



**HEARTLAND CHARTER SCHOOL**  
 955 Stanislaus St. Maricopa, CA 93252  
 Phone (661) 525-1178 \* Fax (661) 465-4544

**Regular Scheduled Board Meeting  
 Heartland Charter School  
 February 4, 2020 – 5:00pm  
 5060 California Avenue #420  
 Bakersfield, CA 93309**

**AGENDA**

<b>Item</b>	<b>Description</b>	<b>Action</b>
1.	Call to Order	
2.	Approval of the Agenda	
3.	Public Comments	Information
4.	Principal's Report a. LCAP Update b. January PD c. Form 700 d. SB 126	Information
5.	Discussion and Potential Action on December Board Meeting Minutes	
6.	Discussion and Potential Action on November-December Financials	
7.	Discussion and Potential Action on the 2018-2019 Audit Report	
8.	Review of Credit Card Purchases by the Principal	Information
9.	Discussion and Potential Action on the Conflict of Interest Code	
10.	Discussion and Potential Action on the Anti-Harassment / Discrimination / Intimidation / Bullying / Retaliation Policy	
11.	Discussion and Potential Action on the Residency Policy	
12.	Discussion and Potential Action on the Kindergarten and Transitional Kindergarten Policy	
13.	Discussion and Potential Action on the Foster Youth Policy	
14.	Discussion and Potential Action on the Transgender and Gender Nonconforming Students Policy	
15.	Discussion and Potential Action on the Induction Policy	
16.	Discussion and Potential Action on the School Closure Policy	
17.	Discussion and Potential Action on the Educational Materials and Restitution Policy	
18.	Discussion and Potential Action on the Healthy Youth Act Curriculum	
19.	Discussion and Potential Action on the Master Agreement	
20.	Discussion and Potential Action on the Board Meeting Calendar	
21.	Board of Directors' Requests	Information
22.	Announcement of Next Regular Scheduled Board Meeting	Information
23.	Adjournment	

Public comment rules: Members of the public may address the Board on agenda or non-agenda items. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. 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 district staff or calendar the issue for future discussion.

Note: Heartland Charter School Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at 818-207-3837 at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132))



## **LCAP Update**

We are planning various meetings with stakeholders to review and solicit input regarding the school's LCAP. At a future board meeting (most likely the April Board Meeting) we will be asking for you to review the input we have received thus far and gain your insight as well. Then in May we will present the draft LCAP to you for final approval at the June Board Meeting.



## **Form 700 – Statements of Economic Interest**

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways:

1. It provides necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
2. It serves as a reminder to the public official of potential conflicts of interest the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.

All board members are required to complete this form on an annual basis and when assuming or leaving a position on the board. We will be filing these forms with the Kern County Board of Supervisors.

[Home](#)[Bill Information](#)[California Law](#)[Publications](#)[Other Resources](#)[My Subscriptions](#)[My Favorites](#)**SB-126 Charter schools.** (2019-2020)

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Date Published: 03/05/2019 09:00 PM

**Senate Bill No. 126****CHAPTER 3**

An act to add Section 47604.1 to the Education Code, relating to charter schools.

[ Approved by Governor March 05, 2019. Filed with Secretary of State March 05, 2019. ]

**LEGISLATIVE COUNSEL'S DIGEST**

SB 126, Leyva. Charter schools.

(1) The Ralph M. Brown Act requires that all meetings of the legislative body, as defined, of a local agency be open and public and all persons be permitted to attend unless a closed session is authorized. The Bagley-Keene Open Meeting Act requires, with specified exceptions, that all meetings of a state body be open and public and all persons be permitted to attend.

This bill would expressly state that charter schools and entities managing charter schools are subject to the Ralph M. Brown Act, unless the charter school is operated by an entity governed by the Bagley-Keene Open Meeting Act, in which case the charter school would be subject to the Bagley-Keene Open Meeting Act, except as specified.

This bill would require specified charter schools or entities managing charter schools to hold meetings in specified locations. The bill would prohibit a meeting of the governing body of a charter school to discuss items related to the operation of the charter school from including the discussion of any item regarding an activity of the governing body that is unrelated to the operation of the charter school.

(2) The California Public Records Act requires state and local agencies to make their records available for public inspection and to make copies available upon request and payment of a fee unless the records are exempt from disclosure.

This bill would expressly state that charter schools and entities managing charter schools are subject to the California Public Records Act, except as specified.

(3) Existing law prohibits certain public officials, including, but not limited to, state, county, or district officers or employees, from being financially interested in any contract made by them in their official capacity or by any body or board of which they are members, except as provided.

This bill would expressly state that charter schools and entities managing charter schools are subject to these provisions, except that the bill would provide that an employee of a charter school is not disqualified from serving as a member of the governing body of the charter school because of that employment status. The bill would require a member of the governing body of a charter school who is also an employee of the charter school to abstain from voting on, or influencing or attempting to influence another member of that body regarding, any matter uniquely affecting that member's own employment.

(4) The Political Reform Act of 1974 requires every state agency and local governmental agency to adopt a conflict-of-interest code, formulated at the most decentralized level possible, that requires designated employees of the agency to file statements of economic interest disclosing any investments, business positions, interests in real property, or sources of income that may foreseeably be affected materially by any governmental decision made or participated in by the designated employee by virtue of that employee's position.

This bill would expressly state that charter schools and entities managing charter schools are subject to the Political Reform Act of 1974, except as specified.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

## THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

**SECTION 1.** Section 47604.1 is added to the Education Code, to read:

**47604.1.** (a) For purposes of this section, an "entity managing a charter school" means a nonprofit public benefit corporation that operates a charter school consistent with Section 47604. An entity that is not authorized to operate a charter school pursuant to Section 47604 is not an "entity managing a charter school" solely because it contracts with a charter school to provide to that charter school goods or task-related services that are performed at the direction of the governing body of the charter school and for which the governing body retains ultimate decisionmaking authority.

(b) A charter school and an entity managing a charter school shall be subject to all of the following:

(1) The Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), except that a charter school operated by an entity pursuant to Chapter 5 (commencing with Section 47620) shall be subject to the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2 of the Government Code) regardless of the authorizing entity.

(2) (A) The California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code).

(B) (i) The chartering authority of a charter school shall be the custodian of records with regard to any request for information submitted to the charter school if either of the following apply:

(I) The charter school is located on a federally recognized California Indian reservation or rancheria.

(II) The charter school is operated by a nonprofit public benefit corporation that was formed on or before May 31, 2002, and is currently operated by a federally recognized California Indian tribe.

(ii) This subparagraph does not allow a chartering authority to delay or obstruct access to records otherwise required under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code).

(3) Article 4 (commencing with Section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code.

(4) (A) The Political Reform Act of 1974 (Title 9 (commencing with Section 81000) of the Government Code).

(B) For purposes of Section 87300 of the Government Code, a charter school and an entity managing a charter school shall be considered an agency and is the most decentralized level for purposes of adopting a conflict-of-interest code.

(c) (1) (A) The governing body of one charter school shall meet within the physical boundaries of the county in which the charter school is located.

(B) A two-way teleconference location shall be established at each schoolsite.

(2) (A) The governing body of one nonclassroom-based charter school that does not have a facility or operates one or more resource centers shall meet within the physical boundaries of the county in which the greatest number of pupils who are enrolled in that charter school reside.

(B) A two-way teleconference location shall be established at each resource center.

(3) (A) For a governing body of an entity managing one or more charter schools located within the same county, the governing body of the entity managing a charter school shall meet within the physical boundaries of the county in which that charter school or schools are located.

(B) A two-way teleconference location shall be established at each schoolsite and each resource center.

(4) (A) For a governing body of an entity that manages two or more charter schools that are not located in the same county, the governing body of the entity managing the charter schools shall meet within the physical boundaries of the county in which the greatest number of pupils enrolled in those charter schools managed by that entity reside.

(B) A two-way teleconference location shall be established at each schoolsite and each resource center.

(C) The governing body of the entity managing the charter schools shall audio record, video record, or both, all the governing board meetings and post the recordings on each charter school's internet website.

(5) This subdivision does not limit the authority of the governing body of a charter school and an entity managing a charter school to meet outside the boundaries described in this subdivision if authorized by Section 54954 of the Government Code, and the meeting place complies with Section 54961 of the Government Code.

(d) Notwithstanding Article 4 (commencing with Section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code, an employee of a charter school shall not be disqualified from serving as a member of the governing body of the charter school because of that employee's employment status. A member of the governing body of a charter school who is also an employee of the charter school shall abstain from voting on, or influencing or attempting to influence another member of the governing body regarding, all matters uniquely affecting that member's employment.

(e) To the extent a governing body of a charter school or an entity managing a charter school engages in activities that are unrelated to a charter school, Article 4 (commencing with Section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code, the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2 of the Government Code), the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code), and the Political Reform Act of 1974 (Title 9 (commencing with Section 81000) of the Government Code) shall not apply with regard to those unrelated activities unless otherwise required by law.

(f) A meeting of the governing body of a charter school to discuss items related to the operation of the charter school shall not include the discussion of any item regarding an activity of the governing body that is unrelated to the operation of the charter school.

**HEARTLAND CHARTER SCHOOL**

955 Stanislaus St. Maricopa, CA 93252

Phone (661) 525-1178 \* Fax (661) 465-4544

**Regular Scheduled Board Meeting – Board Meeting Minutes**

December 18, 2019 – 2:00 pm

5060 California Avenue #420, Bakersfield, CA 93309

**Attendance:**

Tony Miranda, Nicole Panero, Kim Jones, Nikki Sanchez, Jennifer Woodward

**Absent:** None**Also Present:** Courtney McCorkle, Kate Rowe, Bryanna Brossman, Dr. Edward Robillard

ITEM	ITEM DESCRIPTION
<b>CALL TO ORDER:</b>	Board president, Tony Miranda, called the meeting to order. <b>Time: 2:00 pm</b>
<b>PUBLIC COMMENTS:</b>	Those in the audience desiring to address the Board regarding items not on the agenda may do so at this time. Each speaker will have three (3) minutes to address the Board, make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the school system. Please understand that the Board does not take action on non-agendized items. <b>No Public Comments</b>
<b>1. APPROVAL OF THE AGENDA</b>	This item was provided as an opportunity for members, through consensus, to approve, re-sequence or table agenda topics. <b>Action: To approve the agenda.</b> <b>Ms. Sanchez Moved, Ms. Woodward Second, 0 Abstention, Unanimous</b>
<b>2. PRINCIPAL'S REPORT</b>	Ms. McCorkle provided an update on school activities: <ul style="list-style-type: none"><li>• <b>Enrollment Update:</b> The board was informed that enrollment for the 2019-2020 school year is closed. When a student withdraws, a student from the waitlist may be enrolled.</li><li>• <b>CSDC:</b> Kate Rowe attended the CSDC conference in December and completed the governance training certification.</li><li>• <b>LCAP:</b> The board was informed about the timeline and process for the development and approval of Heartland's new three-year Local Control Accountability Plan (LCAP) for 2020-2023. A new state format (yet to be approved) will be used to develop the new plan this spring with input from all stakeholders.</li></ul>
<b>3. DISCUSSION ON THE SUMMARY OF INSURANCE COVERAGE</b>	The board was brought up to date on the school's insurance coverage.

4. DISCUSSION AND POTENTIAL ACTION ON THE BOARD MEETING MINUTES:	Action: Approval of Board meeting minutes for Regular Board meeting on November 21, 2019 and the Special Board meeting on November 21, 2019. Ms. Panero Moved, Ms. Jones Second, 0 Abstention, Unanimous
5. DISCUSSION AND POTENTIAL ACTION ON THE LOTTERY POLICY:	Action: Approve the lottery policy for enrollment. Ms. Woodward Moved, Ms. Sanchez Second, 0 Abstention, Unanimous
6. DISCUSSION AND POTENTIAL ACTION ON THE FISCAL POLICIES AND PROCEDURES:	Action: To approve the fiscal policies and procedures with the changes in Chapter 3: <i><del>Individual All checks greater than \$100,000</del> require two signatures prior to check issuance.</i> Ms. Jones Moved, Ms. Panero Second, 0 Abstention, Unanimous
7. CLOSED SESSION: Government Code § 54957 Charter School Employee Performance Evaluation; Title: Principal	The Board adjourned to closed session to discuss matters of personnel, security, negotiations, student discipline, litigation, or other matters as authorized by Government Code Sections 35157, 54956.6, 54956.8, 54956.9, 54957, 54957.6, 54957.10 and Education Code Sections 35136, 48912, and 48918. Time: 2:14 pm  REPORT FROM CLOSED SESSION: Time: 3:00 pm Pursuant to Gov. Code § 54957, the Board, in closed session, completed the 2019 evaluation process of Heartland principal, Ms. McCorkle.
8. BOARD OF DIRECTORS REQUESTS:	The board requested information pertaining to the vendor payment process in the next Principal's Report.
9. ADJOURNMENT:	Adjournment Time: 3:03 pm General Consent

Prepared by:  
Kate Rowe

Jennifer Woodward  
Board Secretary



# **Heartland Charter School**

Monthly Financial Presentation – December 2019

# HEARTLAND - Highlights

- Annual projected revenue decreased by \$43k from November to December due to ADA and UPP% update.
- Current Pupil: Teacher Ratio is within the 25:1 acceptable ratio threshold and 40/80 spending requirements are met.

Pupil:Teacher Ratio
20.80 :1

Cert.	Instr.
48.8%	87.4%
3,582,882	2,999,919

- Ending annual surplus through year-end is forecasted as a positive \$1.55MM.

# HEARTLAND - Revenue

- November total revenue was based on 4,131 ADA.
- Current forecast for total revenue decreased to 4,077 ADA.

## Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 9,887,524	\$ 10,121,110 \$ (233,586)
Federal Revenue	-	141,933 (141,933)
Other State Revenue	879,186	707,462 171,724
Other Local Revenue	-	- -
<b>Total Revenue</b>	<b>\$ 10,766,710</b>	<b>\$ 10,970,504 \$ (203,795)</b>

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 36,914,754	\$ 43,059,576	\$ (6,144,822)
423,997	495,482	(71,485)
3,178,906	3,287,338	(108,432)
-	-	-
<b>\$ 40,517,657</b>	<b>\$ 46,842,396</b>	<b>\$ (6,324,739)</b>

# HEARTLAND - Expenses

- Overall expenses are favorable year-to-date.
- Current year-to-date actual expenses higher than November due to staffing adjustments and MOU booking.
- Salary forecast based on payroll through 12/31.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 6,989,629	\$ 8,273,070	\$ 1,283,441	\$ 14,230,922	\$ 16,546,140	\$ 2,315,218
Classified Salaries	71,814	20,500	(51,314)	127,118	41,000	(86,118)
Benefits	1,947,839	2,258,914	311,075	4,232,619	4,558,793	326,174
Books and Supplies	1,568,101	1,722,403	154,302	3,174,697	4,272,073	1,097,376
Subagreement Services	5,718,915	4,218,807	(1,500,109)	12,604,082	13,605,808	1,001,726
Operations	37,546	82,735	45,189	107,861	165,470	57,609
Facilities	6,388	12,024	5,636	6,388	24,048	17,660
Professional Services	1,155,954	1,626,007	470,053	3,953,235	5,544,473	1,591,238
Interest	282,051	593,950	311,899	535,323	949,900	414,577
<b>Total Expenses</b>	<b>\$ 17,778,237</b>	<b>\$ 18,808,410</b>	<b>\$ 1,030,173</b>	<b>\$ 38,972,243</b>	<b>\$ 45,707,704</b>	<b>\$ 6,735,461</b>

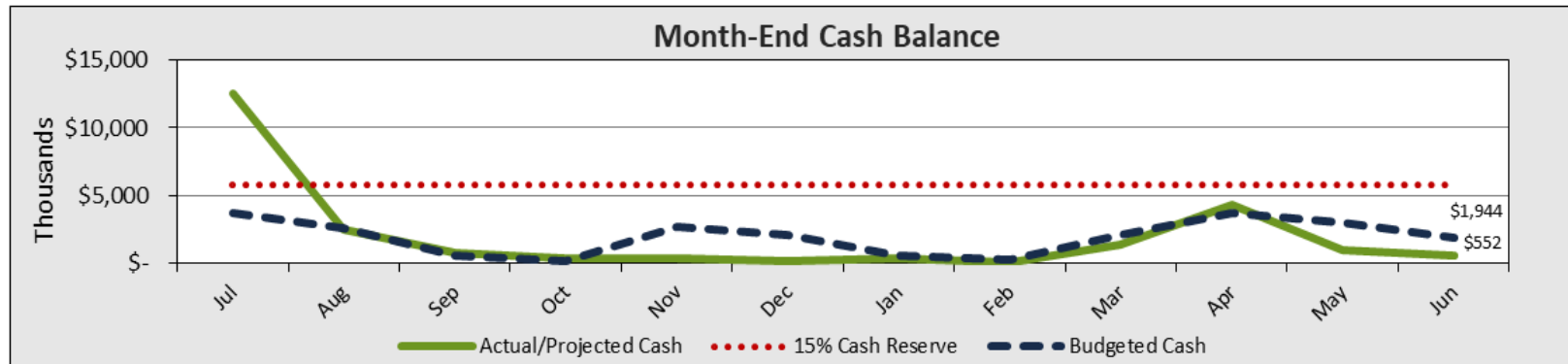
# HEARTLAND - Fund Balance

- Current annual surplus is higher than November due to CALPADS Fall 1 adjustments and MOU booking.
- Ending fund balance exceeds State requirements.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (7,011,527)	\$ (7,837,906)	\$ 826,379	\$ 1,545,414	\$ 1,134,692	\$ 410,722
Beginning Fund Balance	<u>914,344</u>	<u>914,344</u>		<u>914,344</u>	<u>914,344</u>	
Ending Fund Balance	<u>\$ (6,097,183)</u>	<u>\$ (6,923,562)</u>		<u>\$ 2,459,759</u>	<u>\$ 2,049,036</u>	
As a % of Annual Expenses	-15.6%	-15.1%		6.3%	4.5%	

# HEARTLAND - Cash Balance

- Cash balance remains positive at year end and consistent with original budget.
- Cash declines near year end as RAN repayments are made in May, June and July 2020.



# HEARTLAND - Compliance Reporting



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required
DATA TEAM	Jan-07	<b>CALPADS - Fall 2 Submission Window opens</b> - Fall 2 data is used for many purposes by the US department of education and California department of education. At the federal and state level, the data is also used in the production of many reports, some of which are used to determine eligibility for funding or grants. Fall 2 reporting includes three main data groups: student course enrollments, staff assignments, FTE percentage and English learner education services. Data is reported as of October 2, 2019. Schools have until late March to submit certified data.	Heartland	No	No
FINANCE	Jan-17	<b>Mid-Year Expenditure Report due to SELPA</b> - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No
DATA TEAM	Jan-24	<b>CALPADS - Fall 1 Amendment deadline</b> - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Heartland	No	No
DATA TEAM	Feb-01	<b>School Accountability Report Card</b> - All public schools in California are required to prepare an annual SARC (2018/19). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	Heartland	Yes	No
FINANCE	Feb-03	<b>Nonclassroom-Based Funding Determination</b> - Charter schools with an existing funding determination ending in 2019/20 must request a funding determination on or before February 1. Education Code [EC] Section 47612.5 prohibits charter schools from receiving any funding for nonclassroom-based instruction unless the State Board of Education (SBE) determines its eligibility for funding.	Charter Impact	No	Yes
FINANCE	Feb-20	<b>Certification of the First Principal Apportionment</b> - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	Charter Impact	No	Yes
FINANCE	Feb-22	<b>CSFA Charter School Revolving Loan Application</b> - The CA School Finance Authority's Charter School Revolving Loan Fund provides low-interest loans of up to \$250,000 to new charter schools in their first charter term to assist them with meeting the purposes of the school's approved charter. The program is available to any charter school that is not a conversion of an existing public school, and that has not yet completed the full term of its initial charter. Applications are due February 22, 2020.	Heartland with Charter Impact Support	Yes	Yes
FINANCE	Feb-26	<b>E-Rate FCC Form 470 Due date (FY2020)</b> - To request bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 26, 2020 is the deadline to certify an FY2020 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2020 filing window.	Heartland	No	No

# HEARTLAND - Appendix

- Monthly Cash Flow / Forecast 19-20
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- AP Aging
- Due (To)/From All Inspire Charter School Locations



Heartland Charter School

Monthly Cash Flow/Forecast FY19-20

Revised 01/28/20

ADA = 4076.90



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	1,273,496	1,273,496	2,292,292	2,292,292	2,292,292	2,292,292	2,292,292	4,232,912	4,232,912	4,232,912	4,232,912	4,127,613	35,067,715	40,919,713	(5,851,998)
8012	Education Protection Account	-	-	148,341	-	-	-	148,341	-	-	323,373	-	-	195,325	815,380	952,850	(137,470)
8096	In Lieu of Property Taxes	-	45,046	90,089	60,060	60,060	60,060	60,060	60,060	203,532	101,766	101,766	101,766	87,393	1,031,659	1,187,013	(155,354)
		-	1,318,542	1,511,926	2,352,352	2,352,352	2,352,352	2,500,693	2,352,352	4,436,445	4,658,052	4,334,679	4,334,679	4,410,330	36,914,754	43,059,576	(6,144,822)

Federal Revenue

8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	423,997	423,997	495,482	(71,485)
		-	-	-	-	-	-	-	-	-	-	-	-	423,997	423,997	495,482	(71,485)

Other State Revenue

8311	State Special Education	1	72,049	72,049	129,689	129,689	129,689	126,298	253,782	253,782	253,782	253,782	253,782	0	1,928,373	2,253,490	(325,117)
8550	Mandated Cost	-	-	-	-	-	61,941	-	-	-	-	-	-	-	61,941	61,941	(0)
8560	State Lottery	-	-	-	-	-	-	156,479	-	-	153,533	-	-	533,906	843,918	971,907	(127,989)
8598	Prior Year Revenue	-	-	187,470	-	-	-	60,596	-	-	-	-	-	-	248,066	-	248,066
8599	Other State Revenue	-	-	-	96,609	-	-	-	-	-	-	-	-	-	96,609	-	96,609
		1	72,049	259,519	226,298	129,689	191,630	343,372	253,782	253,782	407,315	253,782	253,782	533,906	3,178,906	3,287,338	(108,432)

Total Revenue

		1	1,390,591	1,771,445	2,578,650	2,482,041	2,543,982	2,844,065	2,606,134	4,690,227	5,065,366	4,588,461	4,588,461	5,368,234	40,517,657	46,842,396	(6,324,739)
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Expenses

Certificated Salaries

1100	Teachers' Salaries	813,731	913,927	910,297	918,098	1,177,958	975,930	946,199	946,199	946,199	946,199	946,199	946,199	-	11,387,136	13,198,500	1,811,364
1175	Teachers' Extra Duty/Stipends	42,250	73,339	129,269	148,590	137,209	129,840	141,930	141,930	141,930	141,930	141,930	141,930	-	1,512,077	3,167,640	1,655,563
1200	Pupil Support Salaries	22,339	62,377	63,663	71,770	69,034	69,034	71,770	71,770	71,770	71,770	71,770	71,770	-	788,836	-	(788,836)
1300	Administrators' Salaries	29,167	42,708	44,308	47,233	77,976	19,580	46,983	46,983	46,983	46,983	46,983	46,983	-	542,873	180,000	(362,873)
		907,487	1,092,352	1,147,537	1,185,692	1,462,177	1,194,384	1,206,882	1,206,882	1,206,882	1,206,882	1,206,882	1,206,882	-	14,230,922	16,546,140	2,315,218

Classified Salaries

2100	Instructional Salaries	3,649	7,491	8,597	9,217	7,900	34,961	9,217	9,217	9,217	9,217	9,217	9,217	-	127,118	41,000	(86,118)
		3,649	7,491	8,597	9,217	7,900	34,961	9,217	9,217	9,217	9,217	9,217	9,217	-	127,118	41,000	(86,118)

Benefits

3101	STRS	150,942	182,034	191,263	129,746	240,471	201,452	210,026	210,026	210,026	210,026	210,026	210,026	-	2,356,067	2,763,205	407,139
3301	OASDI	212	419	488	480	367	2,047	497	497	497	497	497	497	-	6,997	2,542	(4,455)
3311	Medicare	12,825	15,561	16,284	16,817	20,433	17,524	17,922	17,922	17,922	17,922	17,922	17,922	-	206,978	240,514	33,536
3401	Health and Welfare	(27,431)	156,429	125,201	135,256	91,374	171,956	117,833	117,833	117,833	117,833	117,833	117,833	-	1,359,785	1,144,000	(215,785)
3501	State Unemployment	14,304	10,087	2,946	1,983	3,616	(32)	25,113	20,090	10,045	5,023	5,023	5,023	-	103,219	102,410	(809)
3601	Workers' Compensation	-	20,929	10,464	10,464	10,464	10,464	17,304	17,304	17,304	17,304	17,304	17,304	-	166,611	232,220	65,609
3901	Other Benefits	-	(0)	-	(0)	-	(0)	5,494	5,494	5,494	5,494	5,494	5,494	-	32,963	73,902	40,939
		150,852	385,458	346,646	294,746	366,726	403,411	394,190	389,167	379,122	374,100	374,100	374,100	-	4,232,619	4,558,793	326,174

Books and Supplies

4302	School Supplies	181,609	272,906	283,728	345,667	252,447	174,957	287,441	121,945	210,984	170,138	170,554	119,075	128,125	2,719,576	2,690,521	(29,055)
4305	Software	2,412	7,827	20,424	1,037	14,320	1,090	7,808	7,808	7,808	7,808	7,808	7,808	-	93,958	1,008,862	914,905
4310	Office Expense	228	2,383	238	3,226	2,418	772	2,365	2,365	2,365	2,365	2,365	2,365	-	23,453	35,275	11,821
4311	Business Meals	-	53	-	130	-	87	31	31	31	31	31	31	-	458	1,377	919
4400	Noncapitalized Equipment	-	-	-	-	-	141	80,197	34,023	58,865	47,469	47,585	33,222	35,747	337,252	413,948	76,697
		184,249	283,169	304,390	350,061	269,185	177,047	377,843	166,172	280,053	227,811	228,343	162,501	163,873	3,174,697	4,272,073	1,097,376

Subagreement Services

5102	Special Education	14,466	34,372	65,748	72,059	302,319	76,929	126,752	126,752	126,752	126,752	126,752	126,752	-	1,326,404	682,922	(643,482)
5106	Other Educational Consultants	176,445	169,632	509,528	725,689	538,600	702,267	1,001,621	424,931	735,197	592,863	594,314	414,929	446,466	7,032,481	7,536,010	503,529
5107	Instructional Services	-	159,918	1,005,513	388,477	388,477	388,477	319,056	319,056	319,056	319,056	319,056	319,056	-	4,245,197	5,386,876	1,141,679
		190,911	363,922	1,580,789	1,186,225	1,229,396	1,167,673	1,447,428	870,739	1,181,004	1,038,670	1,040,122	860,736	446,466	12,604,082	13,605,808	1,001,726

Operations and Housekeeping

5201	Auto and Travel	2,659	1,823	2,839	2,101	1,090	3,574	1,876	1,876	1,876	1,876	1,876	1,876	-	25,343	24,774	(570)
5300	Dues & Memberships	3,688	2,618	-	-	-	-	317	317	317	317	317	317	-	8,206	20,438	12,232
5400	Insurance	87	5,583	2,835	2,835	2,835	2,835	8,065	8,065	8,065	8,065	8,065	8,065	-	65,401	105,446	40,045
5502	Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,526	1,526
5901	Postage and Shipping	-	-	138	-	-	6	1,461	1,461	1,461	1,461	1,461	1,461	-	8,911	13,287	4,376
		6,434	10,024	5,812	4,936	3,925	6,416	11,719	11,719	11,719	11,719	11,719	11,719	-	107,861	165,470	57,609

Heartland Charter School

Monthly Cash Flow/Forecast FY19-20

Revised 01/28/20

ADA = 4076.90



	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,964	22,964
5604 Other Leases	-	-	-	1,050	897	4,441	-	-	-	-	-	-	-	6,388	-	(6,388)
	-	-	-	1,050	897	4,441	-	-	-	-	-	-	-	6,388	24,048	17,660
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	-	-	593	593	593	593	593	593	-	3,558	32,022	28,464
5802 Audit & Taxes	-	-	-	-	-	-	6,667	-	-	-	-	-	-	6,667	3,533	(3,134)
5803 Legal	54,931	1,440	2,608	-	-	418	6,193	6,193	6,193	6,193	6,193	6,193	-	96,553	94,869	(1,684)
5804 Professional Development	1,175	-	-	7,326	(7,326)	-	4,265	4,265	4,265	4,265	4,265	4,265	-	26,763	39,557	12,794
5805 General Consulting	166,122	(4,731)	-	777	3,145	1,665	2,774	2,774	2,774	2,774	2,774	2,774	-	183,621	74,329	(109,292)
5806 Special Activities/Field Trips	35,237	47,924	54,954	42,015	28,437	6,128	189,114	80,230	138,811	111,937	112,211	78,342	84,296	1,009,638	2,112,462	1,102,824
5807 Bank Charges	-	-	-	183	170	463	431	431	431	431	431	431	-	3,404	3,882	478
5808 Printing	-	-	-	-	-	-	676	676	676	676	676	676	-	4,057	6,085	2,028
5809 Other taxes and fees	-	90	(90)	3,499	-	-	640	640	640	640	640	640	-	7,341	21,989	14,648
5811 Management Fee	-	48,671	306,026	118,232	118,232	118,232	97,104	80,920	80,920	80,920	121,380	121,380	-	1,292,016	1,639,484	347,467
5812 District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	-	1,107,443	1,107,443	1,291,787	184,345
5814 SPED Encroachment	-	-	-	-	-	-	11,367	22,840	22,840	22,840	22,840	22,840	86,145	211,713	219,918	8,204
5815 Public Relations/Recruitment	-	-	-	-	-	-	77	77	77	77	77	77	-	461	4,556	4,095
	257,465	93,394	363,498	172,033	142,658	126,906	319,900	199,639	258,220	231,346	272,080	238,211	1,277,884	3,953,235	5,544,473	1,591,238
<b>Interest</b>																
7438 Interest Expense	47,008	47,008	47,008	47,008	47,008	47,008	42,212	42,212	42,212	42,212	42,212	42,212	-	535,323	949,900	414,577
	47,008	47,008	47,008	47,008	47,008	47,008	42,212	42,212	42,212	42,212	42,212	42,212	-	535,323	949,900	414,577
<b>Total Expenses</b>	<b>1,748,054</b>	<b>2,282,817</b>	<b>3,804,278</b>	<b>3,250,968</b>	<b>3,529,872</b>	<b>3,162,247</b>	<b>3,809,392</b>	<b>2,895,749</b>	<b>3,368,431</b>	<b>3,141,958</b>	<b>3,184,676</b>	<b>2,905,579</b>	<b>1,888,222</b>	<b>38,972,243</b>	<b>45,707,704</b>	<b>6,735,461</b>
<b>Monthly Surplus (Deficit)</b>	<b>(1,748,054)</b>	<b>(892,226)</b>	<b>(2,032,833)</b>	<b>(672,318)</b>	<b>(1,047,831)</b>	<b>(618,265)</b>	<b>(965,326)</b>	<b>(289,615)</b>	<b>1,321,796</b>	<b>1,923,409</b>	<b>1,403,784</b>	<b>1,682,882</b>	<b>3,480,012</b>	<b>1,545,414</b>	<b>1,134,692</b>	<b>410,722</b>
														4%		
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(1,748,054)	(892,226)	(2,032,833)	(672,318)	(1,047,831)	(618,265)	(965,326)	(289,615)	1,321,796	1,923,409	1,403,784	1,682,882	3,480,012	1,545,414		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	934,472	-	-	-	-	-	681,301	-	-	-	-	-	(5,368,234)	(3,752,462)		
Grants and Contributions Rec.	45	-	-	-	-	-	-	-	-	-	-	-	-	45		
Due To/From Related Parties	710,021	(8,372,016)	121,158	476,655	640,717	780,394	514,165	-	-	984,767	-	2,615,218	-	(1,528,922)		
Prepaid Expenses	9,558	(23,720)	87	(73,456)	76,774	87	-	-	-	-	-	-	-	(10,670)		
Accounts Payable	(496,559)	78,198	192,485	(115,154)	223,535	(351,430)	-	-	-	-	-	-	1,888,222	1,419,297		
Accrued Expenses	(28,799)	(760,790)	(82,611)	(39,508)	34,177	(95,942)	-	-	-	-	-	-	-	(973,473)		
Cash flows from financing activities																
Proceeds from Debt	12,713,465	47,008	47,008	47,008	47,008	47,008	-	-	-	-	-	-	-	12,948,507		
Payments on Debt	-	-	-	-	-	-	-	-	-	-	(4,739,724)	(4,739,724)	-	(9,479,448)		
<b>Total Change in Cash</b>	<b>12,094,149</b>	<b>(9,923,547)</b>	<b>(1,754,706)</b>	<b>(376,773)</b>	<b>(25,619)</b>	<b>(238,147)</b>	<b>230,139</b>	<b>(289,615)</b>	<b>1,321,796</b>	<b>2,908,175</b>	<b>(3,335,940)</b>	<b>(441,624)</b>				
<b>Cash, Beginning of Month</b>	<b>383,903</b>	<b>12,478,052</b>	<b>2,554,505</b>	<b>799,799</b>	<b>423,026</b>	<b>397,407</b>	<b>159,260</b>	<b>389,399</b>	<b>99,784</b>	<b>1,421,580</b>	<b>4,329,755</b>	<b>993,815</b>				
<b>Cash, End of Month</b>	<b>12,478,052</b>	<b>2,554,505</b>	<b>799,799</b>	<b>423,026</b>	<b>397,407</b>	<b>159,260</b>	<b>389,399</b>	<b>99,784</b>	<b>1,421,580</b>	<b>4,329,755</b>	<b>993,815</b>	<b>552,191</b>				
<b>Cash - WITH RAN Funds</b>	<b>12,478,052</b>	<b>2,554,505</b>	<b>799,799</b>	<b>423,026</b>	<b>1,952,963</b>	<b>1,714,816</b>	<b>1,944,955</b>	<b>1,655,340</b>	<b>2,977,136</b>	<b>5,885,311</b>	<b>2,549,371</b>	<b>2,107,747</b>				
<b>Cash - No DO payment in Nov</b>	12,478,052	2,554,505	799,799	423,026	(2,202,593)	(2,440,740)	(2,210,601)	(2,500,216)	(1,178,420)	1,729,755	(1,606,185)	(2,047,809)				
<b>Cash - No DO payment in Nov or Jun</b>	12,478,052	2,554,505	799,799	423,026	(2,202,593)	(2,440,740)	(2,210,601)	(2,500,216)	(1,178,420)	1,729,755	(1,606,185)	(4,663,027)				

Inspire Charter Schools - Heartland

Budget vs. Actual

For the period ended December 31, 2019

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid-Revenue Limit							
LCFF Revenue	\$ 2,292,292	\$ 2,299,825	\$ (7,533)	\$ 9,423,868	\$ 9,454,836	\$ (30,968)	\$ 40,919,713
Education Protection Account	-	148,341	(148,341)	148,341	296,682	(148,341)	952,850
In Lieu of Property Taxes	60,060	59,135	925	315,315	369,592	(54,277)	1,187,013
Total State Aid-Revenue Limit	2,352,352	2,507,301	(154,949)	9,887,524	10,121,110	(233,586)	43,059,576
Federal Revenue							
Federal Special Education - IDEA	-	27,769	(27,769)	-	141,933	(141,933)	495,482
Total Federal Revenue	-	27,769	(27,769)	-	141,933	(141,933)	495,482
Other State Revenue							
State Special Education - AB602	129,689	126,298	3,391	533,166	645,521	(112,355)	2,253,490
Mandate Block Grant	61,941	61,941	(0)	61,941	61,941	(0)	61,941
State - State Lottery	-	-	-	-	-	-	971,907
Prior Year Revenue	-	-	-	187,470	-	187,470	-
State - Other State Revenue	-	-	-	96,609	-	96,609	-
Total Other State Revenue	191,630	188,239	3,391	879,186	707,462	171,724	3,287,338
Total Revenue	\$ 2,543,982	\$ 2,723,309	\$ (179,327)	\$ 10,766,710	\$ 10,970,504	\$ (203,795)	\$ 46,842,396
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	\$ 975,930	\$ 1,099,875	\$ 123,945	\$ 5,709,940	\$ 6,599,250	\$ 889,310	\$ 13,198,500
Certificated Teachers' Extra Duties/Stipends	129,840	263,970	134,130	660,498	1,583,820	923,322	3,167,640
Certificated Pupil Support Salaries	69,034	-	(69,034)	358,217	-	(358,217)	-
Certificated Supervisors' and Administrators' Salaries	19,580	15,000	(4,580)	260,973	90,000	(170,973)	180,000
Total Certificated Salaries	1,194,384	1,378,845	184,461	6,989,629	8,273,070	1,283,441	16,546,140
Classified Salaries							
Classified Instructional Salaries	34,961	3,417	(31,544)	71,814	20,500	(51,314)	41,000
Total Classified Salaries	34,961	3,417	(31,544)	71,814	20,500	(51,314)	41,000
Benefits							
State Teachers' Retirement System, certificated positions	201,452	230,267	28,815	1,095,908	1,381,603	285,695	2,763,205
OASDI/Medicare/Alternative, certificated positions	2,047	212	(1,835)	4,013	1,271	(2,742)	2,542
Medicare certificated positions	17,524	20,043	2,519	99,444	120,257	20,813	240,513
Health and Welfare Benefits, certificated positions	171,956	95,333	(76,623)	652,785	572,000	(80,785)	1,144,000
State Unemployment Insurance, certificated positions	(32)	5,121	5,153	32,904	30,723	(2,181)	102,410
Workers' Compensation Insurance, certificated positions	10,464	19,352	8,887	62,786	116,110	53,324	232,220
Other Benefits, certificated positions	(0)	6,158	6,159	(0)	36,951	36,951	73,902
Total Benefits	403,411	376,486	(26,925)	1,947,839	2,258,914	311,075	4,558,793
Books & Supplies							
Books and Other Reference Materials	-	-	-	-	122,089	122,089	122,089
School Supplies	174,957	166,972	(7,985)	1,511,314	933,876	(577,438)	2,690,522
Software	1,090	84,072	82,982	47,110	504,431	457,321	1,008,862
Office Expense	772	2,940	2,168	9,266	17,637	8,371	35,274
Business Meals	87	115	28	270	689	418	1,377
Noncapitalized Equipment	141	25,689	25,548	141	143,681	143,539	413,948
Total Books & Supplies	177,047	279,787	102,740	1,568,101	1,722,403	154,302	4,272,073
Subagreement Services							
Special Education	76,929	56,910	(20,019)	565,893	341,461	(224,432)	682,922
Other Educational Consultants	702,267	467,679	(234,588)	2,822,161	2,615,738	(206,423)	7,536,010
Instructional Services	388,477	313,181	(75,296)	2,330,861	1,261,608	(1,069,253)	5,386,876
Total Subagreement Services	1,167,673	837,769	(329,903)	5,718,915	4,218,807	(1,500,109)	13,605,808

Inspire Charter Schools - Heartland

Budget vs. Actual

For the period ended December 31, 2019

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Professional & Consulting Services							
IT	-	2,668	2,668	-	16,011	16,011	32,022
Audit and Tax	-	1,178	1,178	-	3,533	3,533	3,533
Legal	418	7,906	7,488	59,397	47,434	(11,963)	94,869
Professional Development	-	3,296	3,296	1,175	19,779	18,604	39,557
General Consulting	1,665	6,194	4,529	166,978	37,164	(129,814)	74,329
Special Activities	6,128	131,098	124,970	214,696	733,232	518,537	2,112,462
Bank Charges	463	324	(140)	816	1,941	1,125	3,882
Printing	-	507	507	-	3,043	3,043	6,085
Other Taxes and Fees	-	1,832	1,832	3,499	10,995	7,495	21,989
Management Fee	118,232	95,316	(22,916)	709,393	383,968	(325,425)	1,639,484
District Oversight Fee	-	75,219	75,219	-	303,633	303,633	1,291,787
SELPA Fees	-	12,325	12,325	-	62,996	62,996	219,918
Public Relations	-	380	380	-	2,278	2,278	4,556
Total Professional & Consulting Services	126,906	338,243	211,337	1,155,954	1,626,007	470,053	5,544,473
Facilities, Repairs, & Other Leases							
Rent	-	1,914	1,914	-	11,482	11,482	22,964
Other Leases	4,441	-	(4,441)	6,388	-	(6,388)	-
Repairs and Maintenance	-	90	90	-	542	542	1,084
Total Facilities, Repairs, & Other Leases	4,441	2,004	(2,437)	6,388	12,024	5,636	24,048
Operations & Housekeeping							
Auto and Travel Expense	3,574	2,064	(1,510)	14,087	12,387	(1,700)	24,774
Dues & Memberships	-	1,703	1,703	6,305	10,219	3,914	20,438
Insurance	2,835	8,787	5,952	17,010	52,723	35,713	105,446
Janitorial/Trash Removal	-	127	127	-	763	763	1,526
Postage and Shipping	6	1,107	1,101	145	6,643	6,499	13,287
Total Operations & Housekeeping	6,416	13,789	7,374	37,546	82,735	45,189	165,470
Interest							
Interest Expense	47,008	59,325	12,317	282,051	593,950	311,899	949,900
Total Interest	47,008	59,325	12,317	282,051	593,950	311,899	949,900
Total Expenses	\$ 3,162,247	\$ 3,289,665	\$ 127,418	\$ 17,778,237	\$ 18,808,410	\$ 1,030,173	\$ 45,707,704
Change in Net Assets	(618,265)	(566,356)	(51,909)	(7,011,527)	(7,837,906)	826,379	
Net Assets, Beginning of Period	(5,478,918)			914,344			
Net Assets, End of Period	\$ (6,097,183)			\$ (6,097,183)			

## Inspire Charter Schools - Heartland

### Statement of Financial Position December 31, 2019

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 159,260	\$ 383,903	\$ (224,642)	-59%
Accounts Receivable	-	45	(45)	-100%
Public Funding Receivables	926,594	1,861,066	(934,472)	-50%
Due To/From Related Parties	6,166,895	523,824	5,643,071	1077%
Prepaid Expenses	125,677	115,007	10,670	9%
Total Current Assets	<b>7,378,427</b>	<b>2,883,844</b>	<b>4,494,582</b>	<b>156%</b>
Total Assets	<b>\$ 7,378,427</b>	<b>\$ 2,883,844</b>	<b>\$ 4,494,582</b>	<b>156%</b>
Liabilities				
Current Liabilities				
Accounts Payable	\$ 69,663	\$ 538,588	\$ (468,925)	-87%
Accrued Liabilities	457,439	1,430,912	(973,473)	-68%
Notes Payable, Current Portion	12,948,507	-	12,948,507	0%
Total Current Liabilities	<b>13,475,610</b>	<b>1,969,500</b>	<b>11,506,109</b>	<b>584%</b>
Total Liabilities	<b>13,475,610</b>	<b>1,969,500</b>	<b>11,506,109</b>	<b>584%</b>
Total Net Assets	<b>(6,097,183)</b>	<b>914,344</b>	<b>(7,011,527)</b>	<b>-767%</b>
Total Liabilities and Net Assets	<b>\$ 7,378,427</b>	<b>\$ 2,883,844</b>	<b>\$ 4,494,582</b>	<b>156%</b>

## Inspire Charter Schools - Heartland

### Statement of Cash Flows

For the period ended December 31, 2019

	Month Ended 12/31/2019	YTD Ended 12/31/2019
Cash Flow From Operating Activities		
Changes in Net Assets:	\$ (618,265)	\$ (7,011,527)
Decrease/(Increase) in Operating Assets:		
Public Funding Receivable	-	934,472
Grants, Contributions & Pledges Receivable	-	45
Due from Related Parties	780,394	(5,643,071)
Prepaid Expenses	87	(10,670)
(Decrease)/Increase in Operating Liabilities		
Accounts Payable	(351,430)	(468,925)
Accrued Expenses	(95,942)	(973,473)
Total Cash Flow from Operating Activities	<u>(285,155)</u>	<u>(13,173,150)</u>
Cash Flows from Financing Activities		
Proceeds from (payments on) Long-term Debt	<u>47,008</u>	<u>12,948,507</u>
Total Cash Flows from Financing Activities	<u>47,008</u>	<u>12,948,507</u>
Change in Cash & Cash Equivalents	(238,147)	(224,642)
Cash & Cash Equivalents, Beginning of Period	397,407	383,903
Cash and Cash Equivalents, End of Period	<u>\$ 159,260</u>	<u>\$ 159,260</u>



## Heartland Charter School

### Accounts Payable Aging

December 31, 2019

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
5 Cities Swim School	382	12/17/2019	1/16/2020	\$ 281	\$ -	\$ -	\$ -	\$ -	\$ 281
Acorn Music Studios	JM-111719	11/17/2019	12/17/2019	-	300	-	-	-	300
Acorn Music Studios	VG-111819	11/18/2019	12/18/2019	-	100	-	-	-	100
Acorn Village Forest School	5	12/12/2019	1/11/2020	1,690	-	-	-	-	1,690
Alison Albert	135	12/18/2019	1/17/2020	80	-	-	-	-	80
All About Learning Press, Inc.	901359	11/13/2019	1/12/2020	47	-	-	-	-	47
All About Learning Press, Inc.	901360	11/13/2019	1/12/2020	155	-	-	-	-	155
All About Learning Press, Inc.	901367	11/13/2019	1/12/2020	155	-	-	-	-	155
All About Learning Press, Inc.	901421	11/25/2019	1/24/2020	155	-	-	-	-	155
All About Learning Press, Inc.	901433	11/25/2019	1/24/2020	49	-	-	-	-	49
All About Learning Press, Inc.	901465	12/4/2019	2/2/2020	178	-	-	-	-	178
All About Learning Press, Inc.	901479	12/5/2019	2/3/2020	51	-	-	-	-	51
All About Learning Press, Inc.	901486	12/5/2019	2/3/2020	156	-	-	-	-	156
All About Learning Press, Inc.	901492	12/5/2019	2/3/2020	29	-	-	-	-	29
All About Learning Press, Inc.	901494	12/5/2019	2/3/2020	47	-	-	-	-	47
All About Learning Press, Inc.	901509	12/9/2019	2/7/2020	26	-	-	-	-	26
All About Learning Press, Inc.	901514	12/9/2019	2/7/2020	26	-	-	-	-	26
All About Learning Press, Inc.	901531	12/9/2019	2/7/2020	24	-	-	-	-	24
All About Learning Press, Inc.	901566	12/12/2019	2/10/2020	155	-	-	-	-	155
All About Learning Press, Inc.	901569	12/12/2019	2/10/2020	250	-	-	-	-	250
All About Learning Press, Inc.	901570	12/12/2019	2/10/2020	91	-	-	-	-	91
All About Learning Press, Inc.	901612	12/18/2019	2/16/2020	155	-	-	-	-	155
All About Learning Press, Inc.	901614	12/18/2019	2/16/2020	29	-	-	-	-	29
Antelope Valley YMCA	CMirandaHCS1216	12/18/2019	1/17/2020	40	-	-	-	-	40
Antelope Valley YMCA	EMirandaHCS1216	12/18/2019	1/17/2020	40	-	-	-	-	40
Antelope Valley YMCA	GMirandaHCS1216	12/18/2019	1/17/2020	50	-	-	-	-	50
Antelope Valley YMCA	GMirandaHCS1217	12/18/2019	1/17/2020	225	-	-	-	-	225
Bakersfield Racquet Club	10	12/4/2019	12/4/2020	115	-	-	-	-	115
Bakersfield Sound Co.	2036	12/13/2019	12/13/2019	-	300	-	-	-	300
Barbara Biggs Tutoring	103	12/13/2019	1/12/2020	560	-	-	-	-	560
Bear Force Taekwondo Academy	1399	12/13/2019	1/12/2020	1,775	-	-	-	-	1,775
Bear Valley Springs Pony Club	AG007	9/23/2019	10/23/2019	-	-	-	180	-	180
Bear Valley Springs Pony Club	HT002	10/23/2019	11/22/2019	-	-	180	-	-	180
Bear Valley Springs Pony Club	MB002	12/17/2019	1/16/2020	180	-	-	-	-	180
Beautiful Feet Books, Inc.	11373	11/13/2019	1/12/2020	212	-	-	-	-	212
Beautiful Feet Books, Inc.	11384	11/19/2019	1/18/2020	57	-	-	-	-	57
Beautiful Feet Books, Inc.	11417	12/5/2019	2/3/2020	302	-	-	-	-	302
Beautiful Feet Books, Inc.	11431	12/12/2019	2/10/2020	126	-	-	-	-	126
Betsy Pollon	4	12/16/2019	1/15/2020	300	-	-	-	-	300
Bitsbox	2393	12/4/2019	2/2/2020	168	-	-	-	-	168
Bitsbox	2431	12/18/2019	2/16/2020	455	-	-	-	-	455
BookShark	30980865	12/6/2019	1/5/2020	54	-	-	-	-	54
BookShark	30980867	12/6/2019	1/5/2020	54	-	-	-	-	54
BookShark	30980869	12/6/2019	1/5/2020	54	-	-	-	-	54

## Heartland Charter School

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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
BookShark	30981105	12/11/2019	1/10/2020	439	-	-	-	-	439
BookShark	30981110	12/11/2019	1/10/2020	633	-	-	-	-	633
BookShark	30981125	12/11/2019	1/10/2020	53	-	-	-	-	53
Brave Writer, LLC	47248483	11/11/2019	12/11/2019	-	199	-	-	-	199
Brave Writer, LLC	47678641	11/17/2019	12/17/2019	-	199	-	-	-	199
BRI Music	606	12/16/2019	1/15/2020	100	-	-	-	-	100
BRI Music	607	12/18/2019	1/17/2020	1,100	-	-	-	-	1,100
BYU Independent Study	DCE-00003661	11/1/2019	12/1/2019	-	(142)	-	-	-	(142)
Candee Coffee	125698	12/10/2019	1/9/2020	120	-	-	-	-	120
Candee Coffee	125699	12/10/2019	1/9/2020	540	-	-	-	-	540
Candee Coffee	125700	12/10/2019	1/9/2020	360	-	-	-	-	360
Candee Coffee	439079	12/10/2019	1/9/2020	360	-	-	-	-	360
Candee Coffee	457075	12/4/2019	1/3/2020	200	-	-	-	-	200
Center for Athletic Training Success (C.A.T.S) LLC	26	12/15/2019	1/14/2020	825	-	-	-	-	825
Central Coast Aquarium	15784	12/5/2019	1/4/2020	325	-	-	-	-	325
Central Coast Aquarium	56159	12/5/2019	1/4/2020	325	-	-	-	-	325
Certain Sparks Music	121521	12/16/2019	1/15/2020	220	-	-	-	-	220
Certain Sparks Music	121523	12/16/2019	12/16/2019	-	100	-	-	-	100
Certain Sparks Music	121525	12/18/2019	1/17/2020	110	-	-	-	-	110
Certain Sparks Music	121526	12/17/2019	12/17/2019	-	330	-	-	-	330
Certain Sparks Music	121527	12/17/2019	12/17/2019	-	193	-	-	-	193
Certain Sparks Music	121528	12/17/2019	12/17/2019	-	436	-	-	-	436
Coastal Dance and Music Academy	39	12/18/2019	1/17/2020	345	-	-	-	-	345
Colesville Fields, Inc.	121902	12/13/2019	1/12/2020	139	-	-	-	-	139
Colesville Fields, Inc.	121903	12/13/2019	1/12/2020	162	-	-	-	-	162
Curtis Studio of Dance	12	12/17/2019	1/16/2020	3,152	-	-	-	-	3,152
Donna Phillips	8	12/18/2019	1/17/2020	329	-	-	-	-	329
Dutch Meadows EC	1213	12/1/2019	12/31/2019	280	-	-	-	-	280
Eaton Interpreting Services, Inc	309004	9/3/2019	9/3/2019	-	-	-	-	75	75
Educational Development Corporation	DIR5353000	12/12/2019	1/11/2020	202	-	-	-	-	202
Educational Development Corporation	DIR5353008	12/12/2019	1/11/2020	83	-	-	-	-	83
Elemental Science	IN-1992	12/18/2019	1/17/2020	146	-	-	-	-	146
Elemental Science	IN-1993	12/18/2019	1/17/2020	87	-	-	-	-	87
EMB Martial Arts	48	12/13/2019	1/12/2020	195	-	-	-	-	195
Full Circle Aikido 2	38	12/13/2019	1/12/2020	80	-	-	-	-	80
Home Science Tools	960919B	11/19/2019	1/18/2020	25	-	-	-	-	25
Home Science Tools	968110A	12/6/2019	2/4/2020	88	-	-	-	-	88
Home Science Tools	968320A	12/6/2019	2/4/2020	47	-	-	-	-	47
Home Science Tools	970192A	12/11/2019	2/9/2020	46	-	-	-	-	46
Home Science Tools	970248A	12/11/2019	2/9/2020	85	-	-	-	-	85
Institute for Excellence in Writing	634256	12/12/2019	1/11/2020	75	-	-	-	-	75
Institute for Excellence in Writing	634422	12/17/2019	1/17/2020	59	-	-	-	-	59
J & M Dance Center-Joy	8444	12/17/2019	1/10/2020	104	-	-	-	-	104
J & M Dance Center-Joy	8445	12/17/2019	1/10/2020	138	-	-	-	-	138
J & M Dance Center-Joy	8446	12/17/2019	1/10/2020	168	-	-	-	-	168
J & M Dance Center-Joy	8447	12/17/2019	1/10/2020	124	-	-	-	-	124



## Heartland Charter School

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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
J & M Dance Center-Joy	8448	12/17/2019	1/10/2020	390	-	-	-	-	390
Kennedy Club Fitness	0014	12/4/2019	1/15/2020	75	-	-	-	-	75
Kiwi Co., Inc	ST-IH6DXAFQ	11/29/2019	1/13/2020	440	-	-	-	-	440
KT's All-Star Gymnastics	112019IG	12/13/2019	1/12/2020	180	-	-	-	-	180
Kumon of Orcutt	AE002	12/13/2019	1/12/2020	660	-	-	-	-	660
Kumon of Orcutt	JT005	12/13/2019	1/12/2020	330	-	-	-	-	330
Kumon of Orcutt	KH002	12/13/2019	1/12/2020	825	-	-	-	-	825
Kumon of Orcutt	ME007	12/13/2019	1/12/2020	660	-	-	-	-	660
Kumon of Santa Barbara	12 Jaeger	12/18/2019	1/17/2020	1,680	-	-	-	-	1,680
Lakeshore	2313051019	10/8/2019	11/7/2019	-	-	62	-	-	62
Lakeshore	2316111019	10/8/2019	11/7/2019	-	-	403	-	-	403
Lakeshore	2394981019	10/10/2019	11/9/2019	-	-	39	-	-	39
Lakeshore	2401751019	10/10/2019	11/9/2019	-	-	34	-	-	34
Lakeshore	2403521019	10/10/2019	11/9/2019	-	-	39	-	-	39
Lakeshore	2413171019	10/10/2019	11/9/2019	-	-	426	-	-	426
Lakeshore	2482731019	10/14/2019	11/13/2019	-	-	28	-	-	28
Lakeshore	2551271019	10/16/2019	11/15/2019	-	-	78	-	-	78
Lakeshore	2559751019	10/16/2019	11/15/2019	-	-	90	-	-	90
Lakeshore	2641841019	10/21/2019	11/20/2019	-	-	74	-	-	74
Lakeshore	2657461019	10/18/2019	11/17/2019	-	-	68	-	-	68
Lakeshore	2675971019	10/22/2019	11/21/2019	-	-	90	-	-	90
Lakeshore	2738091019	10/23/2019	11/22/2019	-	-	50	-	-	50
Lakeshore	2767331019	10/24/2019	11/23/2019	-	-	97	-	-	97
Lakeshore	2789981019	10/25/2019	11/24/2019	-	-	23	-	-	23
Lakeshore	2905141019	10/30/2019	11/29/2019	-	-	32	-	-	32
Lakeshore	2909021019	10/30/2019	11/29/2019	-	-	16	-	-	16
Lakeshore	3267511119	11/12/2019	12/12/2019	-	182	-	-	-	182
Lakeshore	3270241119	11/12/2019	12/12/2019	-	97	-	-	-	97
Lakeshore	3472721119	11/15/2019	12/15/2019	-	11	-	-	-	11
Lakeshore	3628371119	11/20/2019	12/20/2019	-	108	-	-	-	108
Lakeshore	4849601219	12/6/2019	1/5/2020	239	-	-	-	-	239
Lakeshore	4931901219	12/9/2019	1/8/2020	97	-	-	-	-	97
Lakeshore	5452811219	12/12/2019	1/11/2020	92	-	-	-	-	92
LEGO Education	1190410564	11/21/2019	1/20/2020	536	-	-	-	-	536
LEGO Education	1190410868	11/20/2019	1/19/2020	75	-	-	-	-	75
Lisa Hale	2019-457540	12/18/2019	1/17/2020	209	-	-	-	-	209
Lisa Hale	2019-462171	12/18/2019	1/17/2020	247	-	-	-	-	247
Lisa Hale	2019-465876	12/18/2019	1/17/2020	57	-	-	-	-	57
Lisa Hale	2019-465898	12/18/2019	1/17/2020	152	-	-	-	-	152
Logic of English	INV8392	12/13/2019	1/12/2020	278	-	-	-	-	278
Logic of English	INV8394	12/13/2019	1/12/2020	183	-	-	-	-	183
Math-U-See Inc.	0587598-IN	11/13/2019	1/12/2020	117	-	-	-	-	117
Math-U-See Inc.	0587600-IN	11/13/2019	1/12/2020	140	-	-	-	-	140
Math-U-See Inc.	0587701-IN	11/13/2019	1/12/2020	68	-	-	-	-	68
Math-U-See Inc.	0587713-IN	11/13/2019	1/12/2020	40	-	-	-	-	40
Math-U-See Inc.	0587832-IN	11/14/2019	1/13/2020	166	-	-	-	-	166

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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
Math-U-See Inc.	0587866-IN	11/15/2019	1/14/2020	56	-	-	-	-	56
Math-U-See Inc.	0588087-IN	11/18/2019	1/17/2020	116	-	-	-	-	116
Math-U-See Inc.	0588377-IN	11/21/2019	1/20/2020	166	-	-	-	-	166
Math-U-See Inc.	0588757-IN	11/26/2019	1/25/2020	56	-	-	-	-	56
Math-U-See Inc.	0588760-IN	11/26/2019	1/25/2020	168	-	-	-	-	168
Math-U-See Inc.	0588765-IN	11/26/2019	1/25/2020	149	-	-	-	-	149
Math-U-See Inc.	0589441-IN	12/9/2019	2/7/2020	193	-	-	-	-	193
Math-U-See Inc.	0589445-IN	12/9/2019	2/7/2020	351	-	-	-	-	351
Math-U-See Inc.	0589446-IN	12/9/2019	2/7/2020	126	-	-	-	-	126
Math-U-See Inc.	0589754-IN	12/11/2019	2/9/2020	56	-	-	-	-	56
Math-U-See Inc.	0589759-IN	12/11/2019	2/9/2020	56	-	-	-	-	56
Math-U-See Inc.	0589865-IN	12/12/2019	2/10/2020	116	-	-	-	-	116
Math-U-See Inc.	0589927-IN	12/12/2019	2/10/2020	149	-	-	-	-	149
Math-U-See Inc.	0589928-IN	12/12/2019	2/10/2020	217	-	-	-	-	217
McColgan & Associates	3352	11/26/2019	1/26/2020	6,391	-	-	-	-	6,391
MEL Science Ltd	AB201912182	12/18/2019	1/17/2020	298	-	-	-	-	298
MEL Science Ltd	CC201912188	12/18/2019	1/17/2020	377	-	-	-	-	377
MEL Science Ltd	GR201919120910	12/9/2019	1/8/2020	298	-	-	-	-	298
Moving Beyond the Page	208662	11/18/2019	12/18/2019	-	31	-	-	-	31
Moving Beyond the Page	208815	11/23/2019	12/23/2019	-	15	-	-	-	15
Moving Beyond the Page	209195	12/13/2019	1/12/2020	242	-	-	-	-	242
Moving Beyond the Page	209198	12/13/2019	1/12/2020	190	-	-	-	-	190
Moving Beyond the Page	209243	12/17/2019	1/16/2020	9	-	-	-	-	9
Moving Beyond the Page	209246	12/17/2019	1/16/2020	9	-	-	-	-	9
Naomi Stal	12132019-HL	12/13/2019	1/12/2020	250	-	-	-	-	250
Office Depot	376595178001	9/11/2019	9/11/2019	-	-	-	-	(29)	(29)
Perfect 10 Gymnastics	47B	12/12/2019	1/11/2020	7,652	-	-	-	-	7,652
Rainbow Resource Center	2671644	12/10/2019	2/8/2020	58	-	-	-	-	58
Rainbow Resource Center	2795567	11/5/2019	1/4/2020	21	-	-	-	-	21
Rainbow Resource Center	2795568	11/5/2019	1/4/2020	18	-	-	-	-	18
Rainbow Resource Center	2795570	11/5/2019	1/4/2020	78	-	-	-	-	78
Rainbow Resource Center	2795581	11/5/2019	1/4/2020	218	-	-	-	-	218
Rainbow Resource Center	2795590	11/5/2019	1/4/2020	35	-	-	-	-	35
Rainbow Resource Center	2795592	11/5/2019	1/4/2020	119	-	-	-	-	119
Rainbow Resource Center	2795593	11/5/2019	1/4/2020	28	-	-	-	-	28
Rainbow Resource Center	2795635	11/5/2019	1/4/2020	72	-	-	-	-	72
Rainbow Resource Center	2795637	11/5/2019	1/4/2020	196	-	-	-	-	196
Rainbow Resource Center	2795642	11/5/2019	1/4/2020	126	-	-	-	-	126
Rainbow Resource Center	2795647	11/5/2019	1/4/2020	20	-	-	-	-	20
Rainbow Resource Center	2795650	11/5/2019	1/4/2020	51	-	-	-	-	51
Rainbow Resource Center	2795652	11/5/2019	1/4/2020	33	-	-	-	-	33
Rainbow Resource Center	2795656	11/5/2019	1/4/2020	31	-	-	-	-	31
Rainbow Resource Center	2795657	11/5/2019	1/4/2020	196	-	-	-	-	196
Rainbow Resource Center	2795754	11/5/2019	1/4/2020	57	-	-	-	-	57
Rainbow Resource Center	2796072	11/5/2019	1/4/2020	115	-	-	-	-	115
Rainbow Resource Center	2796172	11/5/2019	1/4/2020	101	-	-	-	-	101

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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
Rainbow Resource Center	2796182	11/5/2019	1/4/2020	28	-	-	-	-	28
Rainbow Resource Center	2796188	11/5/2019	1/4/2020	107	-	-	-	-	107
Rainbow Resource Center	2796539	11/6/2019	1/4/2020	171	-	-	-	-	171
Rainbow Resource Center	2796891	11/7/2019	1/6/2020	85	-	-	-	-	85
Rainbow Resource Center	2796893	11/7/2019	1/6/2020	167	-	-	-	-	167
Rainbow Resource Center	2796961	11/7/2019	1/6/2020	232	-	-	-	-	232
Rainbow Resource Center	2797122	11/7/2019	1/6/2020	83	-	-	-	-	83
Rainbow Resource Center	2797419	11/8/2019	1/7/2020	24	-	-	-	-	24
Rainbow Resource Center	2797420	11/8/2019	1/7/2020	244	-	-	-	-	244
Rainbow Resource Center	2797806	11/8/2019	1/7/2020	24	-	-	-	-	24
Rainbow Resource Center	2797808	11/8/2019	1/7/2020	142	-	-	-	-	142
Rainbow Resource Center	2798049	11/11/2019	1/10/2020	29	-	-	-	-	29
Rainbow Resource Center	2798052	11/11/2019	1/10/2020	90	-	-	-	-	90
Rainbow Resource Center	2798053	11/11/2019	1/10/2020	52	-	-	-	-	52
Rainbow Resource Center	2798064	11/11/2019	1/10/2020	130	-	-	-	-	130
Rainbow Resource Center	2798066	11/11/2019	1/10/2020	28	-	-	-	-	28
Rainbow Resource Center	2798067	11/11/2019	1/10/2020	136	-	-	-	-	136
Rainbow Resource Center	2798077	11/11/2019	1/10/2020	32	-	-	-	-	32
Rainbow Resource Center	2798336	11/11/2019	1/10/2020	15	-	-	-	-	15
Rainbow Resource Center	2798462	11/12/2019	1/11/2020	15	-	-	-	-	15
Rainbow Resource Center	2798463	11/12/2019	1/11/2020	30	-	-	-	-	30
Rainbow Resource Center	2798467	11/12/2019	1/11/2020	51	-	-	-	-	51
Rainbow Resource Center	2798468	11/12/2019	1/11/2020	73	-	-	-	-	73
Rainbow Resource Center	2798470	11/12/2019	1/11/2020	108	-	-	-	-	108
Rainbow Resource Center	2798471	11/12/2019	1/11/2020	186	-	-	-	-	186
Rainbow Resource Center	2798472	11/12/2019	1/11/2020	108	-	-	-	-	108
Rainbow Resource Center	2799559	11/13/2019	1/12/2020	130	-	-	-	-	130
Rainbow Resource Center	2799787	11/13/2019	1/12/2020	103	-	-	-	-	103
Rainbow Resource Center	2799789	11/13/2019	1/12/2020	277	-	-	-	-	277
Rainbow Resource Center	2800063	11/14/2019	1/13/2020	71	-	-	-	-	71
Rainbow Resource Center	2800065	11/14/2019	1/13/2020	32	-	-	-	-	32
Rainbow Resource Center	2800103	11/14/2019	1/13/2020	17	-	-	-	-	17
Rainbow Resource Center	2800116	11/14/2019	1/13/2020	87	-	-	-	-	87
Rainbow Resource Center	2800119	11/14/2019	1/13/2020	104	-	-	-	-	104
Rainbow Resource Center	2800120	11/14/2019	1/13/2020	53	-	-	-	-	53
Rainbow Resource Center	2800128	11/14/2019	1/13/2020	34	-	-	-	-	34
Rainbow Resource Center	2800479	11/14/2019	1/13/2020	119	-	-	-	-	119
Rainbow Resource Center	2800618	11/14/2019	1/13/2020	36	-	-	-	-	36
Rainbow Resource Center	2800704	11/14/2019	1/13/2020	151	-	-	-	-	151
Rainbow Resource Center	2800716	11/14/2019	1/13/2020	122	-	-	-	-	122
Rainbow Resource Center	2800743	11/15/2019	1/14/2020	30	-	-	-	-	30
Rainbow Resource Center	2800754	11/15/2019	1/14/2020	163	-	-	-	-	163
Rainbow Resource Center	2800758	11/15/2019	1/14/2020	99	-	-	-	-	99
Rainbow Resource Center	2801669	11/18/2019	1/17/2020	58	-	-	-	-	58
Rainbow Resource Center	2801674	11/18/2019	1/17/2020	16	-	-	-	-	16
Rainbow Resource Center	2801676	11/18/2019	1/17/2020	25	-	-	-	-	25

## Heartland Charter School

### Accounts Payable Aging

December 31, 2019

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	2802061	11/19/2019	1/18/2020	95	-	-	-	-	95
Rainbow Resource Center	2802062	11/19/2019	1/18/2020	20	-	-	-	-	20
Rainbow Resource Center	2802098	11/19/2019	1/18/2020	23	-	-	-	-	23
Rainbow Resource Center	2804136	11/21/2019	1/20/2020	88	-	-	-	-	88
Rainbow Resource Center	2804138	11/21/2019	1/20/2020	250	-	-	-	-	250
Rainbow Resource Center	2804152	11/21/2019	1/20/2020	35	-	-	-	-	35
Rainbow Resource Center	2804156	11/21/2019	1/20/2020	906	-	-	-	-	906
Rainbow Resource Center	2804365	11/21/2019	1/20/2020	30	-	-	-	-	30
Rainbow Resource Center	2804376	11/21/2019	1/20/2020	93	-	-	-	-	93
Rainbow Resource Center	2804383	11/21/2019	1/20/2020	536	-	-	-	-	536
Rainbow Resource Center	2804457	11/21/2019	1/20/2020	64	-	-	-	-	64
Rainbow Resource Center	2807201	11/27/2019	1/26/2020	120	-	-	-	-	120
Rainbow Resource Center	2807203	11/27/2019	1/26/2020	146	-	-	-	-	146
Rainbow Resource Center	2807254	11/27/2019	1/26/2020	312	-	-	-	-	312
Rainbow Resource Center	2807269	11/27/2019	1/26/2020	205	-	-	-	-	205
Rainbow Resource Center	2807560	12/2/2019	1/31/2020	69	-	-	-	-	69
Rainbow Resource Center	2807564	12/2/2019	1/31/2020	77	-	-	-	-	77
Rainbow Resource Center	2811134	12/4/2019	2/2/2020	136	-	-	-	-	136
Rainbow Resource Center	2811136	12/4/2019	2/2/2020	32	-	-	-	-	32
Rainbow Resource Center	2811138	12/4/2019	2/2/2020	61	-	-	-	-	61
Rainbow Resource Center	2811140	12/4/2019	2/2/2020	100	-	-	-	-	100
Rainbow Resource Center	2811244	12/4/2019	2/2/2020	69	-	-	-	-	69
Rainbow Resource Center	2811260	12/4/2019	2/2/2020	56	-	-	-	-	56
Rainbow Resource Center	2811261	12/4/2019	2/2/2020	69	-	-	-	-	69
Rainbow Resource Center	2811662	12/4/2019	2/2/2020	147	-	-	-	-	147
Rainbow Resource Center	2813074	12/5/2019	2/3/2020	77	-	-	-	-	77
Rainbow Resource Center	2813078	12/5/2019	2/3/2020	176	-	-	-	-	176
Rainbow Resource Center	2813081	12/5/2019	2/3/2020	44	-	-	-	-	44
Rainbow Resource Center	2813551	12/5/2019	2/3/2020	552	-	-	-	-	552
Rainbow Resource Center	2813561	12/5/2019	2/3/2020	149	-	-	-	-	149
Rainbow Resource Center	2813568	12/5/2019	2/3/2020	42	-	-	-	-	42
Rainbow Resource Center	2813574	12/5/2019	2/3/2020	16	-	-	-	-	16
Rainbow Resource Center	2813575	12/5/2019	2/3/2020	49	-	-	-	-	49
Rainbow Resource Center	2813818	12/6/2019	2/4/2020	148	-	-	-	-	148
Rainbow Resource Center	2813820	12/6/2019	2/4/2020	41	-	-	-	-	41
Rainbow Resource Center	2813821	12/6/2019	2/4/2020	41	-	-	-	-	41
Rainbow Resource Center	2813822	12/6/2019	2/4/2020	14	-	-	-	-	14
Rainbow Resource Center	2813824	12/6/2019	2/4/2020	166	-	-	-	-	166
Rainbow Resource Center	2813825	12/6/2019	2/4/2020	141	-	-	-	-	141
Rainbow Resource Center	2814173	12/6/2019	2/4/2020	92	-	-	-	-	92
Rainbow Resource Center	2814176	12/6/2019	2/4/2020	54	-	-	-	-	54
Rainbow Resource Center	2814182	12/6/2019	2/4/2020	16	-	-	-	-	16
Rainbow Resource Center	2814183	12/18/2019	2/16/2020	16	-	-	-	-	16
Rainbow Resource Center	2814185	12/6/2019	2/4/2020	43	-	-	-	-	43
Rainbow Resource Center	2814187	12/6/2019	2/4/2020	39	-	-	-	-	39
Rainbow Resource Center	2815439	12/9/2019	2/7/2020	19	-	-	-	-	19

# Heartland Charter School

## Accounts Payable Aging

December 31, 2019

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	2815494	12/9/2019	2/7/2020	108	-	-	-	-	108
Rainbow Resource Center	2815501	12/9/2019	2/7/2020	269	-	-	-	-	269
Rainbow Resource Center	2815509	12/9/2019	2/7/2020	215	-	-	-	-	215
Rainbow Resource Center	2815524	12/9/2019	2/7/2020	128	-	-	-	-	128
Rainbow Resource Center	2816318	12/10/2019	2/8/2020	161	-	-	-	-	161
Rainbow Resource Center	2816325	12/10/2019	2/8/2020	57	-	-	-	-	57
Rainbow Resource Center	2816326	12/10/2019	2/8/2020	17	-	-	-	-	17
Rainbow Resource Center	2816371	12/10/2019	2/8/2020	128	-	-	-	-	128
Shakespeare Kids	4	12/15/2019	1/14/2020	1,000	-	-	-	-	1,000
Teacher Synergy, LLC	106828632	12/16/2019	1/6/2020	99	-	-	-	-	99
Teacher Synergy, LLC	106891655	12/17/2019	1/7/2020	132	-	-	-	-	132
Teacher Synergy, LLC	106909949	12/17/2019	1/7/2020	19	-	-	-	-	19
Teacher Synergy, LLC	106932972	12/17/2019	1/7/2020	158	-	-	-	-	158
Teacher Synergy, LLC	106933930	12/17/2019	1/7/2020	60	-	-	-	-	60
Teacher Synergy, LLC	106935231	12/17/2019	1/7/2020	48	-	-	-	-	48
Teacher Synergy, LLC	106936603	12/17/2019	1/7/2020	81	-	-	-	-	81
Teacher Synergy, LLC	106936899	12/17/2019	1/7/2020	33	-	-	-	-	33
Teacher Synergy, LLC	106937721	12/17/2019	1/7/2020	30	-	-	-	-	30
Teacher Synergy, LLC	106942403	12/17/2019	1/7/2020	29	-	-	-	-	29
Teacher Synergy, LLC	106942983	12/17/2019	1/7/2020	24	-	-	-	-	24
Teacher Synergy, LLC	107026720	12/18/2019	1/8/2020	18	-	-	-	-	18
Teacher Synergy, LLC	107030510	12/18/2019	1/8/2020	43	-	-	-	-	43
Teacher Synergy, LLC	107030626	12/18/2019	1/8/2020	7	-	-	-	-	7
Teaching Textbooks	25940	11/27/2019	12/27/2019	-	67	-	-	-	67
Teaching Textbooks	25995	12/5/2019	1/4/2020	77	-	-	-	-	77
Teaching Textbooks	259995	12/5/2019	1/4/2020	77	-	-	-	-	77
Teaching Textbooks	26002	12/5/2019	1/4/2020	43	-	-	-	-	43
Thanh Erway	ERWA110319	11/3/2019	11/3/2019	-	-	433	-	-	433
Timberdoodle.com	305778A	12/16/2019	2/14/2020	50	-	-	-	-	50
Timberdoodle.com	309667	11/7/2019	1/6/2020	148	-	-	-	-	148
Timberdoodle.com	309732	11/8/2019	1/7/2020	384	-	-	-	-	384
Timberdoodle.com	309733	11/8/2019	1/7/2020	472	-	-	-	-	472
Timberdoodle.com	309841	11/12/2019	1/11/2020	602	-	-	-	-	602
Timberdoodle.com	310357	12/3/2019	2/1/2020	170	-	-	-	-	170
Timberdoodle.com	310416	12/4/2019	2/2/2020	67	-	-	-	-	67
Timberdoodle.com	310417	12/4/2019	2/2/2020	1,007	-	-	-	-	1,007
Timberdoodle.com	310442	12/5/2019	2/3/2020	186	-	-	-	-	186
Timberdoodle.com	310643	12/11/2019	2/9/2020	142	-	-	-	-	142
Timberdoodle.com	310651	12/11/2019	2/9/2020	64	-	-	-	-	64
Timberdoodle.com	310712	12/12/2019	2/10/2020	363	-	-	-	-	363
Timberdoodle.com	310747	12/13/2019	2/11/2020	107	-	-	-	-	107
West Coast Classical	16	12/13/2019	1/12/2020	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ 375
Total Outstanding Payables				\$ 64,649	\$ 2,526	\$ 2,262	\$ 180	\$ 46	\$ 69,663

## Heartland Charter School

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

December 31, 2019

	Account Balance
Due (to)/from Inspire LA	\$ (14,973)
Due (to)/from Cabrillo Point Academy	(515,233)
Due (to)/from Feather River Charter School	(79,553)
Due (to)/from Blue Ridge Academy	1,526,261
Due (to)/from Winship Community School	(413)
Due (to)/from Yosemite Valley Charter School	406,970
Due (to)/from Inspire Clarksville Charter School	(2,960)
Due (to)/from Pacific Coast Academy	38,895
Due (to)/from Inspire CMO	-
Due (to)/from Provenance	4,168,537
Due (to)/from Inspire Foundation	625,200
Due (to)/from Jitterbug Learning	-
Due (to)/from Heartland Charter School	-
Due (to)/from San Diego Enrichment Academy	-
Due (to)/from Inspire University	-
Due (to)/from Granite Mountain Charter School	-
Due (to)/from Lake View Charter School	-
Due (to)/from Mission Vista Academy	14,165
Due (to)/from Monarch River Academy	-
Due (to)/from The Cottonwood School	-
Due (to)/from Triumph Academy	-
	<hr/>
<b>Total Due (to)/from Balance</b>	<b>\$ 6,166,895</b>



**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

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*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 schools federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. Consequently, at June 30, 2019 there were no conditional contributions, federal, state and local contracts and grants for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

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*Donated Services and In-Kind Contributions*

Volunteers contribute significant amounts of time to the School's program services, administrating, and fundraising and development 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. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2019.

*Advertising Costs*

Advertising costs are expensed as incurred, and approximated \$4,024 for the year ended June 30, 2019.

*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 programs 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, 2019, 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, 2019.

The School files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

*Estimates*

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

The accompanying notes to the financial statements are an integral part of this statement.



**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

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*Financial Instruments and Credit Risk*

The School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit 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 accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies. Investments are made by diversified investment managers whose performance is monitored by the School and the investment committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year to year basis, the School believes that the investment policies and guidelines are prudent for the long-term welfare of the organization.

*Change in Accounting Principles*

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The School has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly.

In August 2016, FASB issued ASU 2016-15, *Statement of Cash Flows (Topic 230), Classification of Certain Cash Receipts and Cash Payments*. This guidance is intended to reduce the diversity in practice in how certain transactions are classified in the statement of cash flows. In addition, in November 2016, FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230), Restricted Cash*. This ASU provides additional guidance related to transfers between cash and restricted cash and how entities present, in their statement of cash flows, the cash receipts and cash payments that directly affect the restricted cash accounts. The School has adopted these provisions in the accompanying financial statements.

FASB Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers*, as amended, supersedes or replaces nearly all GAAP revenue recognition guidance. These standards establish a new contract and control-based revenue recognition model, change the basis for deciding when revenue is recognized over time or at a point in time, and expand disclosures about revenue. The School has implemented Topic 606 and has adjusted the presentation in these financial statements accordingly.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This standard assists entities in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional. The School has implemented the provisions of ASU 2018-08 applicable to both contributions received and to contributions made in the accompanying financial statements under a modified prospective basis. Accordingly, there is no effect on net assets in connection with the implementation of ASU 2018-08.

The accompanying notes to the financial statements are an integral part of this statement.

**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

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*Subsequent Events*

The School has evaluated subsequent events through December 16, 2019, the date the financial statements were available to be issued.

**B. Liquidity and Availability**

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

Cash and cash equivalents	\$ 383,903
Accounts receivable	1,861,111
Accounts receivable related entity	3,709,709
	<u>\$ 5,954,723</u>

**C. Cash and Cash Equivalents**

Cash and cash equivalents at June 30, 2019 consisted of the following:

Cash in bank accounts	<u>\$ 383,903</u>
Total cash and cash equivalents	<u>\$ 383,903</u>

*Cash in Bank*

The remainder of the School's cash (\$383,903 as of June 30, 2019) is held in financial institutions which are either insured by the Federal Deposit Insurance School (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, 2019, the School held \$183,373 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, 2019, accounts receivable consisted of the following:

State Government	
State Aid	\$ 419,147
Education Protection Account	149,521
Lottery Funding	680,300
Special Education	437,141
Local Government	
Property tax payments	174,957
Other Local Sources	
Other local sources	45
Total Accounts Receivable	<u>\$ 1,861,111</u>

The accompanying notes to the financial statements are an integral part of this statement.

**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

**E. Prepaid Expenses**

As of June 30, 2019, prepaid expenses consisted of the following:

Prepaid expenses	
Vendors	115,007
Total Accounts Receivable	<u>\$ 115,007</u>

**F. Notes Payable**

*Short Term Loan Payable*

During the 2018-19 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.

Date of Agreement	Face Value of Receivable	Discount of Receivable	Cash Received	Effective Interest Rate
8/7/2018	4,904,800	254,970	4,649,830	31.11%
10/29/2018	6,070,200	409,696	5,660,504	24.39%
11/27/2018	1,912,100	146,713	1,765,387	28.01%
12/14/2018	2,151,100	185,069	1,966,031	27.55%
1/11/2019	2,095,800	181,553	1,914,247	27.26%
Total	<u>\$ 17,134,000</u>	<u>\$ 1,178,001</u>	<u>\$ 15,955,999</u>	

The amount of the short term loan that is outstanding as of June 30, 2019 is as follows:

	Beginning Balance	New Agreements	Amounts Paid	Ending Balance
2018-19 Short Term Loans	\$ -	\$ 17,134,000	\$ 17,134,000	\$ -

The accompanying notes to the financial statements are an integral part of this statement.

**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

**G. Employee Retirement System**

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

1. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
2. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
3. 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 Schools participation in these plans for the fiscal year ended June 30, 2019, 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 2019, 2018 and 2017 is for the plan's year-end at June 30, 2019, 2018 and 2017, 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:*

Heartland Charter School began operations in 2018-19, there are no prior periods to compare current data to.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2019	2018	2017	
CalSTRS	See School	Yellow	Yellow	Yellow	No
Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2019	2018	2017		
CalSTRS	\$ 1,859,673	N/A	N/A	134	No
Total	\$ 1,859,673	\$ -	\$ -	134	

The accompanying notes to the financial statements are an integral part of this statement.

**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

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**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, 2019, 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 16.28% 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, 2019 the State contributed \$1,760,521 (15.412% of certificated salaries) on behalf of the School.

**H. Related Party Transactions**

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.

Cabrillo Charter School, Clarksville Charter School, Feather River Charter School, Heartland Charter School, Inspire Charter School Central, Inspire Charter School Kern, Inspire Charter School Los Angeles, Pacific Coast Academy, Inspire District Office, Inspire Foundation, Inspire University 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.

As of June 30, 2019 the following amounts are due from other locations to Heartland Charter School:

<u>Affiliated Organization</u>	<u>Receivable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Inspire Charter School Los Angeles	\$ 251,092	Expenses and support	Due within 90 days
Inspire Charter School Kern	206,182	Expenses and support	Due within 90 days
Inspire Charter School Central	38,749	Expenses and support	Due within 90 days
Clarksville Charter School	81,564	Expenses and support	Due within 90 days
Inspire Charter School Winship	50,188	Expenses and support	Due within 90 days
Inspire District Office	2,456,734	Expenses and support	Due within 90 days
Inspire Foundation	625,000	Expenses and support	Due within 90 days
Total	<u>\$ 3,709,509</u>		

The accompanying notes to the financial statements are an integral part of this statement.

**Heartland Charter School**  
Notes to the Financial Statements, Continued  
June 30, 2019

As of June 30, 2019 the following amounts are owed to other location from Heartland Charter School:

<u>Affiliated Organization</u>	<u>Payable</u>	<u>Purpose</u>	<u>Repayment Term</u>
Cabrillo Charter School	\$ 1,284,721	Expenses and support	Due within 90 days
Feather River Charter School	1,779,408	Expenses and support	Due within 90 days
Pacific Coast Academy	1,757	Expenses and support	Due within 90 days
Jitterbug Learning	50,000	Expenses and support	Due within 90 days
Inspire University	70,000	Expenses and support	Due within 90 days
Total	<u>\$ 3,185,886</u>		

**I. Upcoming Changes in Accounting Pronouncements**

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

1. FASB ASU 2019-04 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments*
2. FASB ASU 2018-20 *Leases (Topic 842): Narrow-Scope Improvements for Lessors*
3. 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*
4. FASB ASU 2018-11 *Leases (Topic 842): Targeted Improvements*
5. FASB ASU 2018-10 *Improvements to Topic 842, Leases*
6. FASB ASU 2018-09 *Codification Improvements*
7. FASB ASU 2018-08 *Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*
8. FASB ASU 2018-02 *Income Statement – Reporting Comprehensive Income (Topic 220): Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income*
9. FASB ASU 2018-01 *Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842*
10. FASB ASU 2017-15 *Codification Improvements to Topic 995, U.S. Steamship Entities: Elimination of Topic 995*
11. FASB ASU 2017-12 *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities*
12. FASB ASU 2017-10 *Service Concession Arrangements (Topic 853): Determining the Customer of the Operation Services*
13. FASB ASU 2017-07 *Compensation – Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost*
14. FASB ASU 2017-06 *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): Employee Benefit Plan Master Trust Reporting*
15. FASB ASU 2017-01 *Business Combinations (Topic 805): Clarifying the Definition of a Business*
16. FASB ASU 2016-18 *Statement of Cash Flows (Topic 230): Restricted Cash*
17. FASB ASU 2016-15 *Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments*
18. FASB ASU 2016-02 *Leases (Topic 842)*

The accompanying notes to the financial statements are an integral part of this statement.

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 will not impact the financial accounting or presentation for the School.

The accompanying notes to the financial statements are an integral part of this statement.

## Supplementary Information



# Heartland Charter School

## Organization Structure

June 30, 2019

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Heartland Charter School operates an independent study school serving grades K-12 in Maricopa under Charter #1998 through a charter authorized by the Maricopa Unified School District. The School began operations in 2018.

### GOVERNING BOARD

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<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Anthony Miranda	President	One Year Term Expires June 2019
Shona Hall	Secretary	One Year Term Expires June 2019
Nick Righetti	Treasurer	One Year Term Expires June 2019
Kim Jones	Board Member	One Year Term Expires June 2019
Nikollette Sanchez	Authorizer Representative	One Year Term Expires June 2019

### ADMINISTRATION

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Courtney McCorkle  
Principal

Christine Ang  
Assitant Principal

See accompanying notes to supplementary information.

**Heartland Charter School**  
Schedule of Average Daily Attendance  
Year Ended June 30, 2019

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	Second Period Report		Annual Report	
	Original 5C133374	Revised N/A	Original 3BDAC6F0	Revised N/A
Non-Classroom Based Attendance				
Grades TK/K-3	1,372.56	N/A	1,391.11	N/A
Grades 4-6	770.26	N/A	771.86	N/A
Grades 7-8	426.78	N/A	426.47	N/A
Grades 9-12	397.22	N/A	395.71	N/A
Total Non-Classroom Based Attendance	2,966.82	N/A	2,985.15	N/A
Total ADA	2,966.82	N/A	2,985.15	N/A

See accompanying notes to supplementary information.

## Heartland Charter School

### Schedule of Instructional Time

Year Ended June 30, 2019

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Grade Level	Minutes Requirement	2018-19 Actual Minutes	Number of Traditional Days	Status
Track A	N/A	N/A	180	Complied
Track B	N/A	N/A	181	Complied
Track C	N/A	N/A	175	Complied

See accompanying notes to supplementary information.

**Heartland Charter School**  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2019

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	Budget 2020	2019	2018	2017
Revenues	\$46,842,396	\$28,265,421	N/A	N/A
Expenses	45,707,704	27,351,076	N/A	N/A
Change in Net Assets	1,134,692	914,345	N/A	N/A
Ending Net Assets	<u>\$ 2,049,037</u>	<u>\$ 914,345</u>	<u>N/A</u>	<u>N/A</u>
Unrestricted Net Assets	<u>\$ 2,049,037</u>	<u>\$ 914,345</u>	<u>N/A</u>	<u>N/A</u>
Unrestricted net assets as a percentage of total expenses	<u>4.48%</u>	<u>3.34%</u>	<u>N/A</u>	<u>N/A</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>
ADA at P2	<u>4,764</u>	<u>2,967</u>	<u>N/A</u>	<u>N/A</u>

The School began operations in 2018-19. The 2019-20 fiscal year budget projects an increase in net assets of \$1,134,692 (124.1%) and an increase in ADA of 1,797 (60.57%).

## Heartland Charter School

### Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements Year Ended June 30, 2019

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June 30, 2019 annual financial alternative form net assets:	\$	914,344
Adjustments and reclassifications:		
Rounding		<u>1</u>
Total adjustments and reclassifications		<u>1</u>
June 30, 2019 audited financial statements net assets:	\$	<u><u>914,345</u></u>

See accompanying notes to supplementary information.

**Heartland Charter School**  
Notes to Supplementary Information  
Year Ended June 30, 2019

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**A. Purpose of Schedules**

Organization Structure

This schedule provides information about the schools' 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 schools. 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 Sections 46200 through 46206. Charter schools must maintain their instructional minutes at the 1986-87 requirements as adjusted by Education Code sections later adopted. The schools neither met nor exceeded their LCFF target.

Schedule of Financial Trends and Analysis

Budget information for 2020 is presented for analysis purposes only and is based on estimates of the 2019-20 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 schools 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 Directors  
Heartland Charter School  
Maricopa, CA

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 Heartland Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, 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 December 16, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Heartland Charter School's internal control over financial reporting (internal control) to determine 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 Heartland Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Heartland 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 Heartland 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 determination of financial statement amounts. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King + LLP

El Cajon, California  
December 16, 2019

## Independent Auditor's Report on State Compliance

To the Board of Directors  
Heartland Charter School  
Maricopa, CA

### Report on State Compliance

We have audited the Corporation's compliance with the types of compliance requirements described in the *2018-19 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, 2019.

### 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 *2018-19 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 *2018-19 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 Corporation's compliance with those requirements.

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

Description	Procedures Performed
<b>Local Education Agencies Other Than Charter Schools</b>	
A. Attendance.....	N/A
B. Teacher Certification and Misassignments.....	N/A
C. Kindergarten Continuance.....	N/A
D. Independent Study.....	N/A
E. Continuation Education.....	N/A
F. Instructional Time.....	N/A
G. Instructional Materials.....	N/A
H. Ratio of Administrative Employees to Teachers.....	N/A
I. Classroom Teacher Salaries.....	N/A
J. Early Retirement Incentive.....	N/A
K. Gann Limit Calculation.....	N/A
L. School Accountability Report Card.....	N/A
M. Juvenile Court Schools.....	N/A
N. Middle or Early College High Schools.....	N/A
O. K-3 Grade Span Adjustment.....	N/A
P. Transportation Maintenance of Effort.....	N/A
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A
R. Comprehensive School Safety Plan.....	N/A
S. District of Choice.....	N/A
<b>School Districts, County Offices of Education, and Charter Schools</b>	
T. California Clean Energy Jobs Act.....	N/A
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A
<b>Charter Schools</b>	
AA. Attendance.....	Yes
BB. Mode of Instruction.....	Yes
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, Heartland 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, 2019.

## **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 *2018-19 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  
December 16, 2019

## Auditor's Results, Findings & Recommendations

# Heartland Charter School

## Schedule of Auditor's Results

Year Ended June 30, 2019

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### FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified?

\_\_\_\_\_ Yes        X   No

One or more significant deficiencies identified that are  
not considered material weakness(es)?

\_\_\_\_\_ Yes        X   No

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes        X   No

### STATE AWARDS

Any audit findings disclosed that are required to be reported  
in accordance with *2018-19 Guide for Annual Audits  
of California K-12 Local Education Agencies?*

\_\_\_\_\_ Yes        X   No

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

Unmodified

**Heartland Charter School**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2019

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*, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2018-19 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**

There are no findings to report.

**B. State Award Findings**

There are no findings to report.

**Heartland Charter School**  
Schedule of Prior Year Audit Findings  
Year Ended June 30, 2019

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Finding/Recommendation	Status	Explanation if Not Implemented
This is the first year of operations for the School.	N/A	N/A



Heartland - Courtney McCorkle - December 2019

Date	First Name	Last Name	Merchant Name	Amount	Budget	Receipt?	Notes	Scope	Category
12/5/2019	Courtney	McCorkle	Charter Schools Develo	(\$725.00)	Heartland	Y		Heartland	

Total (\$725.00)

# **HEARTLAND CHARTER SCHOOL**

## **CONFLICT OF INTEREST CODE**

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission (FPPC) has adopted a regulation (2 California Code of Regulations §18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act.

Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby adopted and incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict of interest code for Heartland Charter School. This code shall take effect when approved by the Kern County Board of Supervisors, and shall thereupon supersede any and all prior such codes adopted by Heartland Charter School, but shall supplement any conflict of interest policies adopted in compliance with the laws governing nonprofit corporations.

Individuals holding designated positions shall file statements of economic interests with the Secretary of Heartland Charter School. Upon receipt of the statements of the members of the Board of Directors, the Secretary shall make and retain copies and forward the originals of these statements to the Clerk of the Kern County Board of Supervisors. Original statements for all other designated employees shall be retained by the Secretary. All retained statements shall be available for public inspection and reproduction. (Government Code § 81008.)

## APPENDIX A

<u>Designated Positions</u>	<u>Disclosure Category</u>
Members of the Governing Board	1, 2
President/CEO	1, 2
Principal/Superintendent	1,2
Assistant Director(s)	3
Verification Specialists	3
Teachers	3
Regional Coordinators	3
Senior Director of Special Education	3
Regional Director of Special Education	3
Assistant Director of Special Education	3

The President or designee may determine in writing that a particular consultant or newly created position as set forth in 2 Cal. Code Regs. § 18219, that makes or participates in the making of decisions that may foreseeably have a material effect on any financial interest is hired to perform a range of duties that is limited in scope and thus the broadest disclosure is not necessary. Such written determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The President or designee's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code (Government Code § 81008).

## **APPENDIX B**

### **Disclosure Categories**

#### **Category 1 Reporting:**

Designated positions assigned to this category must report:

Interests in real property located in whole or in part within two (2) miles of any facility owned or leased by Heartland Charter School.

#### **Category 2 Reporting:**

Designated positions assigned to this category must report:

Investments and business positions in business entities or sources of income (including receipt of gifts, loans, and travel payments) from sources that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent, or distribute school supplies, books, materials, school furnishings, or equipment of the type to be utilized by Heartland Charter School.

#### **Category 3 Reporting:**

Designated positions assigned to this category must report:

Investments and business positions in business entities or sources of income (including receipt of gifts, loans, and travel payments) from sources that are engaged in the performance of work or services, or sources that manufacture, sell, repair, rent, or distribute school supplies, books, materials, school furnishings, or equipment of the type to be utilized by the designated person's department, including, for example, vendors providing such goods or services to be utilized in the instruction of Heartland Charter School students.



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## Anti-Harassment / Discrimination / Intimidation / Bullying / Retaliation Policy

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

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

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

### 1. Definitions:

- **Harassment:** Harassment is unwelcome verbal or physical conduct prohibited by law directed toward, or differential treatment of, a student or staff member because of his/her membership (or perceived membership) in any protected group or on any other prohibited basis. The harasser can be a student, a School official or employee, or someone who is not an employee of the School, such as a vendor or parent. Examples of such conduct include, but are not limited to:

- Offensive or degrading remarks, verbal abuse, or other hostile behavior such as insulting, teasing, mocking, name calling, degrading, or ridiculing another person or group
- Racial slurs, derogatory remarks about a person's accent, or display of racially offensive symbols
- Unwelcome or inappropriate physical contact, comments, questions, advances, jokes epithets or demands
- Physical assault or stalking
- Displays or electronic transmission of derogatory, demeaning or hostile materials or statements
- Graphic and written offensive or derogatory statements, which may include use of cell phones or the Internet

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

- **Sexual Harassment:** Sexual harassment is a form of harassment based on sex, including sexual harassment, gender harassment and harassment based on pregnancy, childbirth or related medical conditions. It generally involves unwanted sexual advances, or visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender-based harassment of a person of the same sex as the harasser. The following is a partial list of violations:
  - Unwanted sexual advances
  - Offering educational benefits in exchange for sexual favors
  - Making or threatening reprisals after a negative response to sexual advances
  - Visual conduct: Leering, making sexual gestures, displaying of suggestive objects or pictures, cartoons or posters
  - Verbal conduct: Making or using derogatory comments, epithets, slurs and jokes
  - Verbal sexual advances or propositions
  - Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, suggestive or obscene letters, notes or invitations
  - Physical conduct: Touching, assault, impeding or blocking movements
- **Intimidation:** Intimidation includes adverse actions intended to fill another with fear, to overawe or cow, as through force of personality or by superior display of wealth, talent, etc., or to force another into or deter from some action by inducing fear.
- **Bullying:** Bullying may take place in a variety of hostile acts that are carried out repeatedly over time. The acts involve a real or perceived imbalance of power, with the more powerful child or group attacking those who are less powerful. It may be physical (hitting, kicking, spitting, pushing), verbal (taunting, malicious teasing, name calling, threatening), or psychological (spreading rumors, manipulating social relationships, or promoting social exclusion, extortion or intimidation). Bullying is any severe or pervasive action or conduct directed toward one or more students that have the effect of one or more of the following:

1) places a reasonable student in fear of harm to that student's person or property; 2) causes a reasonable student to experience a substantially detrimental effect on his or her physical or mental health; 3) causes a reasonable student to experience substantial interference with his or her academic performance; 4) causes a reasonable student to experience interference with his or her ability to participate in or benefit from the services, activities or privileges provided by the School.

Other types of bullying:

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

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

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

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



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

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

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

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

name, phone number and email address of an appropriate school official to contact to report a charge of sexual harassment; 3) The rights of the reporting pupil, the complainant, and the respondent and the responsibilities of the School in accordance with the School's written policy on sexual harassment.

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

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



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## Residency Policy

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

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

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

determination of nonresidency within five days of Heartland Charter School's intention to disenroll the student.

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

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

1. Allow the student to continue his or her education in Heartland Charter School, regardless of change of residence of the military family during that school year, for the duration of the student's status as a child of a military family; or
2. For a student whose status changes due to the end of military service of his or her parent during a school year, comply with either of the following, as applicable:
  - a. If the student is enrolled in kindergarten or any of grades 1 to 8, inclusive, allow the student to continue his or her education in Heartland Charter School through the duration of that academic school year;
  - b. If the child is enrolled in high school, allow the student to continue his or her education in Heartland Charter School through graduation.

~~For purposes of providing special education services, Heartland Charter School will continue to provide special education services for children of military families as required by law.~~

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

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

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

**7. Homeless Youth:** Heartland Charter School will be considered to be a pupil's school of origin for a homeless youth when the child attended Heartland Charter School when

permanently housed or was last enrolled in Heartland Charter School before becoming homeless. Heartland Charter School will serve homeless youth, as defined below, whose residency has changed as follows:

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

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

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

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

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

2. If the jurisdiction of the court is terminated while a foster child is in high school, Heartland Charter School shall allow the former foster child to continue his or her education in Heartland Charter School through graduation.

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

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

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

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



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## Kindergarten and Transitional Kindergarten Policy

Heartland Charter School is committed to providing educational instruction to all students. The Executive Director or designee shall ensure that the Charter School provides a non-discriminatory and equal enrollment process for students of Transitional Kindergarten and Kindergarten age, in compliance with current state requirements.

The purpose of the Heartland Charter School Governing Board approving this Kindergarten and Transitional Kindergarten Policy is to accomplish the following:

1. Establish the Enrollment in Kindergarten
  2. Establish the Enrollment for Transitional Kindergarten Eligible Students
  3. Establish Enrollment in Transitional Kindergarten
  4. Outline Adherence to All Non-Discrimination Laws
- 
1. **Enrollment in Kindergarten:** Pursuant to EC 48000(a), a child is eligible for kindergarten if the child will have their fifth birthday by September 1.
  2. **Enrollment in Kindergarten for Transitional Kindergarten Eligible Students:** Pursuant to EC 48000(b), A child having attained the age of five years at any time during the school year with the approval of the parent or guardian, may be admitted to kindergarten subject to the following conditions:
    - The governing board determines that the admittance is in the best interests of the child. Determination will be based on standard criteria set by school administration and is based on standardized guidelines for academic and developmental readiness for kindergarten. Staff determination of grade level placement will be made based on multiple measures including grade level appropriate formal assessments and student observations.
    - The parent or guardian is given information regarding the advantages and disadvantages and any other explanatory information about the effect of this early admittance.
  3. **Enrollment in Transitional Kindergarten:** Pursuant to EC 48000(c)(3)(B)(i), Transitional Kindergarten is the first year of a two-year kindergarten program that uses a modified kindergarten curriculum that is age and developmentally appropriate.

Students must be five years old between September 2<sup>nd</sup> and ~~December 2<sup>nd</sup>~~ ~~February 28<sup>th</sup>~~ to qualify for transitional kindergarten each school year subject to the following conditions:

- The governing board determines that the admittance is in the best interests of the child. Determination will be based on standard criteria set by school administration and is based on standardized guidelines for academic and developmental readiness for transitional kindergarten. Staff determination of grade level placement will be made based on multiple measures including grade level appropriate formal assessments and student observations.
- The parent or guardian is given information regarding the advantages and disadvantages and any other explanatory information about the effect of this early admittance.

**4. Adherence to All Non-Discrimination Laws:** This policy adheres to all non-discrimination laws and is subject to the same enrollment processes as all otherwise qualified students. Enrollment into the charter school will be consistent with all other enrollment guidelines. In the event that a parent or guardian disagrees with the enrollment or grade level placement recommendations of staff, they may appeal the decision in accordance with the school's complaint procedures.





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## Foster Youth Policy

The Governing Board of Heartland Charter School (the “Charter School”) desires to ensure that foster children are provided equal access to the same free, appropriate public education provided to other children and youth. Foster students will be given access to the education and other services that such students need to ensure that they have an opportunity to meet the same challenging State student academic achievement standards to which all students are held. Foster students will not be stigmatized or segregated in a separate school or program based on the student’s status as foster youth.

The purpose of the Heartland Charter School Governing Board approving this Foster Youth Policy is to accomplish the following:

1. Define Foster Child/Student/Youth and School of Origin
2. Establish a Foster Child Liaison
3. Outline Admission Requirements for Foster Children
4. Outline the Rights of a Former Foster Children
5. Outline Course Work and Graduation Requirements for Foster Children
6. Establish Transportation Requirements for a Foster Children
7. Outline Who Has Access to Records for Foster Children

### 1. Definitions:

- **Foster child/student/youth** means a child who has been removed from his or her home pursuant to Welfare and Institutions (“W&I”) Code section 309, is the subject of a petition filed under W&I sections 300 or 602, or has been removed from his or her home and is the subject of a petition filed under W&I Code sections 300 or 602.
- The Charter School is the **school of origin** when the student attended the Charter School when permanently housed or was last admitted at the initial detention or placement or subsequent change in placement of a foster child. If the school the foster child attended when permanently housed is different from the school in which the foster child was last admitted, or if there is some other school that the foster child attended with which the foster child is connected and that the foster child attended within the immediately preceding 15 months, the foster child liaison, in consultation with, and with the agreement of, the foster child and the person holding the right to make educational decisions for the foster child, shall determine, in the best interests of the foster child, the school that shall be deemed the school of origin.

2. **Foster Child Liaison:** The School’s foster child liaison is: Principal, Courtney McCorkle, [courtney@heartlandcharterschool.org](mailto:courtney@heartlandcharterschool.org).

The School's foster child liaison is required to do all of the following:

- Ensure and facilitate the proper educational placement, enrollment in school and checkout from school of foster children.
- Assist foster children when transferring from one school to another school in ensuring proper transfer of credits, records and grades.
- Notify the foster child's attorney and the appropriate representative of the county child welfare agency of pending expulsion proceedings if the decision to recommend expulsion is a discretionary act, pending proceedings to extend a suspension until an expulsion decision is rendered if the decision to recommend expulsion is a discretionary act, and, if the foster child is an individual with exceptional needs, pending manifestation determinations if the School has proposed a change in placement due to an act for which the decision to recommend expulsion is at the discretion of the principal.
- The foster child liaison, in consultation with, and with the agreement of, the foster child and the person holding the right to make educational decisions for the foster child, may recommend, in accordance with the foster child's best interests, that the foster child's right to attend the school of origin be waived and the foster child be enrolled in a public school that pupils living in the attendance area in which the foster child resides are eligible to attend.
- Before making a recommendation to move a foster child from his or her school of origin, the foster liaison shall provide the foster child and the person holding the right to make educational decisions for the foster child with a written explanation stating the basis for the recommendation and how the recommendation serves the foster child's best interest.
- If the foster child liaison, in consultation with the foster child and the person holding the right to make educational decisions for the foster child, agrees that the best interests of the foster child would best be served by his or her transfer to a school other than the school of origin, the foster child shall immediately be enrolled in the new school.

- 3. Admission:** All foster students are required to follow the school's process for admitting students, including filling out and submitting the school's admission packet on time. As with all students, admission depends upon availability. In the event of an oversubscription in a grade, foster students will participate in the lottery as with any other student.

If the foster child seeking admission has outstanding fees, fines, textbooks or other items or moneys due to the school last attended or is unable to produce clothing or records normally required for admission, such as previous academic records, medical records, including, but not limited to, records or other proof of immunization history, proof of residency, other documentation or school uniforms, this will not serve as a basis for non-admission. Within two days of admission of the foster child, the foster child liaison will contact the school last attended by the foster child to obtain all academic and other records.

If a dispute arises regarding the request of a foster child to remain in Heartland Charter School as the school of origin, the foster child has the right to remain in Heartland Charter School pending resolution of the dispute. The dispute shall be resolved in accordance with the Uniform Complaint Procedures adopted by the School.

Admission in Heartland Charter School as the school of origin will be allowed, unless a determination is made that it is not in the best interest of the foster child to attend Heartland Charter School. Best interest factors include, but are not limited to, appropriateness of the current educational setting and proximity to the school in which the child is enrolled at the time of placement.

4. **Former Foster Children:** If the jurisdiction of the court is terminated before the end of an academic year, the Heartland Charter School shall allow a former foster child who is in kindergarten or any of grades 1 to 8, inclusive, to continue his or her education as the school of origin through the duration of the academic school year.

If the jurisdiction of the court is terminated while a foster child is in high school, Heartland Charter School shall allow the former foster child to continue his or her education in Heartland Charter School as the school of origin through graduation.

5. **Course Work and Graduation Requirements:** The Charter School will accept coursework satisfactorily completed by the foster child while attending another public school, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school even if the pupil did not complete the entire course and shall issue that pupil full or partial credit for coursework completed.

The credits accepted shall be applied to the same or equivalent course, if applicable, as the coursework completed in the prior school. The Charter School will not require the foster child to retake a course if the pupil has satisfactorily completed the entire course in a public school, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school. If the pupil did not complete the entire course, the Charter School shall not require the pupil to retake the portion of the course the pupil completed unless the Charter School, in consultation with the holder of educational rights for the pupil, finds that the pupil is reasonably able to complete the requirements in time to graduate from high school. When partial credit is awarded in a particular course, the foster youth shall be enrolled in the same or equivalent course, if applicable, so that the pupil may continue and complete the entire course.

A foster youth shall not be prevented from retaking or taking a course to meet the eligibility requirements for admission to the California State University or the University of California.

A foster student who transfers between schools any time after the completion of the student's second year of high school and is in the student's third or fourth year of high school, the School shall exempt from all coursework and other requirements adopted by the School that are in addition to the statewide coursework requirements specified in Education Code section 51225.3, unless the School makes a finding that the student is reasonably able to complete the School's graduation requirements in time to graduate from high school by the end of the student's fourth year of high school.

If the School determines that the foster student is reasonably able to complete the School's graduation requirements within the student's fifth year of high school, the School shall do all of the following: 1) Inform the student of the student's option to remain in school for a fifth year to complete the School's graduation requirements; 2) Inform the student, and the student's

educational rights holder, about how remaining in the School for a fifth year to complete the School's graduation requirements will affect the student's ability to gain admission to a postsecondary educational institution; 3) Provide information to the student about transfer opportunities available through the California Community Colleges; 4) Permit the student to stay in school for a fifth year to complete the School's graduation requirements upon agreement with the student, if the student is 18 years of age or older, or if under 18 years of age, with the person holding the right to make educational decisions for the student.

To determine whether a foster student is in the third or fourth year of high school, either the number of credits the pupil has earned to the date of transfer or the length of the student's school admission may be used, whichever will qualify the student for the exemption.

Within 30 calendar days of the date that a foster student may qualify for the exemption from local graduation requirements transfers into a school, the School shall notify the student, the educational rights holder, and the School's liaison for foster children and youth of the availability of the exemption and whether the student qualifies for an exemption. If the School fails to provide timely notice, the student shall be eligible for the exemption from local graduation requirements once notified, even if that notification occurs after the student is no longer in foster care, if the student otherwise qualifies for the exemption.

A foster student that has been exempted from local graduation requirements in accordance with Education Code section 51225.1 and completes the statewide coursework requirements specified in Education Code section 51225.3 before the end of the student's fourth year of high school and that student would otherwise be entitled to remain in attendance at the school, the School shall not require or request that the pupil graduate before the end of the student's fourth year of high school.

If a foster student is exempted from local graduation requirements pursuant to Education Code section 51225.1, the School shall notify the student and the person holding the right to make educational decisions for the student how any of the requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and shall provide information about transfer opportunities available through the California Community Colleges.

If a foster student who is eligible for the exemption from local graduation requirements and would otherwise be entitled to remain in attendance at the School shall not be required to accept the exemption or be denied admission in, or the ability to complete, courses for which the student is otherwise eligible, including courses necessary to attend an institution of high

education, regardless of whether those courses are required for statewide graduation requirements.

If a foster student is not exempted from local graduation requirements or has previously declined the exemption, the School shall exempt the student at any time if an exemption is required by the student and the student qualifies for the exemption.

If a foster student is exempted from local graduation requirements, the School shall not revoke the exemption.

If a foster student is exempted from local graduation requirements, the exemption shall continue to apply after the student is no longer a foster student while the student is admitted in the School or if a foster student who is exempt from local graduation requirements transfers to the School from another school.

The School shall not require or request a foster student to transfer schools in order to qualify the student for an exemption.

A complaint for noncompliance with this section may be filed with the School under the School's Uniform Complaint Procedures.

- 6. Transportation:** If the foster student requires transportation to continue to attend the Charter School as the school of origin, the Charter School will ensure that the foster child receives transportation in a cost effective manner.
- 7. Records:** A foster family agency with jurisdiction over a currently admitted or former pupil, a short-term residential treatment program staff responsible for the education or case management of a student, and a caregiver who has direct responsibility for the care of the student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family (as defined below), may access the current or most recent records of grades, transcripts, attendance, discipline and online communication on platforms established by schools for pupils and parents, and any individualized education programs (IEPs) that may have been developed, or any plan adopted pursuant to Section 504 of the federal Rehabilitation Act of 1973 of a currently admitted or former foster pupil.

A foster family agency, short-term residential treatment program, or caregiver may review and receive pupil records pursuant to subdivision (a) for purposes of monitoring the pupil's educational progress, updating and maintaining the pupil's education records as required by Section 16010 of the Welfare and Institutions Code, and ensuring the pupil has access to educational services, supports, and activities. These purposes include, but are not limited to, admitting the pupil in school, assisting the pupil with homework, class assignments, and college and scholarship applications, and admitting the pupil in extracurricular activities, tutoring, and other afterschool and summer enrichment programs.

A "resource family" means an individual or family that has successfully met both the home environment assessment and the permanency assessment criteria necessary for providing care for a child placed by a public or private placement agency by court order, or voluntarily placed by a parent or guardian.



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## Transgender and Gender Nonconforming Students Policy

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

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

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

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

- Gender: A person's actual or perceived sex, including a person's gender identity and gender expression.
- Gender Identity: A person’s gender-related identity, appearance or behavior, whether or not different from that traditionally associated with the person’s physiology or assigned sex at birth. Gender identity may include being female, male, another gender or no gender. The responsibility for determining an individual’s gender identity rests with the individual. Children typically begin to understand their own gender identity by age four, although the age at which individuals come to understand and express their gender identity may vary based on each person’s social and familial development.
- Gender Expression: A person’s gender-related appearance and behavior whether or not

stereotypically associated with the person's assigned sex at birth. Gender expression refers to external cues that one uses to represent or communicate one's gender to others, such as behavior, clothing, hairstyles, activities, voice, mannerisms, or body characteristics.

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

**2. Guiding Principles and Requirements:** The school shall accept the gender identity that each student asserts. There are no medical or mental health diagnoses or treatment thresholds that students must meet in order to have their gender identity recognized and respected. Students may initiate a process to change their name, pronoun, attire and access to School programs, activities and facilities. The school shall customize support to optimize each student's access according to their gender identity.

**3. Privacy and Confidentiality:** All persons, including students, have a right to privacy. This

includes keeping a student's actual or perceived gender identity and expression private. Such private information shall be shared only on a need to know basis.

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

School personnel may encounter situations where students have not publicly disclosed their gender identity; therefore, school personnel must be mindful of the confidentiality and privacy rights of students when communicating with others, so as to not reveal, imply or refer to a student's gender identity or expression. To ensure confidentiality when discussing a particular concern such as conduct, discipline, grades, attendance or health, school personnel should focus on the concern, not the student's gender identity or expression. For example, describe the matter in terms of the underlying issue (behavior/conduct, grade issue, attendance issue, health concern) without referring or linking to gender identity or expression.

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

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

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

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



and other site-generated records.

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

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

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

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

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

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

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

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

School administration shall respond immediately to incidents of discrimination, harassment, bullying or intimidation by taking actions that include, but are not limited to the following: a) intervening to stop the behavior; b) investigating and documenting the matter; c) determining

and enforcing appropriate interim measures and corrective actions; and d) monitoring to ensure that the behavior does not reoccur.

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

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

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

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

In addition to or instead of filing a complaint at a site, any student or their duly authorized representative has the right to file a discrimination, harassment, bullying or intimidation complaint involving gender identity and expression under the Uniform Complaint Procedures with the School's Principal, Courtney McCorkle, [courtney@heartlandcharterschool.org](mailto:courtney@heartlandcharterschool.org).

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

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

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

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

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

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

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

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

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



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## Teacher Induction Policy

The Governing Board of Heartland Charter School (the “Charter School”) committed to providing a high-quality educational program is dependent upon the employment of certificated staff who are adequately prepared and have demonstrated proficiency in basic skills and in the subject matter to be taught.

The purpose of the Heartland Charter School Governing Board approving this Teacher Induction Policy is to accomplish the following:

1. Outline the California Credentialing System
  2. Outline the Induction Program
  3. Establish the Individual Learning Plan of a Participating Teacher
  4. Establish an Early Completion Option
  5. Outline the Qualifications, Selection and Training of Coaches
  6. Outline the Selection of Participating Teachers
  7. Outline Participating Teacher Competence for the Clear Credential Recommendation
- 1. California Credentialing System:** California has a two-tiered credentialing system for teachers. Preliminary programs prepare candidates to obtain an initial teaching credential through successful completion of required coursework, fieldwork, and a performance demonstration of their knowledge, skills, and abilities. The second tier of preparation is a two-year job-embedded individualized induction program that is focused on extensive support and mentoring to new teachers in their first and second year of teaching. Heartland Charter School’s induction program is designed to provide a two-year, individualized, job-embedded system of mentoring, support and professional learning that begins in the teacher’s first year of teaching.
- 2. Induction Program Generally:** The Heartland Charter School’s Induction program is a two-year program that is free of charge to participating teachers. Within the first 30 days of the participant’s enrollment in the Heartland Charter School’s Induction program, the Heartland Charter School shall identify and assign an Induction coach to each participating teacher. The coach and participating teacher match is made according to the credentials held, grade level and/or subject area, as appropriate to the participating teacher’s employment.
- Each participating teacher shall receive an average of not less than one hour per week of individualized support and mentoring coordinated and/or provided by the coach.
- 3. Individual Learning Plan:** Within the first 60 days of the participating teacher’s enrollment in the induction program, goals for each participating teacher must be developed within the

context of the Individual Learning Plan (“ILP”). The ILP shall be designed and implemented only for the professional growth and development of the participating teacher and not for evaluation for employment purposes.

The ILP is developed based on needs determined by the teacher and program provider, in consultation with the site administrator and guided by the Preliminary Program Transition Plan. The ILP must address identified candidate competencies that support the recommendation for the credential. Coaching support for participating teachers must include both “just in time” and longer term analysis of teaching practice to help candidates develop enduring professional skills. The program’s design shall serve to strengthen the participating teacher’s professional practice and contribute to the participating teacher’s retention in the profession.

The ILP must address the *California Standards for the Teaching Profession* and provide the road map for the participating teachers’ induction work during their time in the program along with guidance for the coach in providing support. The ILP must be collaboratively developed at the beginning of the Induction by the participating teacher and coach, with input from the Heartland Charter School regarding the participating teacher’s job assignment, and guidance from the program staff.

The ILP It must include the following:

- Candidate professional growth goals
- A description of how the participating teacher will meet those goals
- Defined and measurable outcomes for the participating teacher
- Planned opportunities to reflect on progress and modify the ILP as needed

**4. Early Completion Option:** The Heartland Charter School shall make available and advise participants of an early completion option for “experienced and exceptional” candidates who meet the program’s established criteria. In order to qualify for the early completion option, participating teachers must be in year one of the Induction program, have five years of verified superior teaching experience, and have a letter of recommendation from their Regional Coordinator, Program Specialist or Senior Director.

**5. Qualifications, Selection and Training of Coaches:** The Induction program assigns qualified coaches and provides guidance and clear expectations for the coaching experience based on the program’s design. Qualifications for coaches shall include the following:

- Knowledge of the context and content area of the participating teacher’s assignment
- Demonstrated commitment to professional learning and collaboration
- Possession of a Clear Teaching Credential
- Ability, willingness, and flexibility to meet candidate needs for support
- Minimum of three years of effective teaching experience

Coaches are required to provide “just in time” support for candidates, in accordance with the ILP, along with longer-term guidance to promote enduring professional skills. Coaches facilitate participating teacher growth and development through modeling, guided reflection on practice and feedback on classroom instruction. The coaches connect participating teachers with available resources to support their professional growth and accomplishment of the ILP.

Coaches will be provided ongoing training and support that includes two required trainings with Center for Teacher Innovation (Coach Preview and Induction Orientation), coaching and mentoring, goal setting, use of appropriate mentoring instruments, best practices in adult learning, support for individual coaching challenges, reflection on coaching practice and opportunities to engage with coaching peers in professional learning networks, and program processes designed to support participating teacher growth and effectiveness.

Coaches may carry up to 2 participating teachers per year and must have a credential that matches that of the participating teacher(s). Coaches will receive One Thousand Dollars (\$1,000.00) per year paid out in equal amounts (less required deductions) over a ten (10) month period. If a coach leaves the employ of Heartland Charter School before the end of the ten (10) month period, the coach is not entitled to any unpaid amounts if the coach has not completed his/her coaching obligations.

6. **Selection of Participating Teachers:** Each candidate is reviewed in the Commission on Teacher Credentialing database for credential verification and reviewed for early completion option eligibility.
7. **Participating Teacher Competence for the Clear Credential Recommendation:** The Induction program shall assess the participating teacher's progress towards mastery of the *California Standards for the Teaching Profession* to support the recommendation for the clear credential. The documentation of participating teacher progress must reflect the learning and professional growth goals indicated within the ILP and evidence of the participating teacher's successful completion of the activities outlined in the ILP.

Prior to recommending a candidate for a Clear Credential, the Heartland Charter School must verify that the participating teacher has satisfactorily completed all program activities and requirements, and that the program has documented the basis on which the recommendation for the clear credential is made. The Heartland Charter School's verification is based on a review of observed and documented evidence, collaboratively assembled by the participating teacher, the coach and/or other colleagues, according to the program's design.

As part of the Induction program's recommendation verification process also includes a systematic process of reviewing documentation. If a participating teacher is not recommended for a Clear Credential, the participating teacher may rewrite or expand the reflection, revisit the context and illustrate a better understanding of the context and/or next steps. Alternatively, the participating teacher may complete a written appeal form available from [insert title of person] providing additional evidence, as that participating teacher feels is appropriate. In the discretion of the Induction Program, a participating teacher may repeat portions of the program.



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## School Closure Policy

The Governing Board of Heartland Charter School (the “Charter School”) is committed to following all applicable laws and related to school closure.

The purpose of the Heartland Charter School Governing Board approving the School Closure Policy is to accomplish the following:

1. Establish the Official Action of the Board of Directors to Close the Charter School
  2. Outline the Notification Process of a School Closure
  3. Outline the Management of Student Records
  4. Establish the Preparation of Final Financial Records
  5. Outline the Management of Assets of the Charter School
  6. Outline Who is Responsible for Liabilities
  7. Establish Compliance with the California Corporations Code
  8. Establish the Release of Claims
- 1. Official Action of the Board of Directors:** Closure of the Charter School will be documented by official action of the Board of Directors. The action will identify the reason for closure. The official action will also identify an entity and person(s) responsible for closure-related activities.
- 2. Notification of School Closure:** The Board of Directors will promptly notify parents/guardians and students of the Charter School, the District, the County Office of Education, the Charter School’s SELPA, the retirement systems in which the Charter School’s employees participate (*e.g.*, Public Employees’ Retirement System, State Teachers’ Retirement System, and federal social security), and the California Department of Education of the closure as well as the effective date of the closure. This notice will also include the name(s) of and contact information for the person(s) to whom reasonable inquiries may be made regarding the closure; the pupils’ school districts of residence; and the manner in which parents/guardians may obtain copies of pupil records, including specific information on completed courses and credits that meet graduation requirements. A copy of this Policy will also be provided to the Charter School’s SELPA. If required by the Charter School’s SELPA, the Charter School will provide additional information to ensure: 1) Appropriate transition of special education services for students served by the Charter School; 2) Compliance with state and federal laws; 3) Compliance with state and federal funding requirements; and/or 4) Accuracy and reliability of any data submitted to the Charter School SELPA.

The Board will ensure that the notification to the parents/guardians and students of the Charter School of the closure provides information to assist parents/guardians and the students in

locating suitable alternative programs. This notice will be provided promptly following the Board's decision to close the Charter School.

- 3. Student Records:** The Board will also develop a list of pupils in each grade level and the classes they have completed, together with information on the pupils' districts of residence, which they will provide to the entity responsible for closure-related activities.

As applicable, the Charter School will provide parents/guardians, students and the District with copies of all appropriate student records and will otherwise assist students in transferring to their next school. All transfers of student records will be made in compliance with the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. § 1232g. The records of the Charter School should remain with the nonprofit entity, at least until the nonprofit closes, in which case the records should be maintained by other Charter School-related agencies. If all of the aforementioned agencies have closed, the Charter School will ask the District to store original records of Charter School students. All records of the Charter School shall be transferred to the District upon Charter School closure. If the District will not or cannot store the records, the Charter School shall work with the County Office of Education to determine suitable alternative location for storage.

All state assessment results, special education records, and personnel records will be transferred to and maintained by the entity responsible for closure-related activities in accordance with applicable law.

- 4. Final Financial Records:** As soon as reasonably practical, the Charter School will prepare final financial records. The Charter School will also have an independent audit completed within six months after closure. The Charter School will pay for the final audit. The audit will be prepared by a qualified Certified Public Accountant selected by the Charter School and will be provided to the District promptly upon its completion. The final audit will include an accounting of all financial assets, including cash and accounts receivable and an inventory of property, equipment, and other items of material value, an accounting of the liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation, and an assessment of the disposition of any restricted funds received by or due to the Charter School.

The Charter School will complete and file any annual reports required pursuant to Education Code section 47604.33.

- 5. Assets of the Charter School:** On closure of the Charter School, all assets of the Charter School, including but not limited to all leaseholds, personal property, intellectual property and all ADA apportionments and other revenues generated by students attending the Charter School, remain the sole property of the Charter School and upon dissolution of the nonprofit public benefit corporation shall return to the nonprofit corporation to be used within the state of California only. Any assets acquired from the District or District property will be promptly returned upon Charter School closure to the District. The distribution shall include return of any grant funds and restricted categorical funds to their source in accordance with the terms of the grant or state and federal law, as appropriate, which may include submission of final expenditure reports for entitlement grants and the filing of any required Final Expenditure Reports and Final Performance Reports, as well as the return of any donated materials and property in accordance with any conditions established when the donation of such materials or



property was accepted.

6. **Liabilities:** On closure, the Charter School shall remain solely responsible for all liabilities arising from the operation of the Charter School.
7. **California Corporations Code:** As the Charter School is operated by a nonprofit public benefit corporation, should the corporation dissolve with the closure of the Charter School, the Board will follow the procedures set forth in the California Corporations Code for the dissolution of a nonprofit public benefit corporation and file all necessary filings with the appropriate state and federal agencies.

The Charter School will utilize the school's budgeted reserve fund to undertake any expenses associated with the closure procedures identified above.

8. **Release of Claims:** When the Charter School closes, the Charter School shall release and discharge the Charter SELPA and its past and present principals, members, partners, officers, directors, affiliate employees, agents, successors, assigns, attorneys and insurers, collectively with the Charter SELPA, from any and all claims arising out of the operations of the Charter School. Accordingly, the closing Charter School shall promptly withdraw and/or cause to be filed dismissals with prejudice of all applications, requests, reports, complaints or appeals, if any, filed or made as to any such claims.

Consistent with the release language above, closure of a Charter School terminates the ability for the Charter School and associated entities affiliated with the Charter School to submit claims to any funding or to any Charter SELPA Risk Pool (*e.g.*, Legal Risk Pool, SELPA Set Aside, Rate Smoothing Pool, etc.) effective the date of the Charter School closure and/or termination of membership pursuant to CEO Policy 26. Termination of the ability to submit funding and SELPA Risk Pool claims may be suspended for an Organization Partner with local educational agencies that will continue as Charter SELPA members.



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## Educational Materials and Restitution Policy

This policy supports Heartland Charter School's ("School") efforts to remain a sound steward of public funds and ensure students continue to have access to educational materials.

The purpose of the Heartland Charter School Governing Board approving this Educational Materials and Restitution Policy is to accomplish the following:

1. Provide an Overview for the Educational Materials and Restitution Policy
  2. Outline the Procedures for the Restitution Process
- 1. Overview:** Students attending School may receive access to certain School property during the course of the school year, including educational technology and textbooks, and they are responsible for ensuring the educational materials are returned (with reasonable wear and tear). California law states that the parent or guardian of a minor can be held liable to a school for all property loaned to and failed to be returned, or willfully damaged by a minor. The liability shall not exceed \$10,000.

The School shall seek restitution when a student, among other things, willfully cuts, defaces, or otherwise damage any property, or loses or fails to return property, borrowed or personal belonging to the School. This includes but is not limited to, installing unauthorized software applications, modifying, adding or deleting software or any alteration to the configuration of any and all IT computing devices - such as laptops and other devices.

The School, after affording the student due process rights, may withhold the grades, diploma, and official transcripts of a student until the student or parent/guardian pays for the lost or damaged school property (e.g., educational technology, textbooks, etc.). The School may also withhold full privileges of participation in school activities.

### *Withholding Grades, Diploma and Transcripts and Transferring Students*

The authority to withhold grades, diploma, or official transcripts applies only to situations where the student, parent or guardian has requested a copy of the student's records. **When a student transfers to another K-12 school, the student's permanent record must be sent to the**

**requesting K-12 school. If the student transfers to a K-12 school, a copy of the student's permanent record must be sent to the requesting district.** The permanent record, or copy, must be sent even though there may be charges or fees owed by the student, parent, or guardian. In such cases, upon sending the permanent student record to the new (receiving) school, the new school shall be notified of the restitution debt.

## **2. Procedures:**

1. School shall use inventory systems clearly identify the student and type of school property issued to the student.

2. School shall implement a restitution process by which students are afforded the opportunity to return the missing property or pay for the damages. Assuming the student returns the missing property or pays for damages, the debt is discharged and any withheld grades, diploma, or official transcripts of the student shall be released and the full privileges of participation in school activities shall be restored.

3. School shall follow the due process procedure listed below that allows the parent/guardian or student an opportunity to review and respond to the imposition of any fees or charges resulting from this policy.

a. The School shall provide the parent/guardian written notice of alleged loss or damage of school property ("Written Notice").

b. The Written Notice will inform families the School may contact law enforcement and/or refer the debt to a collections agency.

c. If the parent/guardian disagrees with the School's Written Notice, they may appeal the Written Notice in writing to **[INSERT SCHOOL OFFICIAL]**. The parent/guardian's appeal should explain why a fee or charge should not be imposed in response to the Written Notice.

d. After reviewing any information provided by the parent/ guardian, the Principal (or his/her designee) shall decide whether or not to withhold grades, diploma, or official transcripts and/or impose the fee for damages. The parent/guardian shall be notified in writing of the decision. The written decision of the Principal is final. There is no appeal beyond the school level.

4. Upon receiving notification of the School's decision ("Second Written Notice"), the parent or guardian must pay the outstanding obligation payable to the School or return missing property.

5. If the parent/guardian does not respond to the Written Notice or if a parent/guardian loses

their appeal, School may withhold the transcript, diploma, and grades until the debt is resolved. The Second Written Notice shall explain if the School is withholding the transcript, diploma, and grades until the parent/guardian pays or remedies the outstanding debt.

6. Upon receiving payment or the unreturned educational materials in satisfactory condition (e.g., reasonable wear and tear), the School shall ensure the debt is discharged. If the School withheld student's grades, diploma, and/or official transcripts, School shall release grades, diploma, and/or transcripts.

7. The purpose of this policy is to provide families reasonable opportunity to return missing educational equipment or pay for damaged and missing school property to avoid the School having to seek a legal recourse. If the Second Written Notice is unsuccessful, the School may consider referring the debt to a collections agency as a last resort.

SAMPLE WRITTEN NOTICE FOR OVERDUE MATERIALS

**RE: WRITTEN NOTICE OF OVERDUE MATERIALS & UNPAID FINES**

Dear Parent or Guardian:

As part of [INSERT STUDENT NAME]'s enrollment with Heartland Charter School ("School"), your child was given access to school property for [INSERT SCHOOL YEAR]. You were required to return these educational materials at the end of the school year. You have failed to return the following: [INSERT PROPERTY].

California law provides that parents/guardians are responsible for school property loaned to students; therefore, we are requiring that the materials listed above be returned or payment of [INSERT COST OF PROPERTY] by [INSERT DUE DATE].

**The School is authorized to withhold the grades, diploma, and official transcripts of the student, or to deny participation in school activities that are deemed until the debt is addressed. If you do not resolve this debt, the School may contact law enforcement for theft or refer this debt to a collections agency.**

You have an opportunity to appeal the imposition of any fees or charges. If you wish to appeal this notice, you must provide a written appeal to [INSERT NAME AND CONTACT INFORMATION] by [INSERT DUE DATE – Same one as due date for payment]. This appeal must include the reasons why a fee should not be imposed.

If an appeal is submitted, after reviewing any information provided by the parent/guardian and student, the Principal (or his/her designee) shall determine whether or not to withhold grades, diploma, or official transcripts and/or impose the fee for damages. The parent/guardian and student shall be notified in writing of the decision. The decision is final. There is no appeal beyond the school level.

If you do not file an appeal or if the School confirms you owe the amount described above after the appeal, you are required to make a payment to the School to resolve the debt incurred for not returning School property. The School, in its discretion, may withhold grades, diplomas, and official transcripts until this debt is discharged.

If you have any questions or concerns about this letter, please contact the Principal, Courtney McCorkle, [courtney@heartlandcharterschool.org](mailto:courtney@heartlandcharterschool.org).

ATTACHMENT B

SAMPLE SECOND WRITTEN NOTICE FOR OVERDUE MATERIALS WHERE FAMILY DID NOT RESPOND TO FIRST WRITTEN NOTICE

**RE: SECOND NOTICE OF OVERDUE MATERIALS & UNPAID FINES**

Dear Parent or Guardian:

As part of [INSERT STUDENT NAME]'s enrollment with Heartland Charter School ("School"), your child was given access to school property for [INSERT SCHOOL YEAR]. You were required to return these educational materials the end of the school year. You have failed to return the following: [INSERT PROPERTY].

California law provides that parents/guardians are responsible for school property loaned to students; therefore, we are requiring that the materials listed above be returned or payment of [INSERT COST OF PROPERTY] by [INSERT DUE DATE].

You did not respond to the Written Notice provided by the School on [INSERT DATE OF WRITTEN NOTICE]. Therefore, the School will withhold the grades, diploma, and official transcripts of [INSERT STUDENT NAME] as of the date listed above on this letter.

**If you do not resolve this debt by [INSERT DUE DATE], the School intends to refer this debt to a collections agency.** Please note that the School intends to also provide your contact information to law enforcement because your failure to return school property may constitute theft. Of course, we prefer avoiding these sorts of actions and trust you will return the school property immediately to resolve this matter. Your failure to return the educational materials harms your child and other school children who would otherwise benefit from these educational materials.

If you have any questions or concerns about this letter, please contact the Principal, Courtney McCorkle, [courtney@heartlandcharterschool.org](mailto:courtney@heartlandcharterschool.org).

AB 2601 (2018) amended the California Healthy Youth Act (CHYA) to require that charter schools in California provide students with inclusive and comprehensive sexual health education and HIV prevention education (Education Code §§ 51930-51939). CHYA education must be provided at least once in middle school and at least once in high school. At our school, 8<sup>th</sup> grade (middle school) and 9<sup>th</sup> grade (high school). The law additionally requires instruction be inclusive of all genders, sexual orientations, abilities, races, and cultural backgrounds and present medically accurate and unbiased information.

The school will send a letter to parents/guardians that explains their right to review the curriculum prior to instruction and their right to excuse their child from the instruction. The letter includes the following information:

- Comprehensive sexual health and HIV prevention instruction is provided by trained classroom teachers or community-based health educators.
- All content complies with California Healthy Youth Act and CA Education Code requirements.
- When the instruction will be implemented at their child's school.
- Where parents/guardians can review instructional materials at their child's school.
- That parents/guardians may notify the school in writing if they wish to excuse their child from the instruction.

Parents or guardians may excuse their child from the sexual health instruction for this school year by providing a written note in their preferred language to their child's teacher. The note should simply state that they are excusing their child from the instruction, include their child's name, and be signed by the parent or guardian. There is no need for any explanation or reason to be stated in this note.

Districts may choose a curriculum to use to meet the requirements of the new law. The school will use ***Rights, Respect, Responsibility*** (3Rs). This is a comprehensive sexual health curriculum that complies with [the State of California's CA Healthy Youth Act](#) requirements. This curriculum was vetted by a team of experts prior to being approved by our program's Sexual Health Education Advisory Team. The 3Rs lessons were authored by [Advocates for Youth](#), who is funded and supported by the Centers for Disease Control and Prevention and who collaborates with the California Department of Education to implement medically accurate sexuality education statewide. This curriculum is open for [public review](#).



# Heartland Charter School Master Agreement for Independent Study

<b>Student:</b>	<b>Contract Term: Full Year</b>
<b>Student Number:</b>	<b>Beginning Date:</b>
<b>Address:</b>	<b>End Date:</b>
<b>Location:</b>	<b>Year:</b>
<b>1st Phone Number:</b>	<b>2nd Phone Number:</b>
<b>DOB:</b>	<b>Grade Level:</b>
<b>Program Placement:</b>	<b>School for Classroom Option:</b>

## It is understood that:

**Objectives:** The student will complete the courses listed below. All course objectives will be consistent with the established program's 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
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**Methods of Study:** Specific methods of study will be designated on the Assignment and Work Record (AWR) and are incorporated herein. Examples of methods of study for the student will include: Independent Reading, Textbook Activities, Problem Solving, Study Projects, Drill & Practice, Computerized Curriculum, Web/Internet Research, Library Research, Field Trips, Learning Center Courses

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

**Methods of Evaluation:** Academic evaluations will be designated on the Assignment and Work Record (AWR) and are incorporated herein. Other 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 am - 5:00 pm  
8-5 Day: M-F. Frequency: At least once every 20 days. Duration: Full Year. Location: Virtual or In-Person.



**Voluntary Statement:** It is understood that independent study is an optional educational alternative in which no pupil maybe 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 TK 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.

**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.

---

Student Signature

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Date

---

Parent/Guardian/Caregiver Signature

---

Date

---

Supervising Teacher Signature

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Date

---

Other Signature

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Date

---

Other Signature

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Date

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Other Signature

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Date

---

Other Signature

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Date



## Heartland Charter School Acknowledgement of Responsibilities

**Student:**

**Student Number:**

**Address:**

**Location:**

**1st Phone Number:**

**DOB:**

**Program Placement:**

**Contract Term: Full Year**

**Beginning Date:**

**End Date:**

**Year:**

**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.

### **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.

### **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.

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Student Signature

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Date

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Parent/Guardian/Caregiver Signature

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Date

---

Teacher Signature

---

Date

---

Other Signature

---

Date

# Heartland Charter School

## 2019-2020 Board Meeting Calendar

August 2019						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2019						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2019						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2019						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2019						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2020						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March 2020						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2020						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2020						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	



Board Meetings

Sep 7	Board Training 9:00 am - 4:00 pm
Oct 24	Board Meeting 5:00 pm
Nov 21	Board Meeting 5:00 pm
Dec 12	Board Meeting 5:00 pm

Jan 23	Board Meeting 5:00 pm
Feb 20	Board Meeting 5:00 pm
Mar 26	Board Meeting 5:00 pm
April 24	Board Meeting 5:00 pm
May 21	Board Meeting 5:00 pm
Jun 25	Board Meeting 5:00 pm