6,360	8,500
Total Professional/Consulting Services	145,299	182,690	37,391	1,224,145	1,758,868	534,723	2,492,089
Interest							
Interest Expense	38,636	-	(38,636)	291,493	434,959	143,465	459,603
Total Interest	38,636	-	(38,636)	291,493	434,959	143,465	459,603
Total Expenses	\$ 1,984,354	\$ 1,650,505	\$ (333,849)	\$ 15,491,661	\$ 15,213,619	\$ (278,042)	\$ 21,338,606
Change in Net Assets	(891,557)	(558,190)	(333,367)	(2,216,598)	(1,976,954)	(239,644)	1,119,591
Net Assets, Beginning of Period	707,428			2,032,470			
Net Assets, End of Period	\$ (184,128)			\$ (184,128)			

Yosemite Valley Charter School

Statement of Financial Position

March 31, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 1,356,116	\$ 3,062,014	\$ (1,705,897)	-56%
Accounts Receivable	-	19,682	(19,682)	-100%
Public Funding Receivable	953,905	3,214,283	(2,260,378)	-70%
Factored Receivables	(4,879,300)	(2,697,700)	(2,181,600)	81%
Due To/From Related Parties	4,234,197	4,234,197	-	0%
Prepaid Expenses	1,374,864	1,786,730	(411,866)	-23%
Total Current Assets	3,039,782	9,619,206	(6,579,424)	-68%
Total Assets	\$ 3,039,782	\$ 9,619,206	\$ (6,579,424)	-68%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 855,439	\$ 4,697,138	\$ (3,841,699)	-82%
Accrued Liabilities	649,248	1,058,157	(408,909)	-39%
Notes Payable, Current Portion	172,324	172,326	(2)	0%
Total Current Liabilities	1,677,011	5,927,621	(4,250,610)	-72%
Long-Term Liabilities				
Notes Payable, Net of Current Portion	1,546,899	1,659,115	(112,216)	-7%
Total Long-Term Liabilities	1,546,899	1,659,115	(112,216)	-7%
Total Liabilities	3,223,910	7,586,735	(4,362,825)	-58%
Total Net Assets	(184,128)	2,032,470	(2,216,598)	-109%
Total Liabilities and Net Assets	\$ 3,039,782	\$ 9,619,206	\$ (6,579,424)	-68%

Yosemite Valley Charter School

Statement of Cash Flows

For the period ended March 31, 2021

	Month Ended 03/31/21	YTD Ended 03/31/21
Cash Flows from Operating Activities		
Change in Net Assets	\$ (891,557)	\$ (2,216,598)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivable	(712,678)	2,260,378
Grants, Contributions & Pledges Receivable	1,284,279	2,201,282
Prepaid Expenses	21,942	411,866
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(474,355)	(3,841,699)
Accrued Expenses	18,150	(408,909)
Total Cash Flows from Operating Activities	(754,218)	(1,593,679)
 Cash Flows from Financing Activities		
Proceeds from (payments on) Long-Term Debt	1,420	(112,218)
Total Cash Flows from Financing Activities	1,420	(112,218)
 Change in Cash & Cash Equivalents	(752,798)	(1,705,897)
Cash & Cash Equivalents, Beginning of Period	2,108,914	3,062,014
 Cash and Cash Equivalents, End of Period	\$ 1,356,116	\$ 1,356,116

Yosemite Valley Charter School

Check Register

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12693	BookShark	3/4/2021	35,495.40
12694	Guido's Martial Arts Academy	3/4/2021	300.00
12695	Heartland Charter School	3/4/2021	50,000.00
12696	Hooked on Phonics	3/4/2021	313.12
12697	Learning Without Tears	3/4/2021	55.03
12698	Oak Meadow Inc.	3/4/2021	2,209.99
12699	Provenance	3/4/2021	314,280.90
12700	Singapore Math, Inc.	3/4/2021	116.41
12701	Teacher Synergy, LLC	3/4/2021	141.46
12702	Westside Elementary School District	3/4/2021	100,000.00
12703	Fresno School of Music	3/8/2021	1,182.00
12704	Voya Financial FBO CalSTRS Pension2	3/10/2021	6,519.00
12705	America's Kids in Motion	3/10/2021	2,389.75
12706	Bell Farber	3/10/2021	1,085.15
12707	BookShark	3/10/2021	Void
12708	BookShark	3/10/2021	Void
12709	BookShark	3/10/2021	3,037.65
12710	Braille Abilities, LLC	3/10/2021	738.75
12711	Brave Writer LLC	3/10/2021	196.65
12712	Brittany Guirell's Tutoring	3/10/2021	675.00
12713	Carla Moore	3/10/2021	250.00
12714	Central Coast Language & Learning Center, Inc.	3/10/2021	855.00
12715	Charter Impact, Inc.	3/10/2021	35,234.55
12716	Cornerstone Dance	3/10/2021	540.00
12717	Dance Explosion	3/10/2021	185.00
12718	eLuma LLC	3/10/2021	244.00
12719	Emily Catron	3/10/2021	224.69
12720	Erin Titone	3/10/2021	750.00
12721	Fresno Fencing Academy	3/10/2021	600.00
12722	Gymnastics Beat	3/10/2021	1,760.80
12723	Heartland Charter School	3/10/2021	50,000.00
12724	Jamie Murdock	3/10/2021	111.06
12725	Jennifer Vernon	3/10/2021	541.12
12726	JoAnn Denney	3/10/2021	200.00
12727	Kelly Pettit	3/10/2021	543.39
12728	Kern County Hockey Club	3/10/2021	2,089.02
12729	Kids Club Spanish School LLC	3/10/2021	180.00
12730	Kimberly Souder	3/10/2021	1,552.25
12731	Larry Jarocki	3/10/2021	250.00
12732	Learning Without Tears	3/10/2021	16.21
12733	Lotus Educational Services, Inc.	3/10/2021	646.05
12734	Mandi Frost	3/10/2021	300.00
12735	Marcia Maunder	3/10/2021	700.22
12736	Mathnasium of North Fresno	3/10/2021	1,220.00
12737	McColgan & Associates Inc.	3/10/2021	8,695.00
12738	Melissa Bogle	3/10/2021	2,250.00
12739	Metamorphosis Therapy Group Inc	3/10/2021	3,275.00
12740	Michelene Fitzgerald	3/10/2021	2,395.00
12741	Monarch River Academy	3/10/2021	91,736.39
12742	PandaTree, Inc.	3/10/2021	680.00
12743	PresenceLearning, Inc.	3/10/2021	290.61
12744	PresenceLearning, Inc.	3/10/2021	450.00
12745	Procopio, Cory, Hargreaves & Savitch LLP	3/10/2021	6,963.50
12746	Provenance	3/10/2021	6,133.99
12747	Richard Koogler	3/10/2021	662.46
12748	Singapore Math, Inc.	3/10/2021	114.47
12749	SpiritHorse Connections	3/10/2021	760.00
12750	Stacey Munro	3/10/2021	411.35

Yosemite Valley Charter School

Check Register

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12751	Stacy Burns	3/10/2021	214.80
12752	STAR of CA	3/10/2021	3,575.00
12753	Studies Weekly	3/10/2021	129.68
12754	Sylvan Learning	3/10/2021	160.00
12755	Teacher Synergy, LLC	3/10/2021	69.80
12756	The Critical Thinking Co.	3/10/2021	139.96
12757	The First Tee of Fresno	3/10/2021	480.00
12758	The Talk Team	3/10/2020	Void
12759	The Talk Team	3/10/2021	12,437.50
12760	Time4Learning	3/10/2021	1,241.95
12761	West Martial Arts	3/10/2021	590.00
12762	Westside Elementary School District	3/10/2021	100,000.00
12763	Michelle Barnes	3/11/2021	850.00
12764	Professional Tutors of America Inc.	3/12/2021	240.00
12765	Voya Financial FBO CalSTRS Pension2	3/18/2021	6,538.09
12766	All About Learning Press, Inc.	3/18/2021	428.45
12767	America's Kids in Motion	3/18/2021	3,947.00
12768	Art of Problem Solving	3/18/2021	213.45
12769	Brenda Myers	3/18/2021	60.00
12770	Center for Autism and Related Disorders, LLC	3/18/2021	1,595.75
12771	Chelsea Rotunno	3/18/2021	360.00
12772	Coarsgold Kenpo Karate	3/18/2021	2,100.00
12773	Crafty School Crates	3/18/2021	939.10
12774	Cullinan Education Center, Inc.	3/18/2021	1,470.00
12775	Debbie De Alba	3/18/2021	250.00
12776	Denise Nicholes	3/18/2021	720.00
12777	Dolce Dance Studio	3/18/2021	420.00
12778	E-Therapy LLC	3/18/2021	81.00
12779	eat2explore	3/18/2021	209.60
12780	Educational Development Corporation	3/18/2021	117.95
12781	Erilynne Christiansen	3/18/2021	200.00
12782	Global Teletherapy	3/18/2021	82,971.00
12783	Guido's Martial Arts Academy	3/18/2021	925.00
12784	Hands 4 Building, LLC	3/18/2021	295.98
12785	Haynes Family of Programs	3/18/2021	4,676.25
12786	Heartland Charter School	3/18/2021	50,000.00
12787	Home Science Tools	3/18/2021	35.99
12788	Jonna Durst	3/18/2021	250.00
12789	Joshua Heflebower	3/18/2021	100.00
12790	Jostens	3/18/2021	309.03
12791	Kevin Freeman	3/18/2021	11,184.00
12792	Kitchen Stewardship LLC	3/18/2021	149.95
12793	KiwiCo, Inc	3/18/2021	11,669.62
12794	Kumon Center of Clovis	3/18/2021	960.00
12795	Learning Without Tears	3/18/2021	112.12
12796	Little Passports	3/18/2021	1,174.08
12797	Mary Callagy	3/18/2021	455.00
12798	Math Crazy	3/18/2021	720.00
12799	MEL Science U.S. LLC	3/18/2021	139.60
12800	MEL Science U.S. LLC	3/18/2021	314.10
12801	Melanie Suderman Sweet	3/18/2021	2,914.00
12802	Melissa Bogle	3/18/2021	900.00
12803	Metamorphosis Therapy Group Inc	3/18/2021	1,650.00
12804	Michailia R. Massong	3/18/2021	440.00
12805	Moving Beyond the Page	3/18/2021	399.89
12806	Neil Boyer	3/18/2021	1,110.00
12807	PAR, Inc.	3/18/2021	1,708.56
12808	Peace Hill Press, Inc. dba Well Trained Mind Press	3/18/2021	98.37

Yosemite Valley Charter School

Check Register

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12809	Piano Marvel, LLC	3/18/2021	95.94
12810	Pride Learning Co	3/18/2021	1,200.00
12811	Rachel Kreider	3/18/2021	800.00
12812	Rachel Robbins	3/18/2021	1,560.00
12813	Rainbow Resource Center	3/18/2021	1,276.24
12814	Reading Horizons	3/18/2021	1,819.12
12815	Rising Star Gymnastics	3/18/2021	400.00
12816	Shirley Winters Ballet	3/18/2021	53.00
12817	Specialized Therapy Services, Inc	3/18/2021	935.00
12818	Steinway Piano Gallery of Fresno	3/18/2021	1,200.00
12819	Susan Hancock	3/18/2021	800.00
12820	Teacher Synergy, LLC	3/18/2021	1,030.01
12821	Teaching Textbooks	3/18/2021	173.61
12822	The Dance Company	3/18/2021	297.00
12823	Timberdoodle.com	3/18/2021	805.44
12824	TouchMath Acquisition LLC	3/18/2021	75.52
12825	Trina Short	3/18/2021	250.00
12826	Wendy DeRaud	3/18/2021	1,660.00
12827	Westside Elementary School District	3/18/2021	50,000.00
12828	Will Aylsworth	3/18/2021	114.00
12829	Law Offices of Young, Minney, & Corr, LLP	3/24/2021	3,500.00
12830	Academics in a Box Incorporated	3/24/2021	86.85
12831	Aldrich Services	3/24/2021	576.00
12832	All About Learning Press, Inc.	3/24/2021	799.25
12833	Allard's Art Inc.	3/24/2021	55.00
12834	America's Kids in Motion	3/24/2021	4,179.25
12835	Amy Spano	3/24/2021	4,900.00
12836	Anna Wilkinson	3/24/2021	36.34
12837	Art of Problem Solving	3/24/2021	156.60
12838	Aspire Speech & Learning Center	3/24/2021	1,500.00
12839	Barbara Cook	3/24/2021	39.55
12840	Bitsbox	3/24/2021	1,015.65
12841	Bojuka Ryu	3/24/2021	285.00
12842	BookShark	3/24/2021	3,681.56
12843	Braille Abilities, LLC	3/24/2021	554.74
12844	Brain Chase	3/24/2021	129.00
12845	Break the Barriers, Inc	3/24/2021	14,535.00
12846	Brian Hammons Piano	3/24/2021	4,165.00
12847	BrightThinker	3/24/2021	622.45
12848	Bullfrog Swim School	3/24/2021	2,650.00
12849	BYU Independent Study	3/24/2021	1,422.00
12850	CenCal Cosmos	3/24/2021	250.00
12851	Central Coast Language & Learning Center, Inc.	3/24/2021	2,345.00
12852	Charter Impact, Inc.	3/24/2021	1,135.04
12853	Charter's Choice Educational Services	3/24/2021	1,050.00
12854	Chess at Three	3/24/2021	90.00
12855	Christianna Adams Fuller	3/24/2021	20.00
12856	Clovis Hills Community Church	3/24/2021	180.00
12857	Cognitive Square Inc	3/24/2021	62.65
12858	Crafty School Crates	3/24/2021	830.89
12859	Craig Daniel	3/24/2021	260.00
12860	CrossFit ValleyView	3/24/2021	79.00
12861	Cullinan Education Center, Inc.	3/24/2021	980.00
12862	Dance Explosion	3/24/2021	400.00
12863	Daniel Davies	3/24/2021	160.00
12864	Dayna Hopkins	3/24/2021	66.87
12865	Deanna Colon	3/24/2021	180.00
12866	Deanna Colon	3/24/2021	300.00

Yosemite Valley Charter School

Check Register

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12867	Deanna Colon	3/24/2021	100.00
12868	Denise Voth	3/24/2021	2,500.00
12869	Dennis Murphy School of Music	3/24/2021	540.00
12870	Department of Justice	3/24/2021	160.00
12871	Diana Porter	3/24/2021	360.00
12872	Drive Carmel	3/24/2021	1,620.00
12873	E-Therapy LLC	3/24/2021	8,949.50
12874	Easy Does It Farms	3/24/2021	4,025.00
12875	eat2explore	3/24/2021	628.80
12876	Educational Development Corporation	3/24/2021	1,277.94
12877	eDynamic Learning	3/24/2021	85.00
12878	Effectual Educational Consulting Services	3/24/2021	3,287.50
12879	Emily Heyler	3/24/2021	25.00
12880	Erilynne Christiansen	3/24/2021	300.00
12881	Evan Akuna	3/24/2021	270.00
12882	Evan-Moor	3/24/2021	99.99
12883	First City Strength and Fitness Inc	3/24/2021	840.00
12884	Fresno School of Music	3/24/2021	592.00
12885	GL Kenpo	3/24/2021	1,000.00
12886	Goodfellow Occupational Therapy, Inc.	3/24/2021	275.00
12887	Guido's Martial Arts Academy	3/24/2021	838.00
12888	Hands 4 Building, LLC	3/24/2021	601.95
12889	Heartland Charter School	3/24/2021	50,000.00
12890	History Unboxed LLC	3/24/2021	279.50
12891	Home Science Tools	3/24/2021	487.48
12892	Honest History Co	3/24/2021	75.41
12893	Hooked on Phonics	3/24/2021	290.53
12894	iCAN Junior Triathlon Club	3/24/2021	595.00
12895	Institute for Excellence in Writing	3/24/2021	347.89
12896	IsoRhythms Music Therapy	3/24/2021	320.00
12897	JackKris Publishing, LLC	3/24/2021	77.02
12898	Jacky Bertz	3/24/2021	20.00
12899	Jennifer Falco	3/24/2021	20.00
12900	Joshua Heflebower	3/24/2021	200.00
12901	Julia Ballance	3/24/2021	20.00
12902	Juliann Abell	3/24/2021	20.00
12903	Julie Sellin	3/24/2021	35.00
12904	Katie Millikan	3/24/2021	25.00
12905	Katie Torosian	3/24/2021	20.00
12906	Kelly Peterson	3/24/2021	25.00
12907	Kelly Pettit	3/24/2021	44.58
12908	Keyboard Art School of Music	3/24/2021	704.00
12909	Kimberly Moore	3/24/2021	20.00
12910	KiwiCo, Inc	3/24/2021	2,676.79
12911	Kristen Karr	3/24/2021	20.00
12912	Kumon Center of Clovis	3/24/2021	510.00
12913	Learning Without Tears	3/24/2021	39.99
12914	Lighthouse Therapy LLC	3/24/2021	21,294.99
12915	Lindsey Bascom	3/24/2021	2,100.00
12916	Little Passports	3/24/2021	703.74
12917	Live Education!	3/24/2021	511.35
12918	Lori Boles	3/24/2021	266.86
12919	Lotus Educational Services, Inc.	3/24/2021	724.90
12920	Marnie Young	3/24/2021	1,092.50
12921	Math Crazy	3/24/2021	720.00
12922	Math-U-See Inc.	3/24/2021	443.00
12923	Maureen M. Solomon	3/24/2021	390.00
12924	Meet the Masters, Inc.	3/24/2021	726.11

Yosemite Valley Charter School

Check Register

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12925	MEL Science U.S. LLC	3/24/2021	1,012.10
12926	Melanie Suderman Sweet	3/24/2021	1,102.50
12927	Melinda Buletti	3/24/2021	179.48
12928	Melissa Bogle	3/24/2021	1,800.00
12929	Michael A. Manjarrez	3/24/2021	555.00
12930	Michailia R. Massong	3/24/2021	600.00
12931	Michelene Fitzgerald	3/24/2021	40.05
12932	Michelle Egoroy	3/24/2021	20.00
12933	Molly C. Oliver	3/24/2021	540.00
12934	Monterey Bay Academy of Gymnastics	3/24/2021	1,280.00
12935	Moving Beyond the Page	3/24/2021	3,493.62
12936	Mr. C's Karate School of Shito-Ryu	3/24/2021	600.00
12937	Naeim Saddavi	3/24/2021	420.00
12938	Natalie Douty	3/24/2021	20.00
12939	Nessy Learning LLC	3/24/2021	300.00
12940	Nicolette Pearce	3/24/2021	20.00
12941	Oak Meadow Inc.	3/24/2021	476.93
12942	Old Town Yoga	3/24/2021	250.00
12943	Omni Learning Center Inc	3/24/2021	1,590.00
12944	Pacific Martial Arts	3/24/2021	975.00
12945	Tiffany Reimer	3/24/2021	Void
12946	Playground Training Academy, LLC	3/24/2021	2,940.00
12947	PresenceLearning, Inc.	3/24/2021	11,865.30
12948	Professional Tutors of America Inc.	3/24/2021	600.00
12949	Provenance	3/24/2021	21,438.51
12950	Rachel Kreider	3/24/2021	2,700.00
12951	Rainbow Resource Center	3/24/2021	Void
12952	Rainbow Resource Center	3/24/2021	Void
12953	Rainbow Resource Center	3/24/2021	6,189.85
12954	Rayford Shorin-Ryu	3/24/2021	910.00
12955	Rebecca Bennett	3/24/2021	763.33
12956	Rhonda Langley	3/24/2021	200.00
12957	Rich Oliver Racing, Inc.	3/24/2021	1,794.00
12958	Richard Koogler	3/24/2021	457.00
12959	Richard Moreno	3/24/2021	120.00
12960	Rising Star Gymnastics	3/24/2021	1,170.00
12961	Robert Melendez	3/24/2021	288.00
12962	Rose Music Studios LLC	3/24/2021	480.00
12963	Roxanne Nichols	3/24/2021	375.00
12964	San Benito Dance Academy	3/24/2021	120.00
12965	Sew Outside the Box	3/24/2021	56.19
12966	Shirley Winters Ballet	3/24/2021	366.00
12967	Silver Bell Barn & Equestrian Center	3/24/2021	785.00
12968	Simba School of Music	3/24/2021	610.00
12969	Singapore Math Live, LLC	3/24/2021	240.00
12970	Singapore Math, Inc.	3/24/2021	928.41
12971	Sona Atoyan	3/24/2021	648.42
12972	Stacey Munro	3/24/2021	20.00

Yosemite Valley Charter School

Check Register

For the period ended March 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12973	STAR of CA	3/24/2021	1,815.00
12974	Starfall Education Foundation	3/24/2021	30.00
12975	Steinway Piano Gallery of Fresno	3/24/2021	530.00
12976	Studies Weekly	3/24/2021	97.71
12977	Studio on the Hill	3/24/2021	1,024.00
12978	Susan Hancock	3/24/2021	1,910.00
12979	Susan Mason	3/24/2021	4,320.00
12980	Teacher Synergy, LLC	3/24/2021	94.15
12981	Teaching Textbooks	3/24/2021	1,172.88
12982	The Critical Thinking Co.	3/24/2021	15.94
12983	The Dance Center	3/24/2021	1,502.88
12984	Timberdoodle.com	3/24/2021	220.52
12985	Time4Learning	3/24/2021	84.85
12986	Tina M. Carter	3/24/2021	1,501.00
12987	TouchMath Acquisition LLC	3/24/2021	235.31
12988	Traci Brisendine	3/24/2021	929.90
12989	Ultimate Martial Arts Inc	3/24/2021	984.00
12990	United Conservatory of Music	3/24/2021	6,029.76
12991	Valley Center for the Blind	3/24/2021	656.25
12992	Ventura County Office of Education/Business	3/24/2021	15,875.00
12993	Verizon Wireless	3/24/2021	4,439.23
12994	Veronica Vasquez	3/24/2021	367.11
12995	Vikki Shumaker	3/24/2021	1,000.00
12996	Well Trained Mind Academy	3/24/2021	1,077.50
12997	Wendy DeRaud	3/24/2021	480.00
12998	West Martial Arts	3/24/2021	340.00
12999	Westside Elementary School District	3/24/2021	50,000.00
13000	Willis Kempo Kung-Fu School	3/24/2021	150.00
13001	WM Music Lessons	3/24/2021	120.00
13002	Wonder Crate	3/24/2021	89.90
13003	WriteShop	3/24/2021	526.21
13004	Voya Financial FBO CalSTRS Pension2	3/26/2021	6,519.00
13005	Jade Davis	3/29/2021	140.00
13006	Tiffany Reimer	3/30/2021	99.99
13007	Fresno County Office of Education	3/30/2021	156,158.67
13008	Fresno County Office of Education	3/30/2021	505.00
Total Disbursements Issued in March			\$ <u>1,622,416.35</u>

Yosemite Valley Charter School

Accounts Payable Aging

March 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
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
Heartland Charter School	HCS-YVCS	6/30/2020	6/30/2020	-	-	-	-	221,238	221,238
Center for Autism and Related Disorders	D-03542382	9/3/2020	8/4/2020	-	-	-	-	224	224
Outschool, Inc.	20902603	10/28/2020	9/28/2020	-	-	-	-	140	140
Central Coast Language & Learning Center	91895	10/30/2020	9/30/2020	-	-	-	-	45	45
Studies Weekly	367537	11/3/2020	10/5/2020	-	-	-	-	65	65
Yolanda Vazquez	VAZQ010721	1/7/2021	1/7/2021	-	-	-	40	-	40
BYU Independent Study	DCE-00007220	2/3/2021	1/4/2021	-	-	1,477	-	-	1,477
Westside Elementary School District	2042021	2/4/2021	2/4/2021	-	-	59,463	-	-	59,463
Bojuka Ryu	2020102	3/4/2021	3/4/2021	-	85	-	-	-	85
The Wahine Project	13021	3/5/2021	3/5/2021	-	650	-	-	-	650
Laura Thiessen	THIE030821	3/8/2021	3/8/2021	-	35	-	-	-	35
Procopio, Cory, Hargreaves & Savitch LLP	747719	3/8/2021	3/8/2021	-	2,916	-	-	-	2,916
Procopio, Cory, Hargreaves & Savitch LLP	747720	3/8/2021	3/8/2021	-	4,563	-	-	-	4,563
Dennis Murphy School of Music	75	3/10/2021	3/10/2021	-	675	-	-	-	675
McColgan & Associates Inc.	4094	3/10/2021	3/10/2021	-	5,057	-	-	-	5,057
Marcia Maunder	MAUN031521	3/15/2021	3/15/2021	-	417	-	-	-	417
Melissa Bogle	INV0225	3/16/2021	3/16/2021	-	450	-	-	-	450
Melissa Bogle	INV0228	3/17/2021	3/17/2021	-	450	-	-	-	450
SpiritHorse Connections	0389	3/17/2021	3/17/2021	-	1,370	-	-	-	1,370
Sylvan Learning	5020	3/17/2021	3/17/2021	-	320	-	-	-	320
Dennis Murphy School of Music	76	3/18/2021	3/18/2021	-	405	-	-	-	405
Margo Sue	SUEX031921	3/19/2021	3/19/2021	-	20	-	-	-	20
Stephanie Williams	WILL031921	3/19/2021	3/19/2021	-	20	-	-	-	20
Larry Jarocki	JARO031921	3/19/2021	3/19/2021	-	250	-	-	-	250
Jonna Durst	DURS031921	3/19/2021	3/19/2021	-	250	-	-	-	250
Julie Sellin	1002	3/20/2021	3/20/2021	-	35	-	-	-	35
Simba School of Music	122	3/21/2021	2/19/2021	-	280	-	-	-	280
Sondra White	WHIT032221	3/22/2021	3/22/2021	-	33	-	-	-	33
Sondra White	WHIT032321	3/23/2021	3/23/2021	-	1,000	-	-	-	1,000
Merrilee McCain	2020-375329	3/24/2021	3/24/2021	-	120	-	-	-	120
Studies Weekly	352107	3/25/2021	2/23/2021	-	32	-	-	-	32
Larry Jarocki	JARO032621	3/26/2021	3/26/2021	-	250	-	-	-	250
Jonna Durst	DURS032621	3/26/2021	3/26/2021	-	250	-	-	-	250
Hannah Lloyd	1002	3/26/2021	3/18/2021	-	500	-	-	-	500
Debbie De Alba	DEAL032621	3/26/2021	3/26/2021	-	250	-	-	-	250
Timberdoodle.com	356161	3/27/2021	2/25/2021	-	334	-	-	-	334
Goodfellow Occupational Therapy, Inc.	1835	3/27/2021	3/2/2021	-	6,440	-	-	-	6,440
Silver Bell Barn & Equestrian Center	3026	3/28/2021	2/26/2021	-	180	-	-	-	180
BookShark	31115682	3/28/2021	2/26/2021	-	191	-	-	-	191
BookShark	31115695	3/28/2021	2/26/2021	-	896	-	-	-	896
Timberdoodle.com	356266	3/29/2021	2/27/2021	-	64	-	-	-	64
Valley Center for the Blind	16621	3/30/2021	2/28/2021	-	1,400	-	-	-	1,400

Yosemite Valley Charter School

Accounts Payable Aging

March 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
Abarca Group	022821A	3/30/2021	2/28/2021	-	1,750	-	-	-	1,750
Aspire Speech & Learning Center	022821AiGam	3/30/2021	2/28/2021	-	150	-	-	-	150
Aspire Speech & Learning Center	022821BrNic	3/30/2021	2/28/2021	-	600	-	-	-	600
Aspire Speech & Learning Center	022821GrRid	3/30/2021	2/28/2021	-	900	-	-	-	900
Aspire Speech & Learning Center	022821HaSpr	3/30/2021	2/28/2021	-	160	-	-	-	160
Aspire Speech & Learning Center	022821JeSpr	3/30/2021	2/28/2021	-	120	-	-	-	120
Aspire Speech & Learning Center	022821KaSpr	3/30/2021	2/28/2021	-	160	-	-	-	160
Aspire Speech & Learning Center	022821MaBat	3/30/2021	2/28/2021	-	160	-	-	-	160
Aspire Speech & Learning Center	022821MiEsp	3/30/2021	2/28/2021	-	150	-	-	-	150
Aspire Speech & Learning Center	022821WyJar	3/30/2021	2/28/2021	-	450	-	-	-	450
Braille Consultants, Inc.	83	3/30/2021	2/28/2021	-	3,600	-	-	-	3,600
Central Coast Language & Learning Cen	91509	3/30/2021	2/28/2021	-	1,395	-	-	-	1,395
Nicole Medeiros	63	3/30/2021	2/28/2021	-	200	-	-	-	200
Paul Grether	31	3/30/2021	2/28/2021	-	135	-	-	-	135
Rising Star Gymnastics	067809	3/30/2021	3/12/2021	-	115	-	-	-	115
Sandy Torosian	1055	3/30/2021	2/28/2021	-	210	-	-	-	210
School Pathways, LLC	140-INV0993	3/30/2021	2/28/2021	-	7,901	-	-	-	7,901
Effectual Educational Consulting Service	5285	3/30/2021	2/28/2021	-	4,065	-	-	-	4,065
Evan-Moor	INV307529	3/30/2021	3/1/2021	-	85	-	-	-	85
JoAnn Denney	21	3/30/2021	2/28/2021	-	100	-	-	-	100
JoAnn Denney	22	3/30/2021	2/28/2021	-	100	-	-	-	100
imm3rse.in	030121Y	3/31/2021	3/1/2021	1,200	-	-	-	-	1,200
Fresno School of Music	221	3/31/2021	3/1/2021	1,002	-	-	-	-	1,002
Fresno School of Music	222	3/31/2021	3/1/2021	620	-	-	-	-	620
Fresno School of Music	223	3/31/2021	3/1/2021	168	-	-	-	-	168
Shirley Winters Ballet	17096	3/31/2021	3/1/2021	53	-	-	-	-	53
Shirley Winters Ballet	17098	3/31/2021	3/1/2021	590	-	-	-	-	590
Robert Melendez	1291	3/31/2021	3/2/2021	288	-	-	-	-	288
Rodeo Tough Productions	030121GT	3/31/2021	3/1/2021	720	-	-	-	-	720
Rodeo Tough Productions	030121MT	3/31/2021	3/1/2021	880	-	-	-	-	880
KidsArt - Valencia	YV910-1309LR	3/31/2021	3/1/2021	85	-	-	-	-	85
KidsArt - Valencia	YV920-1313CR	3/31/2021	3/1/2021	90	-	-	-	-	90
Studies Weekly	384295	3/31/2021	3/10/2021	65	-	-	-	-	65
Sylvan Learning Salinas/Monterey	7049	3/31/2021	3/1/2021	350	-	-	-	-	350
Sylvan Learning Salinas/Monterey	7060	3/31/2021	3/1/2021	200	-	-	-	-	200
Teacher Synergy, LLC	147323268	3/31/2021	3/10/2021	107	-	-	-	-	107
TheraSens, Inc	1044	3/31/2021	1/4/2021	1,290	-	-	-	-	1,290
TheraSens, Inc	1060	3/31/2021	3/1/2021	840	-	-	-	-	840
Studio on the Hill	isamar21	3/31/2021	3/1/2021	110	-	-	-	-	110
Susan Hancock	120	3/31/2021	3/1/2021	720	-	-	-	-	720
Rainbow Resource Center	3325644	3/31/2021	3/1/2021	550	-	-	-	-	550
Rainbow Resource Center	3326101	3/31/2021	3/1/2021	31	-	-	-	-	31
Rainbow Resource Center	3326526	3/31/2021	3/1/2021	151	-	-	-	-	151
Rich Oliver Racing, Inc.	2021-002-003	3/31/2021	3/1/2021	199	-	-	-	-	199

Yosemite Valley Charter School

Accounts Payable Aging

March 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
Richard Moreno	Mar 2021 AS-8	3/31/2021	3/1/2021	145	-	-	-	-	145
Deborah Lemen Acting Studio	00033	3/31/2021	3/1/2021	400	-	-	-	-	400
Denise Nicholes	003	3/31/2021	3/1/2021	720	-	-	-	-	720
C'est La Vie Arts	63	3/31/2021	3/1/2021	360	-	-	-	-	360
BookShark	31116037	3/31/2021	3/1/2021	998	-	-	-	-	998
Allard's Art Inc.	194793	3/31/2021	3/1/2021	90	-	-	-	-	90
Allard's Art Inc.	194794	3/31/2021	3/1/2021	95	-	-	-	-	95
Michael A. Manjarrez	1030121	3/31/2021	3/1/2021	180	-	-	-	-	180
Arlene Steffen	7	3/31/2021	3/1/2021	700	-	-	-	-	700
8x8 Inc.	2932916	3/31/2021	3/1/2021	490	-	-	-	-	490
Tutoring Club	2102	3/31/2021	3/1/2021	400	-	-	-	-	400
WM Music Lessons	004YVS	3/31/2021	3/1/2021	510	-	-	-	-	510
Math Crazy	26003	3/31/2021	3/1/2021	550	-	-	-	-	550
Math Crazy	26045	3/31/2021	3/1/2021	480	-	-	-	-	480
Math Crazy	26046	3/31/2021	3/1/2021	480	-	-	-	-	480
Math Crazy	26047	3/31/2021	3/1/2021	480	-	-	-	-	480
Math Crazy	26050	3/31/2021	3/1/2021	240	-	-	-	-	240
Math Crazy	26053	3/31/2021	3/1/2021	240	-	-	-	-	240
Math Crazy	26054	3/31/2021	3/1/2021	240	-	-	-	-	240
Math Crazy	26057	3/31/2021	3/1/2021	480	-	-	-	-	480
Math Crazy	26059	3/31/2021	3/1/2021	480	-	-	-	-	480
BookShark	31116417	4/1/2021	3/2/2021	48	-	-	-	-	48
Shirley Winters Ballet	17112	4/1/2021	3/16/2021	106	-	-	-	-	106
Shirley Winters Ballet	17121	4/1/2021	3/16/2021	122	-	-	-	-	122
Studies Weekly	367541	4/2/2021	3/3/2021	65	-	-	-	-	65
The Talk Team	82882	4/2/2021	3/3/2021	230	-	-	-	-	230
The Talk Team	82883	4/2/2021	3/3/2021	1,140	-	-	-	-	1,140
The Talk Team	82884	4/2/2021	3/3/2021	230	-	-	-	-	230
The Talk Team	82885	4/2/2021	3/3/2021	460	-	-	-	-	460
The Talk Team	82886	4/2/2021	3/3/2021	460	-	-	-	-	460
The Talk Team	82887	4/2/2021	3/3/2021	460	-	-	-	-	460
The Talk Team	82888	4/2/2021	3/3/2021	575	-	-	-	-	575
The Talk Team	82889	4/2/2021	3/3/2021	460	-	-	-	-	460
The Talk Team	82890	4/2/2021	3/3/2021	210	-	-	-	-	210
The Talk Team	82891	4/2/2021	3/3/2021	288	-	-	-	-	288
The Talk Team	82892	4/2/2021	3/3/2021	403	-	-	-	-	403
The Talk Team	82893	4/2/2021	3/3/2021	223	-	-	-	-	223
The Talk Team	82894	4/2/2021	3/3/2021	460	-	-	-	-	460
The Talk Team	82895	4/2/2021	3/3/2021	1,370	-	-	-	-	1,370
The Talk Team	82896	4/2/2021	3/3/2021	58	-	-	-	-	58
The Talk Team	82897	4/2/2021	3/3/2021	575	-	-	-	-	575
The Talk Team	82898	4/2/2021	3/3/2021	230	-	-	-	-	230
The Talk Team	82899	4/2/2021	3/3/2021	230	-	-	-	-	230
The Talk Team	82900	4/2/2021	3/3/2021	210	-	-	-	-	210

Yosemite Valley Charter School

Accounts Payable Aging

March 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
The Talk Team	82901	4/2/2021	3/3/2021	345	-	-	-	-	345
The Talk Team	82902	4/2/2021	3/3/2021	363	-	-	-	-	363
The Talk Team	82903	4/2/2021	3/3/2021	613	-	-	-	-	613
The Talk Team	82904	4/2/2021	3/3/2021	795	-	-	-	-	795
The Talk Team	82905	4/2/2021	3/3/2021	363	-	-	-	-	363
The Talk Team	82906	4/2/2021	3/3/2021	173	-	-	-	-	173
The Talk Team	82907	4/2/2021	3/3/2021	440	-	-	-	-	440
The Talk Team	82908	4/2/2021	3/3/2021	230	-	-	-	-	230
The Talk Team	82909	4/2/2021	3/3/2021	440	-	-	-	-	440
The Talk Team	82910	4/2/2021	3/3/2021	661	-	-	-	-	661
The Talk Team	82911	4/2/2021	3/3/2021	345	-	-	-	-	345
Steinway Piano Gallery of Fresno	112	4/3/2021	3/4/2021	480	-	-	-	-	480
Jessica V Riggle	15	4/3/2021	3/4/2021	2,500	-	-	-	-	2,500
LEGO Education	1190451480	4/3/2021	2/2/2021	577	-	-	-	-	577
LEGO Education	1190451481	4/3/2021	2/2/2021	637	-	-	-	-	637
Educational Services (Colette Nelson)	10	4/3/2021	3/4/2021	540	-	-	-	-	540
Dustin Arth	66	4/3/2021	3/4/2021	1,845	-	-	-	-	1,845
Homeschool Spanish Academy	2021 - 01	4/3/2021	3/4/2021	1,663	-	-	-	-	1,663
Professional Tutors of America Inc.	77173	4/3/2021	3/19/2021	600	-	-	-	-	600
Cullinan Education Center, Inc.	21095	4/3/2021	3/4/2021	490	-	-	-	-	490
Break the Barriers, Inc	11716	4/3/2021	3/4/2021	5,599	-	-	-	-	5,599
United Conservatory of Music	11506980	4/3/2021	3/4/2021	450	-	-	-	-	450
United Conservatory of Music	11506998	4/3/2021	3/4/2021	450	-	-	-	-	450
Lotus Educational Services, Inc.	1797	4/3/2021	3/4/2021	898	-	-	-	-	898
United Conservatory of Music	11447244	4/3/2021	3/4/2021	450	-	-	-	-	450
United Conservatory of Music	11466577	4/4/2021	3/5/2021	300	-	-	-	-	300
A+ In Home Tutors Inc.	4209	4/4/2021	3/5/2021	520	-	-	-	-	520
A+ In Home Tutors Inc.	4210	4/4/2021	3/5/2021	260	-	-	-	-	260
All About Learning Press, Inc.	906126	4/4/2021	3/5/2021	209	-	-	-	-	209
United Conservatory of Music	11515929	4/4/2021	3/5/2021	300	-	-	-	-	300
United Conservatory of Music	11516002	4/4/2021	3/5/2021	300	-	-	-	-	300
Logic of English	INW0817	4/4/2021	3/5/2021	289	-	-	-	-	289
Brenda Myers	62/2021	4/4/2021	3/5/2021	510	-	-	-	-	510
PresenceLearning, Inc.	INV41267	4/4/2021	3/5/2021	16,309	-	-	-	-	16,309
Educational Development Corporation	DIR8911790	4/4/2021	3/5/2021	146	-	-	-	-	146
Educational Development Corporation	DIR8911795	4/4/2021	3/5/2021	149	-	-	-	-	149
Rainbow Resource Center	3332891	4/4/2021	3/5/2021	242	-	-	-	-	242
Rainbow Resource Center	3333446	4/4/2021	3/5/2021	258	-	-	-	-	258
Rainbow Resource Center	3333450	4/4/2021	3/5/2021	344	-	-	-	-	344
Rainbow Resource Center	3333489	4/4/2021	3/5/2021	161	-	-	-	-	161
Singapore Math, Inc.	409645	4/4/2021	3/5/2021	132	-	-	-	-	132
The Wahine Project	12021	4/4/2021	3/5/2021	1,970	-	-	-	-	1,970
Teacher Synergy, LLC	147834958	4/5/2021	3/15/2021	10	-	-	-	-	10
Teacher Synergy, LLC	147835047	4/5/2021	3/15/2021	10	-	-	-	-	10

Yosemite Valley Charter School

Accounts Payable Aging

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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
Teacher Synergy, LLC	H47834864	4/5/2021	3/15/2021	27	-	-	-	-	27
Generation Genius, Inc.	GG0071334	4/5/2021	3/6/2021	125	-	-	-	-	125
Discount School Supply	P40237180101	4/5/2021	3/6/2021	91	-	-	-	-	91
Academy of Creative Education	164-YVS	4/5/2021	3/3/2021	1,200	-	-	-	-	1,200
Destany Morgan	4	4/6/2021	3/7/2021	1,215	-	-	-	-	1,215
Steinway Piano Gallery of Fresno	113	4/6/2021	3/7/2021	1,240	-	-	-	-	1,240
Studio on the Hill	700	4/7/2021	3/8/2021	1,304	-	-	-	-	1,304
Teaching Textbooks	33981	4/7/2021	3/8/2021	55	-	-	-	-	55
Teacher Synergy, LLC	148074190	4/7/2021	3/17/2021	50	-	-	-	-	50
Educational Development Corporation	DIR8920700	4/7/2021	3/8/2021	67	-	-	-	-	67
Educational Development Corporation	DIR8926034	4/7/2021	3/8/2021	143	-	-	-	-	143
Educational Development Corporation	DIR8926036	4/7/2021	3/8/2021	153	-	-	-	-	153
Educational Development Corporation	DIR8926037	4/7/2021	3/8/2021	68	-	-	-	-	68
Crafty School Crates	18891	4/7/2021	3/8/2021	575	-	-	-	-	575
Crafty School Crates	18892	4/7/2021	3/8/2021	652	-	-	-	-	652
Crafty School Crates	18893	4/7/2021	3/8/2021	199	-	-	-	-	199
Rainbow Resource Center	3334736	4/7/2021	3/8/2021	175	-	-	-	-	175
Bitsbox	3671	4/7/2021	3/8/2021	87	-	-	-	-	87
Bitsbox	3672	4/7/2021	3/8/2021	87	-	-	-	-	87
Oak Meadow Inc.	118777	4/7/2021	3/8/2021	228	-	-	-	-	228
Wendy DeRaud	430	4/7/2021	3/8/2021	1,350	-	-	-	-	1,350
United Conservatory of Music	11535756	4/7/2021	3/8/2021	300	-	-	-	-	300
United Conservatory of Music	11535774	4/7/2021	3/8/2021	300	-	-	-	-	300
Minds on Education Inc	157876A	4/7/2021	3/8/2021	17	-	-	-	-	17
Beautiful Feet Books, Inc.	13920	4/7/2021	3/8/2021	39	-	-	-	-	39
Beautiful Feet Books, Inc.	13921	4/7/2021	3/8/2021	575	-	-	-	-	575
Allard's Art Inc.	194838	4/8/2021	3/9/2021	62	-	-	-	-	62
Allard's Art Inc.	194839	4/8/2021	3/9/2021	62	-	-	-	-	62
America's Kids in Motion	189-YVS	4/8/2021	3/9/2021	4,431	-	-	-	-	4,431
America's Kids in Motion	190-YVS	4/8/2021	3/9/2021	2,556	-	-	-	-	2,556
MEL Science U.S. LLC	LT2021030910	4/8/2021	3/9/2021	140	-	-	-	-	140
United Conservatory of Music	11565695	4/8/2021	3/9/2021	300	-	-	-	-	300
Timberdoodle.com	357348	4/8/2021	3/9/2021	16	-	-	-	-	16
Timberdoodle.com	357375	4/8/2021	3/9/2021	722	-	-	-	-	722
Timberdoodle.com	357379	4/8/2021	3/9/2021	1,319	-	-	-	-	1,319
Rainbow Resource Center	3336393	4/8/2021	3/9/2021	28	-	-	-	-	28
Rainbow Resource Center	3336423	4/8/2021	3/9/2021	56	-	-	-	-	56
Rainbow Resource Center	3336425	4/8/2021	3/9/2021	85	-	-	-	-	85
Rainbow Resource Center	3337011	4/8/2021	3/9/2021	57	-	-	-	-	57
Rainbow Resource Center	3337015	4/8/2021	3/9/2021	161	-	-	-	-	161
Rainbow Resource Center	3337144	4/8/2021	3/9/2021	238	-	-	-	-	238
Rainbow Resource Center	3337153	4/8/2021	3/9/2021	141	-	-	-	-	141
Destany Morgan	5	4/8/2021	3/9/2021	1,215	-	-	-	-	1,215
Discount School Supply	P40233000102	4/8/2021	3/9/2021	90	-	-	-	-	90

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Teacher Synergy, LLC	148204296	4/8/2021	3/18/2021	40	-	-	-	-	40
Teacher Synergy, LLC	148204839	4/8/2021	3/18/2021	10	-	-	-	-	10
Teacher Synergy, LLC	148205512	4/8/2021	3/18/2021	4	-	-	-	-	4
Teacher Synergy, LLC	148205955	4/8/2021	3/18/2021	10	-	-	-	-	10
Teacher Synergy, LLC	148206261	4/8/2021	3/18/2021	7	-	-	-	-	7
Teacher Synergy, LLC	148207174	4/8/2021	3/18/2021	8	-	-	-	-	8
Teacher Synergy, LLC	148207510	4/8/2021	3/18/2021	53	-	-	-	-	53
Thimble Sewciety	026	4/8/2021	3/9/2021	940	-	-	-	-	940
San Benito Aquatics	233	4/8/2021	3/9/2021	835	-	-	-	-	835
Global Teletherapy	4638	4/8/2021	3/9/2021	83,379	-	-	-	-	83,379
Elemental Science	IN-3054	4/8/2021	3/9/2021	250	-	-	-	-	250
Hooked on Phonics	HOP1230	4/8/2021	3/9/2021	216	-	-	-	-	216
InnovEd Inc.	1486	4/8/2021	3/9/2021	5,125	-	-	-	-	5,125
Homeschool Buyers Co-op	1182568	4/9/2021	3/10/2021	54	-	-	-	-	54
Homeschool Buyers Co-op	1182569	4/9/2021	3/10/2021	44	-	-	-	-	44
Homeschool Buyers Co-op	1182585	4/9/2021	3/10/2021	69	-	-	-	-	69
Joshua Heflebower	71	4/9/2021	3/10/2021	100	-	-	-	-	100
Home Science Tools	1106586A	4/9/2021	3/10/2021	330	-	-	-	-	330
Home Science Tools	1106587A	4/9/2021	3/10/2021	147	-	-	-	-	147
Kumon of Carmel	C3421	4/9/2021	3/10/2021	340	-	-	-	-	340
Studies Weekly	372148	4/9/2021	3/10/2021	32	-	-	-	-	32
Studies Weekly	375924	4/9/2021	3/10/2021	66	-	-	-	-	66
Studies Weekly	377507	4/9/2021	3/10/2021	65	-	-	-	-	65
Specialized Therapy Services, Inc	YVCS01-0221	4/9/2021	2/28/2021	1,225	-	-	-	-	1,225
Starfall Education Foundation	2322-1649-1 526	4/9/2021	3/10/2021	35	-	-	-	-	35
Starfall Education Foundation	6216-7411-2902	4/9/2021	3/10/2021	30	-	-	-	-	30
Teaching Textbooks	34009	4/9/2021	3/10/2021	43	-	-	-	-	43
Teaching Textbooks	34027	4/9/2021	3/10/2021	55	-	-	-	-	55
Deborah Lemen Acting Studio	00034	4/9/2021	3/10/2021	730	-	-	-	-	730
BrightThinker	SINV2753	4/9/2021	3/10/2021	124	-	-	-	-	124
Northwest Studio for Ballet	35	4/9/2021	3/10/2021	136	-	-	-	-	136
Old Town Yoga	002	4/9/2021	3/10/2021	400	-	-	-	-	400
MoxieBox Art	7422	4/9/2021	3/10/2021	153	-	-	-	-	153
Provenance	4640	4/9/2021	3/10/2021	1,005	-	-	-	-	1,005
Tina M. Carter	058	4/9/2021	3/10/2021	1,501	-	-	-	-	1,501
United Conservatory of Music	11584283	4/9/2021	3/10/2021	600	-	-	-	-	600
Logic of English	INW0848	4/9/2021	3/10/2021	331	-	-	-	-	331
Logic of English	INW0849	4/9/2021	3/10/2021	220	-	-	-	-	220
Modesto Academy of Music & Design	108	4/9/2021	3/10/2021	510	-	-	-	-	510
Molly C. Oliver	007	4/9/2021	3/10/2021	720	-	-	-	-	720
Monterey Bay Taekwondo Academy	17	4/9/2021	3/10/2021	150	-	-	-	-	150
Math-U-See Inc.	0691668-IN	4/9/2021	2/8/2021	199	-	-	-	-	199
Math-U-See Inc.	0691671-IN	4/9/2021	2/8/2021	119	-	-	-	-	119
Math-U-See Inc.	0691672-IN	4/9/2021	2/8/2021	58	-	-	-	-	58

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BookShark	31118599	4/10/2021	3/11/2021	146	-	-	-	-	146
BookShark	31118720	4/10/2021	3/11/2021	171	-	-	-	-	171
BookShark	31118737	4/10/2021	3/11/2021	123	-	-	-	-	123
BookShark	31118738	4/10/2021	3/11/2021	57	-	-	-	-	57
BookShark	31118751	4/10/2021	3/11/2021	895	-	-	-	-	895
BookShark	31118809	4/10/2021	3/11/2021	690	-	-	-	-	690
BookShark	31118815	4/10/2021	3/11/2021	198	-	-	-	-	198
BookShark	31118819	4/10/2021	3/11/2021	123	-	-	-	-	123
BookShark	31118857	4/10/2021	3/11/2021	11	-	-	-	-	11
Center for Autism and Related Disorder	D-03987772	4/11/2021	3/12/2021	2,055	-	-	-	-	2,055
Learning Without Tears	INV104750	4/11/2021	3/12/2021	47	-	-	-	-	47
Fresno Music Academy & Arts	03132021YVSFMAA	4/12/2021	3/13/2021	4,360	-	-	-	-	4,360
Teacher Synergy, LLC	148560018	4/12/2021	3/22/2021	11	-	-	-	-	11
Teacher Synergy, LLC	148570216	4/12/2021	3/22/2021	14	-	-	-	-	14
Teacher Synergy, LLC	148601436	4/12/2021	3/22/2021	70	-	-	-	-	70
Teacher Synergy, LLC	148652384	4/12/2021	3/22/2021	6	-	-	-	-	6
Teacher Synergy, LLC	148653517	4/12/2021	3/22/2021	82	-	-	-	-	82
Teacher Synergy, LLC	148654226	4/12/2021	3/22/2021	12	-	-	-	-	12
iCAN Junior Triathlon Club	31421-1	4/13/2021	3/14/2021	200	-	-	-	-	200
iCAN Junior Triathlon Club	31421-2	4/13/2021	3/14/2021	60	-	-	-	-	60
Sandy Torosian	1056	4/13/2021	3/14/2021	270	-	-	-	-	270
Sona Atoyan	84	4/13/2021	3/14/2021	450	-	-	-	-	450
Steinway Piano Gallery of Fresno	115	4/14/2021	3/15/2021	240	-	-	-	-	240
Robert Melendez	1320	4/14/2021	3/15/2021	288	-	-	-	-	288
Robert Melendez	1321	4/14/2021	3/15/2021	288	-	-	-	-	288
Kumon Center of Clovis	0172	4/14/2021	3/15/2021	960	-	-	-	-	960
Kumon Center of Clovis	0173	4/14/2021	3/15/2021	180	-	-	-	-	180
Jessica Cromar	BUS-2	4/14/2021	3/15/2021	165	-	-	-	-	165
Hands 4 Building, LLC	2287	4/14/2021	3/15/2021	148	-	-	-	-	148
E-Therapy LLC	18116	4/14/2021	3/15/2021	856	-	-	-	-	856
Teaching Textbooks	34078	4/14/2021	3/15/2021	55	-	-	-	-	55
Teaching Textbooks	34079	4/14/2021	3/15/2021	43	-	-	-	-	43
Teaching Textbooks	34080	4/14/2021	3/15/2021	43	-	-	-	-	43
Susan Hancock	128	4/14/2021	3/15/2021	450	-	-	-	-	450
Don Johnston Inc	00454347	4/14/2021	3/15/2021	130	-	-	-	-	130
Educational Development Corporation	DIR8975688	4/14/2021	3/15/2021	162	-	-	-	-	162
Educational Development Corporation	DIR8975689	4/14/2021	3/15/2021	52	-	-	-	-	52
Educational Development Corporation	DIR8975691	4/14/2021	3/15/2021	139	-	-	-	-	139
Educational Development Corporation	DIR8975694	4/14/2021	3/15/2021	49	-	-	-	-	49
Moving Beyond the Page	250656	4/14/2021	3/15/2021	26	-	-	-	-	26
Moving Beyond the Page	250769	4/14/2021	3/15/2021	10	-	-	-	-	10
Moving Beyond the Page	250770	4/14/2021	3/15/2021	8	-	-	-	-	8
Moving Beyond the Page	250784	4/14/2021	3/15/2021	26	-	-	-	-	26
Moving Beyond the Page	250785	4/14/2021	3/15/2021	8	-	-	-	-	8

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Moving Beyond the Page	250809	4/14/2021	3/15/2021	1,028	-	-	-	-	1,028
Moving Beyond the Page	250810	4/14/2021	3/15/2021	510	-	-	-	-	510
Moving Beyond the Page	250811	4/14/2021	3/15/2021	120	-	-	-	-	120
Moving Beyond the Page	250812	4/14/2021	3/15/2021	109	-	-	-	-	109
Little Passports	115491473	4/14/2021	3/15/2021	162	-	-	-	-	162
Little Passports	115491554	4/14/2021	3/15/2021	129	-	-	-	-	129
Little Passports	115491558	4/14/2021	3/15/2021	200	-	-	-	-	200
Little Passports	115598634	4/14/2021	3/15/2021	291	-	-	-	-	291
WM Music Lessons	005YVS	4/14/2021	3/15/2021	840	-	-	-	-	840
All About Learning Press, Inc.	906233	4/15/2021	3/16/2021	160	-	-	-	-	160
Provenance	4667	4/15/2021	3/16/2021	20	-	-	-	-	20
Provenance	4668	4/15/2021	3/16/2021	200	-	-	-	-	200
Provenance	4678	4/15/2021	3/16/2021	300	-	-	-	-	300
Provenance	4681	4/15/2021	3/16/2021	650	-	-	-	-	650
Provenance	4686	4/15/2021	3/16/2021	550	-	-	-	-	550
MoxieBox Art	7440	4/15/2021	3/16/2021	153	-	-	-	-	153
MoxieBox Art	7441	4/15/2021	3/16/2021	153	-	-	-	-	153
MoxieBox Art	7442	4/15/2021	3/16/2021	153	-	-	-	-	153
Oak Meadow Inc.	119161	4/15/2021	3/16/2021	775	-	-	-	-	775
Rainbow Resource Center	3342644	4/15/2021	3/16/2021	12	-	-	-	-	12
Rainbow Resource Center	3343136	4/15/2021	3/16/2021	269	-	-	-	-	269
Rainbow Resource Center	3343633	4/15/2021	3/16/2021	278	-	-	-	-	278
The Wahine Project	22021	4/15/2021	3/16/2021	5,500	-	-	-	-	5,500
Guido's Martial Arts Academy	ADNAGY040521	4/15/2021	3/16/2021	517	-	-	-	-	517
Guido's Martial Arts Academy	DSMITH030421	4/15/2021	3/16/2021	318	-	-	-	-	318
Guido's Martial Arts Academy	GBrisedine0321	4/15/2021	3/16/2021	199	-	-	-	-	199
Guido's Martial Arts Academy	KDillingham0321	4/15/2021	3/16/2021	195	-	-	-	-	195
Guido's Martial Arts Academy	ZJGalacia0321	4/15/2021	3/16/2021	318	-	-	-	-	318
Home Science Tools	1108117A	4/15/2021	3/16/2021	59	-	-	-	-	59
Home Science Tools	1108120A	4/15/2021	3/16/2021	134	-	-	-	-	134
Home Science Tools	1108121A	4/15/2021	3/16/2021	226	-	-	-	-	226
Haynes Family of Programs	LAS398.1-07	4/15/2021	3/16/2021	495	-	-	-	-	495
Haynes Family of Programs	LAS420.2-02	4/15/2021	3/16/2021	165	-	-	-	-	165
Haynes Family of Programs	OT386.2-07	4/15/2021	3/16/2021	660	-	-	-	-	660
Haynes Family of Programs	OT398.2-07	4/15/2021	3/16/2021	248	-	-	-	-	248
Haynes Family of Programs	SAI-IHH322.1-07	4/15/2021	3/16/2021	240	-	-	-	-	240
Haynes Family of Programs	SAI386.1-07	4/15/2021	3/16/2021	390	-	-	-	-	390
Haynes Family of Programs	SAI387.1-02	4/15/2021	3/16/2021	1,500	-	-	-	-	1,500
Haynes Family of Programs	SAI388.1-07	4/15/2021	3/16/2021	630	-	-	-	-	630
Haynes Family of Programs	SAI390.1-07	4/15/2021	3/16/2021	870	-	-	-	-	870
Haynes Family of Programs	SAI420.1-05	4/15/2021	3/16/2021	120	-	-	-	-	120
Jessica Cromar	HS-4	4/15/2021	3/16/2021	165	-	-	-	-	165
Jessica Cromar	AS-6	4/15/2021	3/16/2021	165	-	-	-	-	165
Jessica Cromar	BS-4	4/15/2021	3/16/2021	165	-	-	-	-	165

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Juli Jones	205	4/15/2021	3/16/2021	120	-	-	-	-	120
Juli Jones	206	4/15/2021	3/16/2021	120	-	-	-	-	120
Juli Jones	207	4/15/2021	3/16/2021	120	-	-	-	-	120
Juli Jones	208	4/15/2021	3/16/2021	120	-	-	-	-	120
Juli Jones	209	4/15/2021	3/16/2021	120	-	-	-	-	120
Juli Jones	210	4/15/2021	3/16/2021	120	-	-	-	-	120
Juli Jones	201	4/15/2021	3/16/2021	250	-	-	-	-	250
Lighthouse Therapy LLC	360	4/15/2021	3/1/2021	22,703	-	-	-	-	22,703
Singapore Math, Inc.	410748	4/15/2021	3/16/2021	193	-	-	-	-	193
Singapore Math, Inc.	410754	4/15/2021	3/16/2021	132	-	-	-	-	132
Singapore Math, Inc.	410758	4/15/2021	3/16/2021	84	-	-	-	-	84
Singapore Math, Inc.	410781	4/16/2021	3/17/2021	781	-	-	-	-	781
Studies Weekly	385512	4/16/2021	3/19/2021	65	-	-	-	-	65
Studies Weekly	385516	4/16/2021	3/19/2021	65	-	-	-	-	65
Studies Weekly	385518	4/16/2021	3/19/2021	32	-	-	-	-	32
Juli Jones	202	4/16/2021	3/17/2021	600	-	-	-	-	600
Kumon of Carmel	AA3421	4/16/2021	3/17/2021	990	-	-	-	-	990
Learning Without Tears	INV104981	4/16/2021	3/17/2021	16	-	-	-	-	16
Joshua Heflebower	72	4/16/2021	3/17/2021	100	-	-	-	-	100
Rainbow Resource Center	3344151	4/16/2021	3/17/2021	185	-	-	-	-	185
Rainbow Resource Center	3344337	4/16/2021	3/17/2021	23	-	-	-	-	23
Educational Development Corporation	DIR8975742	4/16/2021	3/17/2021	62	-	-	-	-	62
Educational Development Corporation	DIR8975744	4/16/2021	3/17/2021	62	-	-	-	-	62
Educational Development Corporation	DIR8975745	4/16/2021	3/17/2021	50	-	-	-	-	50
Chelsea Rotunno	1080	4/16/2021	3/17/2021	360	-	-	-	-	360
Bobby Griffin	146	4/16/2021	3/17/2021	400	-	-	-	-	400
All About Learning Press, Inc.	906260	4/16/2021	3/17/2021	160	-	-	-	-	160
Activities for Learning Inc.	382759	4/16/2021	3/17/2021	13	-	-	-	-	13
WriteShop	21-0327	4/16/2021	3/18/2021	60	-	-	-	-	60
WriteShop	21-0328	4/17/2021	3/18/2021	61	-	-	-	-	61
Wendy DeRaud	431	4/17/2021	3/18/2021	1,080	-	-	-	-	1,080
Wendy DeRaud	432	4/17/2021	3/18/2021	1,080	-	-	-	-	1,080
United Conservatory of Music	11500984	4/17/2021	3/18/2021	38	-	-	-	-	38
All About Learning Press, Inc.	906272	4/17/2021	3/18/2021	53	-	-	-	-	53
Molly C. Oliver	008	4/17/2021	3/18/2021	1,175	-	-	-	-	1,175
Michael A. Manjarrez	1031821	4/17/2021	3/18/2021	125	-	-	-	-	125
Michael A. Manjarrez	2031821	4/17/2021	3/18/2021	225	-	-	-	-	225
Melanie Suderman Sweet	INSP 130	4/17/2021	3/18/2021	55	-	-	-	-	55
Melanie Suderman Sweet	INSP 148A	4/17/2021	3/18/2021	120	-	-	-	-	120
Melanie Suderman Sweet	INSP 148B	4/17/2021	3/18/2021	160	-	-	-	-	160
America's Kids in Motion	192-YVS	4/17/2021	3/18/2021	2,892	-	-	-	-	2,892
America's Kids in Motion	193-YVS	4/17/2021	3/18/2021	2,765	-	-	-	-	2,765
Break the Barriers, Inc	11718	4/17/2021	3/18/2021	3,228	-	-	-	-	3,228
Brian Hammons Piano	578	4/17/2021	3/18/2021	800	-	-	-	-	800

Yosemite Valley Charter School

Accounts Payable Aging

March 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
Brian Hammons Piano	592	4/17/2021	3/18/2021	246	-	-	-	-	246
Crafty School Crates	18945	4/17/2021	3/18/2021	686	-	-	-	-	686
Educational Development Corporation	DIR9018100	4/17/2021	3/18/2021	142	-	-	-	-	142
Rich Oliver Racing, Inc.	2021-002-004	4/17/2021	3/18/2021	299	-	-	-	-	299
Institute for Excellence in Writing	769627	4/17/2021	3/17/2021	37	-	-	-	-	37
EMH Sports USA, Inc.	3987-387369-3	4/17/2021	3/18/2021	105	-	-	-	-	105
Seaside Aquatic Club, Inc.	2021-100	4/17/2021	3/18/2021	670	-	-	-	-	670
Studies Weekly	385597	4/17/2021	3/22/2021	32	-	-	-	-	32
Steinway Piano Gallery of Fresno	116	4/17/2021	3/18/2021	720	-	-	-	-	720
Studies Weekly	385636	4/18/2021	3/19/2021	65	-	-	-	-	65
Scholastic Inc. Education	28333805	4/18/2021	3/19/2021	22	-	-	-	-	22
Homeschool Planet	1143	4/18/2021	3/19/2021	75	-	-	-	-	75
Rainbow Resource Center	3346818	4/18/2021	3/19/2021	405	-	-	-	-	405
Oak Meadow Inc.	119246	4/18/2021	3/19/2021	921	-	-	-	-	921
Oak Meadow Inc.	119248	4/18/2021	3/19/2021	715	-	-	-	-	715
Melody Piano Lessons	25	4/18/2021	3/19/2021	850	-	-	-	-	850
BookShark	31120641	4/18/2021	3/19/2021	203	-	-	-	-	203
BookShark	31120675	4/18/2021	3/19/2021	338	-	-	-	-	338
Melanie Suderman Sweet	INSP 124	4/18/2021	3/19/2021	300	-	-	-	-	300
Live Education!	10003	4/18/2021	3/19/2021	969	-	-	-	-	969
Academics in a Box Incorporated	13430	4/19/2021	3/20/2021	87	-	-	-	-	87
Sona Atoyan	85	4/19/2021	3/20/2021	749	-	-	-	-	749
Learning Without Tears	INV105154	4/21/2021	3/22/2021	29	-	-	-	-	29
Lance Frei	LFINSMAR21	4/21/2021	3/22/2021	2,320	-	-	-	-	2,320
Lotus Educational Services, Inc.	1813	4/21/2021	3/22/2021	704	-	-	-	-	704
Lindsey Bascom	120	4/21/2021	3/22/2021	420	-	-	-	-	420
Lindsey Bascom	121	4/21/2021	3/22/2021	420	-	-	-	-	420
Melanie Suderman Sweet	INSP 145	4/21/2021	3/22/2021	43	-	-	-	-	43
Moving Beyond the Page	251141	4/21/2021	3/22/2021	864	-	-	-	-	864
Beautiful Feet Books, Inc.	14023	4/21/2021	3/22/2021	238	-	-	-	-	238
Mr. C's Karate School of Shito-Ryu	22	4/21/2021	3/22/2021	243	-	-	-	-	243
Rainbow Resource Center	3347695	4/21/2021	3/22/2021	19	-	-	-	-	19
Rainbow Resource Center	3348936	4/22/2021	3/23/2021	55	-	-	-	-	55
Rainbow Resource Center	3349422	4/22/2021	3/23/2021	51	-	-	-	-	51
Rainbow Resource Center	3349641	4/22/2021	3/23/2021	53	-	-	-	-	53
Rainbow Resource Center	3349678	4/22/2021	3/23/2021	244	-	-	-	-	244
Rainbow Resource Center	3349687	4/22/2021	3/23/2021	56	-	-	-	-	56
Bitsbox	3744	4/22/2021	3/23/2021	129	-	-	-	-	129
Provenance	4762	4/22/2021	3/23/2021	1,323	-	-	-	-	1,323
Bullfrog Swim School	11	4/22/2021	3/23/2021	875	-	-	-	-	875
Allard's Art Inc.	194885	4/22/2021	3/23/2021	57	-	-	-	-	57
Allard's Art Inc.	194886	4/22/2021	3/23/2021	57	-	-	-	-	57
Moving Beyond the Page	251270	4/22/2021	3/23/2021	12	-	-	-	-	12
Molly C. Oliver	010	4/22/2021	3/23/2021	900	-	-	-	-	900

Yosemite Valley Charter School

Accounts Payable Aging

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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
Art of Problem Solving	219127	4/22/2021	3/23/2021	156	-	-	-	-	156
Art of Problem Solving	219129	4/22/2021	3/23/2021	156	-	-	-	-	156
Melanie Suderman Sweet	INSP 151	4/22/2021	3/23/2021	320	-	-	-	-	320
Melanie Suderman Sweet	INSP 161	4/22/2021	3/23/2021	240	-	-	-	-	240
Melanie Suderman Sweet	INSP 125	4/22/2021	3/23/2021	280	-	-	-	-	280
All About Learning Press, Inc.	906316	4/22/2021	3/23/2021	211	-	-	-	-	211
Silver Bell Barn & Equestrain Center	3043	4/22/2021	3/23/2021	130	-	-	-	-	130
Silver Bell Barn & Equestrain Center	3044	4/22/2021	3/23/2021	65	-	-	-	-	65
Silver Bell Barn & Equestrain Center	3045	4/22/2021	3/23/2021	65	-	-	-	-	65
Silver Bell Barn & Equestrain Center	3046	4/22/2021	3/23/2021	65	-	-	-	-	65
Silver Bell Barn & Equestrain Center	3047	4/22/2021	3/23/2021	65	-	-	-	-	65
History Unboxed LLC	wc-10008HU	4/22/2021	3/23/2021	72	-	-	-	-	72
History Unboxed LLC	wc-9970HU	4/22/2021	3/23/2021	66	-	-	-	-	66
Evan-Moor	INV309701	4/22/2021	3/23/2021	100	-	-	-	-	100
Guido's Martial Arts Academy	TINikolaychuk0321	4/22/2021	3/23/2021	289	-	-	-	-	289
Joshua Heflebower	73	4/23/2021	3/24/2021	50	-	-	-	-	50
Institute for Excellence in Writing	770376	4/23/2021	3/23/2021	93	-	-	-	-	93
Learning Without Tears	INV105362	4/23/2021	3/24/2021	29	-	-	-	-	29
Just Dance	32	4/23/2021	3/24/2021	1,070	-	-	-	-	1,070
Susan Hancock	131	4/23/2021	3/24/2021	280	-	-	-	-	280
Teaching Textbooks	34184	4/23/2021	3/24/2021	75	-	-	-	-	75
Teaching Textbooks	34198	4/23/2021	3/24/2021	75	-	-	-	-	75
All About Learning Press, Inc.	906325	4/23/2021	3/24/2021	48	-	-	-	-	48
All About Learning Press, Inc.	906326	4/23/2021	3/24/2021	160	-	-	-	-	160
All About Learning Press, Inc.	906336	4/23/2021	3/24/2021	22	-	-	-	-	22
All About Learning Press, Inc.	906343	4/23/2021	3/24/2021	160	-	-	-	-	160
TouchMath Acquisition LLC	200191231	4/23/2021	3/24/2021	264	-	-	-	-	264
TouchMath Acquisition LLC	200191232	4/23/2021	3/24/2021	198	-	-	-	-	198
Michelle Barnes	1026	4/23/2021	3/24/2021	950	-	-	-	-	950
Moving Beyond the Page	251462	4/23/2021	3/24/2021	14	-	-	-	-	14
Beautiful Feet Books, Inc.	14039	4/23/2021	3/24/2021	22	-	-	-	-	22
Beautiful Feet Books, Inc.	14040	4/23/2021	3/24/2021	49	-	-	-	-	49
Beautiful Feet Books, Inc.	14042	4/23/2021	3/24/2021	22	-	-	-	-	22
Nicole the Math Lady LLC	3090	4/23/2021	3/24/2021	129	-	-	-	-	129
Nicole the Math Lady LLC	3094	4/23/2021	3/24/2021	129	-	-	-	-	129
Oak Meadow Inc.	119326	4/23/2021	3/24/2021	1,045	-	-	-	-	1,045
Peace Hill Press, Inc. dba Well Trained I	53751	4/23/2021	3/24/2021	30	-	-	-	-	30
Bitsbox	3749	4/23/2021	3/24/2021	129	-	-	-	-	129
Rainbow Resource Center	3350746	4/23/2021	3/24/2021	57	-	-	-	-	57
Rainbow Resource Center	3350818	4/23/2021	3/24/2021	59	-	-	-	-	59
Rainbow Resource Center	3350596	4/23/2021	3/24/2021	205	-	-	-	-	205
Rainbow Resource Center	3350631	4/23/2021	3/24/2021	226	-	-	-	-	226
Rainbow Resource Center	3351558	4/24/2021	3/25/2021	47	-	-	-	-	47
Rainbow Resource Center	3351885	4/24/2021	3/25/2021	203	-	-	-	-	203

Yosemite Valley Charter School

Accounts Payable Aging

March 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	3351986	4/24/2021	3/25/2021	70	-	-	-	-	70
Rainbow Resource Center	3351993	4/24/2021	3/25/2021	180	-	-	-	-	180
Rainbow Resource Center	3352006	4/24/2021	3/25/2021	120	-	-	-	-	120
Rainbow Resource Center	3352008	4/24/2021	3/25/2021	119	-	-	-	-	119
Rainbow Resource Center	3352113	4/24/2021	3/25/2021	473	-	-	-	-	473
Rainbow Resource Center	3352458	4/24/2021	3/25/2021	124	-	-	-	-	124
Brittany Guirell's Tutoring	A2	4/24/2021	3/25/2021	1,700	-	-	-	-	1,700
Brenda Myers	63/2021	4/24/2021	3/25/2021	150	-	-	-	-	150
Beautiful Feet Books, Inc.	14057	4/24/2021	3/25/2021	116	-	-	-	-	116
Beautiful Feet Books, Inc.	14058	4/24/2021	3/25/2021	257	-	-	-	-	257
Beautiful Feet Books, Inc.	14059	4/24/2021	3/25/2021	290	-	-	-	-	290
Allard's Art Inc.	194895	4/24/2021	3/25/2021	60	-	-	-	-	60
Allard's Art Inc.	194896	4/24/2021	3/25/2021	60	-	-	-	-	60
Moving Beyond the Page	251601	4/24/2021	3/25/2021	314	-	-	-	-	314
All About Learning Press, Inc.	906353	4/24/2021	3/25/2021	53	-	-	-	-	53
Learning Without Tears	INV105403	4/24/2021	3/25/2021	16	-	-	-	-	16
Learning Without Tears	INV105423	4/24/2021	3/25/2021	16	-	-	-	-	16
Institute for Excellence in Writing	771146	4/24/2021	3/24/2021	49	-	-	-	-	49
Institute for Excellence in Writing	771311	4/24/2021	3/24/2021	59	-	-	-	-	59
Institute for Excellence in Writing	771345	4/24/2021	3/24/2021	194	-	-	-	-	194
Elemental Science	IN-3108	4/24/2021	3/25/2021	18	-	-	-	-	18
Institute for Excellence in Writing	771538	4/25/2021	3/25/2021	116	-	-	-	-	116
Institute for Excellence in Writing	771547	4/25/2021	3/25/2021	37	-	-	-	-	37
Institute for Excellence in Writing	771605	4/25/2021	3/25/2021	143	-	-	-	-	143
Institute for Excellence in Writing	771613	4/25/2021	3/25/2021	173	-	-	-	-	173
Starfall Education Foundation	1699-2450-5635	4/25/2021	3/26/2021	35	-	-	-	-	35
Teaching Textbooks	34228	4/25/2021	3/26/2021	200	-	-	-	-	200
WM Music Lessons	006YVS	4/25/2021	3/26/2021	120	-	-	-	-	120
Crafty School Crates	19028	4/25/2021	3/26/2021	922	-	-	-	-	922
Rainbow Resource Center	3352706	4/25/2021	3/26/2021	188	-	-	-	-	188
Rainbow Resource Center	3352957	4/25/2021	3/26/2021	223	-	-	-	-	223
Rainbow Resource Center	3352964	4/25/2021	3/26/2021	255	-	-	-	-	255
Peace Hill Press, Inc. dba Well Trained I	53758	4/25/2021	3/26/2021	112	-	-	-	-	112
Nessy Learning LLC	NESUS3888	4/25/2021	3/26/2021	100	-	-	-	-	100
C'est La Vie Arts	64	4/26/2021	3/27/2021	1,040	-	-	-	-	1,040
Cindy Allington	506	4/27/2021	3/28/2021	135	-	-	-	-	135
Cindy Allington	507	4/27/2021	3/28/2021	135	-	-	-	-	135
Cindy Allington	508	4/27/2021	3/28/2021	135	-	-	-	-	135
Cindy Allington	509	4/27/2021	3/28/2021	135	-	-	-	-	135
Cindy Allington	510	4/27/2021	3/28/2021	135	-	-	-	-	135
Cindy Allington	514	4/27/2021	3/28/2021	135	-	-	-	-	135
Rainbow Resource Center	3350735	4/28/2021	3/29/2021	195	-	-	-	-	195
KiwiCo, Inc	MAR-21-YVS-1	4/29/2021	3/15/2021	6,365	-	-	-	-	6,365
Braille Consultants, Inc.	84	4/30/2021	3/31/2021	3,600	-	-	-	-	3,600

Yosemite Valley Charter School

Accounts Payable Aging

March 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
Math-U-See Inc.	0696426-IN	5/3/2021	3/5/2021	61	-	-	-	-	61
Math-U-See Inc.	0696541-IN	5/4/2021	3/5/2021	119	-	-	-	-	119
Math-U-See Inc.	0696424-IN	5/4/2021	3/5/2021	128	-	-	-	-	128
Math-U-See Inc.	0697538-IN	5/10/2021	3/11/2021	58	-	-	-	-	58
Math-U-See Inc.	0699889-IN	5/24/2021	3/25/2021	58	-	-	-	-	58
Math-U-See Inc.	0700025-IN	5/24/2021	3/25/2021	58	-	-	-	-	58
Total Outstanding Payables in March				\$ 316,609	\$ 52,694	\$ 60,940	\$ 40	\$ 425,156	\$ 855,439

Yosemite Valley Charter School

Due (To)/From All Inspire Charter School Locations

For the period ended March 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

Enrollment Report

Section:	II. Finance
Item:	D. Enrollment Report
Purpose:	FYI
Submitted by:	
Related Material:	Enrollment - Yosemite.pdf New Enrollments by County - Yosemite.pdf

Table 1 Principal Dashboard - Yosemite Valley		
LOI Not Returning	177	
Total Spots to fill	3177	3000+ LOI not returning
Currently enrolled	2143	
Total Enrollment Submissions (2021-22)	880	
New Enrollments Needed	154	
Target Progress	95%	
Weekly Submissions	10	
Submissions During (OE)	735	
Submissions After (OE)	145	

Yosemite Valley New Enrollments by County

Regional Breakdown of 2021-2022 New Enrollment Submissions					
County of Residence	City	Student Count	County of Residence	City	Student Count
Fresno	Atascadero	1	Merced	Atwater	12
	Auberry	16		Dos Palos	1
	Biola	1		Gustine	1
	Clovis	188		Hilmar	3
	Coalinga	5		Los Banos	15
	Fiirebaugh	2		Merced	41
	Fresno	275		Modesto	2
	Friant	2		Turlock	1
	Kerman	3		Winton	4
	Kingsburg	5	Merced Total		80
	Orange Cove	1	Mono	Bridgeport	1
	Prather	2		Crowley Lake	8
	Riverdale	3		Lake Crowley	2
	Sanger	12		Mammoth Lakes	12
	Selma	3		Topaz	2
	Squaw Valley	9	Mono Total		25
	Tollhouse	7	Monterey	Big Sur	1
Fresno Total		535		Carmel	6
Kings	Hanford	1		Carmel Valley	4
	Kingsburg	2		Carmel-by-the-sea	3
Kings Total		3		Castroville	3
Madera	Ahwahnee	2		Del Rey Oaks	1
	Chowchilla	12		East Garrison	1
	Coarsegold	18		Gonzales	2
	Madera	29		Greenfield	4
	North Fork	7		Jolon	3
	Oakhurst	4		King city	1
Madera Total		72		Marina	8
				Monterey	17
				Oceanside	3
				Pacific Grove	10
				Prunedale	2
				Royal Oaks	1
				Salinas	43
				Seaside	19
			Monterey Total		132
			San Benito	Hollister	26
				Paicines	3
			San Benito Total		29
			Tulare	Visalia	4
			Tulare Total		4
			Grand Total		880

Cover Sheet

State Testing Assessment Update & Testing Waiver for 2020-2021

Section:	III. Academic Excellence
Item: 2020-2021	A. State Testing Assessment Update & Testing Waiver for
Purpose:	Vote
Submitted by:	
Related Material:	Testing Letter - Yosemite.pdf



Yosemite Valley Charter School

3610 E. Ashlan Avenue, Fresno, CA 93726
Ph (559) 316-0192 | Fax (626) 631-6040

April 15, 2021

Dear Mr. Baldomero Hernandez & Westside Elementary School District,

In a school year that brought to our world a pandemic that caused educators to adapt and evolve to the needs of students while following the guidelines of our state and local authorities we have responded to the challenge of preparing children for college and career. It has been our honor and privilege to partner with you.

In April of 2021, the Department of Education granted permission for charters and school districts to use local alternative assessments that have been proven to be valid and effective to monitor students' progress and achievement. Yosemite Valley Charter school uses STAR 360, a standards-aligned diagnostic and formative assessment by Renaissance Learning. We use STAR 360 results as evidence of student learning and a way to monitor student growth. Our authorizer Westside Elementary District has granted permission to use our local benchmark (STAR 360) instead of participating in the California Assessment of Student Performance and Progress (CAASPP). We believe this is a better choice for our students as it is aligned to state benchmark indicators and is familiar to our stakeholders. The assessment data is disaggregated and analyzed and then used to inform local educators, parents, and the public of our academic achievement. This data is used in ongoing planning for each student as well as school-wide goals. Both the leadership of Yosemite Valley Charter and Westside School District have agreed on this path for our students for the 2020-2021 school year and they invite any questions or concerns.

If you have any questions or concerns, please feel free to contact us.

Sincerely,

Dr. Laurie Goodman

Executive Director

Work: 559-754-1438 x4220

Cell: 559-999-5030

Cover Sheet

Local Control and Accountability Plan (LCAP) Update

Section: III. Academic Excellence
Item: B. Local Control and Accountability Plan (LCAP) Update
Purpose: FYI
Submitted by:
Related Material: 21-22 YVC LCAP Presentation.pdf



2021-24 LCAP Overview

Board
Presentation
4-29-21

The **LCAP** is a **three year plan** (2021-2024) that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities.

Process



Our School

The mission of the Yosemite Valley Charter School is to improve the academic achievement of children in Fresno County and adjacent counties. The mission will be accomplished through a virtual and project-based curriculum model that emphasizes hands on and experiential learning, which focuses on meeting individual students' needs, while helping them become proficient at the California Common Core State Standards (CCSS) and California Contents Standards (CCS), including Next Generation Science Standards for their grade level.

YVC Students are:

- **Navigators of the Digital World** - Navigators of the digital world who are proficient in the use of technology, media, and online resources.
- **Self-Directed** - Self-directed and motivated students who are able to set attainable goals to achieve academic success.
- **Personalized Learners** - Personalized learners who are able to thrive in the style of education that best fits their individual needs.
- **Independent Critical Thinkers** - Independent critical thinkers who have the ability to problem solve, take ownership, and apply their knowledge to a variety of problems.
- **Responsible Citizens** - Responsible citizens who demonstrate integrity and respect while actively seeking knowledge of local and global issues.
- **Effective Communicators** - Effective communicators who can thoughtfully articulate their thinking with confidence while collaborating with peers.

Our School and Students

2260 Students
131 Staff

29% Hispanic
5% Asian
5% African American
66.4% White
3.4% Declined to state

1.3% ELs
47.7% SED
>1 % Foster
Youth



Goal 1

Yosemite Valley Charter School will provide a **high quality educational program** that promotes the **academic achievement of all students**. (Priorities Addressed:1,2,4,7,8)

Metrics

- Fully credentialed teachers
- 100% facilities in good or exemplary repair
- Access to standards-aligned materials
- Full implementation of state standards
- Increase EL progress towards English proficiency as measured by the ELPI Indicator on the CA School Dashboard.
- Increase EL classification rate
- Increase student performance on the ELA CAASPP
- Increase student performance on the Math CAASPP
- Increase number of students scoring 3 or higher on AP exams
- Increase number of students ready for college level coursework
- All students will have access to a broad course of study

Goal 1 Actions and Services

- Fully credentialed teachers
- Standards aligned curriculum
- Instructional materials including technology and support
- Professional Learning Networks
- Broad Course of Study
- **Intervention teachers and aides**
- **Intervention materials**
- Professional development for staff
- **Supplemental online academic support programs for students**
- Supports for special populations
- Coordination of assessment, analysis, and achievement
- Class size reduction
- Summer Learning Recovery & Enrichment Program

Goal 2

Yosemite Valley Charter School will operate with strong **parent and community involvement**, including **effective communication** and opportunities for **parent education**. (Priorities Addressed: 3)

Metrics

- Increase parent involvement in school and community activities
- Increase parent communication as measured by local climate survey
- Provide parent education opportunities
- Provide opportunities for parents to serve on decision making committees

Goal 2 Actions and Services

Actions and Services

- School and community events
- Communication through multiple methods (Website, Weekly Buzz)
- Parent University Classes
- Parent engagement materials and supplies
- Advisory Committees (PAC, SSC, DELAC)

Goal 3

Yosemite Valley Charter School will maintain a **safe** and **positive school climate** where all students are **actively engaged** in learning.
(Priorities Addressed: 5,6)

Metrics

- Maintain 95% or higher attendance rate
- Decrease chronic absenteeism rate
- Decrease suspensions and expulsions
- Decrease high school and middle school drop out rate
- Increase student participation in academic, leadership, and club opportunities
- Increase student sense of connectedness

Goal 3 Actions and Services

Actions -Services

- MTSS Program Implementation
- Enrichment Opportunities
- **Community & Connections Coordination**
- Homeless & Foster Youth Support
- **Student Transition programs and supports**
- Increase opportunities for students to participate in leadership and academic events
- SEL training for staff
- SEL curriculum for students & families

Goal 4

Yosemite Valley Charter School will guide and prepare all students for **college and career readiness**. (Priorities Addressed: 4,7,5)

Metrics

- Increase high school graduation rate
- Maintain number of students taking college courses at or above state average
- Increase number of CTE pathway completers
- Increase % of students scoring prepared or approaching prepared using CCI
- Increase % of students passing an AP exam with a score of 3 or higher
- Maintain A-G completion rate at or above state average

Goal 4 Actions and Services

Actions and Services

- CTE Pathway Expansion
- High School Support Team to boost academic achievement and graduation rates
- High School Counselor
- Expand Dual Enrollment Opportunities
- Transition Program and Supports

Budget

- LCFF, Supplemental and Concentration: **\$1,715,862**
- Title I: **\$314,919**

Feedback

What are we doing well?

**What would you like to see our school
provide for students?**

Thank you!

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Cover Sheet

Board Resolution 2021-2 Educational Plan & Course Outline Stipend

Section: III. Academic Excellence
Item: C. Board Resolution 2021-2 Educational Plan & Course Outline
Stipend
Purpose: Vote
Submitted by:
Related Material:
Board Resolution 2021-3 - Educational Plan & Course Outline Stipend - Yosemite
Valley.pdf

Yosemite Valley Charter School
BOARD RESOLUTION – 2021 – 3

**Resolution to Approve a One-Time Extra Duty Stipend
For the Creation of Educational Plans and Course Outlines**

WHEREAS, Yosemite Valley Charter School (the “School”) is committed to providing a high-quality academic program which is dependent upon grade level, standards aligned, comprehensive educational plans and course outlines; and

WHEREAS, the School will utilize Elementary and Secondary School Emergency Relief (ESSER) Funds to address learning loss by improving academic instruction; and

WHEREAS, the School has identified qualified, credentialed staff to create grade level, subject matter, educational plans and course outlines; and

WHEREAS, the identified School staff has taken on additional duties and work load that includes:

Educational Plans

- Review grade level standards and create a plan for what to teach during each Learning Period (LP)
- Meet with the subject team to ensure there is a flow from one year to the next
- Collaborate and review other plans to assign similar topics to the same LP so families with multiple children can teach similar topics to all children at once
- Identify the key standards
- Identify critical vocabulary
- Create a "one-pager" document for parents to assist them in addressing all standards by the end of the year, with attention to formatting and usability. This document will also serve as a tool for teachers and learning coaches/parents to have discussions about what curriculum will be used and how to ensure all important subject matter will be covered

Course Outlines

- Create a curriculum package for parents to use as a whole or to teach particular standards
- Use the Educational Plan as a starting point to delve deeper and include all sub-standards and align with the I Can Statements
- Identify essential skills and concepts for each standard
- Identify key vocabulary for each standard
- Identify Question Stems and Prompts for each standard
- Pull together resources for learning coaches/parents to teach each standard
 - Consider licensing laws and longevity of availability
 - Some resources may need to be created by the teacher

NOW THEREFORE BE IT RESOLVED, that the School will pay the identified School Staff a one-time stipend for additional work duties to be paid in one payment before June 30, 2021, in the amounts referenced in the chart below:

School Staff	Stipend Amount	Course Description
Janell Christiansen	\$250	Kindergarten Math
Lex Crump	\$250	2nd Grade Math
Natalie Douty	\$500	4th Grade ELA
Michele Egorov	\$250	3rd Grade Math
Elizabeth Harmelin	\$500	6th Grade ELA
Glinda Love	\$250	4th Grade Math
Sara Maguire	\$500	2 nd Grade ELA
Kimberly Souder	\$250	6 th Grade Math
Jennifer Vernon	\$500	7 th Grade ELA

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 April 29, 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

Revised Independent Study Master Agreement

Section:	III. Academic Excellence
Item:	D. Revised Independent Study Master Agreement
Purpose:	Vote
Submitted by:	
Related Material:	Master Agreement for Independent Study - Yosemite.pdf



Yosemite Valley Charter School Master Agreement for Independent Study

Student:	Contract Term: Full Year
Student Number:	Beginning Date: 08/18/2020
Address:	End Date: 06/04/2021
Location:	Year: 2020 - 2021 - 2021-2022
1st Phone Number:	2nd Phone Number:
DOB:	Grade Level:
Program Placement:	School for Classroom Option:

It is understood that:

Objectives: The student will complete the courses listed below. All course objectives will be consistent with the established programs' governing board and are consistent with program standards as outlined in the program's subject/course descriptions. Assignment and Work Record(AWR)Forms will include additional descriptions of the major objectives and activities of the courses of study covered by this agreement including the evaluation of student work and are incorporated herein. The term "Course Value" (CV) refers to the number of credits (secondary education) or weeks of work (elementary education) the student will attempt.

Schedule	Category	Course Value
Mathematics	Mathematics	36 Weeks
Language Arts	Language Arts	36 Weeks
Social Studies	History/Social Science	36 Weeks
Science	Science	36 Weeks

Methods of Study: Specific methods of study will be designated on the Assignment and Work (AWR)Record and are incorporated herein. Examples of methods of study for the student will include but are not limited to: Independent Reading, Textbook Activities, Problem Solving, Study Projects, Drill & Practice, Computerized Curriculum, Web/Internet Research, Library Research, Field Trips, Learning Center Courses, and Virtual Academies

Specific Resources: The school will provide appropriate instructional materials and personnel necessary to enable the student to complete the assigned work. Resources must include those reasonably necessary to the achievement of the objectives and must include resources that are normally available to all students on the same terms on which they are available to all. Assignments and specific resources will be designated on the Assignment and Work Record (AWR) Forms and are incorporated herein.

Methods of Evaluation: Academic evaluations will be designated on the Assignment and Work Record (AWR) and are incorporated herein. Examples of acceptable methods of evaluation include, but are not limited to: Teacher Made Tests, Student Conferences, Progress/Report Cards, Chapter/Unit Tests, Work Samples, Observations, Portfolios, State Standards Testing, Learning Journals, Presentations, Quizzes, Labs, Finals.

Students are required to report to their teacher as scheduled: Manner of Reporting: One-on-One, Email, Online, Phone. Time: 8:30-5pm. Day: M-F. Frequency: At least once every 20 days. Location: Virtual or In-Person. The duration of these Master Agreement requirements shall be for: Full Year.

Add to Specific Resources:The school will designate specific resources for students as determined by assessments and school personnel

Voluntary Statement: It is understood that independent study is an optional educational alternative in which no pupil may be required to participate. In the case of a pupil who is referred or assigned to any school, class, or program pursuant to Education Code Section 48915 or 48917, instruction may be provided for a student through independent study only if the student is offered the alternative of classroom instruction.

Board Policies: According to the board policy for grades K through 12, the maximum length of time allowed between when the assignment was made and the date the assignment is due is 20 school days, unless an exception is made in accordance with the Board Policy. After 2 missed assignments, as per Board Policy, an evaluation will be made to determine whether independent study is an appropriate strategy for this student. A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.

Additional Courses: Additional courses may be added to this agreement as needed if the agreement is re-signed and re-dated by the teacher and the student.

Signatures and Dates: I have read and I understand the terms of this agreement, and agree to all provisions set forth.

Add to Board Policies: Upon 2 missed assignments, evidence of a body of work for all 4 core subjects for each learning period will be required; a body of work should reflect 85% of each attendance day, engaged in teaching and learning.

Student Signature

Date

Parent/Guardian/Caregiver Signature

Date

Supervising Teacher Signature

Date

Other Signature

Date

Other Signature

Date

Other Signature

Date

Other Signature

Date



Yosemite Valley Charter School Acknowledgement of Responsibilities

Student:

Student Number:

Address:

Location:

1st Phone Number:

DOB:

Program Placement:

Contract Term: Full Year

Beginning Date: 08/18/2020

End Date: 06/04/2021

Year: 2020 - 2021

2nd Phone Number:

Grade Level:

School for Classroom Option:

Students Agreement/Responsibilities

- I voluntarily request participation in this independent study program and have read and understand the terms of the master agreement.
- I will complete all course work outlined in the master agreement, and as assigned to me in the periodic Student Assignment and Work Record.

I will participate in local and state assessments as determined by the charter and my Independent Study Teacher.

Parent/Legal Guardians Agreement

I agree to the above conditions listed under Students Agreement/Responsibilities. I also understand that:

- I am responsible for the daily monitoring/verification of all subjects studied, with scheduled monitoring by the Independent Study Teacher.
- If I become aware of special or extenuating circumstances that will prohibit my student from turning in the assigned work by the due date, I will contact the Independent Study Teacher prior to the due-date to make alternative arrangements.
- I understand that it is my responsibility to provide any needed transportation for my child's scheduled meetings at a mutually agreed upon location reflected on the face of the master agreement and that lack of transportation is not an acceptable reason for failing to meet with the Independent Study Teacher. I have the right to appeal any decision about my child's placement in accordance with the school's policies and procedures.

I understand that my student will participate in the local benchmark assessments 3 times and the state assessment(s) once a year

Independent Study Teachers Agreement

- The Independent Study Teacher will assign a body of work to be completed during the duration of this agreement.
- The Independent Study Teacher will evaluate work in a timely manner.
- The Independent Study Teacher will notify the student and parent/legal guardian of the academic credit granted for work completed.

Student:

Teacher:

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We, the undersigned, understand the voluntarily agree to the terms and conditions of this Independent Study agreement. Our signatures below indicate that we voluntarily participated in the establishment of these Agreements/Responsibilities and that we understand and accept our responsibilities in relation to this document.

Student Signature

Date

Parent/Guardian/Caregiver Signature

Date

Teacher Signature

Date

Other Signature

Date

Cover Sheet

Revised Grade Level Promotion & Acceleration Policy & Kindergarten Retention Criteria

Section: III. Academic Excellence

Item: E. Revised Grade Level Promotion & Acceleration Policy &
Kindergarten Retention Criteria

Purpose: Vote

Submitted by:

Related Material:

Revised Grade Level Promotion & Acceleration Policy & Kindergarten Retention Criteria - Yosemite.pdf



Grade Level Promotion & ~~Grade Level~~ Acceleration Policy, & Kindergarten Retention Criteria

Yosemite Valley Charter School is committed to making individual decisions on grade level acceleration based on the long-term, best interest of the individual student. Staff is committed to helping all students realize their fullest potential, when high academic achievement is evident, staff may request a student for acceleration into a higher grade level. The student's maturity level shall be taken into consideration in making a determination to accelerate a student.

The purpose of the Yosemite Valley Charter School Governing Board approving this Promotion & Grade Level Acceleration Policy is to accomplish the following:

1. Outline the Promotion Policy
2. Outline the Acceleration Policy
- 2.3. Outline the Kindergarten Retention Criteria
- 3.4. Outline the Appeals Process for Parents
- 4.5. Establish the Process for IDEA/504 Students
- 5-6. Outline the Charter School Rights

1. **Promotion Policy: K-8:** Each K-8 student will be enrolled in four core subjects: Language Arts, Mathematics, Science, Social Studies, and include enrichment opportunities like art, music, athletics, world languages, technology, field trips, and virtual and in-person community and social experiences, providing a well-rounded education. Students shall progress through the grade levels by demonstrating growth in learning and working appropriately towards grade level mastery .

High School: High school students can select courses from a variety of a learning programs. Students will be enrolled in a minimum of 20 credits per semester (4 classes) unless considered a fifth-year senior. If the student is taking courses at a community college, he/she must meet with his/her counselor to obtain approval prior to enrolling in the community college courses.

Required Courses for All High School Grade Levels*:

- English-Language Arts
- Mathematics
- Science
- Social Studies/History

*This depends on the student's individual graduation plan and course progression.

Four-Year Plan for High School Students: Supervising Teachers develop a four-year individual graduation plan (IGP) for each high school student. The IGP will be reviewed by

It is the policy of The Charter School, pursuant to Education Code 220-221.1, that no person on the basis of sex, race, national origin, ancestry, creed, pregnancy, marital or parental status or physical, mental, emotional or learning disability shall be discriminated against.

the Guidance Counselor and/or Regional Administrator and revisited annually (unless necessary due to mid-year course changes). The four-year individual graduation plan will include:

- Learning Program
- Student's intended courses
- Courses completed
- Course of Study
- College and/or Career path

2. **Acceleration Policy:** If a student has completed all grade level requirements and is requesting to accelerate to the following grade mid-year, a determination must be made as to whether it is in the best interest of the student. This determination is made by the Homeschool Teacher and the Student Support Team with input from the Learning Coach.

If promoted, the student will need to complete the curriculum for the promoted grade by the end of the current school year.

Mid-Year Grade Level Acceleration Requests: The decision to promote a student mid-year will be made only after careful consideration has been given with regards to serving the academic best interests of the student. Mid-year promotions are approved or denied at the end of the first semester. If a student is promoted at the end of the first semester, he/she should be on target to complete all courses at his/her promoted grade level by the end of the school year. 8th to 9th grade acceleration requests are only considered in the fall semester before the high school add/drop date.

A child who was *not age-eligible* for kindergarten (that is, the child turned five after September 1) and who attended a California private school kindergarten for a year is viewed by the CDE as *not legally enrolled* in kindergarten, pursuant to EC Section 48000 requirements. Therefore, this child, upon enrollment in public school, is enrolled in kindergarten, assessed, and may (but is not required to) be immediately promoted to first grade if the child meets the following State Board of Education criteria, pursuant to Title 5, Section 200:

- *The child is at least five years of age.*
- *The child has attended a public school kindergarten for a long enough time to enable school personnel to evaluate the child's ability.*
- *The child is in the upper 5 percent of the child's age group in terms of general mental ability.*
- *The physical development and social maturity of the child are consistent with the child's advanced mental ability.*
- *The parent or guardian has filed a written statement with the district that approves placement in first grade.*

A statement, signed by the district and parent/guardian, is placed in the official school records for these five-year-olds who have been advanced to first grade (EC Section 48011). This action prevents a subsequent audit exception for first grade placement of an *age-ineligible* student.

Procedure: In order for the school to make sound academic decisions regarding mid-year grade level promotions, the following process will be followed:

It is the policy of The Charter School, pursuant to Education Code 220-221.1, that no person on the basis of sex, race, national origin, ancestry, creed, pregnancy, marital or parental status or physical, mental, emotional or learning disability shall be discriminated against.

Parent:

- Parent Request: Parents may request that the teacher promote their child one grade level at the end of the 1st semester.

Teacher:

If the student's teacher agrees that a review for mid-year grade level promotion is appropriate, the teacher will complete a request for acceleration into a higher grade level and take the student's maturity level into consideration. The request should be sent to the Assistant Director(s). Requests must be received by email prior to Winter Break.

- If the student's assessment results are not above grade level, the teacher needs to provide documentation with a written request regarding why promotion is in the student's best interest.
- If the student is not on track to complete all courses at the grade level he/she would be promoted to, the teacher will need to explain in the written request why a promotion would be in the student's best interest.
- Information regarding prior grade retention and the circumstances of such

Student Assessment Records (a combination of the following may be used to assess the student's readiness to promote):

Scores should be on the first page of all scored documents. The Language Arts and Math diagnostic assessments should demonstrate the student's independent ability and be administered by the teacher and done in person (or via Zoom supervised by the teacher) at a teacher/student/family meeting, and not administered by the parent.

- *Score report for In-house Benchmark Assessment such as Star360*
- *Language Arts Diagnostic Assessment, such as Bader Reading Assessment or Moby Max*
- *Writing Sample, completed independently*
- *Math Diagnostic Assessment, such as Moby Max*
- *Work samples*
- *Summary of grade-level curriculum completion*
- *Summary of grade level "I Can Statement" Mastery*
- *Parent written analysis: a compelling reason for the grade change*
- *Recommendation from the Homeschool Teacher (HST), or Student Support Team Coordinator*

3. Kindergarten Retention Criteria: Students can be retained in grade Kindergarten based upon current law. Kindergarten students who have completed one year of Kindergarten shall be admitted to First Grade unless the parent/guardian and the district agree that the student shall continue in Kindergarten for not more than one additional school year. Students who attended both Transitional Kindergarten and Kindergarten cannot be retained. The decision to retain will be based on the student's progress on the Desired Results Developmental Profile for Kindergarten, as well as on indicators of academic achievement in reading, English Language Arts, and Mathematics after intervention has been implemented (Ed Code 48011).

It is the policy of The Charter School, pursuant to Education Code 220-221.1, that no person on the basis of sex, race, national origin, ancestry, creed, pregnancy, marital or parental status or physical, mental, emotional or learning disability shall be discriminated against.

Whenever a student may need to continue in Kindergarten for an additional year, the School Staff shall hold a Student Success Team meeting and secure an agreement, signed by the parent/ guardian, stating that the student shall continue in kindergarten for not more than one additional school year. (Ed Code 46300)

3.4. Appeals and Parent Rights: Parents have the right to appeal a decision made by the Academic Team. If a parent wishes to appeal, they would complete the following steps:

- Appeal to School Administrator in writing.
- School Administrator responds within two (2) weeks.
- If not resolved, parents may appeal to the School Board at the next regularly scheduled board meeting.
- The School Board meets in a closed session and will send the parent or guardian a response in writing

4.5. IDEA/504 Students: Students who participate in special education/504 plans have their education program and decision making process affected by state and federal regulations; therefore, decision-making in the area of grade promotion/retention is first governed by state and federal requirements.

5.6. The Charter School Rights: The policy adopted pursuant to this section shall be adopted at a public meeting of the Governing Board of The Charter School. Nothing in this section shall be construed to prohibit the retention, promotion or acceleration of a pupil not included in grade levels identified in this policy, or for reasons other than those specified for pupils at risk for retention, if such retention is determined to be appropriate for that pupil. Nothing in this section shall be construed to prohibit the Governing Board from adopting promotion, acceleration and retention policies that exceed the criteria established in the California Ed. Code 48070.5, Promotion or Retention of Pupils.

It is the policy of The Charter School, pursuant to Education Code 220-221.1, that no person on the basis of sex, race, national origin, ancestry, creed, pregnancy, marital or parental status or physical, mental, emotional or learning disability shall be discriminated against.

Cover Sheet

2021-2022 Employment Contract

Section: IV. Operations
Item: A. 2021-2022 Employment Contract
Purpose: Vote
Submitted by:
Related Material: 21-22 Contract Template - Yosemite Valley.pdf

**FIXED TERM EMPLOYMENT AGREEMENT
BETWEEN
YOSEMITE VALLEY CHARTER SCHOOL & <<EMPLOYEE
NAME>>, <<JOB TITLE>>**

THIS EMPLOYMENT AGREEMENT (“Agreement”) is entered into by and between the above named employee (“Employee”) and the Governing Board (“Board”) of Yosemite Valley Charter School. The Board desires to hire employees who will assist Yosemite Valley Charter School in achieving the goals and meeting the requirements of the school. The parties recognize that Yosemite Valley Charter School is not governed by the provisions of the California Education Code, except as expressly set forth in the Charter Schools Act of 1992. The Board desires to engage the services of the Employee for purposes of assisting Yosemite Valley Charter School in implementing its purposes, policies, and procedures.

WHEREAS, Yosemite Valley Charter School and Employee wish to enter into an employment relationship under the conditions set forth herein, the parties hereby agree as follows:

A. STATUTORY PROVISIONS RELATING TO CHARTER SCHOOL EMPLOYMENT

1. Yosemite Valley Charter School has been established and operate pursuant to the Charter Schools Act of 1992, Education Code section 47600, *et seq.* Yosemite Valley Charter School has been duly approved by the Westside Elementary School District (“District”), according to the laws of the State of California.
2. Pursuant to Education Code section 47604, Yosemite Valley Charter School has elected to be formed and to operate as a non-profit public benefit corporation pursuant to the Non-profit Public Benefit Corporation Law of California (Part 2, commencing with section 5110 *et seq.* of the Corporations Code). As such, Yosemite Valley Charter School is considered a separate legal entity from the District, which granted the charter. The District shall not be liable for any debts and obligations of Yosemite Valley Charter School, and the Employee signing below expressly recognizes that Employee is being employed by Yosemite Valley Charter School and not the District.
3. Pursuant to Education Code section 47610, Yosemite Valley Charter School must comply with all of the provisions set forth in their charter, but is otherwise exempt from the laws governing school districts except as specified in Education Code section 47610.
4. Yosemite Valley Charter School shall be deemed the exclusive public school employer of the employees at Yosemite Valley Charter School for purposes of Government Code section 3540.1.

B. EMPLOYMENT TERMS AND CONDITIONS

1. Duties

Employee will perform such duties as Yosemite Valley Charter School may reasonably assign and Employee will abide by all school policies and procedures as adopted and amended from time to time.

2. Term and Work Schedule

Subject to Section C, “Termination of Agreement” herein, Yosemite Valley Charter School hereby employs Employee for the term of the school year, commencing on or after **July 1, 2021** and ending **June 30, 2022**. Minimum workdays for the Employee shall be consistent with the applicable calendar of workdays for this position, and Employee may need to work additional days beyond the work calendar.

Yosemite Valley Charter School shall have the right to assign or reassign the Employee to positions, duties, or additional duties and to make changes in responsibilities, work, or transfers, at any time during the contract term. All School employees will provide educational services either online or in-person. Specific programs will have specific needs and the Employee is expected to work in accordance with those specific needs. Any question should be directed to the immediate supervisor.

Employee will not render services in person or by electronic means, paid or otherwise, for any other person or entity during contracted work hours with Yosemite Valley Charter School.

3. Compensation

Employee will receive a salary schedule indicating yearly salary no later than June 15th of each school year to be paid semi-monthly (twice a month) from which the Board shall withhold all statutory and other authorized deductions. (Additional column increases earned during the year will be documented on a supplementary salary schedule approved by the Board of Directors of the Charter.) The Board may adjust compensation by up to 15% in the form of a salary increase or reduction based on actual enrollment; any salary increase is contingent on enrollment and positive performance. The salary schedule is based on what the Board will deem to be reasonable targets. Salary changes will only be permitted at the end of 1st three fiscal quarters – namely September 30th, December 31st, and March 30th. Employee’s compensation shall be prorated for the time actually worked during the duration of this Agreement. This position is exempt from overtime law and Employee shall not be entitled to overtime or to additional compensation for performing duties outside of the scheduled work year/day.

4. Employee Benefits

Employee shall be entitled to participate in designated employee benefit programs and plans established by Yosemite Valley Charter School (subject to program and eligibility requirements) for the benefit of its employees, which from time to time

may be amended and modified by Yosemite Valley Charter School in its sole discretion.

5. Performance Evaluation

Employee shall receive periodic performance reviews conducted by Employee's supervisor in accordance with Yosemite Valley Charter School's evaluation policy.

Failure to evaluate Employee shall not prevent Yosemite Valley Charter School from disciplining or dismissing Employee in accordance with this Agreement.

6. Employee Rights

Employment rights and benefits for employment at Yosemite Valley Charter School shall only be as specified in this Employment Agreement, the Charter Schools Act and Yosemite Valley Charter School's Personnel Handbook, which from time to time may be amended and modified by Yosemite Valley Charter School, in Yosemite Valley Charter School's sole discretion. Employment rights and benefits may be affected by other applicable agreements or directives or advisories from the California Department of Education or State Board of Education. During the term of this Agreement, Employee shall not acquire or accrue tenure, or any employment rights with Yosemite Valley Charter School.

7. Licensure

Employee understands that employment is contingent upon verification and maintenance of any applicable licensure and/or credentials.

8. Child Abuse and Neglect Reporting

California Penal Code section 11166 requires any child care custodian who has knowledge of, or observes, a child in Employee's professional capacity or within the scope of Employee's employment whom Employee knows or reasonably suspects has been the victim of child abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident.

By executing this Agreement, the Employee acknowledges Employee is a child care custodian and is certifying that Employee has knowledge of California Penal Code section 11166 and will comply with its provisions.

9. Fingerprinting/TB Clearance

Fingerprint clearance for Employee will be acquired through submitting the Employee's fingerprints to the California Department of Justice. Employee will be required to assume the cost of all fees related to the fingerprinting process. Employee will be required to submit evidence from a licensed physician that Employee was found to be free from active tuberculosis. Both clearances need to be in place prior to the first day of service. This job offer is contingent upon completion of a satisfactory background check. If the background check is not satisfactory,

this job offer is withdrawn.

10. Conflicts of Interest

Employee understands that, while employed by Yosemite Valley Charter School, Employee will have access to confidential and proprietary information. Employee therefore shall not maintain employment or contracts for employment, or engage in any consultant or independent contractor relationship, with any other agency or school that will in any way conflict with Employee's employment with Yosemite Valley Charter School. Employee agrees that Employee will not enter into any contract(s), or participate in making any contracts, in which Employee has a material financial interest. Employee also specifically agrees that Employee will not refer students to, or encourage students to utilize, any Yosemite Valley Charter School approved vendor to which the Employee has a familial or marital connection. Employee also specifically agrees that Employee will not recommend that Yosemite Valley Charter School enter into a contractual relationship with a vendor to which the Employee has a familial or marital connection

11. Outside Professional Activities

Any outside professional activities (including consulting, speaking, and writing not on behalf of Yosemite Valley Charter School) shall not occur from 8:30 a.m. – 5 p.m. Monday through Friday, except holidays. Yosemite Valley Charter School shall in no way be responsible for any expenses attendant to the performance of such outside activities performed outside of employment with Yosemite Valley Charter School.

12. School Intellectual Property and Non-Competition

Employee may during the course of Employee's duties be advised of certain confidential business matters and affairs of Employer regarding its business practices, students, suppliers and employees. Employee's duties may also place Employee in a position of trust and confidence with respect to certain trade secrets and other proprietary information relating to the business of Employer and not generally known to the public or competitors. Such proprietary information may include student information, competitive strategies, marketing plans, special designs or systems, and accounting information. Employee shall not, either during Employee's employment with Employer, or any time in the future, directly or indirectly:

- a. disclose or furnish, directly or indirectly, to any other person, firm, agency, corporation, client, business, or enterprise, any confidential information acquired during Employee's employment;
- b. individually or in conjunction with any other person, firm, agency, company, client, business, or corporation, employ or cause to be employed any confidential information in any manner whatsoever, except in furtherance of the business of Employer;

c. without the written consent of Employer, publish, deliver, or commit to being published or delivered, any copies, abstracts, or summaries of any files, records, documents, drawings, specifications, lists, equipment and similar items relating to the business of Employer, except to the extent required in the ordinary course of Employee's duties;

Upon termination of employment, Employee is required to immediately return to Employer all property of Employer in as good condition as when received (normal wear and tear excepted) including, but not limited to, all files, records, documents, curriculum, equipment and supplies, promotional materials, and similar items relating to the business of Employer.

C. **TERMINATION OF AGREEMENT**

This Agreement may be terminated by any of the following:

1. **Early Termination with/without Cause:** The School Administration or Board may unilaterally, and with or without cause or advance notice, terminate this Agreement. In consideration of the right to terminate this Agreement without cause, the School shall pay to Employee two weeks of Employee's salary after termination occurs based on receipt of a release of claims agreement and the return of items identified in B.12.c. If the Employee refuses to sign a release of claims the Employee will be paid for one day of employment.
2. **Revocation/Nonrenewal of Charter:** In the event that Yosemite Valley Charter School is either revoked or non-renewed, this Agreement shall terminate immediately upon the effective date of the revocation/nonrenewal of the charter, and without the need for the process outlined in Section B above.
3. **Death or Incapacitation of Employee:** The death of Employee shall terminate this Agreement and all rights provided under this Agreement. In the event that Employee becomes incapacitated to the extent that, in the judgment of the Board, Employee may no longer perform the essential functions of Employee's job with or without reasonable accommodation, as set forth in the job specifications, the Board may terminate this Agreement.

CI. **NON-RENEWAL/EXPIRATION OF TERM**

The Board may elect not to offer future employment agreements to Employee at its sole discretion, without cause, and this Agreement will lapse by its own terms.

CII. **GENERAL PROVISIONS**

1. **Waiver of Breach**

The waiver by either party, or the failure of either party to claim a breach of any provision of this Agreement, will not operate or be construed as a waiver of any subsequent breach.

2. **Assignment**

The rights and obligations of the respective parties under the Agreement will inure to the benefit of and will be binding upon the heirs, legal representatives, successors and assigns of the parties hereto; provided, however, that this Agreement will not be assignable by either party without prior written consent of the other party.

3. Governing Law

This Agreement will be governed by, construed, and enforced in accordance with the laws of the State of California.

4. Partial Invalidity

If any provision of this Agreement is found to be invalid or unenforceable by any court, the remaining provisions herein will remain in effect unless such partial invalidity or unenforceability would defeat an essential business purpose of the Agreement.

F. ACCEPTANCE OF EMPLOYMENT

By signing below, the Employee declares as follows:

1. I have read this Agreement and accept employment with Yosemite Valley Charter School on the terms specified herein.
2. All information I have provided to Yosemite Valley Charter School related to my employment is true and accurate.
3. This is the entire agreement between Yosemite Valley Charter School and me regarding the terms and conditions of my employment. This is a final and complete agreement and there are no other agreements, oral or written, express or implied, concerning the subject matter of this Agreement. It also supersedes any and all other agreements or contracts, either oral or written, between the Parties with respect to the subject matter hereof.

Employee Approval:

Employee Signature

Date

Yosemite Valley Charter School Approval:

Executive Director Signature

Date