



The Cottonwood School

Regular Scheduled Board Meeting

Date and Time

Tuesday February 16, 2021 at 6:00 PM PST

Location

7006 Rossmore Lane
El Dorado Hills, CA 95762

Zoom Link:

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

Meeting ID: 933 9596 7458

Join by Phone: (669) 900-6833

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Record Attendance			1 m
B. Call the Meeting to Order			1 m
C. Public Comments			2 m
Limited to Closed Session Agenda Items Only			
D. Closed Session	Vote	Representation from YM&C, Elaine Alexandres	55 m
<ul style="list-style-type: none">• Conference with Legal Counsel - Anticipated Litigation § 54956.91• Public Employment: Executive Director Salary § 54957.6			
E. Announcement of Any Action Taken in Closed Session	Discuss	Dr. Norman Lorenz	1 m
F. Oral Report Executive Director Salary and Fringe Benefits	Vote	Dr. Norman Lorenz	5 m

	Purpose	Presenter	Time
II. Open Session - Opening Items			7:05 PM
A. Approval of the Agenda	Vote		1 m
B. Public Comments	FYI		2 m
C. Executive Director's Report	FYI	Cindy Garcia	25 m
D. Approve Minutes	Approve Minutes		1 m
Approve minutes for Regular Scheduled Board Meeting on January 19, 2021			
E. Approve Minutes	Approve Minutes		1 m
Approve minutes for Special Board Meeting on January 27, 2021			
III. Finance			7:35 PM
A. Fiscal Policies and Procedures Manual	Vote	Cindy Garcia & Gary Jones, Eric Hall and Associates	10 m
B. January Financials & Second Interim Report	Vote	Darlington Ahaibe	10 m
C. 2021-2022 Budget Draft	Discuss	Darlington Ahaibe	5 m
D. Auditor Selection Form	Vote	Cindy Garcia	5 m
IV. Academic Excellence			8:05 PM
A. Policy and Procedure for Opting Out of State Testing	Vote	Cindy Garcia	5 m
V. Operations			8:10 PM
A. Comprehensive Safety Plan	Vote	Ann Buxton and Jodiann Beeson	5 m
B. Updated 2021-2022 School Calendars	Vote	Cindy Garcia	5 m
C. Updated Educational Vendor Policies & Procedures	Vote	Cindy Garcia	5 m
VI. Governance			8:25 PM
A. Acceptance of Board Member Resignation	Vote	Dr. Norman Lorenz	5 m
• Adina Caskey			
B. Board Member Vacancy	Vote	Cindy Garcia, Ann Buxton	10 m
C. Adhoc Committee - Board Recruitment	Vote	Cindy Garcia, Ann Buxton	10 m
VII. Closing Items			8:50 PM
A. Board of Directors Comments & Requests	Discuss		2 m

	Purpose	Presenter	Time
B. Announcement of Next Regular Scheduled Board Meeting March 23, 2021	FYI		1 m

- Closed Session: 6:00 p.m.
- Open Session: 7:00 p.m.

C. Adjourn Meeting	Vote
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Cover Sheet

Executive Director's Report

Section:	II. Open Session - Opening Items
Item:	C. Executive Director's Report
Purpose:	FYI
Submitted by:	
Related Material:	Executive Director Report.pdf



Cottonwood Board Meeting.

February 16th, 2021

Welcome Students

Josh Cruz 4th grade



"I love homeschooling because I get to spend a lot of time with my family studying, reading, adventuring, and learning a lot about my passion--history!"

Student Highlight

Kayden Brockmyer
10th grade



Kayden Brockmyer is wonderful addition to our high school community! Since coming to the site school last year, Kayden has shown strength in her academic work and collaborates well with others. Kayden is very creative and carries a positive attitude!

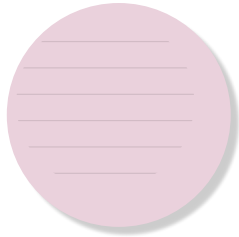
Thank you
Enrollment Dept.!

Homestudy: 2420

Site Based: 32

The Cottonwood School - 2021/2022

Will continue to share

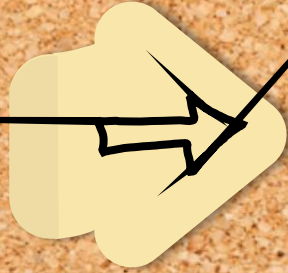


Continue sharing the JHVA



Continue sharing the HSVA





Planning for next year as The Cottonwood School

For Staff

We have been securing teaching staff and posting for positions that we will need filled as per our plan to localize our operations.
(February)

Students/Parents

The Board has identified the number one priority is to keep Students and Teachers together.

Priority 1: keeping teachers with students



Teachers are receiving notification they will serve only Cottonwood students next year.



Last month the board approved:

For the 2021-22 school year, students are considered existing (currently enrolled) and will have priority if they are enrolled in the network of schools.

Priority 1: keeping teachers with students

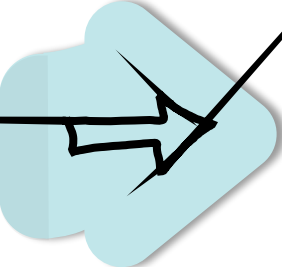
This means students can remain with their teacher who will be serving Cottonwood students next year as long as they reside in the counties we serve.

- Counties are: El Dorado, Amador, Alpine, Placer, and Sacramento.

We will be secure existing students with their current teachers prior to opening up enrollment.

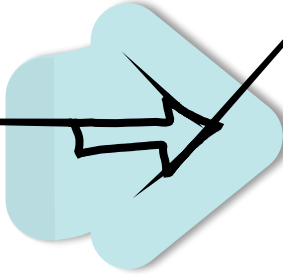
- The opportunity for parents/students to stay with their teacher will be sent to parents in March

Priority 1: keeping teachers with students

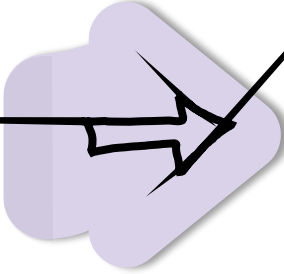


Materials should be turned in at the end of the school year if the student no longer needs them. We are working on a process for students to keep materials if they transfer to The Cottonwood School from the network of schools

Updates



Ordering Deadline for the 2020/2021 school year is April 1



Services cannot go beyond the last day of school, which is May 25th. This was determined by our auditors.



Vendor Services update

Timeline for teachers and parents

February

Secure Teacher contracts. And continue to hire staff to support The Cottonwood School.

March

Release the process for parents to continue with their current teacher.

April 1

- Ordering Deadline
- Train teachers and parents on new ordering system

May

Parents sign master agreements for the 2021/2022 yr.

Parents order for 2021/2022

July 1

Students are funded and orders are placed.

Meetings with staff and Parent Community

17th

Staff Community Meeting.
4:00 pm

18th

Parent Community Meeting
5:00 pm



Finance Committee

Norman Lorenz

Board President

Deb Hibbard

Treasurer

Cindy Garcia

Executive Director.

Robyn Adams

Eric Hall and Associates

Jodiann Beeson

Site Based High School
Principal.

Darlington Ahaiwe

Charter Impact.



Bids

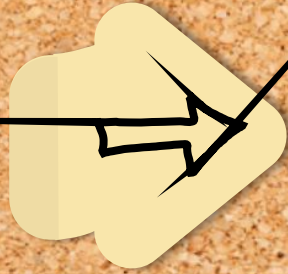
Gallagher: School Insurance, Health Insurance, Vision, dental and health savings accounts

Technology: email migration, tech services

JHVA

Junior High Virtual Academy

Trisha Brandow
JHVA Lead Teacher



JHVA A Background & Vision

JHVA launched in the fall of 2020. We just completed our first official semester:

- T/TH classes for 7th/8th grades
- 6 teachers - live instruction 2x/per week
- Math, Language Arts, Science, Study Skills/Growth Mindset
- 175 students - multiple classes
- 90% pass rate in all classes
 - 88% C or better
- Office hours/mentorship

Junior High Virtual Academy (JHVA) is an academic program that offers core content instruction for students in 7th and 8th grades. Our program engages learners through direct instruction, thoughtful classroom discussion, relevant projects, and local meetups/field trips. Junior High Virtual Academy is designed to meet the academic, social, and developmental needs of students while preparing them for a successful high school experience. We are passionate about educating parents and HSTs about how to navigate the wonderfully, unique Junior High Years.

Future Plans and Goals

Spring Semester 2021

- Staff PD
- Science Fair
- Virtual Field Trips
 - California Museum "Time of Remembrance"
- Partner w/MDIP, CC, & Parent Ed
 - Holocaust Survivor Event
 - Digital Literacy & Internet Safety
- Spring Student Showcase
 - Winter Performance

School Year Considerations

- Add MWV classes
- Social Studies & Electives
- In-person meet ups / field trips

20-21

Thank you Board members
for volunteering your time!

We appreciate you!



Cover Sheet

Approve Minutes

Section: II. Open Session - Opening Items
Item: D. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Scheduled Board Meeting on January 19, 2021



The Cottonwood School

Minutes

Regular Scheduled Board Meeting

Date and Time

Tuesday January 19, 2021 at 6:00 PM

Location

7006 Rossmore Lane
El Dorado Hills, CA 95762

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

Meeting ID: 987 8205 7497

Join by Phone: (669) 900-6833

Directors Present

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

Directors Absent

None

Guests Present

Amy Freydenlund (remote), Cindy Garcia (remote), Darlington Ahaiwe (remote), Dianne Curtis (remote), Dr. Amanda Johnson (remote), Elaine Alexandres (remote), Jodiann Beeson (remote), Kathy Fagundo (remote), Kirsten Graat (remote), Melissa Calles (remote), Samantha Myers, Spencer Styles (remote), Tom Conwell (remote), Tracy Callanan (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Dr. Norman Lorenz called a meeting of the board of directors of The Cottonwood School to order on Tuesday Jan 19, 2021 @ 6:01 PM.

C. Public Comments

No public comments

D. Closed Session

Teresa Lyday Selby made a motion to move to closed session at 6:04pm.

Deb Hibbard seconded the motion.

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

Roll Call

Deb Hibbard Aye

Teresa Lyday Selby Aye

Christine Cordero Aye

Adina Caskey Aye

Dr. Norman Lorenz Aye

Dr. Norman Lorenz made a motion to move out of closed session at 7:03pm.

Adina Caskey seconded the motion.

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

Roll Call

Dr. Norman Lorenz Aye

Christine Cordero Aye

Adina Caskey Aye

Deb Hibbard Aye

Teresa Lyday Selby Aye

E. Announcement of Any Action Taken in Closed Session

The board announced that they voted to finalize the lease for 3921 Sandstone Drive, El Dorado Hills, CA 95762.

Board members request a brief recess to 7:10pm.

II. Open Session - Opening Items

A. Approval of the Agenda

Christine Cordero made a motion to approve the agenda.

Teresa Lyday Selby seconded the motion.

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

Roll Call

Deb Hibbard Aye

Dr. Norman Lorenz Aye

Christine Cordero Aye

Adina Caskey Aye

Teresa Lyday Selby Aye

B. Public Comments

No public comments.

C. Executive Director's Report

Cindy Garcia presented the Executive Director's report. Highlights included:

- Homestudy students shared why they are grateful for TCS
- Sight-based High School student highlighted for growth of her leadership skills and encouraging others to grow
- Stacey Close reported on Multilingual Learners (ELL)

- Live, direct instruction, grades 1-12, twice a week
- Bridging Classes 4th-12th grade – new to school, new to country, bridge gaps for students
- ELPAC – practice tests, technology and testing strategies, comfort and familiarity with testers
- 200 multilingual students within the 5 schools.
- Introduction of New Directors:
 - Eric Sweivin – Director of Curriculum
 - Amy Freydenlund – Director of Instruction and Assessment
 - Dianne Curtis – Director of Community
- Due To/From
 - Inspire Charter Schools/ Provenance name change to ThinkSuite
 - ThinkSuite working on outstanding balance due to TCS
 - Watching developments of Granite Mountain lawsuit
- Form 700 due back by 2/15, explanation of timing and reason why new forms were needed
- STAR Assessment window 1/26-2/19
- Free access to Moby Max, offer to K-8
 - Learning loss mitigation
 - Intervention
- Professional Development – Keith Hawkins, “GO MAD” (Go Out and Make A Difference)
- COVID 19 vaccines
 - All information re: vaccines comes from the county.
 - Roll out is a work in progress.
 - County is being transparent.
 - CSDC info: be prepared to encounter resistance from stakeholders.
 - We might not see as quick a reopening as we thought.
- COLA 3.84%
- New draft for LCAP, July 1, 2021 with no extension of “hold harmless” which applied during COVID.

D. Approve Minutes

Deb Hibbard made a motion to approve the minutes from Regular Scheduled Board Meeting on 12-08-20.

Christine Cordero seconded the motion.

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

Roll Call

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

III. Finance

A. December Financials

Deb Hibbard made a motion to approve the December Financials.

Dr. Norman Lorenz seconded the motion.

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

Roll Call

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

B. Student Allotments Review

Spencer Styles presented the student allotments review.

- Explanation of 40/80 Expense Ration
- School receives 100% of Allotments only if they maintain thresholds
- We must be cautious about “roll over” funds.
 - Allotments can only be accounted for as expense when goods and services are received; cannot be saved for future year.
 - If allotments are not used, the next year they are reduced
 - Do we have the financial flexibility to continue the practice of “roll over” funds?

IV. Academic Excellence

A. Policy on Differential Graduation and Competency Standards and Certificates of Educational Achievement for Students with Disabilities

Christine Cordero made a motion to approve the Policy on Differential Graduation and Competency Standards and Certificates of Educational Achievement for Students with Disabilities.

Adina Caskey seconded the motion.

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

Roll Call

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

B. 2021-2022 School Calendar

Dr. Norman Lorenz made a motion to approve the 2021-2022 School Calendar.

Deb Hibbard seconded the motion.

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

Roll Call

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

V. Operations

A. Publication of the School Accountability Report Card (SARC) Report

Ann Buxton presented on the Publication of the School Accountability Report Card (SARC) Report. The board discussed the effects statewide of COVID and distance learning.

Adina Caskey made a motion to approve the publication of the School Accountability Report Card (SARC) Report.

Dr. Norman Lorenz seconded the motion.

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

Roll Call

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

Roll Call

Christine Cordero Aye

B. Employee Handbook

Dr. Norman Lorenz made a motion to approve the Employee Handbook.

Adina Caskey seconded the motion.

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

Roll Call

Dr. Norman Lorenz Aye

Christine Cordero Aye

Deb Hibbard Aye

Teresa Lyday Selby Aye

Adina Caskey Aye

C. COVID-19 Reporting Process

Teresa Lyday Selby made a motion to approve the COVID-19 Reporting Process.

Christine Cordero seconded the motion.

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

Roll Call

Deb Hibbard Aye

Christine Cordero Aye

Teresa Lyday Selby Aye

Adina Caskey Aye

Dr. Norman Lorenz Aye

VI. Closing Items

A. Board of Directors Comments & Requests

Thanks to Board and Admin team for being a cohesive team. No requests were made.

B. Announcement of Next Regular Scheduled Board Meeting

February 16, 2021

• Closed Session: 6:00 p.m.

• Open Session: 7:00 p.m.

C. Adjourn Meeting

Deb Hibbard made a motion to adjourn the meeting at 8:34pm.

Adina Caskey seconded the motion.

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

Roll Call

Teresa Lyday Selby Aye

Deb Hibbard Aye

Christine Cordero Aye

Adina Caskey Aye

Dr. Norman Lorenz Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:34 PM.

Respectfully Submitted,
Deb Hibbard

Prepared by:
Kathy Fagundo

Noted by:

Board Secretary

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Cover Sheet

Approve Minutes

Section: II. Open Session - Opening Items
Item: E. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Special Board Meeting on January 27, 2021



The Cottonwood School

Minutes

Special Board Meeting

Date and Time

Wednesday January 27, 2021 at 6:00 PM

Zoom Link: <https://zoom.us/j/98527202649>

Meeting ID: 985 2720 2649

Join by Phone: (669) 900-6833

Directors Present

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

Directors Absent

None

Directors who arrived after the meeting opened

Teresa Lyday Selby

Guests Present

Ann Buxton (remote), Cindy Garcia (remote), Darlington Ahaiwe (remote), Kathy Fagundo (remote), Kristie Nicosia (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Dr. Norman Lorenz called a meeting of the board of directors of The Cottonwood School to order on Wednesday Jan 27, 2021 @ 6:02 PM.

C. Approval of the Agenda

Adina Caskey made a motion to approve the agenda.
Dr. Norman Lorenz seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

D. Public Comments

No public comments.

E. Executive Director Report

Cindy Garcia presented the Executive Director's Report:

1. Strategic Plan Reviewed
 - Foster community connections
 - Signed lease on Sandstone property
 - Focus on relationships within the community
2. Review of July 2020 Board retreat action items
 - Keep consistency as much as possible.
 - Work with the other 4 schools to make sure programs that families like are able to continue.

II. Finance

A. Fiscal Year 20-21 Projections Based on the Board's Strategic Planning

Darlington Ahaiwe presented the Fiscal Year 20-21 Projections Based on the Board's Strategic Planning.

1. No change in projected revenue
2. Still positive fund balance
3. Increases from staffing, salaries, benefits (mostly support staff) – 2% increases

III. Operations

A. The 21-22 Cottonwood Organization Chart

Deb Hibbard made a motion to approve the 21-22 Cottonwood Organization Chart.

Dr. Norman Lorenz seconded the motion.

1. Many positions have started to be filled.
 - Regional administrators will guide teachers, under the overview of the Director of Instruction and Assessment.
 - Some directors may want to move things around; any changes will be brought to the Board.
 - Overstaffed and then can decrease if needed.
 - Hire Director of Special Education and Business Manager by April.
 - Incoming directors can help decide what is needed for their departments.

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

Roll Call

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

B. Compensation Policy

Deb Hibbard made a motion to approve the Compensation Policy.
Christine Cordero seconded the motion.

1. Proposed leadership salary schedule reviewed
 - Discussion re: incentives listed
 - CBO will not be filled for a while (starting at \$160K)
 - Looking at hiring Director of Special Education because it is an important position (starting at \$160K)
 - Instructional administrators and assistant directors starting at \$112K
 - Special Education program specialists starting at \$90K
 - Program coordinator starting at \$78K
2. Discussion re: incentives listed
 - Cindy Garcia and her team will review to make sure it fits TCS.
 - The Board will only be voting on the salary Changes and updates based on the new org chart.

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

Roll Call

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

C. Public Random Drawing / Lottery Policy

Dr. Norman Lorenz made a motion to approve the Public Random Drawing / Lottery Policy.

Deb Hibbard seconded the motion.

1. Revisions allow the students to stay with their teachers if they move and they will be deemed existing students.
 - We want it to be easy for the families.
 - We want to keep students and teachers together.
 - Adina Caskey asked about the one year Montessori experience and whether or not this would be for home school students as well. Dr. Lorenz shared it is for both site-based and home school students – the entire charter population.
 - Adina Caskey also asked about the founding members' children being at step 3 of lottery groupings. It will stay in the charter and can be reconsidered at charter renewal.

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

Roll Call

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

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

Adina Caskey made a motion to approve the Disposal of Surplus, Obsolete, or Unneeded Books, Equipment and Supplies Policy.
Dr. Norman Lorenz seconded the motion.

1. There was a need to decide what to do with the books and how to dispose of them and where the money goes if sold.
 - Other schools are doing the same.
 - Dr. Lorenz discussed the need to consider sharing the materials what were from Inspire Charter Schools.
 - Adina Caskey asked if the materials could be sold. Cindy Garcia said she would need to look into whether the items were purchased with public funds.
 - Adina Caskey asked if they move to another charter would they take the materials with them. Cindy Garcia said there would need to be a value identified and there is a need to look into this further. Ideally, families would return materials.

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

Roll Call

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

E. COVID-19 Prevention Program

Dr. Norman Lorenz made a motion to approve the COVID-19 Prevention Program.
Deb Hibbard seconded the motion.

1. Tailored to both programs

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

Roll Call

Teresa Lyday Selby Absent
Adina Caskey Aye
Dr. Norman Lorenz Aye
Christine Cordero Aye
Deb Hibbard Aye
Teresa Lyday Selby arrived.

F. Covid 19 School Guidance Checklist

Dr. Norman Lorenz made a motion to approve the Covid 19 School Guidance Checklist.
Adina Caskey seconded the motion.

1. For site-based programs.
2. Must be posted on the website.
3. Policy written before also needs to be added to website.

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

Roll Call

Deb Hibbard Aye
Adina Caskey Aye

Roll Call

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

IV. Academic Excellence

A. Policy and Procedure for Opting Out of State Testing

Deb Hibbard made a motion to approve the Policy and Procedure for Opting Out of State Testing with amending the policy with changes to the opt out steps.

Dr. Norman Lorenz seconded the motion.

1. Discussion re: wording of procedure
2. Adina Caskey expressed concern about parents' rights to opt out and feeling pressured to take test.
3. It was suggested to amend #3 procedure to include "opt-out request, confer with HST, and then schedule..."
4. Because of time constraints, we will agree to adopt with amendments above. Cindy Garcia will work it out.
5. Adina expressed reservations about adopting the policy before seeing the amendments. Christine votes Aye but requests revisions be brought to the board on 2/16/21.

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

Roll Call

Teresa Lyday Selby Aye
Deb Hibbard Aye
Dr. Norman Lorenz Aye
Christine Cordero Aye
Adina Caskey No

V. Closing Items

A. Board of Directors Comments & Requests

Adina requests a point of discussion about adding a Cottonwood Home Study parent to the board.

B. Announcement of Next Regular Scheduled Board Meeting

Next meeting is February 16, 2021

- Closed Session: 6:00 p.m.
- Open Session: 7:00 p.m.

C. Adjourn Meeting

Adina Caskey made a motion to adjourn the meeting at 7:32.

Dr. Norman Lorenz seconded the motion.

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

Roll Call

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

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:32 PM.

Respectfully Submitted,
Dr. Norman Lorenz

Prepared by:
Kathy Fagundo

Noted by:

Board Secretary

Public comment rules: Members of the public may address the Board on agenda or non-agenda items through the teleconference platform, Zoom. Zoom does not require the members of the public to have an account or login. Please either utilize the chat option to communicate with the administrative team your desire to address the board or simply communicate orally your desire to address the board when the board asks for public comments. Members of the public are permitted to comment on both non-agenda item matters and agenda item matters when public comment is called. Speakers may be called in the order that requests are received. 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. If a member of the public utilizes a translator to address the board, those individuals are allotted 4 minutes each. If the board utilizes simultaneous translation equipment in a manner that allows the board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

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

Cover Sheet

Fiscal Policies and Procedures Manual

Section: III. Finance
Item: A. Fiscal Policies and Procedures Manual
Purpose: Vote
Submitted by:
Related Material: Fiscal Policies and Procedures Manual - Redline.pdf
Fiscal Policies and Procedures Manual - Clean.pdf

BACKGROUND:

- Extensive edits were made to the original Fiscal Policies and Procedures manual by the Executive Director, EH&A, and attorneys
- Initial formatting was done in the strikethrough version. The final version made additional changes to formatting, numbering, bullets, and footers.
- Elimination of Related Party Transactions
- Elimination of Interschool Lending and Borrowing Policy

The Cottonwood School

Fiscal Policies and Procedures

INTRODUCTION

The Board of Directors of The Cottonwood School (“School”) has reviewed and adopted the following Fiscal Policies and Procedures to ensure the most effective use of the School’s funds to support the School’s mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

These Fiscal Policies and Procedures include Internal Controls, Legal Compliance, Conflicts of Interest, as well as other financial and accounting procedures and protocols. The Fiscal Policies and Procedures are intended to align with the School’s charter petition and any Memoranda of Understanding (MOU) with its authorizing entity. The various Chapters herein include, but are not limited to, the School’s policies on authorized signers, use of credit cards, employee reimbursements, purchasing, and payroll processing.

In developing these Fiscal Policies and Procedures, the School reviewed the Charter School Accounting and Best Practices Manual published by the California Fiscal Crisis and Management Assistance Team (“FCMAT”), as well as other relevant information and resources.

KEY ROLES AND RESPONSIBILITIES

Board of Directors

The Board of Directors will be provided a presentation of the financial reports noted below that are listed in order from the beginning of the fiscal year. These reports will be prepared by the Business Office and School staff, approved by the Board of Directors at an open and public meeting, and submitted to the appropriate governmental agencies on or before the dates listed below.

- Adopted Budget (submitted by July 1st)
- Unaudited Actuals Report (submitted by September 15th)
- Audited Financial Statements (submitted by December 15th)
- First Interim Financial Report (submitted by December 15th)
- Second Interim Financial Report (submitted by March 15th)
- Form 990 tax return (submitted by May 15th with extension)

The Board of Directors is responsible for the following:

1. Overseeing the preparation of the annual budget and financial statements;
2. Overseeing the administration, collection, and disbursement of the School’s financial resources, in addition to approving the related policies and procedures;
3. Overseeing significant financial decisions, such as correcting or restructuring the School’s financials and accounting procedures should fiscal problems arise;
4. Overseeing the annual independent audit process, including engaging the independent auditor and reviewing all reports and management letters from the auditor; and
5. Overseeing the preparation and implementation of the governance policies referenced in Form 990, including conflict of interest, document retention, whistle-blower, and executive compensation review, etc.

CHAPTER 1

INTERNAL CONTROLS

Definition and Importance

Internal controls are the foundation of sound financial management. They include the policies and procedures that help provide reasonable assurance that the School is achieving its objectives and goals by doing the following:

1. Ensuring that operations are effective and efficient.
2. Safeguarding and preserving the organization's assets.
3. Promoting successful events and fundraising ventures.
4. Protecting against improper disbursements.
5. Ensuring that unauthorized obligations are not incurred.
6. Providing reliable financial information.
7. Reducing the risk of and promoting the detection of fraud and abuse.
8. Protecting employees and volunteers.
9. Ensuring compliance with applicable laws and regulations.
10. Ensuring accurate documenting of all transactions.

Internal controls include the segregation of duties according to functions so that one person is not handling a transaction from beginning to end. This is a critical part of a system of checks and balances. Functions that need to be segregated include the following:

1. Initiating, authorizing, or approving transactions.
2. Executing transactions.
3. Recording the transaction.
4. Reconciling the transaction.
5. Responsibility for the item resulting from the transaction.

To ensure proper internal controls, the duties of custody, recording, and reconciliation are kept separate. For example, if a School staff member were to collect cash, record activity (including receipts) in the financial system, prepare the deposit slip, and reconcile the bank account, with no one else involved in verifying these transactions, there would be a definite lack of internal control because there is no separation of duties. This is especially true if no one other than that School staff member reviews the bank statement and compares it to the original cash receipt documentation. These policies and procedures ensure segregation of duties and avoid exposing the School to a higher risk of potential cash skimming, delayed deposits, or other errors or irregularities.

ROLE OF KEY FINANCIAL STAFF (SEGREGATION OF DUTIES)

As outlined in more detail in the financial management policies herein, in general, School administrators are responsible for initiating, authorizing, approving, and executing transactions, while the Business Office is responsible for recording, reconciling, reporting, and reviewing transactions.

Internal controls are affected by the practices and attitudes of administrators. The goal of these policies and procedures is to accomplish the following:

1. School administrators and the Business Office set a good example by following established policies and procedures;
2. School administrators ensure that all staff, volunteers, and others associated with the School are informed about and follow established policies and procedures;
3. The Business Office provides continual assistance and training for all staff members involved in all aspects of cash management and fundraising; and
4. School administrators take action when an infraction occurs.

The basic components of internal controls, set forth in more detail in the financial management policies herein, include the following:

1. Segregation of duties
2. System of checks and balances
3. Staff cross-training
4. Controlled use of pre-numbered documents, i.e., checks
5. Asset security and restricted access
6. Timely reconciliations
7. Up-to-date inventory records
8. Appropriate review and approval of transactions
9. Comprehensive, up-to-date annual budget
10. Expectation that all staff and the Business Office, including administrators, will follow all internal controls

To help ensure adequate internal controls, the School has established, implemented, and maintained these policies and procedures based on laws, regulations, and sound business principles and communicates them to those involved (e.g., School staff). It is essential that all employees, volunteers, and students (when necessary) be aware of expectations regarding internal accounting controls. The Business Office provides annual training for all individuals who are expected to follow policies and carry out procedures. School administrators will ensure that, wherever possible, more than one person is trained for each function (cross-training).

The School's annual independent audit also monitors whether School's policies and procedures are being followed to determine compliance with applicable state and federal regulations.

If issues with the School's internal controls are identified through any means, the Executive Director will inform the Board and the Business Office will work the administration to address such issues as soon as possible.

CHAPTER 2

LEGAL COMPLIANCE

The School will follow all the relevant laws and regulations that apply to California charter schools. Additionally, any applicable Federal laws and regulations related to grant funding received by School will be followed. The following are specific policies of the School:

POLITICAL CONTRIBUTIONS AND INVOLVEMENT

The School does not take any position regarding any political candidate or ballot measure. School officials do not make political endorsements in their official capacity, and the School does not make political contributions and/or endorse candidates and ballot measures. However, School officials are not prohibited from making endorsements privately or from donating their personal funds to candidates or ballot measure campaigns.

Examples of prohibited school political contributions and expenditures that support or oppose candidates for public office include, but are not limited to, the following:

1. Contributions to political parties or political action committees;
2. Contributions to the campaigns of individual candidates for public office;
3. Expenditures to print or assist in printing any political materials; or
4. Expenditures for political advertisements.

The School complies with all federal and state laws and regulations regarding political contributions, lobbying, and expenditures. No federal funds, or assets obtained from federal funds, may be used for any political purposes.

RECORD KEEPING

To provide an accurate and auditable record of all financial transactions, the School's financial documents, records, and accounts will be maintained in conformity with generally accepted accounting principles applicable to charter schools and according to the School's applicable record retention policy. The School's accounting data will be backed up regularly by the Business Office to ensure the recoverability of financial information, and a copy of the backup in an Excel (xlsx), CSV (comma delimited), or Text (tab-delimited) format will be provided to the School's Executive Director. Further, the School specifically requires that:

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the School's books and records.
2. Receipts and disbursements must be fully and accurately described in the books and records.
3. No false entries may be made on the books or records, or any false or misleading reports issued.
4. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

School administrators and the Business Office will work together to provide access to the School's financial records to School's charter authorizer upon reasonable request, including supporting records as requested.

REPORTING QUESTIONABLE OR SUSPICIOUS ACTIVITY

Employees are responsible for immediately reporting questionable or suspicious activity to their Supervisor, the Executive Director, or the School's Board Chairperson. This includes reporting any concerns regarding the potentially improper activity. This could range from financial concerns such as theft or misstated financial statements to workplace concerns such as harassment, discrimination, safety issues, substance abuse, etc.

CHAPTER 3

CONFLICT OF INTEREST

The School complies with all applicable laws regarding conflicts of interest and related party transactions, including, but not limited to, the California Corporations Code, the Political Reform Act, and Government Code section 1090.

The School recognizes that it is essential that Board members and key employees understand the conflict of interest laws and rules that apply to the School to identify and avoid conflicts of interest. The School board and key staff shall receive annual mandatory training, to be conducted by legal counsel, on the applicable conflict of interest laws. Such training may be provided at the time the Board receives the mandatory Ralph M. Brown Act training required by the School's Charter, and may also cover specific topics including an overview of significant, applicable laws regarding the use of public funds, procedures for hiring, contractual arrangements, purchasing, bidding, and expenditure approvals that help to prevent conflicts of interest.

It is the policy of this School that all School officials, including Board members, officers, and employees, shall not place themselves in any position where their private, personal interests may conflict with their official duties, or where they may directly or indirectly receive personal financial gain through direct or indirect personal influence. School decision-makers shall be neither personally nor financially interested in any contract made by them in their official capacity.

The School will be guided by the principle of arms-length standards before entering into transactions. The School will not engage in Related Party transactions.

SIGNATURE AUTHORITIES

The Board will approve, in advance, the list of authorized signers on the School's account(s). The Executive Director, and any other employee/Board member specifically authorized by the Board, may execute contracts, purchases, and expenditures; endorse checks, drafts, and orders for the payment of money; or otherwise withdraw or transfer funds, in the name of and on behalf of the School, subject to the policies and procedures in this Guide and the budget approved by the Board. Individual checks greater than \$20,000 requires two signatures before check issuance, and one of these signatures must be from the Board Chair or Treasurer. When a payment of an amount under this threshold has already been made to the same individual/vendor/entity in the same fiscal year and a subsequent payment would cause the total amount paid to that individual/vendor/entity to exceed this threshold, a second signature will also be required on all payment(s) that collectively would cause the total amount paid in a fiscal year to exceed \$100,000.

USE OF SCHOOL ASSETS

No employee may use any of the School's property, equipment, materials, or supplies for personal use.

ANTI-NEPOTISM POLICY

Policy Statement

It is the policy of the School to avoid Nepotism, which means to avoid creating or maintaining circumstances in which the appearance or possibility of favoritism, conflicts of interest, or management disruptions exist due to a relationship between a School decision-maker and his or her Family Member. This policy ensures effective supervision, internal discipline, security, safety, and positive morale in the workplace and to avoid the potential for problems of actual or perceived favoritism, conflicts in loyalty, discrimination, and appearances of impropriety or conflict of interest. This policy applies to all School board members, employees, individual consultants hired or retained by the School, and School Services Providers hired or retained by the School.

Relationships between School board members, employees, consultants, or School Services Providers are permissible under the following circumstances:

- (a) Family Members of the School board members, employees, individual consultants, or School Services Providers shall not be hired for or retained in an employment position if one Family Member would have the authority or be in a position to supervise directly, hire, or discharge the other.
- (b) Any time a board member, employee, individual consultant, or School Services Provider is a Family Member of another, the relationship shall not adversely impact work productivity or performance. The determination of whether there is an adverse impact shall be in the discretion of the Supervisor (s) of the employee(s), consultant(s), or School Services Provider(s), or in the case of a board member, in the discretion of the School board of directors.
- (c) Any time a board member, employee, individual consultant, or School Services Provider is a Family Member of another; the relationship shall not create an actual conflict of interest under the law and shall not create a detrimental perceived conflict of interest. The determination of whether there is a detrimental perceived conflict of interest shall be in the discretion of the Supervisor(s) of the employee(s), consultant(s) or School Services Provider(s), or in the case of a board member, in the discretion of the School board of directors.

Definitions

Family Members include an employee's parent, child (natural, adopted, or legal guardianship), spouse, domestic partner, brother, sister, grandparent, grandchild, step-relationships within the preceding categories, brother-in-law, sister-in-law, son-in-law, daughter-in-law, and father-in-law.

Nepotism describes a work-related situation in which there is the potential for favoritism toward a Family Member (such as giving a job, promotion, biased performance reviews, or more favorable working conditions) based on the familial relationship.

School Services Provider shall mean any employee or provider of services, and in the case of an organization, shall mean the responsible individual at such an organization that provides services to the School.

Procedures

When a Family Member of a current School board member, employee, individual consultant, or School Services Provider applies to become a board member or employee, or requests to be a consultant or School Services Provider, the Family Member's application/request must be denied if a conflict under this policy exists (*e.g.*, if one Family Member would have the authority or be in a position to be in the line of supervision, hire, or discharge the other).

When a Family Member of a current School board member, employee, individual consultant, or School Services Provider applies for a transfer to a new employment position within the School, the Family Member's application must be evaluated to determine whether a conflict under this policy exists. If a conflict exists, the application for transfer must either be denied, or one of the Family Members must seek a position transfer to avoid the conflict if any such opportunity exists. If no such opportunity exists, the application for transfer must be denied.

In implementing this policy, it is permissible to ask an applicant, potential consultant, or School Services Provider to state whether he or she has a Family Member who is presently employed by or on the Board of the School, but such information may not be used as a basis for an employment decision except as stated herein.

When a relationship that creates a conflict with this policy occurs during employment, the School will attempt to arrange a transfer or change in position/duties to eliminate the conflict. If a suitable transfer/change in position/duties are not available, one of the employees may be separated from service. Every attempt will be made to effect transfer or separation based on an agreement between the employees involved and the School. If a mutual agreement is unattainable, the Board will determine, in the School's best interest, which employee is to be transferred or separated.

Responsibilities

The Executive Director or designee shall coordinate with the current employee's direct Supervisor to develop appropriate plans to ensure that a Family Member's employment does not conflict with this policy. If the situation cannot be resolved by a transfer, then the Executive Director or designee will deny the employment application.

The Executive Director or designee shall investigate reports of Nepotism and take appropriate action. Employees must immediately disclose changes in their personal situations to the Executive Director or designee, which may be covered by this policy. Supervisors may inquire about the family relationship between employees to determine the appropriateness of the working relationship under this policy. The Board shall make the final determination concerning potential conflicts with this policy involving the Executive Director.

CHAPTER 4

PURCHASING AND BANK POLICY

Purchasing and Procurement

The School adheres to the following objectives in purchasing:

All proposed non-payroll expenditures/invoices are reviewed by the Business Office to determine whether they are consistent with the Board-adopted budget and approved contract, if applicable. In the absence of a vendor invoice, the School will develop and maintain a check request form or other form to document the approval of payment for goods or services. All transactions will be posted in an electronic general ledger maintained by the Business Office. To ensure the segregation of recording and approvals, the Business Office may not sign purchase orders or check requests.

Some transactions do not require purchase orders and will only require check requests:

Re-occurring expenditures, such as:

1. Professional fees to back-office service providers and legal services;
2. Outsourced services (e.g., special education services, security, etc.);
3. Payment of health and welfare benefits;
4. Risk management costs (e.g., insurance);
5. Utilities;
6. Communications (e.g., Internet, wireless, etc.);
7. Payroll taxes; and
8. Facility costs according to a Board-approved lease or other agreement

For these re-occurring expenditures, Board approval shall not be required unless the expenditure would cause the School to exceed the amount budgeted for this type of expense.

Budgeted costs, such as:

1. Existing and replacement positions (i.e., payroll) included in the Board-approved budget for the fiscal year;
2. Expenditures listed in awarded grants, where the grant was accepted by the Board;
3. Software subscriptions (e.g., productivity tools, licenses, etc.) included in the Board-approved budget for the fiscal year; and
4. Student materials and supplies, unless for a vendor contract over \$50,000, that were included in the Board-approved budget for the fiscal year.

For these budgeted costs, except as noted, the Executive Director has a limit of \$20,000 for the purchase of goods or services. A transaction of \$50,000 or more shall require Board approval and a purchase order or check request.

Mandatory costs, such as:

1. Expenditures required in an IEP (i.e., individualized education program); and
2. Expenditures from legal settlements approved by the Board.

Use of School Credit Cards

The Board of Directors of the School recognizes the efficiency and convenience afforded the day-to-day operation of the School, for payments and recordkeeping for certain expenses, through the use of School credit cards. However, the Board recognizes the need to establish control measures for the use of these cards. The Board agrees that it has a responsibility to ensure that credit card expenses incurred by the School must clearly be linked to the business of the School. This Policy addresses and establishes the proper use and assignment of School credit cards.

School credit and debit cards should be issued only to School personnel who travel on School business or who have a legitimate need to purchase goods and services, either in person or online, when a purchase cannot be approved in time or when a vendor will not accept a purchase order. Credit and debit cards should not be used to bypass established purchasing procedures, including advanced approval processes.

DEFINITIONS

Cardholder/User: The person for which the School credit card has been issued.

School credit card: The physical or virtual card and number associated with the card issued to the cardholder.

Card Administrator: The Business Office staff member assigned to establish or terminate Cardholder rights, reassign card limits, or change budget access.

SCHOOL CREDIT CARD USERS

A list of those individuals issued a School credit card (and the individual card limits) will be maintained by the Executive Director and the Business Office and reported to the Board of Directors annually.

A Cardholder/User employee who is no longer employed by the School shall return his or her School credit card upon termination or resignation to the Executive Director or designee.

Credit cards will be disabled immediately upon the termination or resignation of a Cardholder/User by the Card Administrator. Accounting for credit cards and settlement of credit card billings shall be part of the employee separation checklists.

USER RESPONSIBILITIES

Credit Cardholders/Users must take proper care of their School credit card(s) and take all reasonable precautions against damage, loss, or theft by adherence to the following provisions:

1. All Cardholders/Users must keep secure and confidential all School credit card numbers and information.
2. Cardholders/Users shall not store sensitive School credit card data, including full account number, type, expiration, and track data, in any method on computers or networks; for example, many sites, like Amazon or Apple will allow you to store credit card information online as a convenience for future purchases. This is not allowed because it makes it easier for those who have access to your computer or mobile device to use your card fraudulently or for personal purchases to be made using the stored card information.

3. Cardholders/Users shall not transmit in an insecure manner, such as by email, unsecured fax, or via mail, School credit card information.
4. Cardholders/Users shall restrict access to credit card data and processing to the Card Administrator or other authorized individuals.
5. Cardholders/Users shall maintain card information in a secure environment accessed only by the issued Cardholder/User.
6. Cardholders/Users shall not be allowed to authorize payment of their own travel expenses. Travel expenses for any Cardholder/ User other than the Executive Director must be pre-approved by the Executive Director, and the Board President shall approve the Executive Director's travel expenses-
7. Cardholders/Users are responsible for retaining detailed receipts and/or supplier documentation for all purchases made with their School credit card, without which the Cardholder/User is responsible for the purchase.
8. Cardholders/Users shall submit detailed documentation, such as itemized detailed receipts and/or supplier documentation for services, supporting all purchases made on their School credit card, including travel and/or other actual and necessary expenses which have been incurred in connection with School-related business for which the School credit card has been used.
9. Failure to take proper care of School credit card(s) or failure to report damage, loss, or theft may subject the Cardholder/User to financial liability and discipline.
10. If the Business Office identifies any inadvertent personal charges or unauthorized uses of the card, the card statement and all backup documentation will be forwarded to the Executive Director for review if such charges or uses are those of the Executive Director, to the Board Chairperson.
11. Purchases made using a credit or debit card are subject to the same approval thresholds and other procurement requirements as all other purchases.

PURCHASING GUIDELINES

School credit cards may only be used for legitimate School business expenses and in accordance with Board policies, as defined below.

1. Credit cards shall only be used for transactions for which payment of check disbursement is not accepted or is not practicable, such as if the transaction would cause undue hardship to the School or the Cardholder/User.
2. School credit card usage is limited to the following types of expenses. Any deviations from this usage policy must have prior written approval from the Board of Directors.
 - a. School services, including catering or advertising.
 - b. School supplies, including office supplies, educational supplies, operation, and maintenance supplies.
 - c. Travel, including transportation services, airfare, car rental expenses, or payments to a travel agency.
 - d. Payments to membership organizations.
 - e. Educational conferences and seminars.
 - f. Other expenses necessary for the education of students or the continuous operations of the school.

PURCHASE AUTHORIZATION

The Executive Director needs to approve any purchases on the school credit cards for all staff members who have been issued cards unless the staff member has received prior approval authority under the Delegation of Expense Authority policy or has been assigned approval authority under the same policy.

Any purchase above \$50,000 must have the Board of Directors approval.

PURCHASE LIMITATIONS

1. A Cardholder/User must obtain documented pre-approval from the Executive Director or designee before using their card.
2. Any purchase by the Executive Director that exceeds \$50,000 must have the Board of Directors approval.

APPROVAL PROCEDURES

1. A Cardholder/User will review the card statement to ensure it includes only their own approved charges.
2. The Business Office will verify that documents have been provided for all charges on the card statement.
3. Any charges not made by the Cardholder/User will be identified and discussed with the Executive Director.
4. The Executive Director or Executive Director's designee will review charges and supporting documentation for each Cardholder/User's monthly statement before approving any payment.
5. For the Executive Director, the Chairperson or Treasurer of the Board will review charges and supporting documentation for the Executive Director's monthly statement.
6. All cardholders should report the loss or theft of their School credit or debit card immediately to the credit card company and the Executive Director, even if the loss or theft occurs on a weekend or holiday.

EXCLUSIONS

School credit cards shall not be used for alcohol, cash advances, ATM, gifts, gifts certificates, money orders, gift cards, jewelry or clothing, medical expenses, or payment of fines, auto tickets or penalties, bereavement, or congratulatory related items like cards or flowers. In no event shall a School credit card be used for a Cardholder/User's personal expenses.

EMPLOYEES' PERSONAL CREDIT CARDS

An employee may use their personal credit or debit card for legitimate School business-related purchases and submit a request for reimbursement, but only in alignment with the School's procurement policies and policies for expenditures and employee reimbursements.

EXPENDITURES AND EMPLOYEE REIMBURSEMENTS

The Employee Handbook calls for the reimbursement of "certain reasonably necessary business expenses incurred in the furtherance of School business. To be eligible for reimbursement, employees must follow the protocol set forth in the School's policy regarding expenditures." This constitutes said School policy.

PROCEDURES FOR REIMBURSEMENT

The School will reimburse employees for certain reasonably necessary business expenses incurred in the furtherance of School business. To be eligible for reimbursement, employees must follow the protocols noted below:

1. Utilize the official "School Reimbursement Form."
2. Fill out the form, print, and sign. The Executive Director should also sign the form signifying their approval.
3. Make a copy of both the form and backup documentation for your files.
4. Attach backup documentation (e.g., itemized receipts, map/s for mileage) to the form.
5. Email the signed and completed form and backup documentation to the Business Office.
6. Complete requests for reimbursement should be submitted within 60 days of the expenditure.
7. Your request for reimbursement will be processed by the Business Office.

GUIDELINES FOR SPECIFIC REIMBURSEMENT TYPES

1. Reimbursement for Purchases – Must receive immediate supervisor approval or higher prior to any purchase of food, supplies, and/or equipment;
2. Hotel Stay – Room rates must be reasonable for the area visited for the reimbursement of Executive Director or designee or Board Pre-Approved hotel stays; or
3. Mileage Reimbursement – attach documented approval or have their Supervisor sign the reimbursement form. Reimbursement for personal car mileage is the prevailing rate allowed by the IRS while on School business.
4. Gratuity – Employees are allowed to tip up to 15% of the subtotal cost (amount before sales tax), rounded up to the nearest dollar, when gratuity is customary. Any incremental excess is the responsibility of the employee.

ACCOUNTS PAYABLE CHECKS

The Board of Directors will approve, in advance, the list of authorized signers on the school account. The Executive Director and any other employee authorized by the Board of Directors may sign bank checks within established limitations.

1. Checks exceeding \$20,000 will require the review and approval of the second authorized signer.
2. Business Office does not use pre-printed check stock to avoid the risk of theft.
3. When there is a need to generate a check, the designated staff will send appropriate approved documentation to the Business Office. This is usually an approved invoice or Check Request Form.
4. Once approved by the Executive Director, Business Office prepares the check based on the check authorization before obtaining the appropriate signature(s).
5. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
6. Business Office will record the check transaction(s) into the appropriate checkbook and the general ledger.
7. Business Office will distribute the checks and vouchers as follows:
 - a. Original – mailed or delivered to the payee.
 - b. Duplicate or voucher – attached to the invoice and filed by vendor name by a Business Office accountant.

- c. Canceled Checks – maintained with the banking institution.
- d. Voided checks will have the signature line cut out and will have VOID written in ink. The original check will be attached to the duplicate and forwarded to Business Office, who will attach any other related documentation as appropriate.

Board of Directors Expenses

1. Board members are not compensated for their services as Board members. However, the Board may approve the reimbursement of a Board member's actual and necessary expenses incurred when conducting the School's business.
2. The Board member incurring authorized expenses while carrying out the duties of the School will complete and sign a reimbursement report.
3. The full Board will review the reimbursement report, and if they approve the report, it will be submitted to the Business Office for payment.

Contracts

1. The Board of Directors must also approve the following contracts:
 - a. Contracts of \$50,000 or more for construction, equipment, materials, supplies, non-professional services, and repairs.
2. Consideration will be made of in-house capabilities before contracting for outside services. Below are considerations:
 - a. Whether the services needed are for a limited amount of time.
 - b. Whether the contract service provider has expertise not otherwise available to the School.
 - c. Whether the current staff has the capacity to do the work.
 - d. Whether the contract service provider's core competency would lead to long-term savings.
 - e. Whether the utilization of the contract service provider would cost less than a comparable employee with benefits.

Bank Account Reconciliation

The opening and closing of bank accounts on behalf of the School must be approved by the Board

Bank reconciliations are a major internal control mechanism and will be prepared and reviewed each month for accuracy by the Business Office. Reconciliations will be performed for all School bank account transactions.

PREPARING BANK STATEMENT RECONCILIATIONS

The Business Office completes the bank reconciliation monthly after receiving the bank statement(s). The Executive Director or designee reviews every, completed bank reconciliation. To ensure proper segregation of duties, the individual who prepares the bank reconciliation is not involved with any purchase transactions. Any interest, bank charges, or other fees or charges should be posted to the account before reconciling. The Executive Director of the School has final review responsibilities to ensure all procedures have been followed.

CHAPTER 5

FINANCIAL MANAGEMENT POLICIES

Basis of Accounting

The School will maintain its accounting records and related financial reports on the accrual basis of accounting.

Revenues

The School records revenue on the modified accrual basis of accounting, consistent with generally accepted accounting principles applicable to special-purpose governmental units.

Expenditures

Expenditures are recorded on a full accrual basis, if material because they are always measurable when they are incurred.

Cash Management

1. The School maintains cash accounts at Wells Fargo.
2. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the Executive Director. Aged accounts payable and receivable are also reflected in regular financial materials provided to the Board of Directors. Appropriate collection procedures are initiated, if necessary.

Accounts Receivable Aging Criteria

Accounts receivables outstanding are aged on a thirty, sixty, ninety, and over ninety-day basis.

Budgets

1. The School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections are reviewed and approved by the Board of Directors prior to June 30th each year and modified by the Board, as necessary.
2. Financial statements displaying budget vs. actual results are prepared by the Business Office and reviewed by the Executive Director, and presented to the Board of Directors at each regularly scheduled board meeting.

Insurance and Bonding

1. The Schools maintain minimum levels of coverage, as required by any School charter and/or MOU and as deemed appropriate by School, for the following policies:
 - a. General liability
 - b. Business & personal property (including auto/bus, as applicable)
 - c. Computer equipment
 - d. Workers' compensation
 - e. Personal injury liability

2. The Schools require proof of adequate insurance coverage from all prospective contractors.

Financial Reporting

The Business Office maintains supporting records in sufficient detail to prepare the School's financial reports throughout the year, including:

1. Annually
 - a. Financial statements for audit
 - b. Annual budget
 - c. Unaudited Actuals
 - d. 990 Income Tax Returns
2. Monthly
 - a. Trial balance
 - b. Internally generated budget vs. actual financial statements
 - c. Billing invoices to funding sources
 - d. Updating the cash flow projection
3. Periodically
 - a. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns
 - b. First and Second Interim Reports
 - c. Other reports as requested

Annual Audit

The Board of Directors arranges annually for a qualified, certified public accounting firm to conduct an audit of the School's financial statements.

The audit reports, after review by the Board of Directors, will be submitted to the Charter granting agency, California Department of Education, County Superintendent of Schools, and State Controller's Office by December 15th of each year. [Education Code 47605(m)]

Board Audit Oversight

The Board of Directors shall fulfill its responsibility to provide oversight of management regarding:

1. The School's systems of internal controls, policies, and risk management;
2. The integrity of the School's financial statements;
3. The School's compliance with legal and regulatory requirements and ethical standards; and
4. The engagement, independence, and performance of the School's independent auditors.

The Executive Director will review and present an analysis of independent auditor proposals and make a recommendation to the audit committee, if applicable, and to the Board for the selection of an independent auditor. The Board will select the independent auditor. The committee and/or Board will review the scope and results of the audit and will receive notice of any significant irregularities, and management letter comments that the auditor noted during the engagement. Additionally, the committee and/or the Board will develop a corrective action plan to address all relevant weaknesses indicated by the auditor. The committee and/or the Board will also review all financial information of the School.

Policies Related to Assets, Liabilities and Fund Equity

ASSETS

Bank Accounts

- Bank accounts for the indicated purpose and limitation(s) have been authorized by the Board of Directors of the School at the indicated Federal Deposit Insurance Corporation (FDIC)-insured bank(s): Wells Fargo

Petty Cash

- No account has been approved.

LIABILITIES AND FUND EQUITY

Accounts Payable

Only valid accounts payable transactions based on documented vendor invoices, check requests, or other approved documentation are recorded as accounts payable.

ACCOUNTS PAYABLE PAYMENT POLICY

Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on the greatest dependency/greatest need basis.

ACCRUED LIABILITIES

These are liabilities that reflect expenses that have not yet been paid or logged under accounts payable during an accounting period.

LIABILITY FOR COMPENSATED ABSENCES

1. Compensated absences arise from employees' absences from employment due to personal time off leave. When the School expects to pay an employee for such compensated absences, a liability for the estimated probable future payments are accrued if all of the following conditions are met:
 - a. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
 - b. The employee's right to receive the compensation for the future absences is vested or accumulates.
 - c. It is probable that the compensation will be paid.
 - d. The amount of compensation is reasonably estimable.
2. Compensated absences that are not required to be paid upon employee termination (e.g., paid sick leave) are only recorded when paid.

DEBT

1. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year.
2. Loans, lines of credit, and other debt incurred on behalf of the School must be approved by the Board of Directors must be in writing, and must specify all applicable terms, including the purpose of the loan, the interest rate and the repayment schedule. The School shall not make any loans to employees, Board members, or third parties.

FACILITIES

Disposal of Property and Equipment

1. No property or equipment item shall be removed from the premises without prior approval from the Executive Director.
2. The School has adopted standard disposition procedures for staff to follow, including an Asset Disposal Form, which identifies the asset, the reason for disposition, and the requester's signature. The form also allows for identification of the asset's book value, condition of the asset, and supervisory approval or denial.
3. When the property is retired, the appropriate asset in the fixed asset subsidiary will be adjusted and properly reflected in the accounting system by the Business Office

General Accounting Procedures

This section describes procedures for the overall accounting system design, General Ledger activity, and General Ledger closeout for the School.

GENERAL LEDGER ACTIVITY

Control Objective

To ensure that all General Ledger entries are current, accurate, and complete.

Major Controls

1. Timeliness of Entries
 - a. All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.
2. Support Documentation
 - a. All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.
3. Audit Trail
 - a. A complete audit trail is maintained by the use of reference codes from source documentation through the books of original entry and General Ledger to periodic reporting statements.

Procedures

1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) before entering into the accounting system.
2. Each entry in the accounting system is reviewed and approved.

3. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. Non-recurring entries, such as correcting entries, recording accruals, and recording noncash transactions, are prepared as circumstances warrant and monthly.
5. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized forms and are prepared and reviewed by qualified accounting personnel.
6. All General Journal entries are supported by General Journal Vouchers that have supporting documentation attached.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

1. Trial Balance
Monthly, a trial balance is prepared to ensure the accuracy of the General Ledger account balances.
2. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers are prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all General Ledger accounts is prepared by the Business Office.
2. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the Business Office.
3. At the end of the fiscal year and after the annual audit, all income and expense accounts are closed out; and the general ledger balances must be aligned to the audited financial statements.

Fixed Assets and Leases

Acquisitions and disposals of assets are carefully documented. There are two types of assets: depreciable assets, also known as capital assets (this includes land even though it is not depreciated), and assets the School will track for inventory purposes but not depreciate. When applicable, all assets purchased, such as automobiles and buses, shall be registered in the name of the School and not the name of an individual.

Cost basis is not the market value or list price of an asset; rather, it is the total amount invested in the purchase or the total amount paid, whether paid in cash or received in kind. The cost basis should include all charges related to the purchase, including the purchase price, sales tax, freight charges, and installation charges if applicable.

Asset purchases that cost \$5,000 or more and have a useful life of more than one year will be capitalized and depreciated. Remodeling of facilities and replacement of structural components are capitalized only when their cost exceeds \$50,000.

Assets that are depreciated include furniture, fixtures, automobiles and buses, buildings, building improvements, and equipment. The straight-line depreciation and amortization method are used. Alternative or accelerated depreciation methods may be used when considered necessary and if approved by the Executive Director or Executive Director's designee.

Any assets purchased that cost \$5,000 or more are recorded in a depreciable fixed asset schedule.

Any asset that is not capitalized will be expensed. For example, small tools and equipment, or repairs and maintenance, are usually expensed.

The depreciable fixed asset schedule prepared by the Business Office includes the following information, as applicable:

- Name of the asset
- Asset class (e.g., equipment)
- Description
- Serial number
- Asset tag number
- Date purchased and placed in service
- Vendor purchased from
- Original cost
- Depreciation method
- Estimated useful life
- Accumulated depreciation
- Net book value
- Estimated salvage value, if any

Any assets purchased that cost more than \$500 and less than \$5,000 will be recorded in a fixed asset ledger for inventory purposes.

The fixed asset inventory ledger should include the following information:

- Name of the asset
- Asset class (e.g., equipment)
- Description
- Serial number
- Asset tag number
- Date purchased
- Vendor purchased from
- Original cost

LEASEHOLD IMPROVEMENTS

Leasehold improvements, including painting, will be capitalized if they relate to the occupancy of a new facility or a major renovation of an existing facility and meet the capitalization threshold of \$50,000.

REPAIRS

Expenditures for maintaining vehicles, equipment, or an existing building are not capitalized; they are expensed as a repair.

COST OF BUILDINGS

The capitalized cost of a building includes all expenditures related directly to its acquisition, construction, or rehabilitation. This includes all associated costs such as materials, labor, and overhead incurred during construction and fees such as attorney fees, architect's fees, and building permit fees.

The Business Office will account for the cost of buildings by capturing and recording the details of all costs in a construction in progress account. Costs recorded will include acquisition costs and expenditures made to prepare the building for occupancy.

Asset Purchase Approval

All purchases of assets should be approved by the Executive Director or designee unless the purchaser has received prior approval to purchase according to the Delegation of Expenditure Authority policy.

AUTHORIZATION

Proper authorization should be obtained using the Charter School's purchasing process. Approval should be documented on all approvals submitted to the Business Office. School staff may identify the vendor for the purchase of the capital assets or may submit the request to purchasing staff in the business office for procurement.

Constructed or Donated Equipment

Any equipment constructed by School employees or donated to the School will be reported to the Business Office if the item has a value of \$500 or more. The report will include a complete description of the property, the date it was manufactured or received, the number of items, the cost or estimated value, and a statement indicating whether it was constructed by employees or donated.

Donated equipment becomes the property of the School. Also, the School's Board or its designee should approve the donation. If the equipment has no reasonable use or purpose for the School, the donation should not be accepted.

Asset Sales and Dispositions

Capital assets may be sold or traded for new equipment; when this occurs, an asset sale and disposition form will be completed.

For all assets, the Executive Director's approval will be required for a sale or disposition. Any asset over \$5,000 requires Board approval prior to sale or disposition.

Upon approval, the School may advertise the property for sale or submit a list to the Business Office for sale and disposition.

After completion of the sale, a completed original bill of sale form with a wet signature in blue ink, preferably, should be submitted to the Business Office. The Business Office will delete the item from the asset records and record any gain or loss on the disposition.

OBSOLETE ASSETS

Obsolete assets with no cash value should be reported to the Business Office on the asset disposition form, including a description, serial number, and condition of the asset. The Business Office should inspect all worn out or obsolete property before it is discarded. The asset can then be removed from the asset records.

MISSING OR STOLEN ASSETS

Any missing or stolen asset should be reported in writing to the Business Office as soon as its absence is discovered. The report should include the description, serial number, and other information about the lost item.

The Business Office should determine the proper course of action and should notify the School's insurance carrier and any outside authorities if deemed appropriate. If the asset is not recovered, it can be removed from the asset records.

MOVEMENT OF ASSETS WITHIN THE ORGANIZATION

Movement of assets within the organization (e.g., from one School facility to another, in cases where there are multiple facilities) should be reported to the Business Office in writing for tracking and inventory purposes; the report should include a description, serial number, and the name of the school location that is to receive the property.

EMPLOYEES USING THEIR PERSONAL ASSETS

Employees may bring their personal tools, equipment, or furniture for use at the School, subject to the approval of the Executive Director. To maintain proper segregation and control upon termination of any employees, any employee-owned tools, equipment, or furniture to be used at the School should be reported to the Executive Director and the Business Office. The report should include the employee's name, a description of the item or items, identification numbers (if any), and the reason for using the item.

ASSET TAGGING

When an asset is purchased, the Business Office is responsible for assigning and attaching an asset number tag to the property in a readily visible location. If an asset tag cannot be attached and the asset has no serial number, other means should be used to permanently identify the asset, such as engraving or heat stamping it with the School's name and a sequential number.

The Business Office maintains a detailed list of each capital asset item along with depreciation records. This documentation should include the name, asset class, description, serial number, asset tag number, date purchased, date placed in service, vendor, original cost, depreciation method, estimated useful life, accumulated depreciation, net book value, and an estimated salvage value.

Once a year, the Business Office reviews a report that includes a list of assets assigned to each School location and any acquisitions, disposals, and transfers during the past year and validates the report, noting any discrepancies.

Leases

A lease can be classified as either a capital lease or an operating lease. The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 840-30, Capital Leases, describes the criteria for determining which of these two classifications applies. Under those criteria, a lease should be treated as a capital lease if any of the following is true when the lease is entered into:

1. The lease transfers ownership to the School at the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75% or more of the leased property's estimated economic life.
4. The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using as the interest rate the lesser of the School's incremental borrowing rate or, if known, the lessor's implicit rate).

Any lease for which none of the four preceding statements is true or that is immaterial in nature will be recognized and accounted for as an operating lease. An operating lease is similar to a rental agreement in that the monthly lease costs are expensed.

The School, through the Business Office, will maintain a list or inventory of capital leases and operating leases; the list should include all relevant lease terms.

Cash Receipts Policy and Procedures

OBJECTIVE

To establish proper controls and cash handling procedures throughout all School departments. Controls are required to safeguard against loss and to define responsibilities in the handling of cash. All departments receiving cash are designated as cash collection points. "Cash" may consist of currency, checks, money orders, credit card transactions, fed wires, and electronic fund transfers.

CASH HANDLING PROCEDURES

1. All departments responsible for cash collection must maintain a clear separation of duties. An individual should not have responsibility for more than one of the cash handling components: receipt, deposit, or reconciliation. All cash collections require two signatures – the individual collecting and handling the money and the individual recording the money.
2. All checks, cash, and credit card receipts must be protected by using a safe or lockbox until they are deposited. A secure area for processing and safeguarding funds received must be maintained, and access restricted to authorized personnel.
3. All checks should be made payable to the School. Checks will be restrictively endorsed immediately upon receipt with "For Deposit Only" Post-dated checks should not be accepted and will be returned to the check writer.
4. The Depositor is responsible for making the deposit to the appropriate bank account.
5. Generally, the timely deposit of cash receipts requires a School to deposit receipts daily. However, it may not be practical or cost-effective for the School that receives small amounts of cash on an irregular basis. In cases where the amounts of cash deposits are small and an adequate safekeeping facility is available, an aggregate un-deposited total may not exceed \$100 and may be retained in the School's safekeeping facility for a period not to exceed five business days. Although this option is available, the School must be aware that these monies must be

deposited with the bank within five business days of receipt, even if the amount does not exceed \$100.

6. Under no circumstances will employees or students make disbursements from the un-deposited receipts. All cash or other receipts must be deposited with the bank in total.
7. Any person delivering a deposit to the bank should take adequate precautions for their personal security and safety. If it is practical, more than one person should make the deposit.
8. Never mail cash or checks to the bank.
9. All funds received must be counted by totaling the cash, checks, and credit card collections and recording the result on a Cash Tally Form.
10. Cash boxes with up to \$100 startup cash are available for events/fundraisers by completing a Fund Raiser Request form. Cash boxes with up to \$500 will be made available for ticket sales. All requests require a 48-hour notice in order for the School to be able to manage the cash needs. The startup funds must be included in the Cash Tally Form.
11. Always issue some type of receipt in return for cash received from students, parents, or others. Be sure to include at a minimum: date cash received, the amount received, purpose, and initials/signature verification. A receipt can be a pre-numbered slip, a pre-numbered ticket stub, etc.

Fundraising

Each fundraising activity must be approved by the Executive Director or designee. In order to be approved, the individual planning the fundraiser must submit a proposal in advance of the event so that all fundraising efforts may be coordinated.

For sales of small items – for example, fundraisers, cookouts, concessions, or supplies sales – use the Fundraising Inventory Form to create an inventory control sheet for items purchased, less items leftover to report items sold.

Services performed – for example, car washes. Use the Fundraiser Service Form to keep a roster of which services were performed or how many cars were washed, then multiply by the fee charged to report the total collected.

Donations – Submit a completed Donation Information Sheet with the deposit for all cash donations and all property (tangible goods).

No staff member is to accept any special gifts or bonuses of more than nominal value offered by an outside supplier or vendor for any reason or purpose.

Returned Checks and Improper Checks

The School should attempt to deposit returned checks a second time; if the check does not clear on the second attempt, the payment should be returned to the vendor and the general ledger account to which it was applied adjusted. No check should be withheld from the deposit unless it is legally imperfect (e.g., no maker signature), in which case the Business Office should immediately contact the payer and discuss the best method to remedy the imperfect check.

The School should never provide cash to any individual or organization in exchange for their personal checks.

Wire Transfers

Wire transfers are a way to pay customers and vendors quickly.

Incoming wire transfers require the same documentation procedures as cash receipts and deposits. When the School's bank receives a wire transfer, it may notify the School by email, fax, or via its online banking site. This notification documents that the money has been received.

Only the Executive Director or designee should be permitted to initiate an outgoing wire transfer. All outgoing wire transfers should be performed using the bank's secure website and should include the Executive Director or designee as the secondary approver. Outgoing wire transfers should not be issued unless the secondary approver logs on to the bank's secure website and approves the transfer electronically.

Cash Boxes

A portable cash box issued by the business office may be used to collect money at fundraising activities, ticket sales, and other events or activities. Individuals who collect cash for fundraisers and activities for which a cash box is issued should safeguard the cash properly. Once all cash has been collected, it should be recorded on a cash count form. Two individuals should count the cash together, and both should sign and date the cash count form and remit the funds to the Executive Director or business office. Every effort should be made to turn in the cash the same day as the fundraiser or activity. Any funds collected but not turned in to the business office for the final counting and deposit to the bank should never be taken home or left in an unprotected environment. Instead, they should be sealed in a secured lock box or some other secured facility on the School premises.

When the business office receives the cash box funds, the funds should be counted again by the business office staff member and a witness, and each should sign the cash count form as verification of their confirmation. The cash and the verified cash count form should be placed in a secured lock box or some other secured facility until the cash is remitted to the bank for deposit.

Cash box proceeds should be controlled and processed in the same manner as other cash receipts. If the cash balance exceeds \$100, a bank deposit should be made the same day. Otherwise, all bank deposits should be made within five business days. No funds should be left in the cash box after deposit.

Meals for Professional Development or other School Activities

1. School-related meals at meetings, professional development, and other school activities occur on a regular basis. If the meal is not pre-approved by the Executive Director, the employee runs the risk of bearing the full cost of the meal if it is ultimately denied. For meals to be charged to the School or reimbursable to an employee, the employee must provide the following information: a. Purpose of the meeting or agenda; b. Items ordered as reflected on a detailed receipt; c. Number of individuals in the party; d. Names of the attendees or a sign-in sheet; e. Pre-approval by the Executive Director
2. For meals during professional development: a. Non-School days, staff may purchase meals for staff meetings lasting three or more hours. b. On School days, staff may purchase meals or snacks for staff meetings. Any meals that fall outside of these parameters must be Executive Director approved.

3. Each department has a budget of \$20/employee/event for meals for team building, professional development, and morale. Any meals that fall outside of these parameters must be Executive Director approved.

CHAPTER 6

PREPARATION OF PAYROLL

Control Objective

To ensure that payment of salaries and wages are accurately calculated.

Major Controls

INTERNAL ACCOUNTING CONTROLS

Time records are periodically reconciled with payroll records by the Business Office.

Procedures:

1. Employee timesheets are approved by the Executive Director or designee. All deviations from normal work schedules, as determined by a staff member and their Supervisor, are approved by the appropriate Supervisor.
2. The total time recorded on time and attendance system and the number of employees is calculated by the payroll system and reviewed by the Business Office.
3. Recorded hours are communicated to the Business Office electronically.
4. The payroll documents received from payroll software (e.g., calculations, payrolls, and payroll summaries) are compared with employee punches, pay rates, payroll deductions, compensated absences, etc. by the Business Office.
5. The Business Office verifies gross pay and payroll deductions.
6. The total hours and number of employees are compared with the totals in the Payroll Register by the Business Office.
7. The Payroll Register is reviewed and approved by the Business Office.

PAYROLL PAYMENT

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash, or other means is made only to employees entitled to receive payment.

PAYROLL WITHHOLDINGS

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

1. Reconciliation of Payment and Payroll Withholdings
Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.
2. Internal Accounting Controls

The in-house payroll software calculates payroll withholdings, which are reviewed and verified by the Business Office.

Procedures:

1. The web-based payroll software calculates payroll withholdings for each employee. These are summarized by the pay period and recorded in General Ledger.
2. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the Business Office.
3. The Business Office reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, are prepared by an employee and reviewed and approved periodically by the Business Office.

PERSONNEL REQUIREMENTS

Control Objective

To ensure that the School hires only those employees, full or part-time, it needs and exerts tight control over hiring new employees.

Major Controls

New Employees

1. Requests for new employees are initiated by the Executive Director or other appropriate staff member and compared with the approved annual personnel budget.
2. Applicants complete an Application for Employment.
3. Successful applicants receive a conditional offer of employment, subject to completing all pre-employment requirements (e.g., verification of credentials, eligibility to work in the U.S., criminal background check, etc.)
4. New employees are fingerprinted and complete all other pre-employment requirements. Fingerprint clearance must be approved by the School before any new employee is officially employed and starts work.
5. New employees complete all necessary paperwork for payroll.

Vacation

1. Vacation provides A-Basis (12 Months) school-based employees with an entitlement of days away from work with pay.
2. Teachers/Program Specialists, temporary employees, part-time employees, workers being paid short or long-term disability insurance, and workers being paid workers' compensation are not eligible to receive or accumulate vacation.
3. Full-time A-Basis (12 Months) school-based employees shall accrue ten (10) days of paid vacation each year, beginning after six (6) months of service.
4. Vacation will not accumulate during any unpaid leave of absence.
5. Upon separation of employment, employees will be paid their earned but unused vacation based on their date of separation and their hourly rate of pay.
6. The School monitors vacation and sick time using a web-based HR system.

Cottonwood Charter School

Fiscal Policies and Procedures

INTRODUCTION

The Board of Directors of Cottonwood Charter School ("School") has reviewed and adopted the following Fiscal Policies and Procedures ~~Guide ("Guide")~~ to ensure the most effective use of the School's funds to support the School's mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

~~This Guide details the School's policies and procedures in a number of areas including~~ These Fiscal Policies and Procedures include Internal Controls, Legal Compliance, Conflicts of Interest ~~policies~~, as well as other financial and accounting procedures and protocols. ~~This Guide is~~ These Fiscal Policies and Procedures are intended to align with the School's charter petition and any Memoranda of Understanding (MOU) with its authorizing entity. The various Chapters herein include, but are not limited to, the School's policies on authorized signers, use of credit cards, employee reimbursements, purchasing, ~~interschool borrowing and lending~~, and payroll processing.

In developing ~~this Guide~~ these Fiscal Policies and Procedures, the ~~School~~ School reviewed the Charter School Accounting and Best Practices Manual published by the California Fiscal Crisis and Management Assistance Team ("FCMAT"), as well as other relevant information and resources.

DEFINITIONS

~~For purposes of this Guide, the following definitions apply:~~

~~"Business Office" shall mean Provenance, a nonprofit public benefit corporation doing business as Inspire District Office, which contracts to provide task-based back office services to the School.~~

~~"Executive Director", "Assistant Executive Director", and "School staff" or "School administration" shall mean those positions at the School.~~

~~"Chief Financial Officer" or "CFO", "Education Director", "Chief Operations Officer", and "accounts payable" shall mean those positions at the Business Office, which provide services to the School.~~

~~"Board of Directors" shall mean the School's governing body.~~

~~"Fiscal Committee" shall mean the fiscal committee, if any, of the School's governing body.~~

KEY ROLES AND RESPONSIBILITIES

Board of Directors ~~/Fiscal Committee~~

The Board of Directors will be provided a presentation of the financial reports noted below that ~~are~~ are listed in order from the beginning of the fiscal year. These reports will be prepared by the Business Office and School staff, approved by the Board of Directors at an open and public meeting, and submitted to the appropriate governmental agencies on or before the dates listed below.

1. Adopted Budget (submitted by July 1st)
2. Unaudited Actuals Report (submitted by September 15th)
3. Audited Financial Statements (submitted by December 15th)
4. First Interim Financial Report (submitted by December 15th)
5. Second Interim Financial Report (submitted by March 15th)
6. Form 990 tax return (submitted by May 15th with extension)

The Board of Directors, ~~and/or a Fiscal Committee if created,~~ is responsible for the following:

1. Overseeing the preparation of the annual budget and financial statements;
2. Overseeing the administration, collection, and disbursement of the School's financial resources, in addition to approving the related policies and procedures;
3. Overseeing significant financial decisions, such as correcting or restructuring the School's financials and accounting procedures should fiscal problems arise;
4. Overseeing the annual independent audit process, including engaging the independent auditor and reviewing all reports and management letters from the auditor; and
5. Overseeing the preparation and implementation of the governance policies referenced in ~~the~~ Form 990, including conflict of interest, document retention, whistle-blower, ~~and review of executive compensation~~ executive compensation review, etc.

CHAPTER 1

Internal Controls

Definition and Importance

Internal controls are the foundation of sound financial management. They include the policies and procedures that help provide reasonable assurance that the School is achieving its objectives and goals by doing the following:

- Ensuring that operations are effective and efficient.
- Safeguarding and preserving the organization's assets.
- Promoting successful events and fundraising ventures.
- Protecting against improper disbursements.
- Ensuring that unauthorized obligations are not incurred.
- Providing reliable financial information.
- Reducing the risk of and promoting the detection of fraud and abuse.
- Protecting employees and volunteers.
- Ensuring compliance with applicable laws and regulations.
- Ensuring accurate documenting of all transactions.

Internal controls include the segregation of duties according to functions so that one person is not handling a transaction from beginning to end. This is a critical part of a system of checks and balances. Functions that need to be segregated include the following:

- Initiating, authorizing, or approving transactions.
- Executing transactions.
- Recording the transaction.
- Reconciling the transaction.
- Responsibility for the item resulting from the transaction.

To ensure proper internal controls, the duties of custody, recording, and reconciliation are kept separate. For example, if a School staff member were to collect cash, record activity (including receipts) in the financial system, prepare the deposit slip, and reconcile the bank account, with no one else involved in verifying these transactions, there would be a definite lack of internal control because there is no separation of duties. This is especially true if no one other than that School staff member reviews the bank statement and compares it to the original cash receipt documentation. ~~This Guide sets out~~ [These](#) policies and procedures ~~to~~ ensure segregation of duties and avoid exposing the School to a higher risk of potential cash skimming, delayed deposits, or other errors or irregularities.

Role of Key Financial Staff (Segregation of Duties)

As ~~set forth~~outlined in more detail in the financial management policies herein, in general, School ~~staff~~administrators are responsible for initiating, authorizing, approving, and executing transactions, while the ~~District Business~~Office is responsible for recording, reconciling, reporting, and reviewing transactions.

Internal controls are affected by the practices and attitudes of administrators.— The goal of ~~this Guide~~these policies and procedures is to accomplish the following:

- School ~~administration~~administrators and the Business Office set a good example by following established policies and procedures;
- School ~~administrations~~administrators ensures that all staff, volunteers, and others associated with the School are informed about and follow established policies and procedures;
- ~~School, through the~~The Business Office, provides continual assistance and training for all staff members involved in all aspects of cash management and fundraising; and
- School ~~administration~~administrators takes action when an infraction occurs.

The basic components of internal controls, set forth in more detail in the financial management policies herein, include the following:

- Segregation of duties
- System of checks and balances
- Staff ~~cross~~cross-training
- Controlled use of pre-numbered documents, i.e., checks
- Asset security and restricted access
- Timely reconciliations
- Up-to-date inventory records
- Appropriate review and approval of transactions
- Comprehensive, up-to-date annual budget
- Expectation that all staff and the Business Office, including administrators, will follow all internal controls

To help ensure adequate internal controls, the School has established, implemented, and maintained these policies and procedures based on laws, regulations, and sound business principles, and communicates them to those involved (e.g., School staff). It is essential that all employees, volunteers, and students (when necessary) be aware of expectations regarding internal accounting controls.— The Business Office provides training for all individuals who are expected to follow policies and carry out procedures; School ~~staff~~administrators will ensure that, wherever possible, more than one person is trained for each function (~~cross~~cross-training).

The School's annual independent audit also ~~serves to monitor~~monitors whether School's policies and procedures are being followed ~~in order~~ to determine compliance with applicable state and federal regulations.

If problems with the School's internal controls are identified through any means, the Business Office and School administrators will work together to address such ~~problems~~issues as soon as possible.

CHAPTER 2

Legal Compliance

The School will follow all the relevant laws and regulations that apply to California charter schools. Additionally, any applicable Federal laws and regulations ~~that relate~~ related to grant funding received by School will be followed. The following are specific policies of the School:

Political Contributions and Involvement

~~The School does not take any position regarding any political candidate~~ or ballot measure. School officials do not make political endorsements in their official capacity, and the School does not make political contributions and/or endorse candidates and ballot measures. However, School officials are not prohibited from making endorsements privately or from donating their personal funds to candidates or ballot measure campaigns.

Examples of prohibited school political contributions ~~, lobbying,~~ and expenditures that support or oppose candidates for public office include, but are not limited to, the following:

- Contributions to political parties or political action committees;
- Contributions to the campaigns of individual candidates for public office;
- Expenditures to print or assist in printing any political materials; or
- Expenditures for political advertisements.

~~School~~ The School complies with all federal and state laws and regulations regarding political contributions, lobbying, and expenditures. No federal funds, or assets obtained from federal funds, may be used for any political purposes.

Record Keeping

To provide an accurate and auditable record of all financial transactions, the School's financial documents, records, and accounts will be maintained in conformity with generally accepted accounting principles ~~as applicable to charter schools,~~ and in conformity according to the School's applicable record retention policy with the School's record retention policy as applicable. ~~The~~ School's accounting data will be backed up regularly by the Business Office to ensure the recoverability of financial information, and a copy of the backup in an Excel (xlsx), CSV (comma delimited), or Text (tab-delimited) format will be provided to the School's Executive Director. ~~Further,~~ the School specifically requires that:

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the ~~books and records of the School~~School's books and records.
2. Receipts and disbursements must be fully and accurately described in the books and records.
3. No false entries may be made on the books or records, nor any false or misleading reports issued.
4. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

School ~~staff~~administrators and the Business Office will work together to provide access to the School's financial records to School's charter authorizer upon reasonable request, including supporting records as requested.

Reporting Questionable or Suspicious Activity

Employees are responsible for immediately reporting questionable or suspicious activity to their ~~supervisor~~Supervisor, the Executive Director, or the School's Board Chairperson. ~~—~~This includes reporting any concerns regarding the potentially improper activity. ~~—~~This could range from financial concerns such as theft or misstated financial statements to workplace concerns such as harassment, discrimination, safety issues, substance abuse, etc.

CHAPTER 3

Conflict ~~of~~ Interest and Related Party Transactions

The School complies with all applicable laws regarding conflicts of interest and related party transactions, including, but not limited to, the California Corporations Code, the Political Reform Act, and Government Code section 1090.

The School recognizes that it is ~~important for~~essential that Board members and key employees ~~to understand the conflict of interest laws and rules that apply to the School, in order to~~understand the conflict of interest laws and rules that apply to the School to identify and avoid conflicts of interest. The School board and key staff shall receive annual mandatory training, to be conducted by ~~a third party~~legal counsel, on the applicable conflict of interest laws. Such training may be provided at the time the ~~board~~Board receives the mandatory Ralph M. Brown Act training required by the School's Charter, and may also cover specific topics including an overview of significant, applicable laws regarding the use of public funds, procedures for hiring, contractual arrangements, purchasing, bidding, and expenditure approvals that help to prevent conflicts of interest.

It is the ~~policy~~policy of this School that all School officials, including Board members, officers, and employees, shall not place themselves in any position where their private, personal interests may conflict with their official duties, or where they may directly or indirectly receive personal financial gain through direct or indirect personal influence. School ~~decision~~decision-makers shall be neither personally nor financially interested in any contract made by them in their official capacity.

The School will be guided by the principle of arms-length standards ~~in prior to~~before entering into transactions. ~~The School will not engage in Related Party transactions with all affiliated or unaffiliated organizations or with a private or related individual(s).~~

Signature Authorities

The Board will approve, in advance, the list of authorized signers on the School's account(s).—The Executive Director, and any other employee/Board member specifically authorized by the Board, may execute contracts, purchases, and expenditures; endorse checks, drafts, and orders for the payment of money; or otherwise withdraw or transfer funds, in the name of and on behalf of the School, subject to the policies and procedures in this Guide and the budget approved by the Board.—Individual checks greater than ~~\$100,000~~20,000 require two signatures ~~prior to~~before check issuance, ~~and one of these signatures must be from the Board Chair or Treasurer.~~ When a payment of an amount under this threshold has already been made to the same individual/vendor/entity in the same fiscal year and a subsequent payment would cause the total amount paid to that individual/vendor/entity to exceed this threshold, a second signature will also be required on all payment(s) that collectively would cause the total amount paid in a fiscal year to exceed \$100,000.

Use of School Assets

No employee may use any of the School's property, equipment, materials, or supplies for personal use, ~~without the prior approval of the Executive Director or the Executive Director's designee.~~

~~Related Party Transactions~~

~~Policy~~

~~It is the policy policy of the Board of Directors that all Related Party Transactions, as that term is defined in this policy policy, shall be subject to review in accordance with following the procedures set forth below. The School has determined that the Board is best suited to review all Related Party Transactions.~~

~~our~~

~~Procedures~~

~~The Board shall review the material facts of all Related Party Transactions and may also approve or disapprove of the entry into the Related Party Transaction, subject to the exceptions described below. Where advance Board review of a Related Party Transaction is not feasible or has otherwise not been obtained, then the Related Party Transaction shall be reviewed subsequently by the Board (and such transaction may be ratified subsequently by the Board). The Board may also disapprove of a previously entered into Related Party Transaction and may require that management of the Schoolthe Executive Director take all reasonable efforts to terminate, unwind, cancel or annul the Related Party Transaction. In connection with its review of a Related Party Transaction, the Board will take into account, among other factors it deems appropriate, whether the Related Party Transaction is on terms no less favorable than terms generally available to an unaffiliated third party under the same or similar circumstances and the extent of the Related Party's interest in the Related Party Transaction.~~

~~The Executive Director shall present, or cause to have presented, to the Board, the following information, to the extent relevant, with respect to concerning actual or potential Related Party Transactions:~~

- ~~1. A general description of the transaction(s), including the material terms and conditions.~~
- ~~2. The name of the Related Party and the basis on which such person or entity is a Related Party.~~
- ~~3. The Related Party's interest in the transaction(s), including the Related Party's position or relationship with, or ownership of, any entity that is a party to or has an interest in the transaction(s).~~
- ~~4. The approximate dollar value of the transaction(s), and the approximate dollar value of the Related Party's interest in the transaction(s) without regard to the amount of profit or loss.~~
- ~~5. In the case of a lease or other transaction providing for periodic payments or installments, the aggregate amount of all periodic payments or installments expected to be made.~~

~~6. In the case of indebtedness, the aggregate amount of Executive Director to be outstanding and the rate or amount of interest to be payable on such indebtedness.~~

~~7. Any other material information regarding the transaction(s) or the Related Party's interest in the transaction(s).~~

~~The Board shall be authorized to review in advance and provide standing pre-approval in advance for certain Related Party Transactions or categories of Related Party Transactions. The Board has reviewed the Related Party Transactions described below in "Standing Pre-Approval for Certain Related Party Transactions" and determined that each of the Related Party Transactions described therein shall be deemed to have been reviewed and approved in advance by the Board under the terms of this Policy~~policy.

~~Any Director of the bBoard Each director who is a Related Party with respect to a particular Related Party Transaction shall disclose all material information to the Board concerning such Related Party Transaction and his or her interest in such transaction. The Board may recommend the creation of a special committee to review any Related Party Transaction.~~

~~If a Related Party Transaction will be ongoing, the Board may establish guidelines for the School's management to follow in its ongoing dealings with the Related Party. Thereafter, the Board shall periodically review and assess ongoing relationships with the Related Party.~~

~~Any material amendment, renewal, or extension of a transaction, arrangement, or relationship previously reviewed under this Policy policy shall also be subject to subsequent review under this Policy~~policy.

~~This Policy policy is intended to augment and work in conjunction with other School policies having any code of conduct, code of ethics, and/or conflict of interest provisions.~~

~~The Board periodically shall review this Policy policy and may recommend amendments to this Policy policy from time to time as it deems appropriate. In addition to guidelines for ongoing Related Party Transactions, the Board may, as it deems appropriate and reasonable, establish from time to time guidelines regarding the review of other Related Party Transactions including those that (i) involve *de minimus* amounts too trivial or minor to merit consideration, (ii) do not require public disclosure, or (iii) involve transactions that have primarily a charitable purpose.~~

Definitions

~~A "**Related Party Transaction**" is any financial transaction, arrangement or relationship or series of similar transactions, arrangements or relationships (including any indebtedness or guarantee of indebtedness) in which:~~

~~(1) the aggregate amount involved will or may be expected to exceed \$10,000 in any~~

calendar year,

~~(2) the Board or any of its subsidiaries is a participant, and~~

~~(3) any Related Party has or will have a direct or indirect interest.~~

A **~~“Related Party”~~** is any:

~~(a) person who is or was, since the beginning of the last fiscal year, (even if they do not presently serve in that role) an executive officer, director or nominee for election as a director,~~

~~(b) greater than 5% beneficial owner of our common stock, or~~

~~(c) Immediate Family Member of any of the foregoing. An ***“Immediate Family Member”*** includes a person’s spouse, parents, stepparents, children, stepchildren, siblings, mothers- and fathers-in-law, sons- and daughters-in-law, and brothers- and sisters-in-law and anyone residing in such person’s home (other than a tenant or employee).~~

Standing Pre-Approval for Certain Related Party Transactions

The Board has reviewed the types of Related Party Transactions described below and determined that each of the following Related Party Transactions shall be deemed to have been reviewed in advance and pre-approved by the Board, even if the aggregate amount involved will exceed \$10,000.

~~1. Employment of officers. Any employment by the School of, or compensation of, an officer of the School if (i) the officer is not an immediate family member of another officer or director of the School, (ii) the officer was not otherwise a Related Party of the School prior to before becoming an employee of the School and (iii) the Board has approved the compensation of such officer.~~

~~2. Certain transactions with other companies. Any transactions, arrangements, or relationships with another School or Company at which a Related Party’s relationship is as a director, owner, officer, or executive.~~

~~3. Transactions involving competitive bids. Any transactions, arrangements, or relationships involving a Related Party where the rates or charges involved are determined by competitive bids provided that provisions of Government Code 1090 and the Political Reform Act have been complied with.~~

~~Regulated transactions. Any transactions, arrangements, or relationships with a Related Party involving the rendering of services as a common or contract carrier, or public utility, at rates or charges fixed in conformity with law or governmental authority provided that provisions of Government Code 1090 and the Political Reform Act have been complied with.~~

~~4. —~~

~~5. Certain banking-related services. Any transactions, arrangements, or relationships with a Related Party involving services as a bank depository of funds, transfer agent, registrar, trustee under a trust indenture, or similar services provided that provisions of Government Code 1090 and the Political Reform Act have been complied with.~~

Interpretation

~~In any circumstance where the terms of these Policies and Procedures differ from any existing or newly enacted law, rule, regulation, or standard governing the Company, the law, rule, regulation, or standard will take precedence over these pPolicies and pProcedures until such time as these pPolicies and pProcedures are changed to conform to the law, rule, regulation or standard.~~

~~Failure to disclose to the Board a known Financial Interest or a known potential Related Party Transaction may be grounds for removal from the Board or termination of employment by the School.~~

ANTI-NEPOTISM POLICY

POLICY STATEMENT

It is the ~~policy~~ policy of the School to avoid Nepotism, which means to avoid creating or maintaining circumstances in which the appearance or possibility of favoritism, conflicts of interest, or management disruptions exist due to a relationship between a School decision-maker and his or her Family Member. This ~~policy~~ policy is to ensure ensures effective supervision, internal discipline, security, safety, and positive morale in the workplace and to avoid the potential for problems of actual or perceived favoritism, conflicts in loyalty, discrimination, and appearances of impropriety or conflict of interest. This ~~policy~~ policy applies to all School board members, employees, individual consultants hired or retained by the School, and School Services Providers hired or retained by the School.

Relationships between School board members, employees, consultants, or School Services Providers are permissible under the following circumstances:

- (a) Family Members of ~~Cottonwood Charter~~ the School board members, employees, individual consultants, or School Services Providers shall not be hired for or retained in an employment position if one Family Member would have the authority or be in a position to ~~directly supervise~~ supervise directly, hire, or discharge the other.
- (b) Any time a board member, employee, individual consultant, or School Services Provider is a Family Member of another, the relationship shall not ~~result in an adverse impact on~~ adversely impact work productivity or performance.—The determination of whether there is an adverse impact shall be in the discretion of the ~~supervisor~~ Supervisor (s) of the employee(s), consultant(s), or School Services Provider(s), or in the case of a board member, in the discretion of the ~~Cottonwood Charter~~ School board of directors.

- (c) Any time a board member, employee, individual consultant, or School Services Provider is a Family Member of another, the relationship shall not create an actual conflict of interest under the law, and shall not create a detrimental perceived conflict of interest. ~~The determination of whether there is a detrimental perceived conflict of interest shall be in the discretion of the supervisor~~Supervisor (s) of the employee(s), consultant(s) or School Services Provider(s), or in the case of a board member, in the discretion of the ~~Cottonwood Charter~~School board of directors.

DEFINITIONS

“Family Members” include an employee's parent, child (natural, adopted, or legal guardianship), spouse, domestic partner, brother, sister, grandparent, grandchild, step-relationships within the preceding categories, brother-in-law, sister-in-law, son-in-law, daughter-in-law, and father-in-law.

“Nepotism” describes a work-related situation in which there is the potential for favoritism toward a Family Member (such as giving a job, promotion, biased performance reviews, or more favorable working conditions) ~~on the basis of~~based on the familial relationship.

“School Services Provider” shall mean any provider of school services to ~~Cottonwood Charter~~the School, and in the case of an organization, shall mean ~~be~~the responsible individual at such ~~an~~ organization that provides school services to ~~Cottonwood Charter~~the School.

PROCEDURES

When a Family Member of a current ~~Cottonwood Charter~~ School board member, employee, individual consultant, or School Services Provider applies to become a board member or employee, or requests to be a consultant or School Services Provider, the Family Member's application/request must be denied if a conflict under this ~~policy~~policy exists (e.g., if one Family Member would have the authority or be in a position to ~~directly supervise~~supervise directly, hire, or discharge the other). ~~Special circumstances may be reviewed by the Board~~The Board may review special circumstances in the event that ~~Cottonwood Charter~~the School's best interests would be served otherwise.

When a Family Member of a current ~~Cottonwood Charter~~ School board member, employee, individual consultant, or School Services Provider applies for a transfer to a new employment position within ~~Cottonwood Charter~~the School, the Family Member's application must be evaluated to determine whether a conflict under this ~~policy~~policy exists. ~~If a conflict exists, the application for transfer must either be denied, or one of the Family Members must seek a position transfer to avoid the conflict, if any such opportunity exists.~~ ~~In the event that~~ no such opportunity exists, the application for transfer must be denied.

In implementing this ~~policy~~policy, it is permissible to ask an applicant, potential consultant, or School Services Provider to state whether he or she has a Family Member who is presently employed by or on the ~~board~~Board of ~~Cottonwood Charter~~the School, but such information may not be used as a basis for an employment decision except as stated herein.

When a relationship that creates a conflict with this ~~policy~~policy occurs during employment, ~~Cottonwood Charter~~the School will attempt to arrange a transfer or change in position/duties to eliminate the conflict.—If a suitable transfer/change in position/duties ~~is~~are not available, one of the employees may be separated from service.—Every attempt will be made to effect transfer or separation ~~on the basis of~~based on an agreement between the employees involved and ~~Cottonwood Charter~~the School. If a mutual agreement is unattainable, the Board will determine, in ~~Cottonwood Charter~~the School's best interest, which employee is to be transferred or separated.

RESPONSIBILITIES

The ~~Senior-Executive~~ Director or designee shall coordinate with the current employee's direct ~~supervisor~~Supervisor to develop appropriate plans to ensure that a Family Member's employment does not conflict with this ~~policy~~policy. If the situation cannot be resolved by a transfer, then the ~~Senior-Executive~~ Director or designee will deny the ~~application for employment~~employment application.—Special circumstances may be reviewed by the Board ~~in the event that~~f ~~Cottonwood Charter~~the School's best interests would be served by the employment of a Family Member.

The ~~Senior-Executive~~ Director or designee shall investigate reports of Nepotism and take appropriate action.—Employees ~~are required to~~must ~~immediately~~ disclose changes in their personal situations to the ~~Senior-Executive~~ Director or designee, which may be covered by this ~~policy~~policy.—Supervisors may inquire about the family relationship between employees to determine the appropriateness of the working relationship under this ~~policy~~policy.—The Board shall make the final determination concerning potential conflicts with this ~~policy~~policy involving the ~~Senior-Executive~~ Director.

CHAPTER 4

Purchasing and Bank Policy

Purchasing and Procurement

The School adheres to the following objectives in purchasing:

All proposed non-payroll expenditures/invoices are reviewed by the Business Office to determine whether they are consistent with the Board-adopted budget and approved contract, if applicable. In the absence of a vendor invoice, the School will develop and maintain a check request form or other form to document the approval of payment for goods or services.— All transactions will be posted in an electronic general ledger maintained by the Business Office. To ensure the segregation of recording and approvals, the Business Office may not sign purchase orders or check requests.

Some transactions do not require purchase orders and will only require check requests:

1. Re-occurring expenditures, such as:
 - a. Professional fees to ~~back-back~~ office service providers, and legal services;
 - b. Outsourced services (e.g., special education services, security, etc.);
 - c. Payment of health and welfare benefits;
 - d. Risk management costs (e.g., insurance);
 - e. Utilities;
 - f. Communications (e.g., Internet, wireless, etc.);
 - g. Payroll taxes; and
 - h. Facility costs pursuant according to a Board-approved lease or other agreement

For these re-occurring expenditures, Board approval shall not be required unless the expenditure would cause the School to exceed the amount budgeted for this type of expense.

2. Budgeted costs, such as:
 - a. Existing and replacement positions (i.e., payroll) included in the Board-approved budget for the fiscal year;
 - b. Expenditures listed in awarded grants, where the grant was accepted by the Board;
 - c. Software subscriptions (e.g., productivity tools, licenses, etc.) included in the Board-approved budget for the fiscal year; and
 - d. Student materials and supplies, unless for a vendor contract over \$50,000, that were included in the Board-approved budget for the fiscal year, except for vendors that offer student packaged programs, like:
 - i. ~~Fusion Elite~~
 - ii. ~~Thrive Chico~~
 - iii. ~~Love of Learning~~

For these budgeted costs, except as noted, the Executive Director has a limit of \$~~100~~20,000 for the purchase of goods or services. A transaction of \$100,000 or more shall require Board approval and a purchase order or check request. Employee positions included in the Board-approved budget do not require Board approval to be filled or re-filled during the fiscal year, regardless of the fully loaded cost of such positions.

3. Mandatory costs, such as:
 - a. Expenditures required in an IEP (i.e., individualized education program); and
 - b. Expenditures from duly approved legal settlements approved by the Board.

Use of School Credit Cards

PURPOSE:

The Board of Directors of the School recognizes the efficiency and convenience afforded the day-to-day operation of the School, for payments and recordkeeping for certain expenses, through the use of School credit cards. However, the Board recognizes the need to establish control measures for the use of these cards. The Board agrees that it has a responsibility to ensure that credit card expenses incurred by the School must clearly clearly be linked to the business of the School. This policy Policy addresses and establishes the proper use and assignment of School credit cards.

School credit and debit cards should be issued only to School personnel who travel on School business or who have a legitimate need to purchase goods and services, either in person or online, when a purchase cannot be approved in time or when a vendor will not accept a purchase order. Credit and debit cards should not be used to bypass established purchasing procedures, including advanced approval processes.

DEFINITIONS:

Cardholder/User: The person for which the School credit card has been issued.

School credit card: The physical or virtual card and number associated with the card issued to the cardholder.

Card Administrator: The Business Office staff member is assigned to establish or terminate Cardholder rights, reassign card limits, or change budget access.

SCHOOL CREDIT CARD USERS:

A list of those individuals issued a School credit card (and the individual card limits) will be maintained by the Executive Director and the Business Office and reported to the Board of Directors annually.

A Cardholder/User employee who is no longer employed by the School shall return his or her School credit card upon termination or resignation to the Business Office Chief Financial Officer (CFO) or CFO's Executive Director or designee.

Credit cards will be disabled immediately upon the termination or resignation of a Cardholder/User by the ~~card~~Card Administrator. Accounting for credit cards and settlement of credit card billings shall be part of the employee separation checklists.

USER RESPONSIBILITIES:

Credit Cardholders/Users must take proper care of their School credit card(s) and take all reasonable precautions against damage, loss, or theft by adherence to the following provisions:

1. All Cardholders/Users must keep secure and confidential all School credit card numbers and information.
2. Cardholders/Users shall not store sensitive School credit card data, including full account number, type, expiration, and track data, in any method on computers or networks; for example, many sites, like Amazon or Apple will allow you to store credit card information online as a convenience for future purchases. This is not allowed because it ~~does make it easier for those who have access to your computer or mobile device to utilize~~ makes it easier for those who have access to your computer or mobile device to use your card fraudulently or for personal purchases to be made using the stored card information.
3. Cardholders/Users shall not transmit in an insecure manner, such as by email, unsecured fax, or via mail, School credit card information.
4. Cardholders/Users shall restrict access to credit card data and processing to the Card Administrator or other authorized individuals.
5. Cardholders/Users shall maintain card information in a secure environment accessed only by the issued Cardholder/User.
6. Cardholders/Users shall not be allowed to authorize payment of their own travel expenses. Travel expenses for any Cardholder/ User other than the Executive Director must be pre-approved by the Executive Director, and ~~the Executive Director's travel expenses shall be approved by a board member~~ a board member ~~the Board President shall approve the Executive Director's travel expenses-~~
7. Cardholders/Users are responsible for retaining detailed receipts and/or supplier documentation for all purchases made with their School credit card, without which the Cardholder/User is responsible for the purchase.
8. Cardholders/Users shall submit detailed documentation, such as itemized detailed receipts and/or supplier documentation for services, supporting all purchases made on their School credit card, including travel and/or other actual and necessary expenses which have been incurred in connection with School-related business for which the School credit card has been used.
9. Failure to take proper care of School credit card(s) or failure to report damage, loss, or theft may subject the Cardholder/User to financial liability and discipline.

10. If the Business Office identifies any inadvertent personal charges or unauthorized uses of the card, the card statement and all backup documentation will be forwarded to the ~~CFO and~~ Executive Director for review, ~~or if~~ such charges or uses are those of the Executive Director, to the Board Chairperson.

11. Purchases made using a credit or debit card are subject to the same approval thresholds and other procurement requirements as all other purchases.

PURCHASING GUIDELINES:

School credit cards may only be used for legitimate School business expenses and in accordance with Board policies, as defined below.

1. Credit cards shall only be used for transactions for which payment of check disbursement is not accepted or is not practicable, such as if the transaction would cause undue hardship to the School or the Cardholder/User.
2. School credit card usage is limited to the following types of expenses. Any deviations from this usage policy must have prior written approval from the Board of Directors.
 - a. School services, including catering or advertising.
 - b. School supplies, including office supplies, educational supplies, operation, and maintenance supplies.
 - c. ~~Travel~~Travel, including transportation services, airfare, car rental expenses, or payments to a travel agency.
 - d. ~~Payments to educational and charitable organizations, including Schools, colleges, vocational Schools, and~~ membership organizations.
 - e. Educational conferences and seminars.
 - f. Other expenses necessary for the education of students or ~~for~~ the continuous operations of the school.

PURCHASE AUTHORIZATION

The Executive Director needs to approve any purchases on the school credit cards for all staff members who have been issued cards, unless the staff member has received ~~previous~~ prior approval authority under the Delegation of Expense Authority policy or has been assigned approval authority under the same ~~policy~~ policy.

Any purchase above \$50,000 must have ~~the Board~~ of Director's approval.

PURCHASE LIMITATIONS

1. A Cardholder/User must obtain documented pre-approval from the Executive Director or ~~Executive Director~~ designee before using their card.

2. Any purchase by the Executive Director that exceeds \$50,000 must ~~be approved by a board member~~ have the Board of Director's approval.

APPROVAL PROCEDURES

1. A Cardholder/User will review the card statement to ensure it includes only their own approved charges.
2. The Business Office will verify that documents have been provided for all charges on the card statement.
3. Any charges not made by the Cardholder/User will be identified and discussed with the Executive Director ~~and forwarded to the CFO.~~
4. The Executive Director or Executive Director's designee will review charges and supporting documentation for each Cardholder/User's monthly statement before approving any payment.
5. For the Executive Director, the Chairperson or Treasurer of the Board will review charges and supporting documentation for the Executive Director's monthly statement.
6. All cardholders should report the loss or theft of their School credit or debit card immediately to the credit card company and the ~~CFO~~ Executive Director, even if the loss or theft occurs on a weekend or holiday. ~~The CFO will discuss any loss or theft with the Executive Director.~~

EXCLUSIONS:

School credit cards shall not be used for alcohol, cash advances, ATM, gifts, gifts certificates, money orders, gift cards, jewelry or clothing, medical expenses, or payment of fines, auto tickets or penalties, bereavement, or congratulatory related items like cards or flowers, ~~unless prior written approval is received from the Executive Director, or in the case of the Executive Director, the Board Chairperson or Board of Directors, as appropriate.~~ In no event shall a School credit card be used for a Cardholder/User's personal expenses.

Employees' Personal Credit Cards

An employee may use their personal credit or debit card for legitimate School business-related purchases and submit a request for reimbursement, but only in alignment with the School's procurement policies and policies for expenditures and employee reimbursements.

Expenditures and Employee Reimbursements

The Employee Handbook calls for the reimbursement of "certain reasonably necessary business expenses incurred in the furtherance of School business. ~~In order to~~ To be eligible for reimbursement, employees must follow the protocol set forth in the School's policy regarding expenditures." This constitutes said School policy.

PROCEDURES FOR REIMBURSEMENT

The School will reimburse employees for certain reasonably necessary business expenses incurred in the furtherance of School business. ~~In order to~~ To be eligible for reimbursement, employees must follow the protocols noted below:

1. Utilize the official "School Reimbursement Form."
2. Fill out ~~the~~ form, print, and sign. The Executive Director should also sign the form signifying their approval.
3. Make a copy of both the form and backup documentation for your files.
4. Attach backup documentation (e.g., itemized receipts, map/s for mileage) to the form.
5. Email ~~your~~the signed and completed form and backup documentation to the Business Office, ~~at~~ accountspayable@inspireschools.org
6. Complete requests for reimbursement should be submitted within 60 days of the expenditure.
7. Your request for reimbursement will be processed by the Business Office.

Guidelines for Specific Reimbursement Types:

1. Reimbursement for Purchases – Must receive immediate supervisor approval or higher prior to any purchase of food, supplies, and/or equipment;
2. Hotel Stay – Room rates must be reasonable for the area visited for the reimbursement of Executive Director, ~~Executive Director~~ or designee or Board Pre-Approved hotel stays; ~~or~~
3. Mileage Reimbursement – attach documented approval or have their Supervisor sign the reimbursement form. Reimbursement for personal car mileage is the prevailing rate allowed by the IRS while on School business.

4. Gratuity: Employees are allowed to tip up to ~~18~~5% of the subtotal cost (~~amount prior to~~before sales tax), rounded up to the nearest dollar, when gratuity is customary. Any incremental excess is the responsibility of the employee.

Accounts Payable Checks

The ~~Governing Board~~Board of Directors will approve, in advance, the list of authorized signers on the school account.—The Executive Director and any other employee authorized by the ~~Governing Board~~Board of Directors may sign bank checks within established limitations.

1. Checks exceeding \$20,000 will require ~~the~~ review and approval of ~~the~~ second authorized signer.
2. Business Office does not use pre-printed check stock to avoid the risk of theft.
3. When there is a need to generate a check, the designated staff will send appropriate approved documentation to ~~the~~ Business Office.—This is usually an approved invoice or Check Request Form.
4. Once approved by the Executive Director, Business Office prepares the check based on the check authorization ~~prior to~~before obtaining the appropriate signature(s).
5. Checks may not be written to cash, bearer, or petty cash.—Under no circumstance will any individual sign a blank check.

6. Business Office will record the check transaction(s) into the appropriate checkbook and ~~in~~ the general ledger.
7. Business Office will distribute the checks and vouchers as follows:
 - a. Original – mailed or delivered to the payee.
 - b. Duplicate or voucher – attached to the invoice and filed by vendor name by a Business Office accountant.
 - c. Canceled Checks – maintained with the banking institution.
 - d. Voided checks will have the signature line cut out and will have VOID written in ink. The original check will be attached to the duplicate and forwarded to Business Office, who will attach any other related documentation as appropriate.

~~Governing Board~~ Board of Directors Expenses

1. Board members are not compensated for their services as Board members. ~~However, the Board~~ ~~or fiscal committee~~ may approve the reimbursement of a Board member's actual and necessary expenses incurred when conducting the School's business.
2. The Board member incurring authorized expenses while carrying out the duties of the School will complete and sign a reimbursement report.
3. The full Board ~~or fiscal committee~~ will review the reimbursement report, and if they approve the report, it will be submitted to the Business Office for payment.

Contracts

1. The ~~Governing Board~~ Board of Directors must also approve the following contracts:
 - **Contracts of \$50,000 or more for construction, equipment, materials, supplies, non-professional services, and repairs.**
2. Consideration will be made of in-house capabilities before contracting for outside services. Below are considerations:
 - a. Whether the services needed are for a limited amount of time.
 - b. Whether the contract service provider has expertise not otherwise available to the Charter School.
 - c. Whether the current staff has the capacity to do the work.
 - d. Whether the contract service provider's core competency would lead to long-term savings.
 - e. Whether the utilization of the contract service provider would cost less than a comparable employee with benefits.

Bank Account Reconciliation

The opening and closing of bank accounts on behalf of the School must be approved by the Board and then reported to the County Treasurer in which county the account is opened or closed.

Bank reconciliations are a major internal control mechanism and will be prepared and reviewed ~~accurately~~ each month for accuracy by the Business Office. Reconciliations will be performed for all ~~of the School's~~ School bank account transactions.

PREPARING BANK STATEMENT RECONCILIATIONS

The Business Office completes the bank reconciliation monthly after receiving the bank statement(s). The ~~CFO or the CFO's~~ Executive Director or designee reviews every completed bank reconciliation. To ensure proper segregation of duties, the individual who prepares the bank reconciliation is not involved with any purchase transactions. Any interest, bank charges, or other fees or charges should be posted to the account before reconciling. The Executive Director of the School has final review responsibilities to ~~assure~~ ensure all procedures have been followed.

CHAPTER 5

Financial Management Policies

BASIS OF ACCOUNTING

The School will maintain ~~their~~its accounting records and related financial reports on the accrual basis of accounting.

~~ACCOUNTING POLICIES~~

~~The accounting policies and financial reporting adopted are consistent with the non-profit requirements of the Financial Accounting Standards Board (FASB). FASB is the recognized standard standard-setting body for establishing non-profit accounting and financial reporting principles.~~

~~BASIS OF PRESENTATION~~

~~The accounts of the School are organized on a basis of School's accounts are organized based on the Charter School required elements of the Standardized Account Code Structure or SACS. The operations of all funds are accounted for by providing a separate set of self-balancing accounts, which comprise the assets, liabilities, net assets, revenues.~~All funds' operations are accounted for by providing a separate set of self-balancing accounts, which comprise the assets, liabilities, net assets, revenues, and expenditures.

REVENUES

The School records revenue on the modified accrual basis of accounting, consistent with generally accepted accounting principles applicable to ~~special~~special-purpose governmental units.

EXPENDITURES

Expenditures are recorded on a full accrual basis, if material, because they are always measurable when they are incurred.

CASH MANAGEMENT

1. ~~The School maintains cash accounts at Wells Fargo.~~
2. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the Executive Director. ~~Aged accounts payable and receivable are also reflected on in regular financial materials provided to the Board of Directors. Appropriate collection procedures are initiated, if necessary.~~

GRANT ACCOUNTS RECEIVABLE AGING CRITERIA

Accounts receivables outstanding are aged on a thirty, sixty, ninety, and over ~~ninety~~day basis.

BUDGETS

1. The School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections are reviewed and approved

by the Board of Directors, prior to June 30th each year and modified by the Board, as necessary.

2. Financial statements displaying budget vs. actual results are prepared by the Business Office and reviewed by the ~~CFO and~~ Executive Director, and presented to the Board of Directors at each regularly scheduled board meeting.

INSURANCE AND BONDING

1. The Schools maintain minimum levels of coverage, as required by any School charter and/or MOU and as deemed appropriate by School, for the following policies:
 - a. General liability.
 - b. Business & personal property (including auto/bus, as applicable).
 - c. Computer equipment.
 - d. Workers' compensation.
 - e. Personal injury liability.
2. The Schools require proof of adequate insurance coverage from all prospective contractors.

FINANCIAL REPORTING

The Business Office maintains supporting records in sufficient detail to prepare the School's financial reports throughout the year, including:

1. Annually:
 - a. Financial statements for audit
 - b. Annual budget
 - c. Unaudited Actuals
 - d. 990 Income Tax Returns
2. Monthly:
 - a. Trial balance
 - b. Internally generated budget vs. actual financial statements
 - c. Billing invoices to funding sources
 - d. Updating the cash flow projection
3. Periodically:
 - a. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns
 - b. First and Second Interim Reports

c. Other reports as requested

ANNUAL AUDIT

The Board of Directors arranges annually for a qualified, certified public accounting firm to conduct an audit of the School's financial statements in accordance with Government Auditing Standards and the Governmental Accounting Standards Board.

The audit reports, after review by the Board of Directors, will be submitted to the Charter granting agency, California Department of Education, County Superintendent of Schools, and State Controller's Office by December 15th of each year. (Education Code 47605(m).)

BOARD AUDIT OVERSIGHT

The Board of Directors shall fulfill its responsibility to provide oversight of management regarding:

1. ~~The~~ The School's systems of internal controls, policies, and risk management;
2. ~~The~~ The integrity of the School's financial statements;
3. ~~The~~ The School's compliance with legal and regulatory requirements and ethical standards; and
4. ~~The~~ The engagement, independence, and performance of the School's independent auditors.

~~Staff~~ The Executive Director will review and present an analysis of independent auditor proposals and make a recommendation to the audit committee, if applicable, and to the Board for the selection of an independent auditor. The Board will select the independent auditor. The committee and/or Board will review the scope and results of the audit and will receive notice of any ~~consequential-significant~~ irregularities, and management letter comments that the auditor noted during the engagement. Additionally, the committee and/or the Board will develop a corrective action plan to address all relevant weaknesses ~~noted-indicated~~ by the auditor. The committee and/or the Board will also review all financial information of the School.

POLICIES RELATED TO ASSETS, LIABILITIES AND FUND EQUITY

ASSETS

Bank Accounts

- A. Bank accounts for the indicated purpose and limitation(s) have been authorized by the Board of Directors of the School at the indicated Federal Deposit Insurance Corporation (FDIC)-insured bank(s): Wells Fargo

Petty Cash

- A. No account has been approved.

LIABILITIES AND FUND EQUITY

Accounts Payable

Only valid accounts payable transactions based on documented vendor invoices, check requests, or other approved documentation are recorded as accounts payable.

Accounts Payable Payment Policy

Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on ~~a~~the greatest dependency/greatest need basis.

Accrued Liabilities

These are liabilities that reflect expenses that have not yet been paid or logged under accounts payable during an accounting period.

Liability for Compensated Absences

1. Compensated absences arise from employees' absences from employment due to personal time off leave. When the School expects to pay an employee for such compensated absences, a liability for the estimated probable future payments are accrued if all of the following conditions are met:

 a. ~~The~~ employee's right to receive compensation for the future absences is attributable to services already performed by the employee.

 b. ~~The~~ employee's right to receive the compensation for the future absences is vested or accumulates.

 c. ~~It~~ is probable that the compensation will be paid.

 d. ~~The~~ amount of compensation is reasonably estimable.

2. Compensated absences that are not required to be paid upon employee termination (e.g., paid sick leave) are only recorded when paid.

Debt

1. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year.

~~2. Loan agreements must be approved by the Board of Directors, unless otherwise authorized under the School's Interschool Lending and Borrowing Policy, must be in writing, and must specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.~~

3. Loans, lines of credit, and other debt incurred on behalf of the School must be approved by the Board of Directors, must be in writing, and must specify all applicable terms, including the purpose of the loan, the interest rate and the repayment schedule ~~except as otherwise permitted under the School's Interschool Lending and Borrowing Policy.~~ The School shall not make any loans to employees, Board members, or third parties,

~~except as otherwise permitted under the School's Interschool Lending and Borrowing Policy.~~

FACILITIES

Disposal of Property and Equipment

1. No ~~item of property or equipment~~property or equipment item shall be removed from the premises without prior approval from the Executive Director.
2. The School has adopted standard disposition procedures for staff to follow, ~~which include an Asset Disposal Form, which identifies the asset, the reason for disposition, and signature of the requester~~including an Asset Disposal Form, which identifies the asset, the reason for disposition, and the requester's signature. The form also allows for ~~an~~ identification of the asset's book value, condition of the asset, and supervisory approval or denial.
3. When the property is retired, the appropriate asset in the fixed asset subsidiary will be adjusted and properly reflected in the accounting system by the Business Office

GENERAL ACCOUNTING PROCEDURES

~~In this section, procedures are described for the overall accounting system design, General Ledger activity~~This section describes procedures for the overall accounting system design, General Ledger activity, and General Ledger closeout for the School.

GENERAL LEDGER ACTIVITY

Control Objective

To ensure that all General Ledger entries are current, accurate, and complete.

Major Controls

1. Timeliness of Entries
All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.
2. Support Documentation
All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.
3. Audit Trail
A complete audit trail is maintained by the use of reference codes from source documentation through the books of original entry and General Ledger, to periodic reporting statements.

Procedures

1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) before entering into the accounting system.
2. Each entry in the accounting system is reviewed and approved.
3. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. Non-recurring entries, such as ~~for correcting entries, recording accruals and recording noncash transactions, are prepared as circumstances warrant and on a monthly basis~~correcting entries, recording accruals, and recording noncash transactions, are prepared as circumstances warrant and monthly.
5. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized ~~forms, and~~forms and are prepared and reviewed by qualified accounting personnel.
6. All General Journal entries are supported by General Journal Vouchers that have supporting documentation attached.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

1. Trial Balance
Monthly, a trial balance is prepared to ensure the accuracy of the General Ledger account balances.
2. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers
are prepared on a monthly basis.

Procedures

1. At the end of each ~~—~~ month, a trial balance of all General Ledger accounts is prepared by the Business Office.
2. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the Business Office.

3. At the end of the fiscal year and after the annual audit, all income and expense accounts are closed out; and the general ledger balances must be aligned to the audited financial statements.

Fixed Assets and Leases

Acquisitions and disposals of assets are carefully documented. There are two types of assets: depreciable assets, also known as capital assets (this includes land even though it is not depreciated); and assets the School will track for inventory purposes but not depreciate. ~~All assets purchased, when applicable~~When applicable, all assets purchased, such as ~~with~~automobiles and buses, shall be registered in the name of the School and not the name of an individual.

Cost basis is not the market value or list price of an asset; rather, it is the total amount invested in the purchase or the total amount paid, whether paid in cash or received in kind. The cost basis should include all charges related to the purchase, including the purchase price, sales tax, freight charges, and installation charges if applicable.

Asset purchases that cost \$5,000 or more and have a useful life of more than one year will be capitalized and depreciated. Remodeling of facilities and replacement of structural components are capitalized only when their cost exceeds \$50,000.

Assets that are depreciated include furniture, fixtures, automobiles and buses, buildings, building improvements, and equipment. The straight-line depreciation and amortization method ~~is~~are used. Alternative or accelerated depreciation methods may be used when considered necessary and if approved by the Executive Director or Executive Director's designee.

Any assets purchased that cost \$5,000 or more are recorded in a depreciable fixed asset schedule.

Any asset that is not capitalized will be expensed. For example, small tools and equipment, or repairs and maintenance, are usually expensed.

The depreciable fixed asset schedule prepared by the Business Office includes the following information, as applicable:

- Name of the asset
- Asset class (e.g., equipment)
- Description
- Serial number
- Asset tag number
- Date purchased and placed in service
- Vendor purchased from
- Original cost
- Depreciation method
- Estimated useful life
- Accumulated depreciation
- Net book value
- Estimated salvage value, if any

Any assets purchased that cost more than \$500 and less than \$5,000 will be recorded in a fixed asset ledger for inventory purposes.

The fixed asset inventory ledger should include the following information:

- Name of the asset
- Asset class (e.g., equipment)
- Description
- Serial number
- Asset tag number
- Date purchased
- Vendor purchased from
- Original cost

Leasehold Improvements

Leasehold improvements, including painting, will be capitalized if they relate to the occupancy of a new facility or ~~to~~ a major renovation of an existing ~~facility, and~~ facility and meet the capitalization threshold of \$50,000.

Repairs

Expenditures for maintaining vehicles, equipment, or an existing building are not capitalized; they are expensed as a repair.

Cost of Buildings

The capitalized cost of a building includes all expenditures related directly to its acquisition, construction, or rehabilitation. This includes all associated costs such as materials, labor, and overhead incurred during construction, and ~~any fees such as attorney's fees~~ such as attorney fees, architect's fees, and building permit fees.

The Business Office will account for the cost of buildings by capturing and recording the details of all costs in a construction in progress account. Costs recorded will include acquisition costs and expenditures made to prepare the building for occupancy.

Asset Purchase Approval

All purchases of assets should be approved by the Executive Director or designee unless the purchaser has received prior approval to purchase according to the Delegation of Expenditure Authority policy.

Authorization

Proper authorization should be obtained using the Charter School's purchasing process. Approval should be documented on all approvals submitted to the Business Office. School staff may identify the vendor

for the purchase of the capital ~~assets, or~~ assets or may submit the request to purchasing staff in the business office for procurement.

Constructed or Donated Equipment

Any equipment constructed by School employees or donated to the School will be reported to the Business Office if the item has a value of ~~\$5,000~~ 500 or more. The report will include a complete description of the property, the date it was manufactured or received, the number of items, the cost or estimated value, and a statement indicating whether it was constructed by employees or donated.

Donated equipment becomes the property of the School. Also, the School's Board or its designee should approve the donation. If the equipment has no reasonable use or purpose for the School, the donation should not be accepted.

Asset Sales and Dispositions

Capital assets may be sold or traded for new equipment; when this occurs, an asset sale and disposition form will be completed.

For all assets, the Executive Director's approval will be required for a sale or disposition. Any asset over \$5,000 requires ~~the~~ Board approval prior to sale or disposition.

Upon approval, the School may advertise the property for sale or submit a list to the Business Office for sale and disposition.

After completion of the sale, a completed original bill of sale form with a wet signature in blue ink, preferably, should be submitted to the Business Office. The Business Office will delete the item from the asset records and record any gain or loss on the disposition.

Obsolete Assets

Obsolete assets with no cash value should be reported to the Business Office on the asset disposition form, ~~which includes~~ including a description, serial number, and condition of the asset. The Business Office should inspect all worn out or obsolete property before it is discarded. The asset can then be removed from the asset records.

Missing or Stolen Assets

Any missing or stolen asset should be reported in writing to the Business Office as soon as its absence is discovered. The report should include the description, serial number, and other information about the lost item.

The Business Office should determine the proper course of action and should notify the School's insurance carrier and any outside authorities if deemed appropriate. If the asset is not recovered, it can be removed from the asset records.

Movement of Assets within the Organization

Movement of assets within the organization (e.g., from one School facility to another, in cases where there are multiple facilities) should be reported to the Business Office in writing for tracking and inventory purposes; the report should include a description, serial number, and the name of the [School location](#) that is to receive the property.

Employees Using Their Personal Assets

Employees may bring their personal tools, equipment, or furniture for use at the School, subject to the approval of the Executive Director. To maintain proper segregation and control upon termination of any employees, any employee-owned tools, equipment, or furniture to be used at the School should be reported to the Executive Director and the Business Office. The report should include the employee's name, a description of the item or items, identification numbers (if any), and the reason for using the item.

Asset Tagging

When an asset is purchased, the Business Office is responsible for assigning and attaching an asset number tag to the property in a readily visible location. If an asset tag cannot be attached and the asset has no serial number, other means should be used to permanently identify the asset, such as engraving or heat stamping it with the School's name and a sequential number.

The Business Office maintains a detailed list of each capital asset item along with depreciation records. This documentation should include the name, asset class, description, serial number, asset tag number, date purchased, date placed in service, vendor, original cost, depreciation method, estimated useful life, accumulated depreciation, net book value, and any estimated salvage value.

Once a year, the Business Office reviews a report that includes a list of assets assigned to each School location and any acquisitions, disposals, and transfers during the past year and validates the report, noting any discrepancies.

Leases

A lease can be classified as either a capital lease or an operating lease. The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 840-30, Capital Leases, describes the criteria for determining which of these two classifications applies. Under those criteria, a lease should be treated as a capital lease if any of the following ~~are~~ is true when the lease is entered into:

- The lease transfers ownership to the School at the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75% or more of the ~~estimated economic life of the leased property,~~ leased property's estimated economic life.
- The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using as the interest rate the lesser of the School's incremental borrowing rate or, if known, the lessor's implicit rate).

Any lease for which none of the four preceding statements is true, or that is immaterial in nature, will be recognized and accounted for as an operating lease. An operating lease is similar to a rental agreement in that the monthly lease costs are expensed.

The School, through the Business Office, will maintain a list or inventory of capital leases and operating leases; the list should include all relevant lease terms.

Cash Receipts Policy and Procedures

Objective

To establish proper controls and cash handling procedures throughout all School departments. Controls are required to safeguard against loss and to define responsibilities in the handling of cash. All departments receiving cash are designated as cash collection points. "Cash" may consist of currency, checks, money orders, credit card transactions, fed wires, and electronic fund transfers.

Cash Handling Procedures

1. All departments responsible for cash collection must maintain a clear separation of duties. An individual should not have responsibility for more than one of the cash handling components: receipt, deposit, or reconciliation. All cash collections require two signatures – the individual collecting and handling the money, and the individual recording the money.
2. All checks, cash, and credit card receipts must be protected by using a safe or lockbox until they are deposited. A secure area for processing and safeguarding funds received must be maintained, and access restricted to authorized personnel.
3. All checks should be made payable to ~~Cottonwood Charter~~the School. Checks will be restrictively endorsed immediately upon receipt with "For Deposit Only." Post-dated checks should not be accepted and will be returned to the check writer.
4. The Depositor is responsible for making the deposit to the appropriate bank account.
5. Generally, the timely deposit of cash receipts requires a School to deposit receipts daily. However, it may not be practical or ~~cost-cost~~effective for the School that receives small amounts of cash on an irregular basis. In cases where the amounts of cash deposits are small and an adequate safekeeping facility is available, an aggregate un-deposited total may not exceed \$100 and may be retained in the School's safekeeping facility for a period not to exceed 5-five business days. Although this option is available, the School must be aware that these monies must be deposited with the bank within 5-five business days of receipt, even if the amount does not exceed \$100.
6. Under no circumstances will employees or students make disbursements from the un-deposited receipts. All cash or other receipts must be deposited with the bank, in total.
7. Any person delivering a deposit to the bank should take adequate precautions for their personal security and safety. If it is practical, more than one person should make the deposit.
8. Never mail cash or checks to the bank.

9. All funds received must be counted by totaling the cash, checks, and credit card collections and recording the result on a Cash Tally Form.
10. Cash boxes with up to \$100 startup cash are available for events/fundraisers by completing a Fund Raiser Request form. Cash boxes with up to \$500 will be made available for ticket sales. All requests require a 48-hour notice in order for the School to be able to manage the cash needs. The startup funds must be included ~~on~~in the Cash Tally Form.
11. Always issue some type of receipt in return for cash received from students, parents, or others. Be sure to include at a minimum: date cash received, the amount received, purpose, and initials/signature verification. A receipt can be a pre-numbered slip, a pre-numbered ticket stub, etc.

Fundraising

Each fundraising activity must be approved by the Executive Director or ~~Executive Director's~~ designee. In order to be approved, the individual planning the fundraiser must submit a proposal in advance of the event so that all fundraising efforts may be coordinated.

For sales of small items – for example, fundraisers, cookouts, concessions, or supplies sales – use the Fundraising Inventory Form to create an inventory control sheet for items purchased, less items leftover to report items sold.

Services performed – for example, car washes. Use the Fundraiser Service Form to keep a roster of which services were performed or how many cars were washed, then multiply by the fee charged to report the total collected.

Donations – Submit a completed Donation Information Sheet with the deposit for all cash donations and all ~~gifts of~~ property (tangible goods).

***No staff member is to accept any special gifts or bonuses of more than nominal value offered by an outside supplier or vendor for any reason or purpose.**

Returned Checks and Improper Checks

The School should attempt to deposit returned checks a second time; if the check does not clear on the second attempt, the payment should be returned to the vendor and the general ledger account to which it was applied adjusted. No check should be withheld from the deposit unless it is legally imperfect (e.g., no maker signature), in which case the Business Office should immediately contact the payer and discuss the best method to remedy the imperfect check.

The School should never provide cash to any individual or organization in exchange for their personal checks.

Wire Transfers

Wire transfers are a way to pay customers and vendors quickly.

Incoming wire transfers require the same documentation procedures as cash receipts and deposits. When the School's bank receives a wire transfer, it may notify the School by email, fax, or via its online banking site. This notification documents that the money has been received.

Only the Executive Director or ~~the Executive Director's~~ designee should be permitted to initiate an outgoing wire transfer. All outgoing wire transfers should be performed using the bank's secure ~~website,~~ ~~and website and~~ should include the Executive Director or ~~Executive Director's~~ designee as the secondary approver. Outgoing wire transfers should not be issued unless the secondary approver logs on to the bank's secure website and approves the transfer electronically.

Cash Boxes

A portable cash box issued by the business office may be used to collect money at fundraising activities, ticket sales, and other events or activities. Individuals who collect cash for fundraisers and activities for which a cash box is issued should safeguard the cash properly. Once all cash has been collected, it should be recorded on a cash count form. Two individuals should count the cash together, and both should sign and date the cash count form and remit the funds to the Executive Director or business office. Every effort should be made to turn in the cash the same day as ~~the~~ fundraiser or activity. Any funds collected but not turned in to the business office for the final counting and deposit to the bank should never be taken home or left in any unprotected environment. Instead, they should be sealed in a secured lock box or some other secured facility on the School premises.

When the business office receives the cash box funds, the funds should be counted again by the business office staff member and a witness, and each should sign the cash count form as verification of their confirmation. The cash and the verified cash count form should be placed in a secured lock box or some other secured facility until the cash is remitted to the bank for deposit.

Cash box proceeds should be controlled and processed in the same manner as other cash receipts. If the cash balance exceeds \$100, a bank deposit should be made the same day. Otherwise, all bank deposits should be made within ~~5-five~~ business days. No funds should be left in the cash box after deposit.

Meals for Professional Development or other School Activities

1. School-related meals at meetings, professional development, and other school activities occur on a regular basis. If the meal is not pre-approved by ~~the~~ Executive Director, the employee runs the risk of bearing the full cost of the meal if it is ultimately denied. For meals to be charged to the School or reimbursable to an employee, the employee must provide the following information: a. Purpose of the meeting or agenda; b. Items ordered as reflected on a detailed receipt; c. Number of individuals in the party; d. Names of the attendees or a sign-in sheet; e. Pre-approval by the Executive Director
2. For meals during professional development: a. Non-School days, staff may purchase meals for staff ~~for~~ meetings lasting three or more hours. b. On School days, staff may purchase meals or

snacks for staff meetings. Any meals that fall outside of these parameters must be Executive Director approved.

3. Each department has a budget of \$20/employee/event for meals for team building, professional development, and morale. Any meals that fall outside of these parameters must be Executive Director approved.

~~CHAPTER 6~~

~~Interschool Lending and Borrowing Policy~~

~~The Board of Directors of Cottonwood Charter School (the "School") hereby adopts the following policy on borrowing and lending between the School and related public charter schools which operate based upon the "Inspire Education Model" described herein.~~

~~A. — Purpose~~

~~The School may sometimes experience cash shortages as a result of lags in state funding due to rapid growth, delays and deferrals, government revenue reductions, and less than projected average daily attendance, among other reasons. This Interschool Lending and Borrowing Policy authorizes the School to temporarily lend and borrow funds within the School's charter school network to ensure uninterrupted educational services and to safeguard against funding shortfalls.~~

~~B. — Definitions~~

~~"Authorized Officer" shall mean the Chief Executive Officer of School or his or her designee.~~

~~"Board" shall mean the Board of Directors of the School.~~

~~"District Office" shall mean Provenance, a nonprofit public benefit corporation doing business as Inspire District Office, which contracts to provide specific goods and task-based services to School.~~

~~"Inspire Education Model" or "Inspire model school" means a public charter operating an independent study program based upon the principles of academic flexibility and use of intellectual property licensed by Provenance, developed out of years of experience of Inspire Charter Schools.~~

~~"Related School" shall mean the following public charter schools whose operations are based upon the Inspire Education Model: Alder Grove Academy, Clarksville Charter School, Granite Mountain Charter School, Heartland Charter School, Inspire Charter School—Central, Inspire Charter School—Los Angeles, Inspire Charter School—North, Inspire Charter School—Kern, Inspire Charter School—South, Lake View Charter School, Lewis and Clark Charter School, Mission Vista Academy, Monarch River Academy, Pacific Coast Academy, Sequoia Canyon Charter School, The Cottonwood School, Triumph Academy, West Coast Academy, Winship Community School, and such other schools as may be Inspire model schools of which Inspire Charter Schools was or is a statutory member.~~

~~C. — Interschool Lending & Borrowing~~

~~The School may engage in short-term receivable (borrowing) and payable (lending) funding with Related Schools and the District Office under the following terms and conditions.~~

~~**1. Lending**~~

~~If a Related School is experiencing a funding shortfall, and the Authorized Officer determines that the School has sufficient surplus funds, the School may temporarily loan funds to a Related School to cover reasonable and necessary expenses and liabilities arising from Related School's operation of a public charter school based upon the Inspire Education Model. The School has sufficient surplus funds if it has adequate current and projected reserves that will support the School's budgeted spending, and if the loan will not adversely affect the School's status as a going concern or exceed the fiscal year duration.~~

~~The School shall make no loans to the District Office. This prohibition shall not prevent the District Office from loaning money to the School or temporarily transferring School funds to Related Schools, so long as these services are performed at the direction of the Authorized Officer under the Board's ultimate decision-making authority. This prohibition does not extend to fees paid by the School to the District Office for goods and services provided.~~

~~**2. Borrowing**~~

~~If the School is experiencing a projected funding shortfall, and a Related School or the District Office has sufficient surplus funds, the School may accept a temporary loan from the Related School or from the District Office to cover reasonable and necessary expenses and liabilities arising from the School's operation of a public charter school based upon the Inspire Education Model.~~

~~**3. Procedure**~~

~~Requests to loan or borrow funds under the Policy shall be documented in writing by and through the Authorized Officer, according to such procedures as the Authorized Officer may determine are necessary and appropriate, subject to the approval limits imposed herein. The District Office may act as a conduit for the purposes of facilitating the transfer of funds between the School and Related Schools under this policy.~~

~~At the Authorized Officer's discretion, approved funding under this policy may be via wire transfer, check, or other approved method.~~

~~**4. Repayment/Reconciliation**~~

~~At the end of each fiscal year, the School shall reconcile funds loaned and borrowed under this policy. Funds loaned and borrowed under this policy that are settled or result in a zero balance as of the end of the fiscal year, are not subject to any repayment terms or interest accruals. Any funds loaned or borrowed under this policy that are not fully repaid as of the close of the fiscal year, may result in and be converted to a loan agreement or other appropriate written~~

~~instrument in order to formally document the amount owed between the intracompany accounts and the repayment terms.~~

~~**D. Authority**~~

~~The Board hereby delegates to the Authorized Officer authority to approve loans and borrow funds under this policy in an amount of \$50,000 or less, per transaction and cumulatively, and to take any other actions that are reasonable and necessary to fulfill the purposes of this policy. Any lending or borrowing by the School in an amount greater than \$50,000, per transaction or cumulatively, shall be brought to the Board for approval. The School shall not make any loan to a Related School that will negatively impact the School's own budgeted spending (taking into account current and projected enrollment revenue), affect its status as a going concern, or exceed one (1) year in duration. The School shall not borrow funds from a Related School under repayment terms that will exceed one (1) year in duration. In the event repayment of monies loaned or borrowed will exceed one (1) year, such transaction must be renewed by the Authorized Officer or Board, as applicable.~~

~~**E. Accounting**~~

~~The identity, origin and source of funds loaned or borrowed under this policy shall remain known and identifiable and the transactions themselves shall be open, auditable and accountable. Funds loaned under this policy to more than one Inspire school shall not be blended or commingled.~~

~~The Authorized Officer will cause to be maintained a ledger of all transactions under this policy, which includes amounts, dates and sources of all funds loaned to and borrowed by the School under this policy. The Authorized Officer shall provide the Board with an up to date copy of the general ledger at regular Board meetings and upon request.~~

~~**F. Supremacy**~~

~~This policy shall replace any pre-existing School policies and procedures concerning the subject matter herein and shall supersede any contrary provision in any existing School policies or procedures.~~

CHAPTER 76

Preparation of Payroll

CONTROL OBJECTIVE

To ensure that payment of salaries and wages are accurately calculated.

Major Controls

A. Internal Accounting Controls

Time records are periodically reconciled with payroll records by our third party Back-Office.

Procedures

1. Employee time sheets are approved by the Executive Director or Executive Director's designee. All deviations from normal work schedules as determined by a staff member and their supervisor are approved by the appropriate supervisor.
2. The total time recorded on time and attendance system and the number of employees is calculated by the payroll system and reviewed by the Business Office and the Back-Office provider.
3. Recorded hours from the time clock punches are communicated to the Back-Office electronically.
4. The payroll documents received from payroll software (e.g., calculations, payrolls and payroll summaries) are compared with employee punches, pay rates, payroll deductions, compensated absences etc. by the operations vendor and the Back-Office provider.
5. The Back-Office provider verifies gross pay and payroll deductions.
6. The total hours and number of employees are compared with the totals in the Payroll Register by the Back-Office provider.
7. The Payroll Register is reviewed and approved by the Business Office.

PAYROLL PAYMENT

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash or other means is made only to employees entitled to receive payment.

PAYROLL WITHHOLDINGS

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

1. Reconciliation of Payment and Payroll Withholdings

Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

2. Internal Accounting Controls

The in-house payroll software calculates payroll withholdings, which are reviewed and verified by the Back-Office provider.

Procedures

1. The web based payroll software calculates payroll withholdings for each employee. These are summarized by pay period and recorded in General Ledger.
2. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the Back-Office provider.
3. The Back-Office provider reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the Back-Office provider.

PERSONNEL REQUIREMENTS

Control Objective

To ensure that the School hires only those employees, full or part-time, it absolutely needs and exerts tight control over hiring new employees.

Major Controls

New Employees

1. Requests for new employees are initiated by the Executive Director or other appropriate staff member and compared with the approved annual personnel budget.
2. New employees complete an Application for Employment.
3. New employees complete all necessary paperwork for payroll.
4. Employee is fingerprinted. Fingerprint clearance must be received by School before any employee may start work.

Paid Time Off (PTO)

1. Paid time off (PTO) provides A-Basis (12 Months) school based employees with an entitlement of days away from work with pay.
2. Temporary employees, part time employees, workers being paid short or long-term disability insurance, and workers being paid workers' compensation are not eligible to receive or accumulate PTO.
3. On July 1st all A-Basis (12 Months) school based employees are credited 10 days of PTO which are accumulated throughout the contracted year.
4. PTO will not accumulate during any unpaid leave of absence.
5. Upon separation of employment, employees will be paid their earned PTO based on their date of separation and their hourly rate of pay.
6. The School monitors vacation and sick time using a web-based HR system.

Cover Sheet

January Financials & Second Interim Report

Section:	III. Finance
Item:	B. January Financials & Second Interim Report
Purpose:	Vote
Submitted by:	
Related Material:	Financial Package - January 2021 - Cottonwood.pdf



The Cottonwood School

Monthly Financial Presentation – January 2021
2nd Interim Report

COTTONWOOD - Highlights

- Year-end revenue projections increased by \$19k.
- Year-end expense projections increased by \$60k.
- Year-end surplus projected at \$1.113M (December; \$1.154M).

- Senate Bill-740 Requirements:

- 40/80 Expense Ratio ✓

Cert.	Instr.
51.2%	81.5%
2,717,496	364,420

- 25:1 Pupil-Teacher ratio ✓

Pupil:Teacher Ratio	
21.09	:1

COTTONWOOD - Revenue

Variance Analysis:

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

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
Revenue			
State Aid-Rev Limit	\$ 10,322,935	\$ 10,307,303	\$ 15,632
Federal Revenue	152,867	132,334	20,533
Other State Revenue	1,152,700	794,454	358,245
Other Local Revenue	1,255	-	1,255
Total Revenue	\$ 11,629,757	\$ 11,234,092	\$ 395,665

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
	\$ 22,018,640	\$ 22,001,905	\$ 16,734
	441,513	288,646	152,867
	2,165,608	1,953,214	212,393
	1,255	-	1,255
	\$ 24,627,016	\$ 24,243,766	\$ 383,250

COTTONWOOD - Expenses

Variance Analysis:

- **Certificated Salaries:** Staffing adjustments.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 5,248,969	\$ 5,413,941	\$ 164,973	\$ 9,252,296	\$ 9,406,116	\$ 153,820
Classified Salaries	180,481	199,942	19,461	339,357	342,758	3,401
Benefits	1,563,471	1,742,795	179,324	2,771,871	3,017,979	246,108
Books and Supplies	1,874,766	1,514,760	(360,006)	3,121,202	3,024,541	(96,661)
Subagreement Services	1,819,170	2,466,883	647,713	4,931,718	4,665,083	(266,635)
Operations	155,522	63,117	(92,405)	273,630	108,200	(165,430)
Facilities	46,543	70,525	23,982	117,752	120,900	3,148
Professional Services	886,715	1,428,169	541,454	2,582,753	2,594,921	12,168
Depreciation	-	8,108	8,108	5,792	13,900	8,108
Interest	1,084	347,482	346,397	117,283	347,482	230,198
Total Expenses	\$ 11,776,722	\$ 13,255,722	\$ 1,479,001	\$ 23,513,654	\$ 23,641,878	\$ 128,225

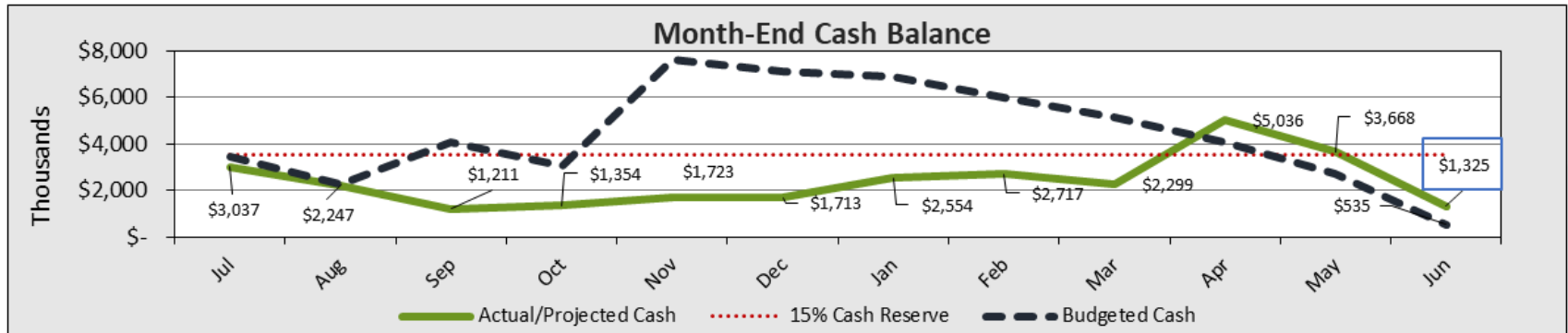
COTTONWOOD - Fund Balance

- YTD variance consistent with lower actual expenditures compared to budget.
- Year-end projected surplus continues to exceed budget.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (146,965)	\$ (2,021,630)	\$ 1,874,666	\$ 1,113,362	\$ 601,888	\$ 511,474
Beginning Fund Balance	<u>1,756,719</u>	<u>1,756,719</u>		<u>1,756,719</u>	<u>1,756,719</u>	
Ending Fund Balance	<u>\$ 1,609,754</u>	<u>\$ (264,911)</u>		<u>\$ 2,870,081</u>	<u>\$ 2,358,608</u>	
<i>As a % of Annual Expenses</i>	6.8%	-1.1%		12.2%	10.0%	

COTTONWOOD- Cash Balance

- Positive cash projected through year-end.
- Upcoming receivable sale projected in April 2021.



COTTONWOOD- MYP

Assumptions

- Steady enrollment w/ 5% increase in FY2022-23.
- 2% COLA is general expenses.
- 8% projected increase in Health Insurance cost.

	2020-21	2021-22	2022-23
ADA	2,426	2,426	2,546
Total Revenue	\$ 24,627,016	\$ 25,319,815	\$ 27,286,296
Total Expenses	<u>23,513,654</u>	<u>24,183,890</u>	<u>25,390,546</u>
Annual Surplus	<u>1,113,362</u>	<u>1,135,924</u>	<u>1,895,749</u>
Beginning Fund Balance	<u>1,756,719</u>	<u>2,870,081</u>	<u>4,006,005</u>
Ending Fund Balance	<u>\$ 2,870,081</u>	<u>\$ 4,006,005</u>	<u>\$ 5,901,755</u>
<i>As a % of Annual Expenses</i>	<i>12.2%</i>	<i>16.6%</i>	<i>23.2%</i>
Ending Cash Balance	<u>\$ 1,325,184</u>	<u>\$ 2,519,275</u>	<u>\$ 4,117,716</u>

COTTONWOOD - Compliance Reporting

Due Date	Description	Completed By
Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	Charter Impact
Feb-23	PCSGP 20120-21 Planning, Implementation, Replication, and Expansion Sub-Grants - There are four sub-grants being offered through this RFA: Planning, Implementation, Replication, and Expansion, all of which have varying award amounts. Planning, Implementation, and Replication sub-grants may not exceed \$600,000. Expansion sub-grants may not exceed \$300,000. There may be one additional opportunity to apply for supplemental funding, of up to \$100,000, to specifically serve educationally disadvantaged students. A newly established or conversion classroom-based charter school may be eligible for a Planning, Implementation, or Replication sub-grant, provided that the school did not begin serving students prior to July 1, 2019. A Non-classroom-based and virtual charter school may be eligible for an Expansion sub-grant, provided the school meets the definition of a high-quality charter school. Applicants must have not received a CSP grant from CDE or ED within the past five years.	Cottonwood with Charter Impact support
Mar-05	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services.	Charter Impact submits with data provided by Cottonwood
Mar-15	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact
Mar-19	EI Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact
Mar-31	Annual Audit Review and Board Approval - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year. Note that the audit report due date was automatically extended to March 31, 2021, due to COVID-19.	Cottonwood with Charter Impact support

COTTONWOOD - Appendix

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

The Cottonwood School Monthly Cash Flow/Forecast FY20-21

Revised 2/4/2021

ADA = 2425.60



	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Year-End Accruals	Annual Forecast	Revised Budget Total	Favorable / (Unfav.)
5803 Legal	-	50,411	28,509	36,620	20,742	13,901	9,508	25,000	25,000	25,000	25,000	25,000	-	284,690.36	65,000	(219,690)
5804 Professional Development	-	144	4,919	1,280	800	486	(310)	158	158	158	158	158	-	8,110.76	1,900	(6,211)
5805 General Consulting	-	1,000	25,809	27,763	16,808	29,978	29,435	20,144	20,144	20,144	20,144	20,144	-	231,513.05	55,730	(175,783)
5806 Special Activities/Field Trips	-	269	-	-	4,726	13,137	16,722	7,696	8,475	10,479	12,678	32,508	-	106,689.63	106,690	-
5807 Bank Charges	585	1,026	930	1,084	964	872	786	280	280	280	280	280	-	7,647.94	3,220	(4,428)
5808 Printing	-	-	-	-	-	-	-	50	50	50	50	50	-	250.00	575	325
5809 Other taxes and fees	-	-	1,500	115	2,178	7,197	-	60	60	60	60	60	-	11,289.69	690	(10,600)
5810 Payroll Service Fee	331	2,232	1,080	2,019	1,177	1,150	1,321	1,406	1,406	1,406	1,406	1,406	-	16,337.24	17,253	915
5811 Management Fee	138,748	135,253	134,992	134,317	138,924	140,149	138,892	146,060	146,060	146,060	146,060	146,060	-	1,691,573.05	1,681,607	(9,966)
5812 District Oversight Fee	-	-	-	-	-	-	(440,373)	18,943	13,382	7,054	5,842	5,842	609,497	220,186.40	660,057	439,871
5814 SPED Encroachment	3,062	-	-	-	-	-	-	-	-	-	-	-	(3,062)	-	-	-
5815 Teacher	-	-	-	-	2,494	-	13	125	125	125	125	125	-	3,132.12	1,500	(1,632)
Total Expenses	1,256,890	1,656,803	1,785,478	1,890,305	1,712,794	2,000,582	1,473,870	1,890,663	1,916,975	2,122,185	2,112,904	3,087,770	606,435	23,513,653.73	23,641,878	128,225
Monthly Surplus (Deficit)	(1,256,890)	(463,322)	(187,288)	256,772	313,003	11,405	1,179,355	161,412	(419,246)	(1,136,945)	(1,369,215)	(2,344,082)	6,368,404	1,113,362.26	601,888	511,474
														4.73%		
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(1,256,890)	(463,322)	(187,288)	256,772	313,003	11,405	1,179,355	161,412	(419,246)	(1,136,945)	(1,369,215)	(2,344,082)	6,368,404	1,113,362.26		
Cash flows from operating activities																
Depreciation/Amortization	1,261	1,261	(2,521)	-	-	-	-	1,158	1,158	1,158	1,158	1,158	-	5,791.67		
Public Funding Receivables	2,682,652	375,282	-	-	-	-	478,304	-	-	-	-	-	(6,974,839)	(3,438,600.43)		
Grants and Contributions Rec.	(1,414,308)	-	551,704	656,698	252	-	-	-	-	-	-	-	-	(205,653.55)		
Prepaid Expenses	(204,841)	(112,797)	(45,284)	110,558	-	(4,013)	(30,038)	-	-	-	-	-	-	(286,414.04)		
Other Assets	(100,000)	-	-	-	-	-	(5,000)	-	-	-	-	-	-	(105,000.00)		
Accounts Payable	(68,421)	(160,810)	(570,324)	44,098	260,091	107,181	(348,367)	-	-	-	-	-	606,435	(130,116.73)		
Accrued Expenses	15,582	215,816	(148,211)	3,490	(203,795)	28,143	(418,591)	-	-	-	-	-	-	(507,564.56)		
Deferred Revenue	-	-	10,595	187,650	-	(152,867)	(14,955)	-	-	-	-	-	-	30,423.59		
Cash flows from investing activities																
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	3,873,300	-	-	-	3,873,300.00		
Payments on Factoring	-	(645,100)	(645,100)	(1,116,574)	-	-	-	-	-	-	-	-	-	(2,406,774.00)		
Payments on Debt	155	155	155	155	155	155	155	-	-	-	-	-	-	1,084.52		
Total Change in Cash	(344,810)	(789,516)	(1,036,273)	142,848	369,706	(9,995)	840,864	162,570	(418,088)	2,737,513	(1,368,057)	(2,342,923)				
Cash, Beginning of Month	3,381,345	3,036,535	2,247,020	1,210,746	1,353,594	1,723,300	1,713,305	2,554,168	2,716,738	2,298,651	5,036,164	3,668,107				
Cash, End of Month	3,036,535	2,247,020	1,210,746	1,353,594	1,723,300	1,713,305	2,554,168	2,716,738	2,298,651	5,036,164	3,668,107	1,325,184				

Cert.	Instr.
51.2%	81.5%
2,717,496	364,420

Pupil:Teacher Ratio	
21.09	:1

The Cottonwood School**Budget vs Actual**

For the period ended January 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF Revenue	\$ 1,544,362	\$ 1,544,362	\$ (0)	\$ 7,893,406	\$ 7,893,408	\$ (2)	\$ 17,159,583
Education Protection Account	121,280	121,280	-	242,560	242,560	-	485,120
In Lieu of Property Taxes	699,830	347,414	352,416	2,186,969	2,171,335	15,634	4,357,202
Total State Aid - Revenue Limit	2,365,472	2,013,056	352,416	10,322,935	10,307,303	15,632	22,001,906
Federal Revenue							
Federal Special Education - IDEA	-	25,892	(25,892)	-	132,334	(132,334)	288,646
Other Federal Revenue	-	-	-	152,867	-	152,867	-
Total Federal Revenue	-	25,892	(25,892)	152,867	132,334	20,533	288,646
Other State Revenue							
State Special Education - AB602	131,520	131,905	(385)	803,732	674,183	129,549	1,470,520
Mandate Block Grant	-	-	-	51,718	-	51,718	-
State - State Lottery	136,574	120,271	16,303	136,574	120,271	16,303	482,694
Prior Year Revenue	3,449	-	3,449	3,449	-	3,449	-
State - Other State Revenue	14,955	-	14,955	157,226	-	157,226	-
Total Other State Revenue	286,498	252,177	34,321	1,152,700	794,454	358,245	1,953,214
Other Local Revenue							
Interest Revenue	1,255	-	1,255	1,255	-	1,255	-
Total Other Local Revenue	1,255	-	1,255	1,255	-	1,255	-
Total Revenues	\$ 2,653,225	\$ 2,291,124	\$ 362,101	\$ 11,629,757	\$ 11,234,092	\$ 395,665	\$ 24,243,766
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	\$ 547,663	\$ 561,227	\$ 13,565	\$ 3,884,137	\$ 3,928,591	\$ 44,454	\$ 6,734,728
Certificated Teachers' Extra Duties/Stipends	63,816	87,551	23,735	350,012	437,757	87,745	875,515
Certificated Pupil Support Salaries	105,034	61,791	(43,244)	591,555	432,534	(159,021)	741,487
Certificated Supervisors' and Administrators' Sa	44,310	33,375	(10,935)	262,053	233,625	(28,428)	400,500
Other Certificated Salaries	21,194	54,491	33,296	161,211	381,434	220,222	653,886
Total Certificated Salaries	782,017	798,435	16,418	5,248,969	5,413,941	164,972	9,406,116
Classified Salaries							
Classified Support Salaries	25,220	28,563	3,343	169,534	199,942	30,408	342,758
Clerical, Technical, and Office Staff Salaries	5,473	-	(5,473)	10,947	-	(10,947)	-
Total Classified Salaries	30,693	28,563	(2,130)	180,481	199,942	19,461	342,758
Benefits							
State Teachers' Retirement System, certificated	123,893	146,912	23,019	820,992	996,165	175,173	1,730,725
OASDI/Medicare/Alternative, certificated positi	1,818	1,771	(47)	10,596	12,396	1,800	21,251
Medicare certificated positions	11,383	11,991	609	75,907	81,401	5,494	141,359
Health and Welfare Benefits, certificated positi	82,994	76,875	(6,119)	560,906	538,125	(22,781)	922,500
State Unemployment Insurance, certificated po	25,939	16,415	(9,524)	47,509	36,113	(11,396)	65,660
Workers' Compensation Insurance, certificated	6,757	11,578	4,821	47,517	78,594	31,078	136,484
Other Benefits, certificated positions	-	-	-	45	-	(45)	-
Total Benefits	252,784	265,542	12,759	1,563,471	1,742,795	179,324	3,017,979
Books & Supplies							
School Supplies	236,091	121,855	(114,236)	1,509,811	967,277	(542,535)	1,962,068
Software	37,882	18,458	(19,423)	246,075	129,208	(116,866)	221,500
Office Expense	36	3,342	3,306	3,595	23,392	19,797	40,100
Business Meals	-	58	58	-	408	408	700
Noncapitalized Equipment	38,692	49,695	11,003	115,285	394,475	279,190	800,172
Total Books & Supplies	312,700	193,409	(119,292)	1,874,766	1,514,760	(360,006)	3,024,541
Subagreement Services							
Special Education	47,878	51,792	3,914	471,891	362,542	(109,350)	621,500
Security	-	17	17	-	117	117	200
Other Educational Consultants	152,437	174,892	22,454	631,332	1,388,276	756,944	2,816,042
Instructional Services	102,278	102,278	0	715,947	715,949	2	1,227,341
Total Subagreement Services	302,593	328,978	26,385	1,819,170	2,466,883	647,713	4,665,083
Operations & Housekeeping							
Auto and Travel Expense	37	708	672	138	4,958	4,820	8,500
Dues & Memberships	-	67	67	5,025	467	(4,558)	800
Insurance	17,004	6,650	(10,354)	119,028	46,550	(72,478)	79,800
Janitorial/Trash Removal	1,500	1,533	33	9,126	10,733	1,607	18,400
Communications	8,715	-	(8,715)	10,834	-	(10,834)	-
Postage and Shipping	2,428	58	(2,369)	11,370	408	(10,962)	700

The Cottonwood School

Statement of Financial Position

January 31, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 2,554,168	\$ 3,381,345	\$ (827,177)	-24%
Accounts Receivable	26,496	1,465,569	(1,439,072)	-98%
Public Funding Receivables	-	3,536,238	(3,536,238)	-100%
Factored Receivables	-	(4,051,500)	4,051,500	-100%
Due To/From Related Parties	320,152	320,152	-	0%
Prepaid Expenses	321,841	35,427	286,414	808%
Total Current Assets	3,222,658	4,687,231	(1,464,573)	-31%
Long-Term Assets				
Deposits	218,056	113,056	105,000	93%
Total Long Term Assets	218,056	113,056	105,000	93%
Total Assets	\$ 3,440,714	\$ 4,800,287	\$ (1,359,573)	-28%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 232,989	\$ 969,541	\$ (736,552)	-76%
Accrued Liabilities	636,967	1,144,532	(507,565)	-44%
Deferred Revenue	30,424	-	30,424	0%
Notes Payable, Current Portion	92,950	92,950	-	0%
Total Current Liabilities	993,330	2,207,023	(1,213,693)	-55%
Long-Term Liabilities				
Notes Payable, Net of Current Portion	837,629	836,545	1,084	0%
Total Long-Term Liabilities	837,629	836,545	1,084	0%
Total Liabilities	1,830,960	3,043,568	(1,212,608)	-40%
Total Net Assets	1,609,754	1,756,719	(146,965)	-8%
Total Liabilities and Net Assets	\$ 3,440,714	\$ 4,800,287	\$ (1,359,573)	-28%

The Cottonwood School

Statement of Cash Flows

For the period ended January 31, 2021

	Month Ended 01/31/21	YTD Ended 01/31/21
Cash Flows from Operating Activities		
Change in Net Assets	\$ 1,179,355	\$ (146,965)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	-	-
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	478,304	3,536,238
Grants, Contributions & Pledges Receivable	-	(2,612,428)
Prepaid Expenses	(30,038)	(286,414)
Other Assets	(5,000)	(105,000)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(348,367)	(736,552)
Accrued Expenses	(418,591)	(507,565)
Deferred Revenue	(14,955)	30,424
Total Cash Flows from Operating Activities	840,709	(828,261)
Cash Flows from Financing Activities		
Proceeds from (payments on) Long-Term Debt	155	1,084
Total Cash Flows from Financing Activities	155	1,084
Change in Cash & Cash Equivalents	840,864	(827,177)
Cash & Cash Equivalents, Beginning of Period	1,713,304	3,381,345
Cash and Cash Equivalents, End of Period	\$ 2,554,168	\$ 2,554,168

Cottonwood Charter

Check Register, Wells Fargo Bank account x9482

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
10457	Expressions Academy of Dance	1/22/2021	VOID
10468	Katy Messer	1/22/2021	VOID
10592	Lafitte Music Center	1/22/2021	VOID
10666	Golden State School Services	1/22/2021	VOID
10797	DO not Use - Use Provenance INSP007 Inspire Charter Schools	1/22/2021	VOID
10798	Jackris Publishing, LLC	1/22/2021	VOID
10924	MEL Science U.S. LLC	1/22/2021	VOID
10936	Ballet Rejoice School for the Arts	1/22/2021	VOID
10948	Casa de Espanol	1/22/2021	VOID
10966	Inspyr Arts	1/22/2021	VOID
11911	Growing Minds, LLC	1/7/2021	VOID
12256	Drivers Ed Direct	1/29/2021	VOID
12360	United States Treasury	1/4/2021	7,158.88
12361	El Dorado County Office of Education	1/4/2021	37.89
12362	El Dorado County Office of Education	1/4/2021	204,416.44
12363	8x8 Inc.	1/7/2021	613.21
12364	A Brighter Child, Inc	1/7/2021	7,689.64
12365	Absolute Mathematics	1/7/2021	451.00
12366	Alexandr Popov	1/7/2021	4,200.00
12367	Alexandra Sokolov	1/7/2021	900.00
12368	Alina Kuchik	1/7/2021	1,440.00
12369	All About Learning Press, Inc.	1/7/2021	237.60
12370	Alona Kravchuk	1/7/2021	1,050.00
12371	Amy Walters	1/7/2021	600.00
12372	Anastasia Piano Tutor Somicheva	1/7/2021	420.00
12373	Arabic Homeschool	1/7/2021	482.00
12374	Art of Problem Solving	1/7/2021	130.48
12375	Ballet Rejoice School for the Arts	1/7/2021	487.00
12376	Beautiful Feet Books, Inc.	1/7/2021	523.08
12377	Becker Academy of Guitar	1/7/2021	150.00
12378	Bitsbox	1/7/2021	419.40
12379	BookShark	1/7/2021	1,777.57
12380	Brandy Ruscica	1/7/2021	682.50
12381	Brave Writer LLC	1/7/2021	99.00
12382	Bright Solutions For Dyslexia, LLC	1/7/2021	1,575.31
12383	BrightThinker	1/7/2021	373.47
12384	Carrie Morris	1/7/2021	1,035.00
12385	CBC Therapeutic Horseback Riding Academy LLC	1/7/2021	680.00
12386	Charter Impact, Inc.	1/7/2021	38,495.50
12387	Corban Learning Center	1/7/2021	1,480.00
12388	Culinary Comfort	1/7/2021	160.00
12389	Cynthia Mae Voigt	1/7/2021	150.00
12390	Dean Eugene Perkins	1/7/2021	90.00
12391	Desiree Harris	1/7/2021	170.00
12392	DNA Dance Collective	1/7/2021	1,800.00
12393	E-Therapy LLC	1/7/2021	854.25
12394	Eat at Joes Inc dba: Encore! Studio of Performing Arts	1/7/2021	102.00
12395	eat2explore	1/7/2021	424.36
12396	Educational Development Corporation	1/7/2021	511.06
12397	EFSAC	1/7/2021	783.00
12398	Elemental Science	1/7/2021	238.67
12399	Elite Studio of Dance	1/7/2021	54.98
12400	EMH Sports USA, Inc.	1/7/2021	680.00
12401	Emily Layher	1/7/2021	640.00
12402	Erie Cicelski	1/7/2021	480.00

Cottonwood Charter**Check Register, Wells Fargo Bank account x9482**

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12403	Evan-Moor	1/7/2021	500.38
12404	Evitta Gantt	1/7/2021	360.00
12405	First Choice Tutoring	1/7/2021	540.00
12406	Frieda Yang	1/7/2021	1,524.00
12407	Galaxy Dance Arts, LLC	1/7/2021	145.00
12408	Global Teletherapy	1/7/2021	49,705.00
12409	Gordon & Rees - Scully Mansukhani	1/7/2021	556.40
12410	Heather Williams	1/7/2021	70.00
12411	History Unboxed LLC	1/7/2021	66.10
12412	Institute for Excellence in Writing	1/7/2021	1,097.02
12413	It Takes The Village	1/7/2021	487.50
12414	Jabbergym	1/7/2021	5,727.00
12415	Jackris Publishing, LLC	1/7/2021	65.98
12416	Jaimee Wadman	1/7/2021	280.00
12417	Jane Johnson Speech Therapy	1/7/2021	2,850.00
12418	Jennifer Neufeld	1/7/2021	192.50
12419	JJ Music Lessons	1/7/2021	320.00
12420	CONFIDENTIAL	1/7/2021	109.00
12421	Jonathan Holowaty	1/7/2021	425.00
12422	K3 Syncopation, LLC	1/7/2021	228.00
12423	Kaitlyn Brennan	1/7/2021	500.00
12424	Kandra Muallem	1/7/2021	187.50
12425	Karen Reed	1/7/2021	180.00
12426	Kim Snow's Music Studio	1/7/2021	420.00
12427	KiwiCo, Inc	1/7/2021	2,091.51
12428	Kovar's Laguna	1/7/2021	338.00
12429	Kovar's Satori Academy	1/7/2021	1,669.00
12430	Kovar's Satori Academy of Martial Arts and Fitness - Elk Grove Waterman	1/7/2021	1,248.00
12431	Kovars Martial Arts-Roseville	1/7/2021	938.00
12432	Lab Rat Academy	1/7/2021	695.00
12433	Lakeshore	1/7/2021	1,509.41
12434	Laura Stetsenko	1/7/2021	1,080.00
12435	Law Offices of Young, Minney & Corr, LLP	1/7/2021	12,828.40
12436	Learning A-Z	1/7/2021	230.90
12437	Learning Without Tears	1/7/2021	72.60
12438	Leighton Dance Project	1/7/2021	250.00
12439	Let Me! LLC	1/7/2021	550.00
12440	Linda Reams	1/7/2021	120.00
12441	Lisa Hindmarsh	1/7/2021	896.00
12442	Lisa Stewart	1/7/2021	290.00
12443	Logic of English	1/7/2021	271.10
12444	Lotus Educational Services, Inc.	1/7/2021	1,176.12
12445	Love of Learning	1/7/2021	1,410.00
12446	MEL Science U.S. LLC	1/7/2021	583.90
12447	Monica Zarate	1/7/2021	135.00
12448	Moria McAfee	1/7/2021	2,287.50
12449	Moving Beyond the Page	1/7/2021	3,508.56
12450	MoxieBox Art, Inc	1/7/2021	306.06
12451	Music and More Arts Academy	1/7/2021	670.00
12452	Music Future	1/7/2021	100.00
12453	Music To Grow On, Music Therapy Services, INC	1/7/2021	210.00
12454	Mystery Science Inc.	1/7/2021	69.00
12455	NewSongs Music	1/7/2021	720.00
12456	Nicole Corrine Crawford	1/7/2021	198.00
12457	Nicole the Math Lady, LLC	1/7/2021	158.00
12458	Oak Meadow Inc.	1/7/2021	69.20

Cottonwood Charter**Check Register, Wells Fargo Bank account x9482**

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12459	Olga Petrenko	1/7/2021	525.00
12460	Olga Shabanov	1/7/2021	331.00
12461	Owings Martial Arts	1/7/2021	210.00
12462	Pamelot a School of Dance	1/7/2021	960.00
12463	Peace Hill Press, Inc. dba Well Trained Mind Press	1/7/2021	78.09
12464	PresenceLearning, Inc.	1/7/2021	300.27
12465	PresenceLearning, Inc.	1/7/2021	9,081.00
12466	Provenance	1/7/2021	112,335.65
12467	Pushpa	1/7/2021	385.00
12468	R & D Educational Systems Inc	1/7/2021	149.00
12470	Rainbow Resource Center	1/7/2021	4,944.75
12471	Rocklin Music Academy	1/7/2021	1,055.00
12472	Sacramento Spark	1/7/2021	1,188.05
12473	CONFIDENTIAL	1/7/2021	354.50
12474	Sarah McFadyen	1/7/2021	690.00
12475	Savvas Learning Company LLC	1/7/2021	196.84
12476	School Pathways, LLC	1/7/2021	8,685.78
12477	Sheri Joyce aka Well Read Fred Writing Classes	1/7/2021	990.00
12478	Sherry Luiz	1/7/2021	325.00
12479	Silicon Valley High School Inc	1/7/2021	2,470.00
12480	Singapore Math, Inc.	1/7/2021	209.81
12481	Spotlight Music Lessons	1/7/2021	744.00
12482	Studies Weekly	1/7/2021	161.50
12483	Studio 24	1/7/2021	185.00
12484	TalkBox.Mom	1/7/2021	19.95
12485	Teacher Synergy, LLC	1/7/2021	193.11
12487	Teaching Textbooks	1/7/2021	2,909.47
12488	The Critical Thinking Co.	1/7/2021	126.45
12489	The Curiosity Collective	1/7/2021	660.00
12490	Therapeutic Language Clinic, Inc.	1/7/2021	330.00
12491	Timberdoodle.com	1/7/2021	2,166.59
12492	Time4Writing.com	1/7/2021	119.00
12493	Tinker's Coin Productions	1/7/2021	270.00
12494	Total Education Solutions	1/7/2021	3,180.00
12495	TouchMath Acquisition LLC	1/7/2021	50.00
12496	Urban Arts Youth	1/7/2021	157.50
12497	Verizon Wireless	1/7/2021	1,090.08
12498	VocabularySpellingCity	1/7/2021	34.95
12499	Voice Academy, LLC	1/7/2021	160.00
12500	Voicewire LLC	1/7/2021	375.00
12501	West Point Driving School	1/7/2021	20.00
12502	Wonder Crate	1/7/2021	287.52
12503	Writing With Kris	1/7/2021	3,146.00
12504	Young Talents Music School	1/7/2021	595.00
12505	MobyMax	1/8/2021	26,865.00
12506	A Brighter Child, Inc	1/13/2021	3,574.75
12507	Absolute Mathematics	1/13/2021	80.00
12508	Activities for Learning Inc.	1/13/2021	70.95
12509	Alisher Sodikov	1/13/2021	140.00
12510	All About Learning Press, Inc.	1/13/2021	211.70
12511	Asten Fallavollita	1/13/2021	492.00
12512	Becker Music Studio, Inc	1/13/2021	32.24
12513	Bitsbox	1/13/2021	467.10
12514	Brandy Ruscica	1/13/2021	655.00
12515	Brave Writer LLC	1/13/2021	341.90
12516	Brenda Williams	1/13/2021	1,540.00
12517	Buckeye Union School District	1/13/2021	220,186.00

Cottonwood Charter**Check Register, Wells Fargo Bank account x9482**

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12518	CB Music	1/13/2021	3,272.00
12519	CBC Therapeutic Horseback Riding Academy LLC	1/13/2021	720.00
12520	Charter Impact, Inc.	1/13/2021	825.75
12521	CharterSafe	1/13/2021	23,761.00
12522	Day by Day Spanish	1/13/2021	1,960.00
12523	Dean Eugene Perkins	1/13/2021	270.00
12524	Desiree Harris	1/13/2021	170.00
12525	Don Johnston Inc	1/13/2021	64.80
12526	eat2explore	1/13/2021	314.52
12527	Educational Development Corporation	1/13/2021	165.16
12528	eDynamic Learning	1/13/2021	435.00
12529	Elemental Science	1/13/2021	187.04
12530	Evan-Moor	1/13/2021	33.86
12531	Folsom Piano Academy	1/13/2021	112.00
12532	Froggy Ceramics	1/13/2021	455.00
12533	Galaxy Dance Arts, LLC	1/13/2021	673.00
12534	Global Teletherapy	1/13/2021	35,552.25
12535	Hands 4 Building, LLC	1/13/2021	1,104.92
12536	Home Science Tools	1/13/2021	651.70
12537	Institute for Excellence in Writing	1/13/2021	171.80
12538	Irina Samarina	1/13/2021	200.00
12539	JackKris Publishing, LLC	1/13/2021	61.07
12540	Jaimee Wadman	1/13/2021	160.00
12541	James Rainwater	1/13/2021	599.00
12542	Jan Turton's Music	1/13/2021	295.00
12543	Jonathan Holowaty	1/13/2021	375.00
12544	Joy L Stevans	1/13/2021	500.00
12545	K3 Syncopation, LLC	1/13/2021	699.20
12546	Karina Sheremet	1/13/2021	810.00
12547	CONFIDENTIAL	1/13/2021	36.80
12548	KiwiCo, Inc	1/13/2021	1,528.02
12549	Kovar's Satori Academy - Carmichael	1/13/2021	305.00
12550	Kovar's Satori Academy of Martial Arts and Fitness - Elk Grove Waterman	1/13/2021	640.00
12551	Kovars Martial Arts-Roseville	1/13/2021	646.00
12552	Lafitte Music Center	1/13/2021	304.00
12553	Lakeshore	1/13/2021	136.14
12554	Laura Stetsenko	1/13/2021	630.00
12555	Learning Without Tears	1/13/2021	28.52
12556	Linda Reams	1/13/2021	120.00
12557	Lisa Stewart	1/13/2021	290.00
12558	Little Passports	1/13/2021	1,291.26
12559	Lola Sadikova	1/13/2021	320.00
12560	Loretta Oborn	1/13/2021	270.00
12561	Lotus Educational Services, Inc.	1/13/2021	1,085.31
12562	Love of Learning	1/13/2021	10,600.00
12563	Makers XD	1/13/2021	636.00
12564	Mary Preston	1/13/2021	120.00
12565	Math-U-See Inc.	1/13/2021	742.00
12566	MEL Science U.S. LLC	1/13/2021	702.60
12567	Mercurius Inc.	1/13/2021	26.63
12568	Moving Beyond the Page	1/13/2021	617.72
12569	MoxieBox Art, Inc	1/13/2021	153.03
12570	Music Future	1/13/2021	450.00
12571	Nadezhda Nikolaychuk	1/13/2021	900.00
12572	Natomas Homeschool Alliance	1/13/2021	1,272.00
12573	Nessy Learning LLC	1/13/2021	280.00

Cottonwood Charter**Check Register, Wells Fargo Bank account x9482**

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12574	Nicole the Math Lady, LLC	1/13/2021	129.00
12575	Oak Meadow Inc.	1/13/2021	513.00
12576	Olga Petrenko	1/13/2021	840.00
12577	Olga Shabanov	1/13/2021	320.00
12578	Olha Shevchyk	1/13/2021	600.00
12579	Outside the Box Creation	1/13/2021	263.68
12580	Pacific Institute of Music	1/13/2021	300.00
12581	Provenance	1/13/2021	214,866.96
12582	VOID	VOID	VOID
12583	Rainbow Resource Center	1/13/2021	5,094.82
12584	Read Naturally	1/13/2021	2,565.00
12585	Rocklin Music Academy	1/13/2021	1,810.00
12586	Sandra N Nanton	1/13/2021	525.00
12587	Sarah M. Darnell	1/13/2021	540.00
12588	Speech Therapy Associates	1/13/2021	327.00
12589	Stephanie Strong	1/13/2021	160.00
12590	Summit Martial Arts and Leadership Academy	1/13/2021	200.00
12591	T-Mobile	1/13/2021	2,916.25
12592	Tatyana Tirziu	1/13/2021	405.00
12593	Teacher Synergy, LLC	1/13/2021	223.26
12594	Teaching Textbooks	1/13/2021	380.64
12595	The Critical Thinking Co.	1/13/2021	29.99
12596	The Curiosity Collective	1/13/2021	420.00
12597	The Music Store	1/13/2021	450.00
12598	The Serendipity Center for Leadership and Learning	1/13/2021	9,439.62
12599	The Summer Moon	1/13/2021	91.00
12600	Timberdoodle.com	1/13/2021	141.95
12601	Todd Weber Guitar Lessons	1/13/2021	360.00
12602	TouchMath Acquisition LLC	1/13/2021	89.00
12603	Tutor me Please	1/13/2021	760.00
12604	Vadim Geletyuk	1/13/2021	120.00
12605	Viktoria Dzhumara	1/13/2021	180.00
12606	Wonder Crate	1/13/2021	287.52
12607	Rainbow Resource Center	1/13/2021	90.77
12608	A Brighter Child, Inc	1/19/2021	VOID
12609	Art of Problem Solving	1/26/2021	VOID
12610	Big Little Ones, LLC	1/19/2021	VOID
12611	BookShark	1/26/2021	VOID
12612	Brave Writer LLC	1/26/2021	VOID
12613	BrightThinker	1/26/2021	VOID
12614	Communication Tools	1/26/2021	VOID
12615	eat2explore	1/26/2021	VOID
12616	Educational Development Corporation	1/26/2021	VOID
12617	eDynamic Learning	1/26/2021	VOID
12618	Hands 4 Building, LLC	1/26/2021	VOID
12619	Heather Williams	1/26/2021	VOID
12620	History Unboxed LLC	1/26/2021	VOID
12621	Home Science Tools	1/26/2021	VOID
12622	Kathryn Burns	1/26/2021	VOID
12623	Kim Snow's Music Studio	1/26/2021	VOID
12624	KiwiCo, Inc	1/26/2021	VOID
12625	Lakeshore	1/26/2021	VOID
12626	Little Passports	1/26/2021	VOID
12627	Logic of English	1/26/2021	VOID
12628	Moving Beyond the Page	1/26/2021	VOID
12629	Music To Grow On, Music Therapy Services, INC	1/26/2021	VOID
12630	Oak Meadow Inc.	1/26/2021	VOID

Cottonwood Charter**Check Register, Wells Fargo Bank account x9482**

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12631	Peace Hill Press, Inc. dba Well Trained Mind Press	1/26/2021	VOID
12632	Procurify	1/26/2021	VOID
12633	Provenance	1/26/2021	VOID
12634	Singapore Math, Inc.	1/26/2021	VOID
12635	Specialized Therapy Services, Inc.	1/26/2021	VOID
12636	Studies Weekly	1/26/2021	VOID
12637	Teresa Oakes	1/26/2021	VOID
12638	The Lampo Group, LLC	1/26/2021	VOID
12639	The Parkour and Performing Arts Center	1/26/2021	VOID
12640	Timberdoodle.com	1/26/2021	VOID
12641	Verizon Wireless	1/26/2021	VOID
12642	Viktoriya Chance	1/26/2021	VOID
12643	Voice Academy, LLC	1/26/2021	VOID
12644	Wonder Crate	1/26/2021	VOID
12645	Yuko Ray	1/26/2021	VOID
12646	Musical Mayhem Productions, Inc.	1/26/2021	VOID
12647	A Brighter Child, Inc	1/26/2021	259.36
12648	Art of Problem Solving	1/26/2021	253.11
12649	Big Little Ones, LLC	1/26/2021	817.80
12650	BookShark	1/26/2021	1,911.32
12651	Brave Writer LLC	1/26/2021	389.25
12652	BrightThinker	1/26/2021	373.47
12653	Communication Tools	1/26/2021	300.00
12654	eat2explore	1/26/2021	109.84
12655	Educational Development Corporation	1/26/2021	223.31
12656	eDynamic Learning	1/26/2021	350.00
12657	Growing Healthy Children Therapy Services, Inc.	1/26/2021	6,741.00
12658	Hands 4 Building, LLC	1/26/2021	142.99
12659	Heather Williams	1/26/2021	140.00
12660	History Unboxed LLC	1/26/2021	246.21
12661	Home Science Tools	1/26/2021	174.74
12662	Kathryn Burns	1/26/2021	10,255.00
12663	Kim Snow's Music Studio	1/26/2021	280.00
12664	KiwiCo, Inc	1/26/2021	7,727.79
12665	Lakeshore	1/26/2021	587.70
12666	Little Passports	1/26/2021	951.89
12667	Logic of English	1/26/2021	67.75
12668	Moving Beyond the Page	1/26/2021	234.77
12669	Music To Grow On, Music Therapy Services, INC	1/26/2021	90.00
12670	Oak Meadow Inc.	1/26/2021	165.00
12671	Peace Hill Press, Inc. dba Well Trained Mind Press	1/26/2021	108.90
12672	Procurify	1/26/2021	75,000.00
12673	Provenance	1/26/2021	9,128.39
12674	Singapore Math, Inc.	1/26/2021	77.00
12675	Specialized Therapy Services, Inc.	1/26/2021	2,405.00
12676	Studies Weekly	1/26/2021	64.32
12677	Teresa Oakes	1/26/2021	3,758.10
12678	The Lampo Group, LLC	1/26/2021	192.21
12679	The Parkour and Performing Arts Center	1/26/2021	400.00
12680	Timberdoodle.com	1/26/2021	3,964.65
12681	Verizon Wireless	1/26/2021	1,150.85
12682	Viktoriya Chance	1/26/2021	45.00
12683	Voice Academy, LLC	1/26/2021	160.00
12684	Wonder Crate	1/26/2021	299.90
12685	Yuko Ray	1/26/2021	170.00
12686	Alan & Patricia Avis Family Trust	1/28/2021	13,417.00
12687	8x8 Inc.	1/28/2021	491.48

Cottonwood Charter**Check Register, Wells Fargo Bank account x9482**

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12688	A Brighter Child, Inc	1/28/2021	525.52
12689	All About Learning Press, Inc.	1/28/2021	191.75
12690	Anna Vavrynyuk	1/28/2021	295.00
12691	Becker Academy of Guitar	1/28/2021	900.00
12692	Betty's Music Studio	1/28/2021	450.00
12693	Betty's Music Studio	1/28/2021	450.00
12694	Bitsbox	1/28/2021	299.40
12695	BookShark	1/28/2021	71.40
12696	BrightThinker	1/28/2021	124.49
12697	CBC Therapeutic Horseback Riding Academy LLC	1/28/2021	1,100.00
12698	CharterSafe	1/28/2021	23,761.00
12699	Club Z! Tutoring	1/28/2021	414.00
12700	Cognitive Square Inc	1/28/2021	60.10
12701	Corban Learning Center	1/28/2021	1,460.00
12702	Discount School Supply	1/28/2021	272.75
12703	Eaton Interpreting Services, Inc.	1/28/2021	2,175.00
12704	Evan-Moor	1/28/2021	115.22
12705	Hawkins School of Performing Arts	1/28/2021	558.00
12706	Haynes Family of Programs	1/28/2021	5,586.25
12707	History Unboxed LLC	1/28/2021	497.30
12708	Home Science Tools	1/28/2021	141.58
12709	Irina Samarina	1/28/2021	200.00
12710	James Daniel MacKinnon	1/28/2021	1,500.00
12711	Kim Snow's Music Studio	1/28/2021	140.00
12712	Kovars, Inc - Waterman	1/28/2021	195.00
12713	Lakehills Community Covenant Church Inc	1/28/2021	7,000.00
12714	Lara McCay	1/28/2021	1,200.00
12715	Laura Chiappe	1/28/2021	3,240.00
12716	Laura Stetsenko	1/28/2021	720.00
12717	Law Offices of Young, Minney & Corr, LLP	1/28/2021	11,171.50
12718	Learning Without Tears	1/28/2021	16.37
12719	Leighton Dance Project	1/28/2021	576.00
12720	Let Me! LLC	1/28/2021	2,750.00
12721	Logic of English	1/28/2021	27.08
12722	Malko Performing Arts	1/28/2021	280.00
12723	Mandarin Library Automation	1/28/2021	3,175.00
12724	Manon Marketing	1/28/2021	5,000.00
12725	McColgan & Assocaites Inc	1/28/2021	3,284.25
12726	Miyagi Gymnastics Academy	1/28/2021	80.00
12727	Monica Zarate	1/28/2021	90.00
12728	Moving Beyond the Page	1/28/2021	674.39
12729	Music To Grow On, Music Therapy Services, INC	1/28/2021	220.00
12730	N2Y	1/28/2021	395.60
12731	Nancy Barcal	1/28/2021	1,980.00
12732	Natalie Savytskyy	1/28/2021	360.00
12733	Nicole Corrine Crawford	1/28/2021	297.00
12734	Olga Petrenko	1/28/2021	420.00
12735	R & D Educational Systems Inc	1/28/2021	596.00
12736	Rainbow Resource Center	1/28/2021	891.26
12737	Sandra N Nanton	1/28/2021	768.16
12738	School of Rock Elk Grove & Roseville	1/28/2021	198.00
12739	School Pathways, LLC	1/28/2021	4,554.88
12740	Sheri Joyce aka Well Read Fred Writing Classes	1/28/2021	540.00
12741	Shooting Stars Tutoring	1/28/2021	1,400.00
12742	Sierra Pediatric Therapy Clinic	1/28/2021	375.00
12743	Stephanie Morris	1/28/2021	396.00
12744	Synergy 1 Group Inc	1/28/2021	62.48

Cottonwood Charter

Check Register, Wells Fargo Bank account x9482

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
12745	Tatyana Kalmykov	1/28/2021	280.00
12746	Teaching Textbooks	1/28/2021	216.25
12747	The Curious Brush	1/28/2021	184.00
12748	Therapeutic Language Clinic, Inc.	1/28/2021	330.00
12749	Total Education Solutions	1/28/2021	1,552.50
12750	Waza Brazilian Jiu Jitsu	1/28/2021	375.00
12751	Wonder Crate	1/28/2021	287.52
12752	Writing With Kris	1/28/2021	120.00
12753	Yosemite Valley Charter School	1/28/2021	15,000.00
12754	Drivers Ed Direct	1/29/2021	39.00
Total Disbursements in January			\$ 1,405,463.09

The Cottonwood School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Vitaliy Gulegin	000003	2/5/2021	\$ 270.00	0.00	0.00	0.00	0.00	\$ 270.00
Jacquelynn Hauser	0001	2/9/2021	135.00	0.00	0.00	0.00	0.00	135.00
Mitchell Music Makers	002	2/21/2021	600.00	0.00	0.00	0.00	0.00	600.00
Eureka! Education by Cynthia	01082021	2/7/2021	176.00	0.00	0.00	0.00	0.00	176.00
Eureka! Education by Cynthia	01102021	2/7/2021	280.00	0.00	0.00	0.00	0.00	280.00
Jennifer Neufeld	012021TCS	2/10/2021	192.50	0.00	0.00	0.00	0.00	192.50
Jan Turton's Music	0121CWS	1/22/2021	295.00	0.00	0.00	0.00	0.00	295.00
Dean Eugene Perkins	013	2/12/2021	270.00	0.00	0.00	0.00	0.00	270.00
Emily Layher	021	2/17/2021	360.00	0.00	0.00	0.00	0.00	360.00
Ballet Rejoice School for the Arts	0586	1/21/2021	487.00	0.00	0.00	0.00	0.00	487.00
Math-U-See Inc.	0680626-IN	1/31/2021	58.00	0.00	0.00	0.00	0.00	58.00
Math-U-See Inc.	0681956-IN	2/9/2021	109.00	0.00	0.00	0.00	0.00	109.00
Math-U-See Inc.	0682948-IN	2/16/2021	59.00	0.00	0.00	0.00	0.00	59.00
Math-U-See Inc.	0683323-IN	2/21/2021	59.00	0.00	0.00	0.00	0.00	59.00
Math-U-See Inc.	0683540-IN	2/27/2021	59.00	0.00	0.00	0.00	0.00	59.00
Math-U-See Inc.	0683541-IN	2/27/2021	119.00	0.00	0.00	0.00	0.00	119.00
Math-U-See Inc.	0684472-IN	3/6/2021	74.00	0.00	0.00	0.00	0.00	74.00
Math-U-See Inc.	0684474-IN	3/6/2021	73.00	0.00	0.00	0.00	0.00	73.00
Math-U-See Inc.	0686824-IN	3/15/2021	33.00	0.00	0.00	0.00	0.00	33.00
Math-U-See Inc.	0686979-IN	3/16/2021	162.00	0.00	0.00	0.00	0.00	162.00
Math-U-See Inc.	0686984-IN	3/16/2021	176.00	0.00	0.00	0.00	0.00	176.00
Math-U-See Inc.	0687030-IN	3/16/2021	199.00	0.00	0.00	0.00	0.00	199.00
Ways that Work	1	2/14/2021	270.00	0.00	0.00	0.00	0.00	270.00
Alina Ilchuk	1 - 2021	2/17/2021	350.00	0.00	0.00	0.00	0.00	350.00
Tolij's Guitar	10	2/11/2021	1,100.00	0.00	0.00	0.00	0.00	1,100.00
eat2explore	100829	1/29/2021	314.52	0.00	0.00	0.00	0.00	314.52
eat2explore	100843	2/6/2021	109.84	0.00	0.00	0.00	0.00	109.84
eat2explore	100861	2/17/2021	84.85	0.00	0.00	0.00	0.00	84.85
eat2explore	100862	2/17/2021	57.40	0.00	0.00	0.00	0.00	57.40
eat2explore	100863	2/17/2021	57.40	0.00	0.00	0.00	0.00	57.40
Home Science Tools	1054870B	10/21/2020	153.10	0.00	0.00	0.00	0.00	153.10
Home Science Tools	1055379	10/16/2020	118.47	0.00	0.00	0.00	0.00	118.47
Hawkins School of Performing Arts	10718	2/7/2021	295.00	0.00	0.00	0.00	0.00	295.00
Hawkins School of Performing Arts	10719	2/10/2021	295.00	0.00	0.00	0.00	0.00	295.00

The Cottonwood School

Accounts Payable Aging

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Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Home Science Tools	1090230A	2/11/2021	60.35	0.00	0.00	0.00	0.00	60.35
Home Science Tools	1090231A	2/11/2021	10.73	0.00	0.00	0.00	0.00	10.73
Home Science Tools	1091204A	2/17/2021	375.35	0.00	0.00	0.00	0.00	375.35
Little Passports	114905407	1/30/2021	234.25	0.00	0.00	0.00	0.00	234.25
Little Passports	114911300	1/30/2021	141.25	0.00	0.00	0.00	0.00	141.25
Little Passports	114911834	1/30/2021	109.58	0.00	0.00	0.00	0.00	109.58
Little Passports	114924197	2/14/2021	208.15	0.00	0.00	0.00	0.00	208.15
Little Passports	115024554	2/14/2021	206.23	0.00	0.00	0.00	0.00	206.23
Club Z! Tutoring	1165	2/3/2021	414.00	0.00	0.00	0.00	0.00	414.00
Oak Meadow Inc.	117358	2/20/2021	83.90	0.00	0.00	0.00	0.00	83.90
Oak Meadow Inc.	117363	2/20/2021	325.00	0.00	0.00	0.00	0.00	325.00
LEGO Education	1190447902	2/1/2021	603.24	0.00	0.00	0.00	0.00	603.24
Anna Vavrynyuk	12	2/16/2021	840.00	0.00	0.00	0.00	0.00	840.00
Joy Olender	120	2/4/2021	75.00	0.00	0.00	0.00	0.00	75.00
Clarksville Charter School	12012020TCS	12/7/2020	45,469.94	0.00	0.00	0.00	0.00	45,469.94
Mary Longacre	12021	2/3/2021	60.00	0.00	0.00	0.00	0.00	60.00
R & D Educational Systems Inc	123701	2/3/2021	149.00	0.00	0.00	0.00	0.00	149.00
Stephanie Strong	13	2/6/2021	160.00	0.00	0.00	0.00	0.00	160.00
Blake Litschke	131	2/12/2021	120.00	0.00	0.00	0.00	0.00	120.00
Beautiful Feet Books, Inc.	13533	2/4/2021	87.92	0.00	0.00	0.00	0.00	87.92
Beautiful Feet Books, Inc.	13534	2/4/2021	158.57	0.00	0.00	0.00	0.00	158.57
Beautiful Feet Books, Inc.	13579	2/14/2021	336.78	0.00	0.00	0.00	0.00	336.78
Synergy 1 Group Inc	1363	2/14/2021	62.48	0.00	0.00	0.00	0.00	62.48
Teacher Synergy, LLC	140084492	2/1/2021	15.00	0.00	0.00	0.00	0.00	15.00
Teacher Synergy, LLC	140090505	2/1/2021	62.10	0.00	0.00	0.00	0.00	62.10
Teacher Synergy, LLC	140100182	2/1/2021	10.00	0.00	0.00	0.00	0.00	10.00
Teacher Synergy, LLC	140103150	2/1/2021	19.99	0.00	0.00	0.00	0.00	19.99
Teacher Synergy, LLC	140103543	2/1/2021	18.00	0.00	0.00	0.00	0.00	18.00
Teacher Synergy, LLC	140103780	2/1/2021	18.99	0.00	0.00	0.00	0.00	18.99
Teacher Synergy, LLC	140177441	2/2/2021	163.45	0.00	0.00	0.00	0.00	163.45
Teacher Synergy, LLC	140177595	2/2/2021	110.37	0.00	0.00	0.00	0.00	110.37
Teacher Synergy, LLC	140178110	2/2/2021	7.50	0.00	0.00	0.00	0.00	7.50
Teacher Synergy, LLC	140937201	2/9/2021	16.99	0.00	0.00	0.00	0.00	16.99
Teacher Synergy, LLC	141138007	2/10/2021	30.90	0.00	0.00	0.00	0.00	30.90
Teacher Synergy, LLC	141163471	2/10/2021	22.00	0.00	0.00	0.00	0.00	22.00

The Cottonwood School

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Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Teacher Synergy, LLC	141169082	2/10/2021	12.00	0.00	0.00	0.00	0.00	12.00
Teacher Synergy, LLC	141170126	2/10/2021	53.70	0.00	0.00	0.00	0.00	53.70
Teacher Synergy, LLC	141170458	2/10/2021	175.25	0.00	0.00	0.00	0.00	175.25
Teacher Synergy, LLC	141373546	2/12/2021	300.00	0.00	0.00	0.00	0.00	300.00
Teacher Synergy, LLC	141433273	2/12/2021	8.00	0.00	0.00	0.00	0.00	8.00
K3 Syncopation, LLC	155	2/14/2021	380.00	0.00	0.00	0.00	0.00	380.00
Todd Weber Guitar Lessons	1628	2/5/2021	120.00	0.00	0.00	0.00	0.00	120.00
Todd Weber Guitar Lessons	1629	2/5/2021	120.00	0.00	0.00	0.00	0.00	120.00
Todd Weber Guitar Lessons	1630	2/5/2021	120.00	0.00	0.00	0.00	0.00	120.00
CB Music	16366	2/10/2021	2,952.00	0.00	0.00	0.00	0.00	2,952.00
E-Therapy LLC	16501	2/5/2021	1,470.75	0.00	0.00	0.00	0.00	1,470.75
Amazon Capital Services	16QX-KXK3-K7TN	10/6/2020	(144.79)	0.00	0.00	0.00	0.00	(144.79)
Brain Chase	1721c	2/6/2021	245.00	0.00	0.00	0.00	0.00	245.00
Lakeshore	1767070121	2/14/2021	209.09	0.00	0.00	0.00	0.00	209.09
Dance 10 Dance Center	18	2/14/2021	120.00	0.00	0.00	0.00	0.00	120.00
Regina Lott	184	2/10/2021	480.00	0.00	0.00	0.00	0.00	480.00
Crafty School Crates	18480	2/14/2021	221.38	0.00	0.00	0.00	0.00	221.38
Regina Lott	185	2/10/2021	480.00	0.00	0.00	0.00	0.00	480.00
Regina Lott	186	2/8/2021	360.00	0.00	0.00	0.00	0.00	360.00
Regina Lott	187	2/8/2021	420.00	0.00	0.00	0.00	0.00	420.00
Regina Lott	188	3/28/2021	240.00	0.00	0.00	0.00	0.00	240.00
Regina Lott	191	2/10/2021	315.00	0.00	0.00	0.00	0.00	315.00
Karina Sheremet	1942	2/3/2021	330.00	0.00	0.00	0.00	0.00	330.00
Karina Sheremet	1943	2/7/2021	1,140.00	0.00	0.00	0.00	0.00	1,140.00
Karina Sheremet	1944	2/11/2021	180.00	0.00	0.00	0.00	0.00	180.00
Vadim Geletyuk	1vg	2/8/2021	960.00	0.00	0.00	0.00	0.00	960.00
Alina Ilchuk	2 - 2021	2/17/2021	850.00	0.00	0.00	0.00	0.00	850.00
Miyagi Gymnastics Academy	2,252	2/12/2021	80.00	0.00	0.00	0.00	0.00	80.00
Camino Music Studio	20-0284	2/4/2021	50.00	0.00	0.00	0.00	0.00	50.00
Tinker's Coin Productions	20200121-2	2/20/2021	225.00	0.00	0.00	0.00	0.00	225.00
Tracy Ternes	20204	2/6/2021	390.00	0.00	0.00	0.00	0.00	390.00
Owings Martial Arts	2021-000339	2/7/2021	105.00	0.00	0.00	0.00	0.00	105.00
Owings Martial Arts	2021-000340	2/7/2021	105.00	0.00	0.00	0.00	0.00	105.00
Owings Martial Arts	2021-00341	2/7/2021	150.00	0.00	0.00	0.00	0.00	150.00
Owings Martial Arts	2021-00342	2/7/2021	150.00	0.00	0.00	0.00	0.00	150.00

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Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Owings Martial Arts	2021-006311	2/11/2021	300.00	0.00	0.00	0.00	0.00	300.00
Owings Martial Arts	2021-006322	2/11/2021	200.00	0.00	0.00	0.00	0.00	200.00
Owings Martial Arts	2021-006330	2/11/2021	250.00	0.00	0.00	0.00	0.00	250.00
Frieda Yang	202101-02 Fountains	2/20/2021	2,160.00	0.00	0.00	0.00	0.00	2,160.00
Frieda Yang	202101-2-Gerardo	2/21/2021	704.00	0.00	0.00	0.00	0.00	704.00
Rosamaria Pereira	203	2/6/2021	180.00	0.00	0.00	0.00	0.00	180.00
Think Outside, LLC	20609	2/5/2021	147.80	0.00	0.00	0.00	0.00	147.80
Gordon & Rees - Scully Mansukhani	20891017	1/14/2021	2,849.60	0.00	0.00	0.00	0.00	2,849.60
eDynamic Learning	21-1-0151	2/14/2021	85.00	0.00	0.00	0.00	0.00	85.00
eDynamic Learning	21-1-0177	2/14/2021	85.00	0.00	0.00	0.00	0.00	85.00
Canvas & Keys	21-4824	2/13/2021	220.00	0.00	0.00	0.00	0.00	220.00
Learn Piano Live	210106	2/5/2021	149.00	0.00	0.00	0.00	0.00	149.00
Learn Piano Live	210111	2/10/2021	943.00	0.00	0.00	0.00	0.00	943.00
Becker Music Studio, Inc	2101b Henni	2/10/2021	29.58	0.00	0.00	0.00	0.00	29.58
Lafitte Music Center	211201_Sagan	2/11/2021	456.00	0.00	0.00	0.00	0.00	456.00
DNA Dance Collective	214	2/21/2021	1,200.00	0.00	0.00	0.00	0.00	1,200.00
Art of Problem Solving	217658	2/20/2021	156.20	0.00	0.00	0.00	0.00	156.20
Grinevich Cello Studio	22	2/7/2021	2,205.00	0.00	0.00	0.00	0.00	2,205.00
Lakeshore	2317810121	2/5/2021	42.89	0.00	0.00	0.00	0.00	42.89
Olga Petrenko	240	2/3/2021	420.00	0.00	0.00	0.00	0.00	420.00
Olga Petrenko	243	2/3/2021	210.00	0.00	0.00	0.00	0.00	210.00
Moving Beyond the Page	243915	1/28/2021	728.35	0.00	0.00	0.00	0.00	728.35
Moving Beyond the Page	243929	1/28/2021	54.99	0.00	0.00	0.00	0.00	54.99
Moving Beyond the Page	243992	1/28/2021	161.10	0.00	0.00	0.00	0.00	161.10
Moving Beyond the Page	244001	1/28/2021	64.10	0.00	0.00	0.00	0.00	64.10
Moving Beyond the Page	244027	1/29/2021	51.14	0.00	0.00	0.00	0.00	51.14
Moving Beyond the Page	244165	2/3/2021	53.12	0.00	0.00	0.00	0.00	53.12
Moving Beyond the Page	244321	2/4/2021	57.19	0.00	0.00	0.00	0.00	57.19
Alexandra Sokolov	245	2/16/2021	180.00	0.00	0.00	0.00	0.00	180.00
Moving Beyond the Page	245088	2/7/2021	42.73	0.00	0.00	0.00	0.00	42.73
Moving Beyond the Page	245332	2/12/2021	96.80	0.00	0.00	0.00	0.00	96.80
Moving Beyond the Page	245407	2/12/2021	96.80	0.00	0.00	0.00	0.00	96.80
Moving Beyond the Page	245408	2/12/2021	185.86	0.00	0.00	0.00	0.00	185.86
Moving Beyond the Page	245506	2/13/2021	202.37	0.00	0.00	0.00	0.00	202.37
Moving Beyond the Page	245671	2/13/2021	20.22	0.00	0.00	0.00	0.00	20.22

The Cottonwood School

Accounts Payable Aging

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Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Moving Beyond the Page	245744	2/13/2021	23.68	0.00	0.00	0.00	0.00	23.68
Moving Beyond the Page	245855	2/14/2021	14.01	0.00	0.00	0.00	0.00	14.01
Moving Beyond the Page	246000	2/17/2021	9.64	0.00	0.00	0.00	0.00	9.64
Moving Beyond the Page	246256	2/18/2021	35.18	0.00	0.00	0.00	0.00	35.18
Moving Beyond the Page	246389	2/18/2021	32.10	0.00	0.00	0.00	0.00	32.10
Moving Beyond the Page	246480	2/19/2021	84.83	0.00	0.00	0.00	0.00	84.83
Moving Beyond the Page	246718	2/20/2021	90.18	0.00	0.00	0.00	0.00	90.18
Moving Beyond the Page	246770	2/20/2021	5.99	0.00	0.00	0.00	0.00	5.99
Moving Beyond the Page	246878	2/21/2021	18.26	0.00	0.00	0.00	0.00	18.26
Olga Petrenko	247	2/19/2021	420.00	0.00	0.00	0.00	0.00	420.00
Lakeshore	2478520121	2/4/2021	27.87	0.00	0.00	0.00	0.00	27.87
Olga Petrenko	248	2/19/2021	420.00	0.00	0.00	0.00	0.00	420.00
Judy Bossuat-Gallic	26	2/6/2021	1,045.00	0.00	0.00	0.00	0.00	1,045.00
Lakeshore	2608970121	2/5/2021	57.60	0.00	0.00	0.00	0.00	57.60
Lakeshore	2609030121	2/5/2021	426.82	0.00	0.00	0.00	0.00	426.82
Lakeshore	2609040121	2/6/2021	125.97	0.00	0.00	0.00	0.00	125.97
Judy Bossuat-Gallic	27	2/6/2021	1,045.00	0.00	0.00	0.00	0.00	1,045.00
Lakeshore	2745790121	2/10/2021	53.61	0.00	0.00	0.00	0.00	53.61
Lakeshore	2745800121	2/13/2021	183.98	0.00	0.00	0.00	0.00	183.98
Lakeshore	2852070121	2/11/2021	161.57	0.00	0.00	0.00	0.00	161.57
Lakeshore	2879510121	2/13/2021	209.08	0.00	0.00	0.00	0.00	209.08
Lakeshore	2885060121	2/13/2021	558.15	0.00	0.00	0.00	0.00	558.15
Lakeshore	2899490121	2/12/2021	78.39	0.00	0.00	0.00	0.00	78.39
Lakeshore	2975460121	2/18/2021	338.32	0.00	0.00	0.00	0.00	338.32
Alina Ilchuk	3 - 2021	2/17/2021	400.00	0.00	0.00	0.00	0.00	400.00
Lakeshore	3010070121	2/19/2021	290.62	0.00	0.00	0.00	0.00	290.62
Kimberly Malta Tutoring	302	1/24/2021	360.00	0.00	0.00	0.00	0.00	360.00
BookShark	31051998	10/9/2020	487.98	0.00	0.00	0.00	0.00	487.98
BookShark	31053056	10/10/2020	244.67	0.00	0.00	0.00	0.00	244.67
BookShark	31053272	10/10/2020	248.78	0.00	0.00	0.00	0.00	248.78
BookShark	31056841	10/14/2020	97.59	0.00	0.00	0.00	0.00	97.59
BookShark	31056853	10/13/2020	110.46	0.00	0.00	0.00	0.00	110.46
BookShark	31058221	10/15/2020	731.14	0.00	0.00	0.00	0.00	731.14
BookShark	31058385	10/14/2020	713.37	0.00	0.00	0.00	0.00	713.37
BookShark	31058395	10/14/2020	672.21	0.00	0.00	0.00	0.00	672.21

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BookShark	31060829	10/18/2020	34.32	0.00	0.00	0.00	0.00	34.32
BookShark	31061110	10/18/2020	869.95	0.00	0.00	0.00	0.00	869.95
BookShark	31066557	10/28/2020	632.45	0.00	0.00	0.00	0.00	632.45
BookShark	31066588	10/29/2020	277.77	0.00	0.00	0.00	0.00	277.77
BookShark	31066794	10/28/2020	70.48	0.00	0.00	0.00	0.00	70.48
BookShark	31067285	10/29/2020	109.68	0.00	0.00	0.00	0.00	109.68
BookShark	31068665	10/31/2020	116.00	0.00	0.00	0.00	0.00	116.00
BookShark	31069422	10/31/2020	158.00	0.00	0.00	0.00	0.00	158.00
BookShark	31069507	10/31/2020	75.18	0.00	0.00	0.00	0.00	75.18
BookShark	31069562	10/31/2020	787.11	0.00	0.00	0.00	0.00	787.11
BookShark	31070700	11/4/2020	54.36	0.00	0.00	0.00	0.00	54.36
BookShark	31073579	11/8/2020	794.15	0.00	0.00	0.00	0.00	794.15
BookShark	31073640	11/8/2020	47.15	0.00	0.00	0.00	0.00	47.15
BookShark	31077426	11/15/2020	17.68	0.00	0.00	0.00	0.00	17.68
BookShark	31103955	1/30/2021	59.22	0.00	0.00	0.00	0.00	59.22
BookShark	31103978	1/30/2021	55.09	0.00	0.00	0.00	0.00	55.09
BookShark	31103980	1/30/2021	57.91	0.00	0.00	0.00	0.00	57.91
BookShark	31105073	1/30/2021	18.51	0.00	0.00	0.00	0.00	18.51
BookShark	31105338	2/3/2021	83.24	0.00	0.00	0.00	0.00	83.24
BookShark	31105555	2/3/2021	57.00	0.00	0.00	0.00	0.00	57.00
BookShark	31105680	2/3/2021	59.22	0.00	0.00	0.00	0.00	59.22
BookShark	31105712	2/3/2021	63.21	0.00	0.00	0.00	0.00	63.21
BookShark	31105789	2/3/2021	59.22	0.00	0.00	0.00	0.00	59.22
BookShark	31106091	2/4/2021	12.01	0.00	0.00	0.00	0.00	12.01
BookShark	31106092	2/4/2021	12.01	0.00	0.00	0.00	0.00	12.01
BookShark	31106746	2/5/2021	187.39	0.00	0.00	0.00	0.00	187.39
BookShark	31106781	2/5/2021	12.01	0.00	0.00	0.00	0.00	12.01
BookShark	31106819	2/5/2021	12.01	0.00	0.00	0.00	0.00	12.01
BookShark	31107798	2/7/2021	234.56	0.00	0.00	0.00	0.00	234.56
BookShark	31108052	2/7/2021	8.05	0.00	0.00	0.00	0.00	8.05
BookShark	31108053	2/7/2021	8.05	0.00	0.00	0.00	0.00	8.05
BookShark	31108118	2/10/2021	583.44	0.00	0.00	0.00	0.00	583.44
Voice Academy, LLC	32	1/21/2021	160.00	0.00	0.00	0.00	0.00	160.00
Rainbow Resource Center	3268090	1/29/2021	69.82	0.00	0.00	0.00	0.00	69.82
Rainbow Resource Center	3268091	1/29/2021	70.43	0.00	0.00	0.00	0.00	70.43

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Rainbow Resource Center	3268092	1/29/2021	61.30	0.00	0.00	0.00	0.00	61.30
Rainbow Resource Center	3274185	2/5/2021	165.79	0.00	0.00	0.00	0.00	165.79
Rainbow Resource Center	3275937	2/6/2021	119.69	0.00	0.00	0.00	0.00	119.69
Rainbow Resource Center	3276119	2/6/2021	30.67	0.00	0.00	0.00	0.00	30.67
Rainbow Resource Center	3277529	2/7/2021	57.75	0.00	0.00	0.00	0.00	57.75
Rainbow Resource Center	3277557	2/7/2021	62.73	0.00	0.00	0.00	0.00	62.73
Rainbow Resource Center	3277558	2/7/2021	194.00	0.00	0.00	0.00	0.00	194.00
Rainbow Resource Center	3279598	2/10/2021	21.45	0.00	0.00	0.00	0.00	21.45
Rainbow Resource Center	3283586	2/13/2021	147.74	0.00	0.00	0.00	0.00	147.74
Rainbow Resource Center	3283817	2/13/2021	50.55	0.00	0.00	0.00	0.00	50.55
Rainbow Resource Center	3286085	2/17/2021	83.96	0.00	0.00	0.00	0.00	83.96
Rainbow Resource Center	3286561	2/17/2021	49.04	0.00	0.00	0.00	0.00	49.04
Rainbow Resource Center	3286761	2/17/2021	48.34	0.00	0.00	0.00	0.00	48.34
Rainbow Resource Center	3286764	2/17/2021	69.79	0.00	0.00	0.00	0.00	69.79
Rainbow Resource Center	3286766	2/17/2021	69.79	0.00	0.00	0.00	0.00	69.79
Rainbow Resource Center	3286843	2/17/2021	121.94	0.00	0.00	0.00	0.00	121.94
Rainbow Resource Center	3289566	2/19/2021	111.25	0.00	0.00	0.00	0.00	111.25
Rainbow Resource Center	3289673	2/19/2021	22.49	0.00	0.00	0.00	0.00	22.49
Rainbow Resource Center	3290087	2/19/2021	125.94	0.00	0.00	0.00	0.00	125.94
Rainbow Resource Center	3290090	2/19/2021	50.35	0.00	0.00	0.00	0.00	50.35
Rainbow Resource Center	3290387	2/20/2021	245.15	0.00	0.00	0.00	0.00	245.15
Rainbow Resource Center	3290390	2/20/2021	77.21	0.00	0.00	0.00	0.00	77.21
Rainbow Resource Center	3290946	2/20/2021	232.90	0.00	0.00	0.00	0.00	232.90
Rainbow Resource Center	3290983	2/20/2021	424.89	0.00	0.00	0.00	0.00	424.89
Rainbow Resource Center	3291475	2/21/2021	76.04	0.00	0.00	0.00	0.00	76.04
Rainbow Resource Center	3291675	2/21/2021	121.74	0.00	0.00	0.00	0.00	121.74
Growing Minds, LLC	33258-USD	12/11/2020	70.00	0.00	0.00	0.00	0.00	70.00
Teaching Textbooks	33272	2/21/2021	53.15	0.00	0.00	0.00	0.00	53.15
Timberdoodle.com	353613	2/4/2021	702.57	0.00	0.00	0.00	0.00	702.57
Provenance	3644	11/8/2020	960.00	0.00	0.00	0.00	0.00	960.00
Studies Weekly	377821	2/4/2021	32.27	0.00	0.00	0.00	0.00	32.27
Studies Weekly	380067	2/10/2021	64.54	0.00	0.00	0.00	0.00	64.54
Studies Weekly	380073	2/10/2021	64.54	0.00	0.00	0.00	0.00	64.54
Activities for Learning Inc.	382331	2/4/2021	99.83	0.00	0.00	0.00	0.00	99.83
Activities for Learning Inc.	382332	2/4/2021	99.83	0.00	0.00	0.00	0.00	99.83

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Activities for Learning Inc.	382333	2/4/2021	110.83	0.00	0.00	0.00	0.00	110.83
Activities for Learning Inc.	382340	2/6/2021	30.80	0.00	0.00	0.00	0.00	30.80
Activities for Learning Inc.	382360	2/12/2021	21.75	0.00	0.00	0.00	0.00	21.75
The Curiosity Collective	39	2/7/2021	760.00	0.00	0.00	0.00	0.00	760.00
Tatyana Tirziu		2/9/2021	495.00	0.00	0.00	0.00	0.00	495.00
Vadim Geletyuk	3vg	2/13/2021	160.00	0.00	0.00	0.00	0.00	160.00
Maria Madruga	4-1-5-2021	2/4/2021	880.00	0.00	0.00	0.00	0.00	880.00
Tatyana Tirziu	40	2/11/2021	360.00	0.00	0.00	0.00	0.00	360.00
DNA Dance Collective	401	2/5/2021	892.26	0.00	0.00	0.00	0.00	892.26
Provenance	4134	2/18/2021	600.00	0.00	0.00	0.00	0.00	600.00
Provenance	4169	2/14/2021	26,660.32	0.00	0.00	0.00	0.00	26,660.32
Provenance	4170	2/14/2021	11,730.23	0.00	0.00	0.00	0.00	11,730.23
Tatyana Kalmykov	42	2/4/2021	240.00	0.00	0.00	0.00	0.00	240.00
Provenance	4203	2/12/2021	138.39	0.00	0.00	0.00	0.00	138.39
Provenance	4224	2/13/2021	1,132.11	0.00	0.00	0.00	0.00	1,132.11
50 Interviews Inc.	42666	2/20/2021	49.00	0.00	0.00	0.00	0.00	49.00
Provenance	4310	2/18/2021	7.98	0.00	0.00	0.00	0.00	7.98
Provenance	4318	2/18/2021	700.00	0.00	0.00	0.00	0.00	700.00
Provenance	4330	2/18/2021	531.00	0.00	0.00	0.00	0.00	531.00
Provenance	4336	2/18/2021	204.00	0.00	0.00	0.00	0.00	204.00
Provenance	4345	2/18/2021	1,150.00	0.00	0.00	0.00	0.00	1,150.00
Provenance	4361	2/19/2021	79.00	0.00	0.00	0.00	0.00	79.00
Provenance	4375	2/19/2021	46.40	0.00	0.00	0.00	0.00	46.40
Provenance	4378	2/19/2021	55.88	0.00	0.00	0.00	0.00	55.88
Provenance	4379	2/19/2021	197.67	0.00	0.00	0.00	0.00	197.67
Provenance	4381	2/19/2021	248.06	0.00	0.00	0.00	0.00	248.06
Starfall Education Foundation	4690-5431-9349	2/14/2021	35.00	0.00	0.00	0.00	0.00	35.00
Elite Studio of Dance	48167	2/23/2021	88.75	0.00	0.00	0.00	0.00	88.75
Young Music, LLC	491206	2/6/2021	84.00	0.00	0.00	0.00	0.00	84.00
Arabic Homeschool	4990	2/8/2021	482.00	0.00	0.00	0.00	0.00	482.00
Music and More Arts Academy	5070	2/14/2021	260.00	0.00	0.00	0.00	0.00	260.00
TalkBox.Mom	508661	2/13/2021	113.14	0.00	0.00	0.00	0.00	113.14
CBC Therapeutic Horseback Riding Acad 51		1/12/2021	600.00	0.00	0.00	0.00	0.00	600.00
Peace Hill Press, Inc. dba Well Trained N 53446		2/12/2021	10.95	0.00	0.00	0.00	0.00	10.95
Peace Hill Press, Inc. dba Well Trained N 53447		2/12/2021	10.95	0.00	0.00	0.00	0.00	10.95

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Peace Hill Press, Inc. dba Well Trained N	53448	2/12/2021	10.95	0.00	0.00	0.00	0.00	10.95
Peace Hill Press, Inc. dba Well Trained N	53449	2/12/2021	10.95	0.00	0.00	0.00	0.00	10.95
Peace Hill Press, Inc. dba Well Trained N	53451	2/12/2021	10.95	0.00	0.00	0.00	0.00	10.95
Viktoria Dzhumara	55	2/14/2021	1,200.00	0.00	0.00	0.00	0.00	1,200.00
A Brighter Child, Inc	56395	2/10/2021	72.17	0.00	0.00	0.00	0.00	72.17
A Brighter Child, Inc	56396	2/10/2021	59.09	0.00	0.00	0.00	0.00	59.09
A Brighter Child, Inc	56397	2/10/2021	276.24	0.00	0.00	0.00	0.00	276.24
A Brighter Child, Inc	56398	2/10/2021	57.04	0.00	0.00	0.00	0.00	57.04
A Brighter Child, Inc	56525	2/18/2021	278.88	0.00	0.00	0.00	0.00	278.88
A Brighter Child, Inc	56526	2/18/2021	300.29	0.00	0.00	0.00	0.00	300.29
A Brighter Child, Inc	56579	2/14/2021	447.10	0.00	0.00	0.00	0.00	447.10
A Brighter Child, Inc	56627	2/10/2021	236.37	0.00	0.00	0.00	0.00	236.37
A Brighter Child, Inc	56645	2/5/2021	135.10	0.00	0.00	0.00	0.00	135.10
A Brighter Child, Inc	56678	2/10/2021	239.69	0.00	0.00	0.00	0.00	239.69
A Brighter Child, Inc	56679	2/10/2021	224.62	0.00	0.00	0.00	0.00	224.62
A Brighter Child, Inc	56680	2/10/2021	309.77	0.00	0.00	0.00	0.00	309.77
A Brighter Child, Inc	56735	2/21/2021	267.42	0.00	0.00	0.00	0.00	267.42
A Brighter Child, Inc	56779	2/14/2021	121.56	0.00	0.00	0.00	0.00	121.56
A Brighter Child, Inc	56780	2/14/2021	206.47	0.00	0.00	0.00	0.00	206.47
A Brighter Child, Inc	56782	2/14/2021	89.42	0.00	0.00	0.00	0.00	89.42
A Brighter Child, Inc	56809	2/14/2021	110.98	0.00	0.00	0.00	0.00	110.98
A Brighter Child, Inc	56810	2/18/2021	173.45	0.00	0.00	0.00	0.00	173.45
A Brighter Child, Inc	56818	2/10/2021	157.15	0.00	0.00	0.00	0.00	157.15
A Brighter Child, Inc	56898	2/11/2021	51.18	0.00	0.00	0.00	0.00	51.18
A Brighter Child, Inc	56982	2/14/2021	133.28	0.00	0.00	0.00	0.00	133.28
Yeager Educational Services	572	2/17/2021	135.00	0.00	0.00	0.00	0.00	135.00
Yeager Educational Services	573	2/17/2021	125.00	0.00	0.00	0.00	0.00	125.00
Yeager Educational Services	574	2/17/2021	250.00	0.00	0.00	0.00	0.00	250.00
Yeager Educational Services	575	2/17/2021	250.00	0.00	0.00	0.00	0.00	250.00
Yeager Educational Services	576	2/17/2021	250.00	0.00	0.00	0.00	0.00	250.00
Yeager Educational Services	577	2/17/2021	250.00	0.00	0.00	0.00	0.00	250.00
Yeager Educational Services	578	2/17/2021	250.00	0.00	0.00	0.00	0.00	250.00
Dino Lingo Inc	63284-P003-INV	4/20/2021	95.20	0.00	0.00	0.00	0.00	95.20
Folsom Piano Academy	67815	2/19/2021	112.00	0.00	0.00	0.00	0.00	112.00
Dino Lingo Inc	71605-P013-INV	4/5/2021	95.20	0.00	0.00	0.00	0.00	95.20

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Brandy Ruscica	73	2/20/2021	2,145.00	0.00	0.00	0.00	0.00	2,145.00
Institute for Excellence in Writing	749414	2/6/2021	460.30	0.00	0.00	0.00	0.00	460.30
Institute for Excellence in Writing	758146	2/11/2021	37.10	0.00	0.00	0.00	0.00	37.10
Institute for Excellence in Writing	759699	2/13/2021	333.09	0.00	0.00	0.00	0.00	333.09
Institute for Excellence in Writing	760007	2/19/2021	37.10	0.00	0.00	0.00	0.00	37.10
Institute for Excellence in Writing	760637	2/19/2021	37.10	0.00	0.00	0.00	0.00	37.10
Institute for Excellence in Writing	760645	2/19/2021	300.50	0.00	0.00	0.00	0.00	300.50
Institute for Excellence in Writing	760851	2/20/2021	102.01	0.00	0.00	0.00	0.00	102.01
Institute for Excellence in Writing	760888	2/20/2021	158.93	0.00	0.00	0.00	0.00	158.93
Elizaveta Popova	8	2/3/2021	150.00	0.00	0.00	0.00	0.00	150.00
Bright Solutions For Dyslexia, LLC	88-89157	2/6/2021	397.33	0.00	0.00	0.00	0.00	397.33
All About Learning Press, Inc.	905319	2/3/2021	129.90	0.00	0.00	0.00	0.00	129.90
All About Learning Press, Inc.	905610	2/20/2021	51.85	0.00	0.00	0.00	0.00	51.85
Verizon	9869492708	1/18/2021	1,656.15	0.00	0.00	0.00	0.00	1,656.15
Charter Impact, Inc.	9980	2/6/2021	343.16	0.00	0.00	0.00	0.00	343.16
Amy Walters	AW01312021	2/10/2021	800.00	0.00	0.00	0.00	0.00	800.00
Kovar's Satori Academy	BRUNKENSEPNOV20	2/4/2021	498.00	0.00	0.00	0.00	0.00	498.00
Jaimie Chapman	CHAP010521	2/4/2021	5.50	0.00	0.00	0.00	0.00	5.50
Eric Hall & Associates LLC	COT 2020:12FIS	2/14/2021	8,050.00	0.00	0.00	0.00	0.00	8,050.00
Eric Hall & Associates LLC	COT 2021:01HR	2/14/2021	16,385.00	0.00	0.00	0.00	0.00	16,385.00
MEL Science U.S. LLC	CR2020123119	2/1/2021	209.40	0.00	0.00	0.00	0.00	209.40
KiwiCo, Inc	Dec.20-COTTON-2	2/4/2021	4,926.45	0.00	0.00	0.00	0.00	4,926.45
Educational Development Corporation	DIR8466132	2/4/2021	109.84	0.00	0.00	0.00	0.00	109.84
Educational Development Corporation	DIR8475691	2/5/2021	80.14	0.00	0.00	0.00	0.00	80.14
Educational Development Corporation	DIR8481795	2/7/2021	42.32	0.00	0.00	0.00	0.00	42.32
Educational Development Corporation	DIR8481802	2/7/2021	67.25	0.00	0.00	0.00	0.00	67.25
Educational Development Corporation	DIR8481803	2/7/2021	17.66	0.00	0.00	0.00	0.00	17.66
Educational Development Corporation	DIR8481804	2/7/2021	146.87	0.00	0.00	0.00	0.00	146.87
Educational Development Corporation	DIR8496598	2/11/2021	63.95	0.00	0.00	0.00	0.00	63.95
Educational Development Corporation	DIR8504109	2/12/2021	108.17	0.00	0.00	0.00	0.00	108.17
Educational Development Corporation	DIR8525378	2/17/2021	16.64	0.00	0.00	0.00	0.00	16.64
Educational Development Corporation	DIR8547821	2/19/2021	105.06	0.00	0.00	0.00	0.00	105.06
MEL Science U.S. LLC	EG2020122905	1/28/2021	304.70	0.00	0.00	0.00	0.00	304.70
MEL Science U.S. LLC	EH2021011208	2/11/2021	209.40	0.00	0.00	0.00	0.00	209.40
4EEE	EW21-002	2/19/2021	300.00	0.00	0.00	0.00	0.00	300.00

The Cottonwood School

Accounts Payable Aging

January 31, 2021

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
MEL Science U.S. LLC	GK2020123125	2/1/2021	209.40	0.00	0.00	0.00	0.00	209.40
Elemental Science	IN-2920	2/5/2021	114.48	0.00	0.00	0.00	0.00	114.48
Hillside Training Stables	INS012121C	2/20/2021	550.00	0.00	0.00	0.00	0.00	550.00
Evan-Moor	INV303059	2/11/2021	231.88	0.00	0.00	0.00	0.00	231.88
PresenceLearning, Inc.	INV37941	2/6/2021	19,913.05	0.00	0.00	0.00	0.00	19,913.05
Live Online Math	IS1 (TCS) 2021	2/1/2021	1,515.00	0.00	0.00	0.00	0.00	1,515.00
MEL Science U.S. LLC	JA2021011308	2/12/2021	304.70	0.00	0.00	0.00	0.00	304.70
MEL Science U.S. LLC	JG2020123009	1/29/2021	209.40	0.00	0.00	0.00	0.00	209.40
Bennati's Martial Arts	JKODET121	2/17/2021	129.00	0.00	0.00	0.00	0.00	129.00
Bennati's Martial Arts	JKODET221	2/17/2021	129.00	0.00	0.00	0.00	0.00	129.00
Bennati's Martial Arts	JKODET321	2/17/2021	129.00	0.00	0.00	0.00	0.00	129.00
Kovar's Satori Academy	JURGERSDECJAN21	2/7/2021	390.00	0.00	0.00	0.00	0.00	390.00
Bennati's Martial Arts	JWISE121	2/12/2021	129.00	0.00	0.00	0.00	0.00	129.00
Bennati's Martial Arts	JWISE221	2/12/2021	129.00	0.00	0.00	0.00	0.00	129.00
MEL Science U.S. LLC	MK2021012214	2/21/2021	209.40	0.00	0.00	0.00	0.00	209.40
Kovar's Satori Academy of Martial Arts	OB11200121Rev	1/11/2021	553.00	0.00	0.00	0.00	0.00	553.00
Discount School Supply	P40118390101	2/14/2021	216.95	0.00	0.00	0.00	0.00	216.95
Charter Impact, Inc.	PR011521	2/14/2021	495.25	0.00	0.00	0.00	0.00	495.25
MEL Science U.S. LLC	RC2021010501	2/4/2021	209.40	0.00	0.00	0.00	0.00	209.40
MEL Science U.S. LLC	RW2020123126	2/1/2021	209.40	0.00	0.00	0.00	0.00	209.40
BrightThinker	SINV2603	2/9/2021	124.49	0.00	0.00	0.00	0.00	124.49
BrightThinker	SINV2604	2/9/2021	124.49	0.00	0.00	0.00	0.00	124.49
BrightThinker	SINV2618	2/13/2021	357.23	0.00	0.00	0.00	0.00	357.23
Bennati's Martial Arts	SYGLESSNER121	12/31/2021	129.00	0.00	0.00	0.00	0.00	129.00
Olga Shabanov	TCS-16-Nekr	2/14/2021	480.00	0.00	0.00	0.00	0.00	480.00
Wonder Crate	TCS006	2/20/2021	149.95	0.00	0.00	0.00	0.00	149.95
Explorer Field Trips	TCS010721	2/6/2021	170.00	0.00	0.00	0.00	0.00	170.00
T-Mobile	TMOB122120	12/21/2020	2,500.00	0.00	0.00	0.00	0.00	2,500.00
History Unboxed LLC	wc-9326HU	2/11/2021	67.70	0.00	0.00	0.00	0.00	67.70
History Unboxed LLC	wc-9328HU	2/11/2021	67.70	0.00	0.00	0.00	0.00	67.70
History Unboxed LLC	wc-9329HU	2/11/2021	562.40	0.00	0.00	0.00	0.00	562.40
Total Outstanding Payables in January			\$ 232,989	\$ -	\$ -	\$ -	\$ -	\$ 232,989

The Cottonwood School

Due (To)/From All Inspire Charter School Locations

For the period ended January 31, 2021

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

Cover Sheet

2021-2022 Budget Draft

Section:	III. Finance
Item:	C. 2021-2022 Budget Draft
Purpose:	Discuss
Submitted by:	
Related Material:	FY2122 Budget - Draft - Cottonwood.pdf



The Cottonwood School

FY21-22 Budget Projections

Revenue Projections

- Enrollment projected to increase by (30) Site-based students.

	FY20-21 (Current Year)	FY21-22 (Proposed Budget)	Change
Revenue			
State Aid-Rev Limit	\$ 22,018,640	\$ 23,168,331	\$ 1,149,691
Federal Revenue	441,513	292,216	\$ (149,297)
Other State Revenue	2,165,608	1,977,372	\$ (188,236)
Other Local Revenue	<u>1,255</u>	<u>-</u>	\$ (1,255)
Total Revenue	<u>\$ 24,627,016</u>	<u>\$ 25,437,919</u>	<u>\$ 810,903</u>

Expense Projections

- Increase in total Instructional & Classified Staff.
- 8% increase projected cost for Health Insurance.
- Removal of Provenance related services.
- Increase to allotted Student Funds.

	FY20-21 (Current Year)	FY21-22 (Proposed Budget)	Change
Expenses			
Certificated Salaries	\$ 9,252,296	\$ 9,969,538	\$ 717,243
Classified Salaries	339,357	1,421,460	\$ 1,082,103
Benefits	2,771,871	3,232,704	\$ 460,833
Books and Supplies	3,121,202	3,728,187	\$ 606,985
Subagreement Services	4,931,718	4,181,286	\$ (750,432)
Operations	273,630	744,566	\$ 470,936
Facilities	117,752	146,200	\$ 28,448
Professional Services	2,582,753	1,271,561	\$ (1,311,192)
Depreciation	5,792	-	\$ (5,792)
Interest	117,283	60,000	\$ (57,283)
Total Expenses	\$ 23,513,654	\$ 24,755,502	\$ 1,241,848

Projected Fund Balance

- Budgeted surplus projected at a 39% reduction from current year projected surplus.

	FY20-21 (Current Year)	FY21-22 (Proposed Budget)	Change
Total Surplus(Deficit)	\$ 1,113,362	\$ 682,417	\$ (430,945)
Beginning Fund Balance	<u>1,756,719</u>	<u>2,870,081</u>	
Ending Fund Balance	<u>\$ 2,870,081</u>	<u>\$ 3,552,499</u>	
<i>As a % of Annual Expenses</i>	12.2%	14.4%	

Cover Sheet

Auditor Selection Form

Section:	III. Finance
Item:	D. Auditor Selection Form
Purpose:	Vote
Submitted by:	
Related Material:	Auditor form.pdf The_Cottonwood_School_Engagement_Letter_2020-21.pdf



The Cottonwood School

7006 Rossmore Lane, El Dorado Hills, CA 95762
 Phone (530) 285-2578 | Fax (530) 285-2580

Deadline: **March 31, 2020**

Subject: **SELECTION OF AUDITORS FOR FISCAL YEAR 2020-21**

Return to: **Cindy Garcia, Executive Director**
 Cindy.garcia@cottonwood.school
The Cottonwood School
 7006 Rossmore Lane
 El Dorado Hills, CA 95762
 FAX (530) 285-2580

Date: February 16, 2021

In accordance with Education Code Section 41020, the governing board of The Cottonwood School has selected the following firm to audit the books and accounts of the district for the fiscal year ending June 30, 2021:

Firm Name Wilkinson Hadley King & Co. LLP		Telephone Number 619-447-6700
Partner in Charge Kevin A. Sproul, CPA	Reviewing Partner	
Address 218 W Douglas Ave		
City El Cajon,	State CA	Zip Code 92020

Stated Maximum Audit Fee: _____

For a multiple year contract, state the fiscal years covered:

Fiscal Year:	2020-21	2021-2022			
Amount:	\$9950.00	\$10,200.00			

 Signature, Executive Director

 Date



The Cottonwood School

7006 Rossmore Lane, El Dorado Hills, CA 95762

Phone (530) 285-2578 | Fax (530) 285-2580



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

February 10, 2021

Board of Directors and Management
The Cottonwood School
7006 Rossmore Lane
El Dorado Hills, CA 95762

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

We will audit the financial statements of The Cottonwood School, which comprise the statement(s) of financial position as of year ended June 30, 2021, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements (the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

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

Audit Objective

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

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

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

Audit Procedures

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

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

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

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

Audit Procedures—Compliance

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

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

Other Services

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

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

Management Responsibilities

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

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

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

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

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

Engagement Administration, Fees, and Other

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

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

Our fees for these services will be:	<u>2021</u>
The Cottonwood School	\$8,750
Federal and State Tax Returns:	\$1,200

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

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

Very truly yours,
Wilkinson Hadley King + Co LLP

Wilkinson Hadley King & Co LLP

RESPONSE:

This letter correctly sets forth the understanding of The Cottonwood School.

Management signature:

Title:

Date:

Governance signature:

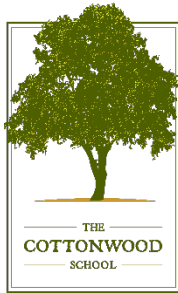
Title:

Date:

Cover Sheet

Policy and Procedure for Opting Out of State Testing

Section: IV. Academic Excellence
Item: A. Policy and Procedure for Opting Out of State Testing
Purpose: Vote
Submitted by:
Related Material: State Testing Opt-Out Policy - Cottonwood.pdf



Policy and Procedure for Opting Out of State Testing

~~The~~ Cottonwood ~~School~~ pupils are required to participate in all statewide assessments that are applicable to pupils in non-charter public schools according to [California Education Code Section 47605\(c\)](#). Parents do indeed have the right to waive, ~~under specified conditions~~, state testing requirements for the California Assessment of Student Performance and Progress (CAASPP) System according to [California Education Code section 60615](#). A charter school cannot disregard or take away this parental right. However, the California Department of Education states that parent waivers do not exempt students from participation rate calculations.

The Every Student Succeeds Act (ESSA) requires states to test at least 95% of all eligible students and student groups in ELA and Mathematics. In 2020, the US Department of Education reviewed the California Department of Education (CDE)'s methodology and determined that it does not meet ESSA requirements.

Beginning with the 2020-2021 school year, instead of a 0.25 point penalty for each percentage point below 95%, the CDE will assign the Lowest Obtainable Score (LOSS) for each student needed to bring the school, district, or student group to a 95% participation rate.

Under the new methodology, the calculation will add the number of students needed to reach a 95% participation rate into the DFS calculations, and these students will be assigned a predetermined LOSS score. The calculation will assign the LOSS among the school's tested grade levels that penalizes the school the least.

In simpler terms, 95% of testing age students must participate or ~~The~~ Cottonwood ~~School~~ will face severe penalties on the California Dashboard, the states' measurement of school accountability. This in turn will impact our ability to renew our charter and continue operations.

Exceptions to the Participation Rate Requirement

Students flagged with the "Medical Emergency" condition code will be automatically removed from the participation rate calculation unless they log onto both parts of the test. English learners new to the country (enrolled in a U.S. school for less than one year) are exempt from taking the ELA portion of the Smarter Balanced Summative Assessments. Note that the same LOSS will be applied to students who do not take the California Alternative Assessments as for those taking the Smarter Balanced Summative Assessments.

Opt-out Procedure for ~~The Cottonwood School~~

In order for a family to complete the opt-out process, the HST and the family will complete the following steps:

1. Parent communicates intent to opt out of state testing to HST
2. HST fills out [this survey](#) documenting the reason for the opt-out request
3. The Testing Team ~~and the HST~~ reviews the reason for the opt-out request, and then schedules ~~an advisory~~ phone call with the parent to discuss the reason for the opt-out request prior to the opt-out being processed
4. If after the conversation the parent still decides to opt-out, the testing team will complete a spreadsheet documenting the conversation and the resolution.

Cover Sheet

Comprehensive Safety Plan

Section:	V. Operations
Item:	A. Comprehensive Safety Plan
Purpose:	Vote
Submitted by:	
Related Material:	Comprehensive Safety Plan - Cottonwood Redline.pdf



The Cottonwood School
Comprehensive School Safety Plan
SB 187 & SB 334 Compliance Document
2020-2021

7006 Rossmore Lane, El Dorado Hills, CA 95762

This document is to be maintained for public inspection during business hours

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Comprehensive School Safety Plan

The Cottonwood School
Section A: General Information – School Safety - Includes Employee Fingerprint/Background Check - Ed Code 44237
Part 1: District Commitment to School Safety

The Cottonwood School is committed to ensuring that all enrolled students and all employees are safe and secure. The Cottonwood School believes that a beginning step toward safer schools is ~~the development of~~ developing a comprehensive plan for school safety by every school. The Cottonwood School intends that parents, students, teachers, administrators, counselors, classified personnel, and community agencies develop safe school plans as a collaborative process. The plan will be reviewed and updated on an annual ~~basis,~~ and basis and proposed changes will be submitted to the Board for approval.

Comprehensive School Safety Plan

The Cottonwood School
Section A: General Information – School Safety - Includes Employee Fingerprint/Background Check - Ed Code 44237
Part 2: Legislative Requirements

The California Education Code (sections 35294-35294.9) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school.

This requirement was presented in Senate Bill 187, ~~which was~~ approved by the Governor and chaptered in 1997. This legislation contained a sunset clause that stated that this legislation would remain in effect only until January 1, 2000. Senate Bill 334 was approved and chaptered in 1999 and perpetuated this legislation under the requirement of the initial legislation.

Comprehensive School Safety Plans are required under SB 187/SB 334 to contain the following elements:

Plans for Charter Schools must “identify appropriate strategies and programs that provide and maintain a high level of school safety and address the school’s procedures for complying with existing laws related to school safety, *including but not limited to*” the following:

- A. Employee Fingerprint/Background Check – Ed Code 44237
- B. Child Abuse Reporting Procedures - Penal Code 11165.5 & .6
- C. Emergency/Disaster Plans – Ed Code 32287; CCR Title 8, Sec 3220; ADA
- D. Suspension/Expulsion policies and procedures – Ed Code 48915
- E. Procedures to notify teachers of dangerous pupils – Ed Code 49079
- F. Discrimination and Harassment Policy (include hate crime reporting procedures and policies)*
- G. Schoolwide Dress Code (if it exists - including the prohibition of gang-related apparel)
- H. Procedures for safe ingress and egress of pupils, parents, and school employees to and from school site (pick-up, drop-off, maps, etc.)
- I. A safe and orderly environment conducive to learning at the schoolsschool.

The Comprehensive School Safety Plan will be reviewed and updated by March 1st every year. In July of every year, the school will report on ~~the status of its school safety plan~~ its school safety plan status, including a description of its key elements in the annual school accountability report card.

Comprehensive School Safety Plan

The Cottonwood School
Section A: General Information – School Safety - Includes Employee Fingerprint/Background Check - Ed Code 44237
Part 3: Maintaining a Safe and Orderly Environment

It is a priority of the administration and staff at The Cottonwood School that every student who attends our school will be provided with an environment in which the students ~~not only feel physically safe, but that there is also feel physically safe and~~ a positive school climate in all activities.

Our administration and staff desire to provide an orderly, caring, and nondiscriminatory learning environment ~~in which~~ where all students can feel comfortable and take pride in their school and their achievements.

Our administration encourages staff to teach students the meaning of equality, human dignity, and mutual respect; and to employ cooperative learning strategies that foster positive interactions among students from diverse backgrounds.

Students shall have opportunities to voice their concerns about school policies and practices and to share responsibility for solving problems that affect their school. Staff shall encourage and reward success and achievement, participation in community projects, and positive student conduct.

Our school network promotes nonviolent resolution techniques ~~in order~~ to encourage attitudes and behaviors that foster harmonious relations. Staff shall receive training ~~which that~~ implements and supports conflict resolution (California Education Code Sections 32230-32239, 35160, 35160.1, 44806).

The Cottonwood School remains in compliance with existing laws related to school safety. This plan outlines several elements critical to maintaining a safe school environment.

Comprehensive School Safety Plan

The Cottonwood School
Section A: General Information – School Safety - Includes Employee Fingerprint/Background Check - Ed Code 44237
Part 4: Criminal Background Check

CRIMINAL BACKGROUND CHECK

The Cottonwood School recognizes the importance of maintaining a safe workplace with employees who are honest, trustworthy, qualified, reliable, and nonviolent, and do not present a risk of harm to students, coworkers, or others. The Cottonwood School will perform applicant background checks and employee investigations as required by Education Code section 47605 [b][f], which requires that “each employee of the school furnish the school with a criminal record summary”.

All employees must have Live Scan fingerprint results on file with Human Resources at The Cottonwood School. Proof of Live Scan fingerprinting is a requirement of employment, and the results must be provided to The Cottonwood School prior to the first day of work. Live Scan fingerprinting will be required of all job applicants, employees, and volunteers as required by California and federal law. Background checks may also be required of employees whose job duties involve students' care ~~care of students~~, handling of money, valuables, or confidential information, or as otherwise deemed prudent by the school. These background checks are performed through a fingerprinting service coordinated by the California Department of Justice (DOJ) and the Federal Bureau of Investigation (FBI). Any and all information obtained by The Cottonwood School may be ~~taken into consideration~~ considered in evaluating one’s suitability for employment, promotion, reassignment, or retention as an Employee.

The Cottonwood School shall also request subsequent arrest notification from the Department of Justice and take all necessary action based upon such further notification information.

The Cottonwood School may occasionally find it necessary to investigate current employees, where behavior or other relevant circumstances raise questions concerning work performance, reliability, honesty, trustworthiness, or potential threat to the safety of coworkers, students, or others. Employee investigations may, where appropriate, ~~include-including~~ credit reports and investigations of criminal records, including appropriate inquiries about any arrest for which the employee is out on bail. In the event that a background check is conducted, The Cottonwood School will comply with the federal Fair Credit Reporting Act and applicable state laws, including providing the employee with any required notices and forms. Employees subject to an investigation are required to cooperate with The Cottonwood School’s lawful efforts to obtain relevant information, and may be disciplined up to and including suspension without pay and/or termination for failure to do so.

Employees with adverse background information (such as certain specific criminal conviction) may be ineligible for employment with The Cottonwood School.

Comprehensive School Safety Plan

The Cottonwood School
Section B: Child Abuse Reporting Procedures - Penal Code 11165.5 &.6
Part 1: Child Abuse Reporting Procedures

Child abuse reporting law (Penal Code Section 11166) requires that ~~a~~The Cottonwood School employee who has reason to believe that a child has been subjected to abuse, ~~;~~ report the incident to the proper authorities.

At The Cottonwood School, protecting children from child abuse is a ~~major~~ significant priority. Each year the administration sets aside time to meet with staff to discuss child abuse indicators and to remind teachers of the procedures to follow when abuse is suspected. The Suspected Child Abuse Report can be found on the last page of this plan and at https://oag.ca.gov/sites/all/files/agweb/pdfs/childabuse/ss_8572.pdf

Employees of The Cottonwood School are familiar with Penal Code Section 11166 and understand the requirement that certificated and classified personnel report suspected child abuse immediately or as soon as practically possible to Children’s Protective Services by telephone. They are aware that a call must be followed within at least 36 hours by a written report to the child protective agency.

All staff is aware of ~~the location of a Child Abuse Information Folder~~ Child Abuse Information Folder's location ~~that~~ is kept on file and updated regularly. It includes informational literature, guidelines for recognizing abuse, and specific directions for reporting it.

The determination as to who should be contacted will depend ~~greatly~~ significantly upon the situation at hand. The local law enforcement agency will dispatch a unit to the school as soon as possible. Children’s services may take much longer to respond. School personnel should always take into consideration the severity of the abuse and the extent to which the student’s safety is at risk.

Comprehensive School Safety Plan

The Cottonwood School
Section B: Child Abuse Reporting Procedures - Penal Code 11165.5 &.6
Part 1: Child Abuse Reporting Procedures

The ~~requirements of school personnel and the identification and reporting of known or suspected child abuse to a protective agency is mandated by the State of California Penal Code~~State of California Penal Code mandates the requirements of school personnel and the identification and reporting of known or suspected child abuse to a protective agency. ~~In fact,~~Failure to do so on the part of school personnel could lead to penalties ~~which that~~ might be imposed on these individuals. The Cottonwood School board policies are continually updated to reflect appropriate legislation. Excerpts from the California Penal Code and The Cottonwood School Board Policy are presented below.

From California Penal Code Section 11166

...any child care custodian, health practitioner, or employee of a child protective agency who has knowledge or observes a child in his or her professional capacity within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse shall report the known or suspected instance of child abuse to a child protective agency immediately or as soon as practically possible by telephone and shall prepare and send a written report thereof within 36 hours of receiving the information concerning the incident.

The Cottonwood School
 – Child Abuse Prevention Programs

Recognizing that our responsibility to students includes the protection of their physical and mental well-being, the Governing Board desires to provide whatever opportunities or resources may be available for the prevention of child abuse.

The Board agrees with the Legislature that:

1. Child abuse and neglect is a severe and increasing problem in California.
2. School districts and preschools are able to provide an environment for the training of children, parents, and all school district staff.
3. Primary prevention programs in the school districts are an effective and cost-efficient method of reducing the incidence of child abuse and neglect and for promoting healthy family environments.

Comprehensive School Safety Plan

The Cottonwood School
Section B: Child Abuse Reporting Procedures - Penal Code 11165.5 &.6
Part 1: Child Abuse Reporting Procedures

The Cottonwood School

– Child Abuse Prevention Programs (Continued)

The ~~Senior Director~~Executive Director shall explore funding and assistance available ~~for the establishment of~~ to establish programs directed toward preventing the occurrence of child abuse, including physical abuse, sexual assault, and child neglect, and reducing the general vulnerability of children, including coordination with and training for parents and school staff.

Parents shall be given notice of; and may refuse to have their children participate in; prevention training program.

The Cottonwood School

– Child Abuse and Neglect

Duty to Report

Certificated employees and classified employees trained in child abuse identification and reporting shall report known or suspected child abuse to a child protective agency by telephone immediately or as soon as practically possible and in writing within thirty-six hours. The reporting duties are individual and cannot be delegated to another individual.

Definitions

1. “Child Abuse,” as defined by law, pursuant to Penal Code 273 and 11165, and for purposes of this regulation includes the following:
 - a. Physical abuse resulting in a non-accidental physical injury.
 - b. Physical neglect, including both severe and general neglect, resulting in negligent treatment or maltreatment of a child.
 - c. Sexual abuse including both sexual assault and sexual exploitation.
 - d. Emotional abuse and emotional deprivation including willful cruelty or unjustifiable punishment.
 - e. Severe corporal punishment.

Comprehensive School Safety Plan

The Cottonwood School
Section B: Child Abuse Reporting Procedures - Penal Code 11165.5 &.6
Part 1: Child Abuse Reporting Procedures

The Cottonwood School
 – Child Abuse and Neglect (Continued)

2. “Mandated Reporters” are those people defined by law as “child care custodian,” “medical practitioners,” and non-medical practitioners” and include virtually all school employees. The following school personnel are required to report:

Teachers, administrators, supervisors of child welfare and attendance, certificated pupil personnel employees, employees of a child care institution, head start teachers, school psychologists, licensed nurses, counselors, presenters of child abuse prevention programs, and those instructional aides or other classified employees trained in child abuse reporting.

3. “Child Protective Agencies” are those law enforcements and child protective services responsible for investigating child abuse reports, including the local police or sheriff’s department, county welfare or juvenile probation department, and child protective services.
4. “Reasonable Suspicion” means that it is objectively reasonable for a person to entertain such a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse. (California Penal Code 11166)

Reporting Procedures

1. To report known or suspected child abuse, any employee (as defined above) shall report by telephone to the local child protective agency.

The telephone report must be made immediately, or as soon as practically possible, upon suspicion. The verbal report will include:

- a. The name of the person making the report.
- b. The name of the child.
- c. The present location of the child.
- d. The nature and extent of any injury.
- e. Any other information requested by the child protective agency, including the information that led the mandated reporter to suspect child abuse.

Comprehensive School Safety Plan

The Cottonwood School
Section B: Child Abuse Reporting Procedures - Penal Code 11165.5 &.6
Part 1: Child Abuse Reporting Procedures

The Cottonwood School
 – Child Abuse and Neglect (Continued)

~~At the time~~ **When** the verbal report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

2. Within thirty-six (36) hours of making the telephone report, the mandated reporter will complete and mail a written report to the local child protective agency.

The written report shall include completion of the required standard Department of Justice form (DOJ SS 8572).

The mandated reporter may request and receive copies of the appropriate form either from the school district or directly from the local child protective agency.

Detailed instructions for completion of the form are on the back sheet of the form. Reporters may request assistance from the site administrator in completing and mailing the form; however, the mandated reporter is still responsible for ensuring that the written report is correctly filed.

3. Employees reporting child abuse to a child protective agency are encouraged, but not required, to notify the site administrator or designee as soon as possible after the initial verbal report by telephone. The site administration, when notified, shall inform the Superintendent.

Administrators so notified shall provide the mandated reporter with any assistance necessary to ensure that the verbal or written reporting procedures are carried out according to state law and district regulations. If requested by the mandated reporter, the ~~Senior Director~~ **Executive Director** may assist in the completion and filing of these forms.

Legal Responsibility and Liability

1. Mandated reporters have absolute immunity. School employees required to report are not civilly or criminally liable for filing a required or authorized report of known or suspected child abuse.

Comprehensive School Safety Plan

The Cottonwood School
Section B: Child Abuse Reporting Procedures - Penal Code 11165.5 &.6
Part 1: Child Abuse Reporting Procedures

The Cottonwood School

– Child Abuse and Neglect (Continued)

2. A mandated reporter who fails to report an instance of child abuse, which he/she knows to exist or reasonably should know to exist, is guilty of a misdemeanor and is punishable by confinement in jail for a term not to exceed six (6) months or by a fine of not more than one thousand dollars (\$1,000) or both. The mandated reporter may also be held civilly liable for damages for any injury to the child after a failure to report.
3. When two (2) or more persons who are required to report jointly, have knowledge of suspected instance of child abuse, and when there is an agreement, and a single report may be made and signed by the person selected. However, if any person who knows or should know that the person designated to report failed to do so, that person then has a duty to make the report.
4. The duty to report child abuse is an individual duty, and no supervisor or administrator may impede or inhibit such reporting duties. Furthermore, no person making such a report shall be subject to any sanction.

Release of Child to Peace Officer

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse, the ~~Senior Director~~ Executive Director shall not notify the parent or guardian as required in other instances of removal of a child from school, but rather shall provide the peace officer with the address and telephone number of the child's parent or guardian.

It is the responsibility of the peace officer to notify the parent or guardian of the situation. Peace officers will be asked to sign an appropriate release or acceptance of responsibility form (cf. 5145.11 – Questioning and Apprehension).

Comprehensive School Safety Plan

The Cottonwood School
Section B: Child Abuse Reporting Procedures - Penal Code 11165.5 &.6
Part 1: Child Abuse Reporting Procedures

The Cottonwood School
– Child Abuse and Neglect (Continued)

When School Employees are Accused of Child Abuse

Regardless of who child abusers may be, the major responsibilities of mandated reporters are to (1) identify incidents of suspected child abuse, and (2) comply with laws requiring reporting of suspected abuse to the proper authorities. Determining whether or not the suspected abuse actually occurred is not the responsibility of the school employee. Such determination and follow-up investigation will be made by a child protective agency.

Parent/guardians or members of the public accusing school employees of child abuse should be made aware of the ramifications of making false reports and should be provided with information regarding child abuse and child abuse reporting.

Pending the outcome of an investigation by a child protective agency and prior to the filing of formal charges, the employee may be subject to reassignment or a paid leave of absence.

Disciplinary action resulting from the filing of formal charges or upon conviction shall be in accordance with district policies, regulations, and/or collective bargaining agreements. The ~~Senior Director~~[Executive Director](#) or designee should consult with legal counsel in implementing either suspension or dismissal.

Comprehensive School Safety Plan

The Cottonwood School
Section C: Emergency/Disaster Plans - Ed Code 32287; CCR Title 8, Sec 3220 ADA
Part 1: General Information - Disaster

The Cottonwood School will take all necessary measures to keep students, staff, and visitors safe in the event of a disaster. The following sections of this plan outline basic responsibilities for all staff for specific incidents

The ~~The~~ Cottonwood School has developed a Standardized Emergency Management System (SEMS) Plan that outlines in more detail, specific responsibilities for Emergency Response Teams at this school.

This Emergency Action Plan is being developed to provide information to the staff at The Cottonwood School to ensure pertinent information is available in the case of an incident that warrants a response. It is written ~~in accordance with~~ per the California Code of Regulations, Title 8, Section 3220, which outlines the components required for a plan. There are also components of the Standardized Emergency Management System (SEMS) and National Incident Management System (NIMS), including the Incident Command System incorporated in this plan. The purpose for the inclusion is that while The Cottonwood School may not have students ~~on-on~~-site, it will serve as an Emergency Operations Center if a multi-site incident occurs and support is needed for the school or local community. At that time, ~~the role of The Cottonwood School~~ The Cottonwood School's role would be to serve as a resource and clearinghouse for information.

The plan is developed with a multi-hazard perspective to make it applicable to the ~~widest-broadest~~ range of emergencies and disasters, both natural and ~~human-human~~-caused. However, Administrators retain the flexibility to modify procedures and/or organization structure as necessary to accomplish the emergency response and recovery missions in the context of a particular hazard scenario.

The individual(s) responsible for the implementation of this plan or to contact for any clarification is:

Name: _____ Department: _____

Phone: _____ Email: _____

Name: _____ Department: _____

Phone: _____ Email: _____

Plan Approval:

Name of Responsible Party

Title

Signature

Date

RECORD OF DISTRIBUTION

Plan #	Office/Department	Representative	Signature

EMERGENCY TELEPHONE NUMBERS

FACILITY EMERGENCY NUMBERS

- 1) Emergency Operations Center Insert Number
(Managing Director's)
- 2) Alternate Location Insert Number
(Office cell phone #)

LOCAL AGENCIES/OTHERS

- 1) Local Police
- 2) Local Fire
- 3) American Red Cross
- 4) Electric Utility Company
- 5) Local Gas Company
- 6) Local Water Company

In the event of a major emergency or disaster, the 9-1-1 emergency system may not function because of traffic overload. If you have a situation requiring immediate aid from police, fire, or medical personnel, you should try to use the 9-1-1 number first for immediate ~~aid~~ assistance.

PLAN IMPLEMENTATION

A key component ~~to~~of this plan is the Incident Command System (ICS). The five basic functions of: Management, Operations, Logistics, Planning/Intelligence, and Finance/Administration must remain consistent, but the formation of the teams within those sections can be flexible to meet each school's needs.

To properly complete the EOP, the school needs to: (1) Assign roles for Management staff and Section Chiefs (2) form the site emergency teams, (3) provide the appropriate training for all staff (4) conduct exercises to test the plan, and (5) update the plans as needed.

Employees shall be offered training on the specifics of this plan when it is initially developed and when new employees are hired. Employees should be retrained when the plan changes due to a change in the layout or design of the facility, when new equipment, hazardous materials, or processes are introduced that affect evacuation routes, or when new types of hazards are introduced that require special actions. It would also be helpful to provide annual awareness training as a reminder. General training for employees should address the following:

- Individual roles and responsibilities.
- Threats, hazards, and protective actions.
- Notification, warning, and communications procedures.
- Emergency response procedures.
- Evacuation, shelter, and accountability procedures.
- Location and use of common emergency equipment.
- Emergency shutdown procedures.

Additional training may also need to be provided (i.e., first-aid procedures, portable fire extinguisher use, etc.) depending on the responsibilities allocated to employees in the plan.

Once the emergency action plan has been reviewed with employees and everyone has had the proper training, it is ~~a good idea~~ good to hold practice drills as often as necessary to keep employees prepared. Include outside resources such as fire and police departments when possible. After each drill, gather management and employees to evaluate the effectiveness of the drill. Identify the strengths and weaknesses of your plan and work to improve it.

ABOUT EMERGENCY MANAGEMENT SYSTEMS

Through the years, those agencies responsible for disaster response have come up with several different models for coordinating that response. Although these models differ, they share a common background: The Incident Command System (ICS). As a member of your school's emergency response team, you will need to be familiar with ICS and the emergency management systems used in California.

Incident Command System (ICS) Developed in the 1970's by Southern California Fire Protection Agencies, ~~;~~ this system was designed to coordinate a multi-jurisdictional response. The beauty of ICS is that it is based upon common terminology and on the division of response activities into five functional units that ~~essentially-nearly~~ eliminates the possibility of the duplication of efforts. ICS became the model for the state's system.

Standardized Emergency Management System (SEMS) Developed in response to the lack of agency and multi-jurisdictional coordination during the Oakland Fires of 1991, SEMS became the state-wide standard for coordinated emergency response. All agencies involved in emergency response are legally required to use SEMS. ~~In fact, t~~The **STATE** reimbursement of local costs incurred for emergency response/recovery is tied to the use of SEMS.

National Incident Management System (NIMS) After the national tragedy on September 11, 2001, it became clear that the country needed an emergency response system to address incidents that affected the entire nation. The ~~national-federal~~ government looked at the system used in California and used it as a model to develop a national response system called NIMS. It is a FEMA approved emergency response system and will become the national model. National compliance was expected by 2006 but is still in progress. **FEDERAL** funding for emergency response/recovery grants is tied to the use of NIMS.

SCHOOL RESPONSE

In 1994 the State of California legislators passed the Petris Bill. This bill *requires* schools (who are considered to be special districts) to use the SEMS model in planning for, and responding to, school emergencies and disasters. HOMELAND SECURITY PRESIDENTIAL DIRECTIVE HSPD-5, which mandated the development and implementation of NIMS, now requires schools to integrate that system into their plans as well.

WHAT SPECIFIC LAWS* APPLY TO SCHOOLS

THE FIELD ACT (Garrison Act and Riley Act)

Sets building code standards for construction and remodeling of public schools and assigns the responsibility for assuring building code compliance to the Division of the State Architect.

THE KATZ ACT

Requires schools to establish an earthquake emergency system:

- Develop a disaster plan
- Conduct periodic drop and cover drills, evacuation procedures, and emergency response actions—once each quarter in elementary schools and once each semester in secondary schools
- Provide training to students and staff in emergency response procedures
- Be prepared to have your school serve as a possible public shelter
- Take mitigation measures to ensure the safety of students and staff—such as securing equipment and furniture.

PUBLIC EMPLOYEES ARE DISASTER SERVICE WORKERS

California Government Code Section 3100

All school employees are considered disaster service workers when:

- A local emergency has been proclaimed
- A state emergency has been proclaimed
- or,*
- A federal disaster declaration has been made

NOTE: During a declared disaster, school employees are required, by law, to serve as disaster service workers and cannot leave their school site until formally released.

- Certificated employees risk losing their teaching credentials
- Classified employees may be charged with a misdemeanor

*This is not a legal opinion-; confirmation is required to determine if your organization is exempt from any regulations targeting schools. The assumption is that the laws apply to all public schools.

POST-DISASTER SHELTERS

Schools are required by both federal statute and state regulation to be available for shelters following a disaster.

- The American Red Cross has access to schools to set up shelters
- Local governments have access to schools to set up shelters
- Plan and make arrangements in advance to ~~assure~~ ensure that you are prepared.

THE PETRIS BILL

California Government Code Section 8607

Requires schools to respond to disasters using the Standardized Emergency Management System (SEMS) by December 1996.

- ICS - (Incident Command System) organizing response efforts into five basic functions: Management, Operations, Logistics, Planning/Intelligence and Finance/Administration
- EOC - (Emergency Operations Center) setting up a central area of control using the five basic functions
- Coordinate all efforts with the operational area (county) EOC, city EOC₂ and county office of education EOC
- Incorporation of SEMS into all school plans, training₂ and drills
- Documentation of the use of SEMS during an actual emergency

HOMELAND SECURITY PRESIDENTIAL DIRECTIVE HSPD-5

February 28, 2003

On February 28, 2003, President George W. Bush issued Homeland Security Presidential Directive 5 (HSPD-5). HSPD-5 directed the Secretary of Homeland Security to develop and administer a National Incident Management System (NIMS).

HSPD-5 requires Federal departments and agencies to make the adoption of NIMS by state and local organizations a condition for Federal preparedness assistance (grants, contracts, and other activities) by Fiscal Year 2005.

NIMS training requirements: All school employees (as designated Disaster Services Workers) are to complete ICS100, ICS200, and IS700.)

USING SEMS AND NIMS IN YOUR SCHOOL - AN OVERVIEW

Within SEMS and NIMS, an emergency response organization, known as the Incident Command System, consists of five Sections:

Management: responsible for policymaking with respect to disaster planning and preparedness and for the overall coordination of emergency response and recovery activities. This section has four members, the EOC Director/Incident Commander (IC), the Public Information Officer (PIO), the Safety Officer, and the Liaison Officer (LO). In short: they are *the leaders*.

Planning/Intelligence: responsible for creating the action plans and checklists that will be used by all of the sections during crisis response and recovery. The section is comprised of two teams: the Situation Status Team and the Documentation Team. During an emergency, these teams gather, analyze, disseminate, and record information critical to the functioning of the Management Section. Planning/Intelligence are often referred to as *the thinkers*.

Operations: responsible for response preparedness of the Assembly/Shelter, Communications, Crisis Intervention, Light Search and Rescue, First Aid, Student Release/Staff Accounting, and Maintenance/Fire/Site Security Teams. During a disaster, this section directs response activities of all of these teams and coordinates that response with the Management Section. These folks represent *the doers*.

Logistics: prior to a disaster, this section is in charge of creating a transportation plan, and ensuring that there are adequate supplies of food, water, and equipment for crisis response. During an emergency, the section's two teams, the Supplies/Staffing Team and the Transportation Team provide services, personnel, equipment, materials, and facilities, as needed. They are *the getters*.

Finance/Administration: in charge of creating policies and procedures for documenting costs associated with emergency response. This section has one team, called the Recordkeeping Team. During a disaster, they activate contracts with vendors, keep time records, track receipts, and account for expenditures. Their efforts make it possible for schools to reclaim costs associated with response and recovery activities from the state. They also gather all paperwork and documentation at the end of the incident for inclusion in the After Action Report (AAR). They are called *the payers*.

THE EMERGENCY OPERATIONS CENTER

During an emergency, the Management Section gathers together in an area/room to set-up a “command center,” also known as the Emergency Operations Center (EOC). In the EOC, the Management Section makes decisions affecting response activities based upon information coming in from the Section Chiefs.

A Word About Unified Command

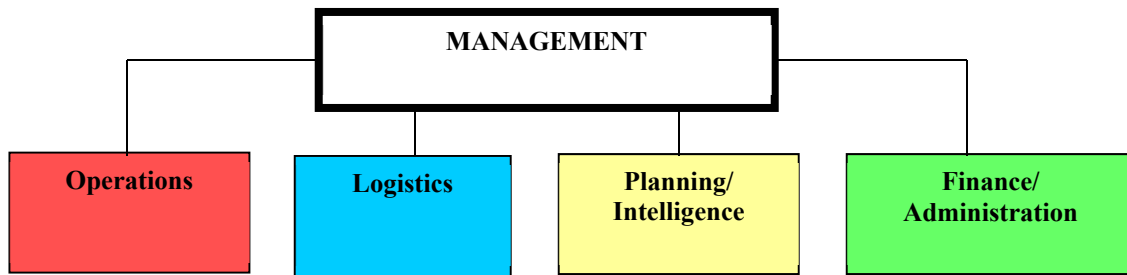
The control of and response to emergencies is the sole responsibility of the site teams *until* first responders arrive. Once they arrive, the incident command transitions to “***Unified Command.***” This transition is immediately facilitated by an on-site briefing of first responders by the Management Staff and Section Chiefs. Following the initial briefing, the site’s Incident Commander will begin to work closely with representatives of each response agency to plan and carry out response activities. Other employees may be asked to participate as well, depending upon the incident at hand and the available staffing of emergency responders. All staff should be prepared to participate if necessary.

In the EOC, this means that first responder representatives will essentially be running response activities in consultation with the organization’s Management Staff and Section Chiefs. In the field, Team Leaders and Team Members will work alongside first response teams; *unless* the EOC Director/Incident Commander has deemed it is too dangerous or unsafe for them to do so. *Remember*, first responders, are professionals. Work with them and take your cues from them.

The Dual Role of the School Office

- The School must organize to respond to incidents that occur at their location
 - Ensure that the School has a functional Emergency Action Plan
 - Ensure that School staff are trained and well prepared
- The School office must also organize to provide support when the incident happens at school sites within the organization
 - Provide leadership
 - Provide assistance with response and recovery, when needed
 - Ensure that school staff are trained and well prepared
 - Ensure that each school has a functional Emergency Operations Plan

INCIDENT COMMAND SYSTEM AND DIVISION OF LABOR

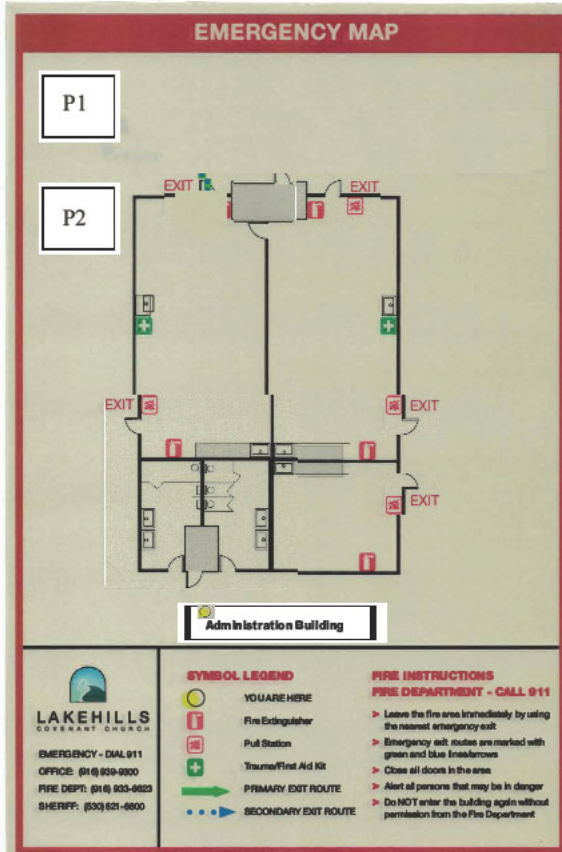


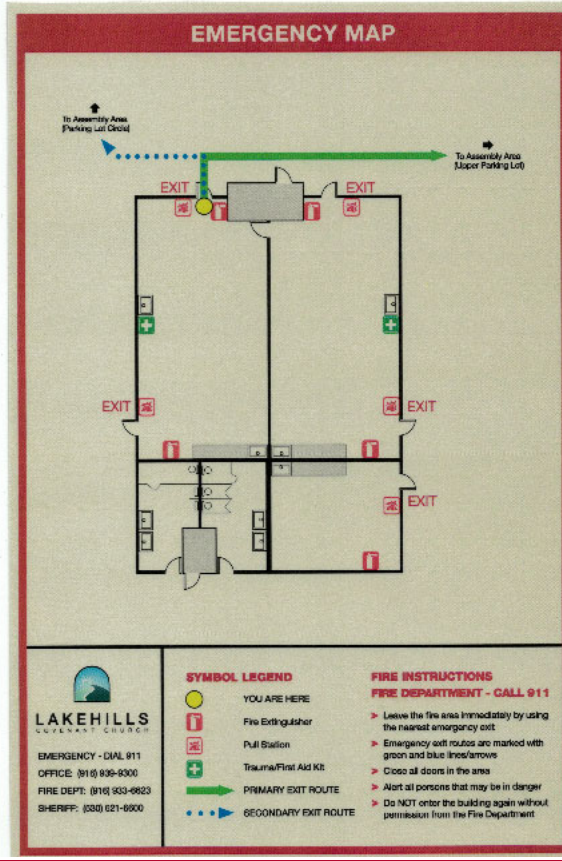
Divisions of Labor

Each one of the five functions have certain roles and responsibilities during a disaster or school emergency. The Management Section oversees response activities in consultation with the Chiefs of the Operations, Logistics, Planning/Intelligence, and Administration/Finance Sections. Each of these sections, in turn, has a team or teams tasked with implementing very specific components of the emergency response plan.

INSERT SITE MAP

~~(include life and fire safety elements, i.e. fire extinguishers, first aid kits, emergency supplies, etc.)~~





~~INSERT STAFF~~STAFF-ROSTER

<u>Staff Name</u>	<u>Assignment</u>
<u>Jodiann Beeson</u>	<u>Principal</u>
<u>J. Bermodes</u>	<u>Teacher</u>
<u>C.Eidem</u>	<u>Teacher</u>
<u>P. Irizzay</u>	<u>Teacher</u>
<u>C.Mayer</u>	<u>Teacher</u>

The following Standard Operating Procedures have been developed to address a multitude of incidents that could occur at a school office or student location. This is a living document that should be updated and modified as additional information is acquired. A hazard assessment should be conducted to identify specific areas of concern for your location in order to maximize the number of response situations included in this plan.

EVACUATION PROCEDURES

Earthquakes, fire, bomb threats, hazardous chemical spills, or an incident on or near campus are just a few examples of an emergency incident situation that may require that portions of a building or an entire school building be evacuated.

The building Emergency Preparedness Committee should identify evacuation areas ~~on~~-site and alternative off-sites areas should it be necessary to evacuate.

A safe evacuation route must be able to accommodate moving a large number of people, while not exposing employees to danger. The location and type of emergency necessitates evaluation and possible adjustments to the usual evacuation routes. This evaluation will determine if the building should be evacuated in segments or if stationing a person at certain specific exits is necessary so that staff can be re-routed away from danger.

The movement of staff out of buildings requires accounting for every employee. In order to account for staff, work area supervisors must have available employee lists so that missing or extra staff can be reported immediately to the Command Posts (school; law enforcement; fire). When evacuating their work area, work site supervisors must bring ~~with them~~ the location roster and emergency supplies.

During an evacuation, the following procedures must be followed:

- ✓ Move staff to the designated Evacuation Area.
- ✓ Take roll by completing the Staff Accountability Form
- ✓ Runners collect Staff Accountability Report from classroom or work areas.
- ✓ If the employee has an assignment on the Emergency Management Team Organizational Chart, report to the Command Post (CP) and signs in.
- ✓ Report to Incident Commander (IC) for briefing and assignment.

LOCKDOWN/REVERSE EVACUATION PROCEDURES

Some emergencies may prevent safe evacuation and require steps to isolate staff from danger by instituting a lockdown. Other emergencies may occur prior to the work day, during break or lunch periods, or after the work day. When staff may be outside the school building or work site, a reverse evacuation should be initiated.

All employees and must be familiar with the specific actions they must take during a lockdown or reverse evacuation. Discussions, training, and practice drills are essential to make these procedures workable.

In the event of a lockdown or reverse evacuation, work area supervisors must utilize the following procedures:

- ✓ If outside, move to the nearest building or room, providing it is a safe route and that you are not moving in the direction of danger.
- ✓ If inside, stay inside.
- ✓ Lock door(s) to buildings and or work areas.
- ✓ If possible, quickly close all windows and then move away from the windows.
- ✓ Use caution when allowing late reporting staff to enter into a classroom.
- ✓ Have staff hide, if appropriate.
- ✓ Take roll using Staff Accountability Form.

Report any “extra” staff that sought cover in your work area. Take this form with you if you are directed by the Incident Commander to evacuate your work area at a later time.

- ✓ Await further instructions from the Incident Commander via public address system, phone, or ~~an~~ e-mail notification to all staff.
- ✓ **DO NOT** use the telephone to call out as all lines must be ~~keep~~ kept open, unless there is a dire emergency in your work area.
- ✓ Remain in the room/office until a member of the Emergency Management Team or a law enforcement officer arrives with directions.

PROCEDURES FOR CONDUCTING A “SIZE-UP”

A “**SIZE-UP**” is a nine-step continual data gathering process that determines if it is safe to perform a certain emergency task, whether fire suppression, search and rescue, facilities assessment, etc. A size-up enables first responders to make decisions and respond appropriately in the areas of greatest need. The nine steps in a “**size-up**” are:

1. Gather Facts:

- What has happened?
- How many people are involved?
- What is the current situation?
- Does the time of day or week affect this situation?
- Do weather conditions affect the situation (e.g., forecast, temperature, wind, rain)?
- What type(s) of structures are involved?
- Are buildings occupied? If yes, how many?
- Are there special considerations involved (e.g., children, elderly, disabled)?
- Are hazardous materials involved at or near the situation?
- Are other types of hazards likely to be involved?

2. Assess and Communicate the Damage:

- Take a lap around each building and ~~try to~~ determine what has happened, what is happening now, and what may happen next.
- Are normal communications channels functioning (e.g., ICS, radios, e-mail, phones)?

3. Consider Probabilities:

- What is likely to happen?
- What is the worst-case scenario?

4. Assess Your ~~Own~~ Situation:

- Are you in immediate danger?
- Have you been trained to handle this situation?
- What resources are available which can assist with your current situation?

5. Establish Priorities:

- Are lives at risk? Remember, life safety is the first priority!
- Can you and available resources handle this situation SAFELY without putting others at risk?
- Are there more pressing needs at the moment? If yes, what are they?

6. Make Decisions:

- Base decisions on the answers to Steps 1 through 3 and the priorities that your team has established.
- Where will the deployment of resources do the most good while maintaining an adequate margin of safety?

7. Develop an INCIDENT ACTION PLAN:

- Develop a plan that will help you accomplish your priorities.
- Simple plans may be verbal, but more complex plans should always be written.
- Determine how personnel and other resources should be deployed.

8. Take Action:

- Execute your plan, documenting deviations and status changes so that you can accurately report the situation to first responders, the Incident Command Post, the EOC, or other agencies that respond to the scene (e.g., fire, law enforcement, medical, media, coroner, parents).

9. Evaluate Progress:

- At reasonable intervals, evaluate progress in accomplishing the objectives in the plan of action (Incident Action Plan) to determine what is working and what changes you may have to make to stabilize the ~~situations~~situation.

BOMB THREAT

TELEPHONE BOMB THREAT

- During the call, complete the bomb threat checklist found on the next page.
- Stay on the line with the caller as long as possible, continuing to try and obtain more information about the threat.
- Have someone else call **911** (~~first 9 is to obtain outside line~~) and notify the School office.
- Without using portable radios or cell phones, organize a meeting with the school's Emergency Management Team (EMT). Radio and cell phone usage can resume once you are 300 feet away from school premises as a bomb could be hidden outside.
- If necessary, implement the ICS with only those positions deemed necessary required.
- Assign a recorder to document events as they take place.
- Any search of the site should be done under the direction of law enforcement.
- The decision to evacuate the location is the responsibility of the ~~Senior Director~~Executive Director or his/her designee.
- If an evacuation is ordered, do not touch anything while leaving the building. Report any suspicious items to the Incident Commander.
- Follow off-site evacuation procedures.
- If the caller identifies a location where the device has been placed, avoid evacuating through the identified area.
- EMT members responsible for off-site evacuation and student accounting should begin making preparations for an orderly transition of the students/staff to the evacuation site.
- If an announcement is made over the school PA to evacuate, remind teachers and site supervisors to bring their class or work area rosters and emergency supplies.
- When the off-site evacuation location is reached, account for all students and staff. Report missing students/staff to the Incident Commander. The Incident Commander will report missing students/staff to the law enforcement agency assisting with the evacuation.
- Re-entry onto the school campus can only take place at the direction of the Incident Commander.

E-MAIL BOMB THREAT

- Save the e-mail message.
- Print a copy of the message and give it to the ~~Senior Director~~Executive Director, law enforcement, and the Technology Department.
- Follow applicable procedures from above.

BOMB THREAT REPORT FORM:

School: _____

This form will help you obtain the necessary information from the caller. Keep this information near the phone.

Date: _____ Time: _____ AM ___ PM ___

Exact words of the person placing call:

QUESTIONS TO ASK:

- 1.) When is the bomb going to explode? _____
- 2.) Where is the bomb right now? _____
- 3.) What kind of bomb is it? _____
- 4.) What does it look like? _____
- 5.) Why did you place the bomb? _____
- 6.) What will prevent you from doing this? _____
- 7.) What is your name? (He/she may inadvertently give it) _____

TRY TO DETERMINE THE FOLLOWING: (Circle all that apply)

Caller Description: Male Female Adult Juvenile Middle Aged Old

Voice: Loud Soft High-pitch Deep Raspy Pleasant Intoxicated

Accent: Local Non-Local Foreign Region Other: _____

Speech: Fast Slow Distinct Distorted Stutter Nasal Slurred Lisp

Language: Excellent Good Fair Poor Foul Other: _____

Manner: Calm Angry Rational Irrational Coherent Incoherent Deliberate Emotional
Righteous Laughing Intoxicated

Background Noises: Office Machines Factory Machines Trains Animals Music Quiet Voices
Airplanes Street Traffic Party Atmosphere Other: _____

NOTIFY THE FOLLOWING PERSON(S):-): _____

Do not panic and do not discuss the information you have received except with the above-named persons.

Person receiving the Bomb Threat: _____ at telephone
number _____.

Caller ID returned the following number:
_____.

Police contacted by: _____

Time: _____ Date: Date:

Search was made for the bomb: Y N Evacuation was conducted: Y N

FIRE/EXPLOSION

Apart from arson, major causes of fires include improper handling and storage of flammable liquids, overloaded electrical outlets, and excessive accumulation of rubbish.

FIRE DRILL PROCEDURES

- NO advance notice of fire drills should be given to building occupants.
- All drills shall be conducted using the same procedures that would be followed in case of an actual fire.
- Fire drills should be conducted at different hours of the day. Twice per year
- An appropriate number of staff members should know how to reset the fire alarm.
- Immediately after the alarm has sounded for the drill, call the Fire Department non-emergency number to advise that this is only a drill.
- Keep documentation for each drill and record notable events for future consideration/improvement.

POSTING OF EVACUATION ROUTES

- A map, showing the primary and secondary evacuation routes shall be posted inside each room. The evacuation map shall have the office location highlighted and be placed on the wall so that an arrow indicating the exit route is pointing in the direction of the exit from the room.
- The map shall be labeled “**EVACUATION PLAN**” in bold letters and prominently posted in hallways, offices, bathrooms, cafeterias, lounges.

FIRE/EXPLOSION CHECKLIST

- If fire or smoke is detected, or a burning odor is sensed, pull the closest fire alarm to initiate building evacuation procedures.
- Call **911** to report all known information about the incident.
- Site administration should assign a recorder to begin documentation of the event.
- Before leaving a work area, the work area supervisor or their designee should make sure all windows are closed.
- Procedures for anyone with special-needs should be planned in advance and practiced.
- Administration should initiate the Incident Command System (ICS) and the designee assumes the role of the Incident Commander (IC) and establishes a Command Post staging area.
- Supervisors are to complete the Staff Accountability Report.
- Data collected from the **Staff Accountability Form** will determine if the Incident Commander needs to activate additional portions of the ICS, such as First Aid, Medical, Search and Locate/Rescue, etc.
- Establish contact with fire and law enforcement agencies.
- The fire department will give clearance to site administration when it is OK for staff to re-enter the building or an alternative plan if the building will not be able to be occupied.

EARTHQUAKE

An earthquake's effect on facilities will vary from building to building. ~~Fire alarm or sprinkler systems may be activated by the shaking. The shaking may activate fire alarm or sprinkler systems.~~ Elevators and stairways will need to be inspected for damage before they can be used. Another major threat during an earthquake is from falling objects and debris. Injuries may be sustained during the earthquake while evacuating the building(s) or upon re-entry. Use the following guidelines/procedures to manage the incident:

IF INDOORS

- **DROP, COVER, AND HOLD ON** by getting under a desk or table. Protect eyes, head, and neck.
- Move away from windows and objects that could fall.
- Stay under a desk or table until shaking stops.
- Listen for emergency instructions.
- Evacuate the building if necessary and stay away from buildings, utility poles, and large objects while transferring to the assembly area.
- Account for all staff using the Staff Accountability Report.

IF OUTDOORS

- Move away from buildings, utility poles, and large objects.
- Avoid all downed electrical lines.
- Do not touch any wire or any metal objects.
- Sit down in a safe area.
- Move to the assembly area and begin accounting for all staff.

IN VEHICLE:

- Stop the vehicle in a safe location away from power lines, overpasses, or buildings.
- Stay in the vehicle and establish radio contact with the School office.

GENERAL GUIDELINES (AFTER THE QUAKE):

- Be prepared for aftershocks and ground motion.
- Evaluate immediate area for ~~earthquake-earthquake~~-related hazards (fire, building collapse, gas leaks, downed electrical lines, wires, etc.).
- Account for all staff.
- Activate necessary portions of the ICS in collaboration with the site emergency team.
- Determine injuries and provide basic first aid via Medical/First Aid Group.
- Call **911** if there is a major emergency that is ~~life-life~~-threatening. You may not get a response from **911** if a major disaster has occurred, affecting a large local area. **As we have been warned, we may be on our own for several hours or days.**
- Establish communication with your Supervisor and Incident Commander
- Assist any law enforcement or fire units that may respond to your site.
- Control internal and external communications, including contact with school sites and city agencies by use of telephones, cell phones, radios, runners, e-mail, text messages, or other means.
- Refer all media inquiries to the PIO.
- In communication with the school sites, assess the overall situation, how long students and staff might be at school, how supplies might be distributed, and sheltering of students and staff.

SHOOTING/STABBINGS

No single warning sign can predict that a dangerous act will occur; however, certain warning signs may indicate that someone is close to behaving in a ~~way that is potentially dangerous~~ potentially dangerous way to self and/or others. Imminent warning signs ~~usually are~~ are usually present as a sequence of overt, serious, or hostile behaviors or threats directed at peers, staff (usually more than one staff member), ~~as well as~~ and the person's immediate family.

IMMINENT WARNING SIGNS REQUIRE AN IMMEDIATE RESPONSE AND MAY INCLUDE THE FOLLOWING

- Physically fighting with peers or family members.
- Hostile interactions with law enforcement that involve a number of recorded incidents.
- Hostile interactions with staff and administration.
- Destruction of property (school, home, community).
- Severe rage for seemingly minor reasons.
- Detailed (time, place, and method) threats (written and/or oral) to harm or kill others.
- Possession and/or use of firearms and other weapons.
- Self-injurious behaviors or threats of suicide.
- Is carrying a weapon, particularly a firearm, and has threatened to use it.

WHAT TO DO IF A SHOOTING/STABBING OCCURS AT THE SCHOOL OFFICE

- The first indications of a shooting may include: the sound of gunfire, loud cracking sounds, banging noises, windows shattering, glass exploding, bullets ricocheting, or a report of a stabbing incident on campus.
- Call **911**. Identify your address, and succinctly explain the emergency incident and exact location. Stay on the line until the **911** dispatcher has all the information needed to respond to the situation.
- Activate Incident Command System (ICS) with Emergency Management Team.
- Establish Command Post and appoint Incident Commander and communicate the location to law enforcement and fire/rescue units.
- Notify appropriate individuals, i.e., Administrators, Policy Group.
- Provide information, when practicable, about the incident to staff via the PA system, e-mail, or by phone.
- Account for all staff members by using phone or e-mail or other communication means. Attempt to determine if the shooter/stabber is still on the work site.
- Attempt to determine if the weapon has been found or secured.
- Attempt to determine if the shooter/stabber has been identified.
- Assign a liaison (preferably an administrator) to interface with law enforcement and the fire department.
- Liaison can supply law enforcement with radio or phone communication, phone numbers, maps, keys, and other information deemed pertinent to the safe operation of the incident.
- Gather witnesses in a secure room for law enforcement questioning. DO NOT allow witnesses to talk to one another (to protect the investigation). Assign staff to stay with witnesses until law enforcement arrives.
- Develop a plan to evacuate staff to an off-site or alternate evacuation area should it be necessary to evacuate the building.
- Gather information of staff members involved in the incident.
- Prepare written statements for telephone callers and media in cooperation with law enforcement and the ~~Senior Director~~ Executive Director. Can a message be placed on the website?
- Provide a liaison representative for family members for any injured staff members.
- Provide Crisis Response Team to provide counseling and to help deal with any psychological factors.

IF STAFF ARE OUTSIDE, THEY SHOULD BE TRAINED AND/OR INSTRUCTED TO

- Move or crawl away from gunfire, trying to put barriers between you and the shooter.
- Understand that many barriers may visually conceal a person from gunfire but may not be bulletproof.
- Try to get behind or inside a building. Stay down and away from windows.
- When reaching a relatively safe area, stay down, and do not move. Do not peek or raise your head.
- Listen for directions from law enforcement.
- Provide your name to the work area supervisor who is accounting for all staff.
- Help others by being calm and quiet.
- Provide law enforcement with as much information as possible, such as:
 - ✓ Is the suspect still ~~on~~-site, and do you know the current location?
 - ✓ Where was the specific location of occurrence?
 - ✓ Are there wounded staff members? How many?
 - ✓ Description of all weapons (~~hand gun~~handgun, shotgun, automatic, dangerous objects, explosive devices, other).
 - ✓ Describe sound and number of shots fired.

SCENE OF INCIDENT

- The scene of an incident/crime shall be preserved.
- With the exception of rescue and law enforcement personnel, no one is allowed to enter the immediate area or touch anything.
- Any witnesses, including staff members, should be held near the area of the ~~incident~~incident, and be made available to law enforcement for questioning.
- Law enforcement responding to the incident will coordinate activities at the scene of the incident and finished; release the area to school officials when finished.

DEATH AND/OR SUICIDE

Death at a workplace is rare; however, you should be prepared in the event of a death, whether it be caused by an earthquake, explosion, building collapse, fire, choking, heart attack, seizure, or an incident such as a shooting/stabbing, fight, suicide, etc.

Organizations should also be prepared for the sudden, unexpected death of a staff member or a family member that does not occur on the school campus (automobile accident, sudden death, ~~drive-drive~~-by shooting, gang violence, etc.).

Guidelines to utilize in the event of a death are outlined below.

DEATH OCCURS AT SCHOOL

- Call **911**. Identify your address and briefly outline the emergency and location on campus.
- Notify the school administration.
- Activate the Incident Command System if ~~necessary~~ and necessary and contact the school Emergency Management Team. Assign staff as needed.
- Notify the Managing Director's office.
- Isolate other staff from the scene.
- If there is a death, do not move the body. Law enforcement will contact the coroner's office so that the body can be removed, and any personal items of the victim can be returned to the family or secured as evidence.
- DO NOT disturb or touch anything if the event is declared a crime scene.
- Secure area with yellow caution tape and assign staff to guard area.
- Gather all witnesses and place them in a secure location. Tell witnesses not to discuss any part of their observations until law enforcement arrives to interview or release them. Assign staff to monitor witnesses.
- Consider the impact on staff. Activate the Crisis Response Team as appropriate.
- If the deceased is an employee, the ~~Senior Director~~ Executive Director must notify Cal-OSHA within the 8-hour time requirement. Law enforcement or fire department may inform you they will contact Cal-OSHA; however, the School still must make certain it calls Cal-OSHA.
- Monitor staff emotional responses. Following a death there may be:
 - ✓ Self-referrals
 - ✓ Parent referrals
 - ✓ Reports and concerns expressed by relatives or good ~~friends~~ friends.
 - ✓ Students who have experienced a recent loss.
- Develop a list of students and staff members that are having emotional symptoms.

HOSTAGE SITUATIONS

In any hostage situation, the primary concern must be the safety of the staff.

Individuals who take hostages are frequently disturbed, and the key to dealing with them is to make every attempt to avoid antagonizing them. Communication and demeanor with a ~~hostage~~-hostage-taker must be handled in a non-threatening, non-joking manner, always remembering that it may take very little to cause an individual to become violent.

IF THE OFFICE IS TAKEN HOSTAGE

- Do not use words such as “hostage,” “captives,” or “negotiate.”
- Stay calm.
- No heroics, ~~ehallenges~~challenges, or confrontation.
- Obey all commands.
- When safe, call **911**. Identify your work site and give the exact location in the building of the incident. Stay on the phone until law enforcement arrives to assume control of the situation.
- If possible, assign another staff member to notify the Site administrator.
- If possible, initiate a work site lockdown to stabilize areas around the incident and make for an easier evacuation.
- The work site emergency team shall activate the Incident Command System and make needed assignments, including staging a Command Post (CP) and appointing an Incident Commander (IC).
- If possible, the emergency team should provide law enforcement with a liaison from the work site. The liaison can assist in providing the name of IC, location of CP, and obtaining maps, keys, ~~radio~~radio, and phone numbers, etc.
- Keep all radios, television sets, and computers turned off to minimize any possibility that suspect can hear or see “NEWS REPORTS.”
- ~~Make an effort~~Try to establish rapport with the suspect. Provide your first name. Find out his/her first name and use first names, including those of other staff members involved in the situation. If you do not know first names, refer to the hostages(s) as men, and- women.
- Be calm and patient and wait for help. Keep in mind that the average hostage incident lasts approximately six (6) to eight (8) hours, and the average barricade incident lasts approximately three (3) hours. **TIME IS ON YOUR SIDE.**
- Anticipate a point of law enforcement entry, rescue, and how suspects will be apprehended.

WHEN THE HOSTAGE LOCATION IS OTHER THAN AN OFFICE

- Immediately call **911**. Identify your address and the situation, providing the exact location of the incident. **STAY ON THE LINE UNTIL LAW ENFORCEMENT ARRIVES.**
- While on the phone with the **911** dispatcher, report the following if known:
 - ✓ Number of suspect(s)
 - ✓ Names(s) of suspect(s) (if known)
 - ✓ Description of suspect(s):
 - Male or Female
 - Race
 - Weight (Light; Lean; Heavy; Obese) stay away from using lbs.
 - Height (short; medium; tall) avoid using feet/inches
 - Hair
 - Eyes
 - Approximate age

- Description of clothing
- Anything special or unusual, like:
 - Scars
 - Tattoos
 - Burn marks
 - Birthmarks
 - Pierced body parts
 - Jewelry
- ✓ Exact location of the suspect (building, room) and include North, South, East, or West in your directions.
- ✓ Approximate number of staff in hostage area.
- ✓ Are weapons or explosive devices involved?
- ✓ Have any shots been fired? If yes, describe the sound and number of shots fired.
- ✓ Are there reports of any injuries or emergency medical needs (medication)? Describe the exact location and condition of victim(s).
- ✓ Are there any demands the suspect has made?
- ✓ Is there any other background information, past problems with suspect, demeanor, possible motive, or vendettas against staff or particular staff member?

If the hostage situation is on one side of the building, law enforcement will likely want to enter from the other side. Inform law enforcement exactly where the “Hostage Situation” is— located and advise law enforcement what you consider to be the best “other side” entrance for— law enforcement response.

- If possible, assign another staff member to notify the Site Administrator.

WHILE WAITING FOR LAW ENFORCEMENT

- If you can safely communicate ~~to~~with other offices by phone, implement lockdown procedures. For this situation, **DO NOT** set off any alarms as the bell may cause staff to panic and rush into a dangerous area.
- **DO NOT EVACUATE** until instructed or escorted by law enforcement.
- Complete Staff Accountability Report.

ONCE LAW ENFORCEMENT ARRIVES

- Law enforcement will need assistance in identifying witnesses. Gather witnesses in a secure location but do not let them talk with one another (to protect the investigation).

THE SITE EMERGENCY TEAM SHOULD MAKE PLANS TO

- Establish their Command Posts and assignment of necessary personnel.
- Record all events.
- Account for all staff.
- Prepare for a possible off-site evacuation route and location.
- Establish a media staging area.
- Alert Crisis Response Team for possible counseling of staff.

HOSTILE VISITOR

A hostile visitor could be an irate parent, a staff member, a neighbor, or an acquaintance of a staff member. The situation may begin in the front office; however, the individual may bypass the office and go directly to the target

of his/her hostility. It is the responsibility of staff to protect staff, attempt to defuse the situation, and, if necessary, notify law enforcement.

UNDERSTANDING NONVERBAL MESSAGES

Body language plays a role in communication. Nonverbal cues are especially crucial when dealing with a person who is upset and potentially violent. Pay attention to signs that a person is angry or frightened. These include:

- Trembling
- Sweating
- A red face
- Crossed arms
- Clenched jaw or fists
- Shallow breathing
- Glaring or avoiding eye contact
- Pacing the floor
- Sneering
- Crying
- Ranting

SEND THE RIGHT NONVERBAL MESSAGES

~~Don't~~**Do not** get too close. An angry or upset person feels threatened by someone who stands too close. Give the person two to four feet distance from you.

Avoid doing any of the following:

- Glaring or staring at the visitor
- Threatening mannerisms such as clenched fists and a raised voice.
- Getting angry

Consider doing the following:

- Be courteous and confident
- Do not touch the individual
- Protect yourself at all times
- Find another staff member to join you or keep the meeting in an open area
- Listen to the visitor, ~~giving him/her the opportunity~~ allowing him/her to vent
- Do not disregard the person's opinion or blame the person.

ATTEMPT TO USE PHRASES SUCH AS:

- What can we do to make this better?
- I understand the problem, and I am concerned.
- We need to work together on this problem.

WHAT TO DO:

- As soon as possible, call **911** and stay on the line. State your address, and exact location of the hostile visitor. Identify building by letter (A, B, C, D, etc.) or number and use directions (North, South, East, or West) for law enforcement as they enter the grounds. Give a description of the hostile visitor.
- If possible, assign a staff member to meet law enforcement and direct them to the location.
- The staff member should unlock any gate that makes access to campus easier and faster.
- If possible, notify the Site Administrator.
- If necessary, activate the Incident Command System, using only those parts of ICS as determined by the information at hand. Expand ICS as needed.

- Use staff members to keep staff away from the location of the hostile visitor.

CHEMICAL RELEASE/ HAZARDOUS MATERIAL SPILL

A chemical release or hazardous material spill could affect one classroom, an entire worksite, or a larger area.

HOW SHOULD THE SCHOOL OFFICE PREPARE?

- The Emergency Management Teams should discuss and review plans to “Shelter in Place” or to “Evacuate the Area” using an alternative evacuation staging area.
- Staff should be trained to know what type of Personal Protective Equipment (PPE) and clothing to wear when handling hazardous material. The type of PPE to be worn, if any, is contained in the Safety Data Sheet (SDS).
- Staff utilizing or handling any hazardous material, should know the symptoms of exposure, emergency first aid, and treatment for exposure.
- All hazardous materials should be stored in a manner prescribed on the SDS.

HOW SHOULD THE SCHOOL OR DISTRICT RESPOND?

- If a hazardous spill or chemical release occurs within any area of the School office, immediately notify **911**. Inform the dispatcher of your school/address and a brief summary of the problem, including the name of the hazardous material/chemical, location of the spill, and a report of any injuries, illnesses, fire, explosion, etc.
- Approach incident from upwind.
- Stay clear of all spills (vapors, fumes, smoke, fire, the possibility of an explosion, other).
- Notify Site Administrator.
- Activate necessary portions of Incident Command System (ICS) and appoint Incident Commander. Expand ICS as needed and make necessary assignments appropriate to the incident.
- Begin documentation of events.
- The situation or advice from law enforcement, the fire department, or a hazardous materials unit deployed to the scene of the spill will determine whether to “Shelter-In-Place” or to “Evacuate” the building. If evacuation is ordered, instruct staff ~~to always~~ always to move crosswind and upwind. Never move downwind into a chemical. To check wind direction, look at the movement of trees or flag.
- If “Sheltering-In-Place” and, if possible, shut off all air-conditioning and heating units. Close all windows and door openings and try to seal gaps under doorways and windows with wet cloth or towels.
- Close all shades or drapes. Instruct staff to stay away from windows.
- If gas or vapors have entered the building, take shallow breaths through a cloth or towel.
- Keep telephones lines clear for emergency calls.
- If an evacuation is ordered, follow all instructions.
- Upon reaching an alternative evacuation area, take a head count and report missing or ill staff to Incident Commander and/or law enforcement.

MEDICAL EMERGENCY

Occasionally a medical emergency will occur, and personnel must be prepared to respond quickly, effectively, and efficiently.

SOME EMERGENCY PREVENTION/PREPAREDNESS GUIDELINES

- Insist that all accidents be reported, even if no visible harm or injury occurred.
- Follow established procedures for issuing medication.

WHAT TO DO IF A MEDICAL EMERGENCY OCCURS

- Assess the seriousness of the injury and/or illness by doing START (Simple Triage and Rapid Treatment, commonly called Thirty-Two-Can Do). If a staff member fails any of the three simple tests (Respirations, Perfusion, and Mental), their medical status is IMMEDIATE (RED). Administer first aid or CPR as needed.
- Call **911** and be prepared to provide:
 - ✓ Your address, building letter (A, B, C, D, etc.), room or floor number
 - ✓ Describe illness or type of injury
 - ✓ How the illness or type of injury occurred
 - ✓ Age of ill or injured staff member
 - ✓ Quickest way for ambulance to enter location on site
- Notify the ~~Senior Director~~Executive Director.
- Assign a staff member to meet and direct rescue services to the location of the injured party.
- Notify staff member's family of the situation, including the type of injury/illness, medical care being given, and location where staff has been transported.
- When appropriate, advise other staff of the situation.
- Follow-up with staff member's family.

GAS ODOR/LEAK

Natural gas has an additive that gives off a distinct odor allowing you to detect (smell) a leak. In most cases, handling a gas leak involves:

- Isolating the area and moving staff to safety.
- Eliminating potential ignition sources.
- Securing the leak.

The primary responsibility of the worksite staff is to determine how to safely house or evacuate staff and to protect property. The following agencies should be contacted:

- Fire Department (Call **911**)
- Site Administrator. Have a phone number for a point of contact if a leak is detected after business hours. (see emergency contact list)
- Local Gas Company

GAS ODOR OR LEAK INSIDE A BUILDING

- Evacuate the building(s) and move to a safe assembly area as far away as possible from the targeted building.
- Assign Emergency Management Team members to direct staff evacuating other buildings to stay away from the building with odor/leak.
- If necessary, activate the Incident Command System and establish Command Post.
- Begin completing Staff Accountability Report.
- Report any missing students and staff to Command Post.
- Assign a liaison to interact with Fire Department, Gas Company, or law enforcement.

IF GAS ODOR OR LEAK IS DETECTED OUTSIDE THE BUILDING

- It may not be necessary to evacuate the building. Evacuation is called for only if odor seeps into a building.

SHELTER-IN-PLACE PROCEDURES

Why You Might Need to Shelter-In-Place

Chemical, biological, or radiological contaminants may be released accidentally or intentionally into the environment. Should this occur, ~~information will be provided by local authorities, TV or radio~~ local authorities, TV or radio will provide information on how to protect staff. Because information will most likely be provided on television and radio, it is important to keep a TV or radio on, even during the workday or instructional time. The important thing is for you to follow the instructions of local authorities.

Following Are Actions to Follow at Your Worksite:

- Follow reverse evacuation procedures to bring students and staff indoors.
- If there are visitors in the building, provide for their safety by asking them to stay. When authorities provide directions to “shelter-in-place~~”;~~” ” they want everyone to take those steps now, where they are, and not drive or walk outdoors.
- Provide for answering telephone inquiries by having at least one telephone available in the room selected to provide shelter for the Office Manager~~;~~ or the person designated to answer these calls. This room should also be sealed. There should be a way to communicate among all rooms where staff are sheltering-in-place.
- Ideally, provide a way to make announcements over the public address system from the room where the site administrator takes shelter.
- Provide directions to close and lock all windows, exterior doors, and any other openings to the outside.
- If there is a danger of an explosion, direct that window shades, blinds, or curtains be closed.
- Have employees familiar with the building’s mechanical system turn off all fans, heating, and air conditioning systems. Some systems automatically provide for an exchange of inside air with outside air – these systems, in particular, need to be turned off, sealed, or disabled.
- Gather essential disaster supplies, such as nonperishable food, bottled water, battery-powered radios, first aid supplies, flashlights, batteries, duct tape, plastic sheeting, and plastic garbage bags.
- Designate interior rooms(s) above the ground floor with the fewest windows or vents. The room(s) should have adequate space for everyone to be able to sit in. Avoid overcrowding by selecting several rooms if necessary. Large storage closets, utility rooms, meeting rooms, or conference rooms s without exterior windows will also work well.
- Call emergency contacts and have the phone available if you need to report a life-threatening condition.
- Bring everyone into the rooms that have been designated. Shut and lock the door.
- Use duct tape and plastic sheeting (heavier than food wrap) to seal all cracks around the doors and any vents into the room. Consider precutting plastic sheeting to seal windows, doors, and vents. Each piece should be several inches larger than the space you want to cover so that it lies flat against the wall or ceiling/. Label each piece with the location of where it fits.

EXTENDED POWER LOSS

In the event of extended power loss to a facility, certain precautionary measures should be taken depending on the geographical location and environment of the facility:

- Unnecessary electrical equipment and appliances should be turned off in the event that power restoration would surge, causing damage to electronics and ~~effecting~~ affecting sensitive equipment.
- Facilities with freezing temperatures should turn off and drain the following lines in the event of a long-term power loss.
 - Fire sprinkler system
 - Standpipes
 - Potable water lines
 - Toilets
- Add propylene-glycol to drains to prevent traps from freezing
- Equipment that contains fluids that may freeze due to long term exposure to freezing temperatures should be moved to heated areas, drained of liquids, or provided with auxiliary heat sources.

Upon Restoration of heat and power:

- Electronic equipment should be brought up to ambient temperatures before energizing to prevent condensate from forming on circuitry.
- Fire and potable water piping should be checked for leaks from freeze damage after the heat has been restored to the facility and water turned back on.

GUIDELINES FOR SPEAKING TO THE MEDIA

When speaking to the media about emergencies, it is ~~extremely important~~ imperative to adhere to the following guidelines:

- **READ** all press statements
- **Re-state** the nature of the incident; its cause, and time of origin
- **Describe** the size and scope of the incident
- **Report on** the *current* situation
- **Speak about the resources** being utilized in response activities
- **Reassure** the public that everything possible is being done
- **DO NOT release any names**
- **When answering questions,** be truthful; but consider the emotional impact the information could have upon listeners
- **Avoid speculation;** do not talk “off the record.”
- **Do not use** the phrase “no comment”
- **Set up** press times for updates
- **Control** media location

****SAMPLE PRESS RELEASE****

Event: EARTHQUAKE

Date: MARCH 1, xxx

Release #: 001

Time: 8:00 A.M.

TITLE OF RELEASE: LARGE EARTHQUAKE CAUSES MODERATE DAMAGE TO SCHOOL OFFICES
IN OFFICES IN GENERIC COUNTY

FOR IMMEDIATE RELEASE

EXAMPLE.....At... At 5:25 a.m. on March 1, 202X 06 an earthquake measuring 7.2 on the Richter Scale caused moderate damage to the NAME OF SCHOOL located at 1234 Anywhere Blvd. in Our Town, CA. There are no reports of injuries available. Search and Rescue crews are searching the building at this time. Roadways leading to the location have been damaged and an overpass on Hwy. 101 leading to the location has been damaged and is closed. The public is asked to remain clear of the area to allow emergency responders to access the site. Parents are asked NOT to go to the location as this will hamper rescue efforts.

School Districts throughout the county are instructed to call in-to the County Office of Education at **-(XXX) XXX-XXXX** - to report any damage or injuries to their own buildings or their school sites following established school closure procedures.

Due to the magnitude of the earthquake and the damage throughout the county, the County Operational Area Emergency Operations Center has been activated. Additional information can be obtained by **called-calling** the Op Area Public Information Hotline at **XXX-XXXX**.

Further details will be provided when available.

Next Scheduled Release: As needed

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Comprehensive School Safety Plan

The Cottonwood School
Section C: Disaster Procedures
Part 2: Biological/Chemical Weapons Assault

Biological and chemical weapons are unconventional warfare tactics that can be deployed upon the public with little or no notice. Such weapons typically involve microscopic materials that may be organic or synthetically manufactured in laboratories. Biological or chemical weapons can be in powder form, liquid, or vaporous. Agents used in biological/chemical attacks include, but are not limited to: anthrax, smallpox, other harmful viruses, various forms of nerve gas, tear gas, and other vaporous irritants. Pranks using stink bombs should also be considered a chemical weapons attack.

There are several possible dispersion techniques to deliver biological and chemical agents. The following procedures should be utilized in the event of an assault involving biological or chemical weapons.

Any possible biological/chemical weapons assault should be reported immediately to the ~~Senior Director~~ [Executive Director](#).

The ~~Senior Director~~ [Executive Director](#) should notify law enforcement authorities immediately.

As necessary, alert all site employees of the situation by intercom.

If the agent is delivered via aircraft:

- All staff and students should be moved indoors.
- Keep students inside and take roll.
- Close and secure all doors and windows.
- Ensure that the HVAC is shut down.
- Cover vents with plastic or thick paper using tape to create a seal.
- Inspect all windows and doors for cracks, gaps, or holes. Cover any with plastic or thick paper using tape to create a seal.
- Remain in this area until notified to leave by the ~~Senior Director~~ [Executive Director](#), ~~Senior Director~~ [Executive Director](#)'s designee, or officers of emergency response agencies.
- Immediately report any injuries or illnesses to the ~~Senior Director~~ [Executive Director](#), ~~Senior Director~~ [Executive Director](#)'s designee, or officers of emergency response agencies.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 2: Biological/Chemical Weapons Assault

If the agent is delivered via a dispersion device that is outdoors:

- All staff and students should be moved indoors.
- Keep students inside and take roll.
- Close and secure all doors and windows.
- Ensure that the HVAC is shut down.
- Cover vents with plastic or thick paper using tape to create a seal.
- Inspect all windows and doors for cracks, gaps, or holes. Cover any with plastic or thick paper using tape to create a seal.
- Remain in this area until notified to leave by the ~~Senior Director~~Executive Director, ~~Senior Director~~Executive Director's designee, or officers of emergency response agencies.
- Immediately report any injuries or illnesses to the ~~Senior Director~~Executive Director, ~~Senior Director~~Executive Director's designee, or officers of emergency response agencies.

If the agent is delivered via a dispersion device that is indoors:

- All staff and students should be evacuated to the school's normal outdoor evacuation assembly area unless that area may be affected by the assault. Role Attendance should be taken.
- Remain in this area until notified to leave by the ~~Senior Director~~Executive Director, ~~Senior Director~~Executive Director's designee, or officers of emergency response agencies.
- The HVAC system should be shut down.

If the agent is delivered via the school's HVAC system:

- All staff and students should be evacuated to the school's normal outdoor evacuation assembly area unless that area may be affected by the assault. ~~Role~~ Attendance should be taken.
- Remain in this area until notified to leave by the ~~Senior Director~~Executive Director, ~~Senior Director~~Executive Director's designee, or officers of emergency response agencies.
- The HVAC system should be shut down.

In any situation involving biological or chemical weapons, the ~~Senior Director~~Executive Director and staff must follow all instructions given by officers of emergency response agencies. The Cottonwood School EOC will develop an action plan to handle telephone inquiries, rumor control, media relations, public information, employee/student crisis counseling, and facility damage assessment/~~control~~control.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 3: Bomb Threat Procedures

If you observe a suspicious object or potential bomb on the property, DO NOT HANDLE THE OBJECT, IMMEDIATELY NOTIFY 911.

1. Receiving the Call

Make every attempt to keep the caller on the phone as long as possible to gain information. Try, if possible, to determine the gender and age of the caller. ~~Try if possible,~~ If possible, try to get the caller to tell you the exact location of the bomb and the time of threatened detonation.

2. Notification Procedures

School Location communicate the above information to the following in this order:

- School ~~Senior Director~~Executive Director/Administrator
- Assistant ~~Senior Director~~Executive Directors or Deans
- Regional Coordinators
- Director of Student Activities

The ~~Senior Director~~Executive Director/Administrator will notify local law enforcement ~~and The~~ and The Cottonwood School District office.

District Office will communicate the above information to the Executive Director's Office. The Executive Director's office will notify local law enforcement.

Strictly follow the above notification procedures and do not discuss or notify others of the bomb threat since this may create an unwarranted panic response at the facility.

3. Action Plan Procedures

If required to develop an action plan, the ~~Senior Director~~Executive Director/administrator may consult with the following: ~~Senior Director~~Executive Directors and other administrators utilizing their expertise.

If the location of the bomb is not ~~specifically~~ explicitly designated, students will be kept in a secure location.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 3: Bomb Threat Procedures

The ~~Senior Director~~[Executive Director](#) will make the decision to evacuate the building. However, if possible, this decision should be made in conjunction with law enforcement authorities after they arrive at the location.

The decision to search the building will be made in conjunction with law enforcement authorities and performed by them.

Reoccupation of an evacuated building will be authorized by the ~~Senior Director~~[Executive Director](#) only after consulting with law enforcement authorities.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 4: Chemical or Hazardous Material Incident

If a hazardous material incident occurs ~~off-off~~-site, stay indoors and close all doors and windows (referred to as taking “Shelter in Place”).

Notify **911** of the Chemical or Hazardous Material Incident.

If possible, determine the location of the spill ~~in relation to~~ concerning facility — buildings and wind direction.

Do not evacuate buildings until you are sure you will not be evacuating into an area ~~which-that~~ may be more hazardous.

Follow all instructions given by the Fire Department when they arrive at the facility.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 5: Earthquake Procedures

Indoors

DUCK, COVER, AND HOLD.

Get under a desk or table. Move away from windows and objects that could fall. Stay under a desk or table until shaking stops.

Outdoors

Move away from buildings, utility poles, and vehicles. Avoid all down wires or electrical lines. Do not run.

In School Bus

Stop the vehicle in a safe location away from power lines, overpasses, or large buildings. Stay in the vehicle and establish radio contact with Transportation and/or District E.O.C.

General

Be prepared for immediate aftershocks and ground motion

Evaluate immediate area for ~~earthquake~~-~~earthquake~~-related hazards (fire, building collapse, gas leaks, broken electrical lines, wires, etc.)

Evaluate immediate area (classroom, bus, etc.) for injuries or medical aid situations.

Call 9-1-1; if you have an immediate emergency such as a fire or serious injury.

Assist injured with First Aid treatment

Do not evacuate buildings or vehicles unless you have a hazard-related reason to do so.

Conduct a headcount to account for all personnel and students

Establish communications with your supervisor, ~~Senior Director~~Executive Director, or District EOC, and follow emergency checklist and procedures.

Assist any police or fire units that respond to your location.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 6: Explosion, Aircraft Crash or Similar Incident

If possible, Duck and Cover under a desk or table.

Notify **911** of the explosion or crash

Assist any injured requiring first aid treatment

If necessary because of fire, building damage, etc., evacuate the building

Assist any persons who would have physical problems evacuating the building.

Go to an outdoor evacuation/assembly area ~~which-that~~ is hazard free and not affected by the explosion or crash.

Keep fire lanes, streets, and walkways open for emergency responders.

Stay in the assembly area and account for all personnel and students.

Do not return to buildings until authorized by the fire department or ~~Senior Director~~ Executive Director

Information is provided to students at times of state testing, ingress, and egress, safety

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 7: Fire Procedures

Call **911** to report a fire, stay one line, and give specific information (name, address of the school, or facility).

Utilize a manual pull station to activate the building alarm system and evacuate the building when you hear an alarm.

In the event of a small fire, notify **911** and then use the nearest fire extinguisher to control the fire if you have been trained in their use.

Do not attempt to fight large fires; call **911** and evacuate the building.

Assist students in building evacuation and proceed to outdoor school evacuation area or areas.

When evacuating buildings walk, do not run.

Do not use elevators for building evacuation or in an emergency.

If heavy smoke is present, crawl or stay near the floor for breathable air.

Assist any individuals who would have physical problems evacuating the building.

Stay in the designated assembly area and account for all personnel and students.

Do not block fire lanes or areas used by the fire department

Do not re-enter the building until authorized by the fire department or the ~~Senior Director~~Executive Director.

If the fire is ~~off-off~~-site, wait for instructions from the ~~Senior Director~~Executive Director or District ~~SENIOR DIRECTOR~~EXECUTIVE DIRECTOR'S DESIGNEE.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 8: Flood Procedures

If a flood warning is received by a District school or location, notify The Cottonwood School ~~Senior Director~~[Executive Director](#) immediately.

If a major flood warning is received at The Cottonwood School Office, The Cottonwood School EOC should be activated.

Based upon the specific threat, The Cottonwood School EOC₂ in conjunction with the Operational Area EOC and SEMS system₂ will develop an action plan to protect personnel, students₂ and facilities.

Evacuation of specific schools, facilities₂ or areas will be directed by The Cottonwood School EOC in coordination with SEMS.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 9: Lockdown/Civil Unrest Procedures

Any threatening disturbance should be reported immediately to the ~~Senior Director~~Executive Director/Administrator.

If the disturbance is affecting normal school or facility operations, the ~~Senior Director~~Executive Director/Administrator should notify law enforcement authorities immediately.

As necessary, alert all site employees of the situation by intercom, ~~;~~ Site staff must follow the instructions below:

If you are inside:

- Close and lock all doors and windows immediately upon notification of the situation
- Keep all students inside and take roll
- If feasible, move all students to a center point and keep them low to the ground. Stay away from all doors and windows.
- Never open the door or window to anyone
- Keep students inside the classroom, regardless of lunch or recess, until you are told by the ~~Senior Director~~Executive Director or ~~Senior Director~~Executive Director's designee that the situation has been resolved.

If you are outside:

- Immediately have students and staff seek shelter if it is safe to do so. Drill with students and staff to go to the nearest room to them.
- If shelter is not available, ensure students lie flat on the ground immediately.
- Children in restrooms should be instructed to stay there until directed to exit by the ~~Senior Director~~Executive Director or ~~Senior Director~~Executive Director's designee.

If a situation is violent and may include the use of firearms, the ~~Senior Director~~Executive Director or ~~Senior Director~~Executive Director's designee should instruct all staff and students to lie face down on the floor and remain immobile.

~~Senior Director~~Executive Director and staff must follow all instructions given by responding to law enforcement.

If the event is major, the ~~Senior Director~~Executive Director will activate The Cottonwood School EOC to develop an Action Plan to deal with the situation as well as the following:

- A. Telephone inquiries and rumor control
- B. Media relations and public information
- C. Employee/Student crisis counseling
- D. Facility damage assessment/control

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 10: Severe Windstorm Procedures

If a severe wind warning is received at the District location, notify The Cottonwood School ~~Senior Director~~Executive Director immediately.

If a severe wind warning is received at The Cottonwood School Office, The Cottonwood School EOC should be activated.

Based upon the specific threat, The Cottonwood School EOC will develop an action plan to protect personnel, students, and facilities in conjunction with the Operational Area EOC or City EOC ~~in conjunction with the Operational Area EOC or City EOC will develop an action plan to protect personnel, students and facilities.~~

In general, if severe winds are affecting a school or facility, employees and students should be moved to the interior core area of the building (inside wall on the ground floor) away from outside windows and doors.

Close all windows and blinds and avoid auditoriums, gymnasiums, and other building locations ~~that have~~ with large roof areas or spans.

Avoid all areas that have large concentrations of electrical equipment or power cables.

~~Evacuation of specific schools, facilities or areas will be directed by The Cottonwood School EOC~~ The Cottonwood School EOC will direct evacuation of specific schools, facilities, or areas in coordination with SEMS.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 11: Suspicious Mail/Packages

All incoming mail and packages should be handled with caution.

Below are Indicators of suspicious mail and steps to take in the event that suspicious mail is received.

Mail that ...

- ... is unexpected or from an unfamiliar source
- ... has excessive postage
- ... is addressed to someone who no longer works in The Cottonwood School
- ... is addressed to a current employee but with the wrong title
- ... contains several misspelled words on the envelope
- ... marked with restrictive endorsements such as “Personal” or “Confidential”
- ... has no return address or an address that cannot be verified
- ... mail that is from a foreign country
- ... shows a city or state in the postmark that doesn’t match the return address
- ... is lopsided, oddly shaped, or has an unusual weight, given its size
- ... has protruding wires, strange odors or stains
- ... has powdery substance on the outside
- ... has an unusual amount of tape on it
- ... is ticking or making unusual sounds

Not all mail comes perfectly packaged or with accurate information on it, so it is important that employees handling mail remain sensible in the screening of mail. However, ~~prudent~~ careful scrutiny conducted in a reasonable manner can ~~greatly~~ significantly reduce the school’s chances of becoming the victim of an attack by mail.

Comprehensive School Safety Plan

The Cottonwood School
Section 3: Disaster Procedures
Part 11: Suspicious Mail/Packages

What to do with suspicious mail (general response):

- Do not try to open the package or envelope.
- Do not sniff, taste, or shake the package.
- Isolate the package.
- Evacuate the immediate area; close the door.
- Contact your supervisor and call **911**.

Response to mail suspected of delivering biological/chemical agents in powder form:

- Do not open an envelope or package with powder on the outside.
- If a powder is spilled from an envelope or package, do not try to clean up the powder.
- Cover the spilled contents immediately with anything (clothing, paper, trash can).
- Do not remove this cover.
- Leave the room and close the door or otherwise prevent access to the room.
- Wash your hands with soap and hot water.
- Ensure that everyone who had contact with the piece of mail washes his/her hands with soap and hot water.
- Notify your supervisor.
- ~~Supervisor~~ The supervisor should immediately contact the local police (**911**) or the U.S. Postal Inspection Service (626-405-1200).
- ~~Supervisor~~ The supervisor should notify The Cottonwood School's Office.
- Remove heavily contaminated clothing as soon as possible and place it inside a plastic bag or some other container that can be sealed. This clothing should be given to the responding emergency response units.
- Shower with soap and water as soon as possible. Do not use bleach or other disinfectants on your skin.
- Make a list of all the people ~~who were~~ in the room or area, especially those who had contact with the envelope or package. Provide this list to the emergency response teams investigating the incident.
- Investigators will remove the envelope or package and conduct a thorough check of the area for contamination.
- If you are prescribed medicine ~~as a result of~~ due to this exposure, take it until instructed or until it runs out.

NOTE: Contacting the U.S. Postal Service is less likely to create a media event than the local police, but their response may be slower.

Comprehensive School Safety Plan

The Cottonwood School
Section D: Suspension/Expulsions Policies and Procedures - Ed Code 48915
Part 1: Definitions/Due Process/Rules and Procedures of School Discipline/Process and Procedures

The Cottonwood School

– Suspension and Expulsion/Due Process/Rules and Procedures of School Discipline

Note on Education Code: This requirement refers to EC 35291.5. This section reads:

35291.5. (a) On or before December 1, 1987, and at least every four years thereafter, each public school may, at its discretion, adopt rules and procedures on school discipline applicable to the school. For schools that choose to adopt rules pursuant to this article, the school discipline rules and procedures shall be consistent with any applicable policies adopted by the governing board and state statutes governing school discipline. In developing these rules and procedures, each school shall solicit the participation, views, and advice of one representative selected by each of the following groups: (1) Parents. (2) Teachers. (3) School administrators. (4) School security personnel, if any. (5) For junior high schools and high schools, pupils enrolled in the school... (b) The governing board of each school district may prescribe procedures to provide written notice to continuing pupils at the beginning of each school year and to transfer pupils at the time of their enrollment in the school and to their parents or guardians regarding the school discipline rules and procedures adopted pursuant to subdivision (a)...(d) The governing board may review, at an open meeting, the approved school discipline rules and procedures for consistency with governing board policy and state statutes.

The Cottonwood School includes rules and guidelines in the: Student/Parent Handbook. Provided ~~Given~~ to all families upon enrollment.

Board Policy for Suspensions and Expulsions

Philosophy of Student Discipline

Our focus for all students is to be respectful and supportive of each other.

Comprehensive School Safety Plan

The Cottonwood School
Section D: Suspension/Expulsions policies and procedures - Ed Code 48915
Part 1: Definitions/Due Process/Rules and Procedures of School Discipline/Process and Procedures

Process and Procedures

Level I - Immediate Redirection and Verbal Reprimand

Minor issues that are resolved by the supervising adult; behavior is seen as a learning opportunity and is expected to be corrected with no additional interventions; office referral is only needed if the student fails to correct behavior (mostly classroom managed behavior)

Level II - Learning Opportunity~Office Referral, Parent contact, Counselor

Common misbehaviors needing redirection; again seen as a learning opportunity to be handled between the student and supervising adult; in some cases, office referral and parent notification is required (mostly managed with the teacher)

Level III – Immediate Administrative referral; Parent Contact/Written Documentation, suspensions, Law Enforcement

Severe misbehaviors with potentially strong consequences including school suspensions and legal involvement; supervising adult is not expected to engage in any learning, but rather immediately refer the student to the office and ~~insure~~ensure the safety of staff and students (managed by the director)

Administrative Referral

In some cases, student behaviors do not get corrected, or are so severe that they do not allow for a safe and purposeful learning environment. By referring a student to an administrator, the teacher is seeking additional resources to ~~assist in the correction of~~ help correct the behavior. At this point, parents and school administration join the teacher ~~in attempts to meet the behavioral needs of the student~~ to meet the student's behavioral needs.

The following process will be used for all office referrals:

- Student is referred to Administration by supervising adult
- Student completes reflection questions related to an incident
- Referral form is returned to the teacher for comments
- Parental contact is made by the student or staff member to explain the incident and scheduled detention
- Referral form is returned to the ~~Senior Director~~Executive Director or designee
- Student conference with the ~~Senior Director~~Executive Director is scheduled

Comprehensive School Safety Plan

The Cottonwood School
Section D: Suspension/Expulsions policies and procedures - Ed Code 48915
Part 1: Definitions/Due Process/Rules and Procedures of School Discipline/Process and Procedures

- Follow-up phone call from Administration is made when necessary
- Harassment Complaints- Students are occasionally the victim of bullying or harassing behaviors. While common in the school setting, such behaviors are not acceptable and will not be tolerated at any function of our school community.

The following process is designed to assist students who believe they are the victim of such behaviors:

- Student informs teacher or staff person of the situation
- Student reports to the office to complete a confidential “Harassment Complaint Form.”
- Administrator investigates allegations

Typical consequences for a bully/harasser are as follows:

Warning- conference with ~~Senior Director~~Executive Director or designee discussing allegations, perceived intentions, and future consequences; the student is informed that such behavior, as well as any retaliation, will not be tolerated.

Parental Conference- Sharing the dangers of bully/harassing behaviors for both parties.

Suspension- To ~~insure~~ensure the safety of staff and students, various forms of suspension may be used in efforts to correct student behavior.

Expulsion- If bullying/harassment continues or if any given incident is so severe that a safe learning environment cannot exist, the ~~Senior Director~~Executive Director will recommend the expulsion of the offending student.

– The Cottonwood School is committed to promoting learning and protecting the safety and well-being of all students at the Charter School. In creating this policy, the Charter School has reviewed Education Code Section 48900 *et seq.* which describes the non-charter schools’ list of offenses and procedures to establish its list of offenses and procedures for suspensions and expulsions. The language that follows closely mirrors the language of Education Code Section 48900 *et seq.* The Charter School is committed to annual review of policies and procedures surrounding suspensions and expulsions and, as necessary, modification of the lists of offenses for which students are subject to suspension or expulsion.

The purpose of ~~the~~The Cottonwood School Governing Board approving this Suspension and Expulsion Policy is to accomplish the following:

1. Establish the Responsibility of the Charter School
2. Identify the Grounds for Suspension and Expulsion of Students
3. Identify Enumerated Offenses
4. Outline Suspension Procedures
5. Outline the Authority to Expel
6. Outline Expulsion Procedures
7. Outline Special Procedures for Expulsion Hearings Involving Sexual Assault or Battery Offenses
8. Identify the Record of Hearing
9. Identify the Presentation of Evidence
10. Outline the Written Notice to Expel
11. Outline the Maintenance of Disciplinary Records
12. Identify a Student's Right to Appeal
13. Outline Expelled Students/Alternative Education
14. Outline Rehabilitation Plans
15. Outline the Readmission Process

1. **Responsibility of the Charter School:** When the policy is violated, it may be necessary to suspend or expel a student from the Charter School. This policy shall serve as the Charter School's policy and procedures for student suspension and expulsion, and it may be amended from time to time without the need to amend the charter so long as the amendments comport with legal requirements. Charter School staff shall enforce disciplinary rules and procedures fairly and consistently among all students. This Policy and its Procedures will be printed and distributed as part of the Parent-Student Handbook and will clearly describe discipline expectations. Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of or willfully causing the infliction of physical pain on a student. For purposes of the Policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff, or other persons or to prevent damage to school property.

The Charter School administration shall ensure that students and their parents/guardians are notified in writing upon enrollment of all discipline policies and procedures.

Suspended or expelled students shall be excluded from all school and school-related activities unless otherwise agreed during the period of suspension or expulsion.

Comprehensive School Safety Plan

The Cottonwood School
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A student identified as an individual with disabilities or for whom the Charter School has a basis of knowledge of a suspected disability pursuant to the Individuals with Disabilities Education Improvement Act of 2004 (“IDEIA”) or who is qualified for services under Section 504 of the Rehabilitation Act of 1973 (“Section 504”) is subject to the same grounds for suspension and expulsion and is accorded the same due process procedures applicable to general education students except when federal and state law mandates additional or different procedures. The Charter School will follow all applicable federal and state laws including but not limited to the California Education Code, when imposing any form of discipline on a student identified as an individual with disabilities or for whom the Charter School has a basis of knowledge of a suspected disability or who is otherwise qualified for such services or protections in according due process to such students. Additional detail follows below.

2. **Grounds for Suspension and Expulsion of Students:** A student may be suspended or expelled for prohibited misconduct if the act is related to school activity or school attendance occurring at any time, including but not limited to: a) while on school grounds; b) while going to or coming from school; c) during the lunch period, whether on or off the school campus; d) during, going to, or coming from a school-sponsored activity.
3. **Enumerated Offenses:**
 - Discretionary Suspension Offenses. Students may be suspended for any of the following acts when it is determined the student:
 - Caused, attempted to cause, or threatened to cause physical injury to another person.
 - Willfully used a force of violence upon the person of another, except self-defense.
 - Unlawfully possessed, used, sold, or otherwise furnished, or was under the influence of any controlled substance, as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind.
 - Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage or intoxicant of any kind, and then sold, delivered or otherwise furnished to any person another liquid substance or material and represented same as a controlled substance, alcoholic beverage or intoxicant.

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- Committed or attempted to commit robbery or extortion.
- Caused or attempted to cause damage to school property or private property.
- Stole or attempted to steal school property or private property.
- Possessed or used tobacco or products containing tobacco or nicotine products, including but not limited, to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. This section does not prohibit the use of his or her own prescription products by a student.
- Committed an obscene act or engaged in habitual profanity or vulgarity.
- Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.
- Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties.
- Knowingly received stolen school property or private property.
- Possessed an imitation firearm, i.e., a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- Committed or attempted to commit a sexual assault as defined in Penal Code Sections 261, 266c, 286, 288, 288a or 289, or committed a sexual battery as defined in Penal Code Section 243.4.
- Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding ~~for the purpose of preventing to prevent~~ that student from being a witness and/or retaliating against that student for being a witness.

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- Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- Engaged in; or attempted to engage in hazing. For ~~the purposes of~~ this subdivision, “hazing” means a method of initiation or preinitiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. For purposes of this section, “hazing” does not include athletic events or school-sanctioned events.
- Made terrorist threats against school officials and/or school property. For purposes of this section, “terroristic threat” shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime ~~which that~~ will result in death, great bodily injury to another person, or property damage ~~in excess of over~~ one thousand dollars (\$1,000), with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or ~~for~~ his or her immediate family’s safety, or ~~for~~ the protection of school property, or the personal property of the person threatened or his or her immediate family.
- Committed sexual harassment, as defined in Education Code Section 212.5. For ~~the purposes of~~ this section, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual’s academic performance or to create an intimidating, hostile, or offensive educational environment. This section shall apply to students in any of grades 4 to 12, inclusive.
- Caused; attempted to cause, threaten to cause, or participated in ~~an the~~ act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to students in any of grades 4 to 12, inclusive.

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- Intentionally harassed, threatened, or intimidated a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder, and invading student rights by creating an intimidating or hostile educational environment. This section shall apply to students in any of grades 4 to 12, inclusive.
 - Engaged in ~~an~~the act of bullying, including, but not limited to, bullying committed ~~by means of through~~ an electronic act.
1. “Bullying” means any severe or pervasive physical or verbal act or conduct, including communications made in writing or ~~by means of through~~ an electronic act, and including one or more acts committed by a student or group of students which would be deemed hate violence or harassment, threats, or intimidation, which are directed toward one or more students that ~~has~~have or can be reasonably predicted to have the effect of one or more of the following:
 - i. _____ i. Placing a reasonable student (defined as a student, including, but is not limited to, a student with exceptional needs, who exercises average care, skill, and judgment in conduct for a person of his or her age, or for a person of his or her age with exceptional needs) or students in fear of harm to that student’s or those students’ person or property.
 - ii. _____ ii. Causing a reasonable student to experience a substantially detrimental effect on his or her physical or mental health.
 - iii. _____ iii. Causing a reasonable student to experience substantial interference with his or her academic performance.
 - iv. _____ iv. Causing a reasonable student to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by the Charter School.
 2. “Electronic Act” means the transmission ~~by means of through~~ an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication devices, computer, or pager, of ~~a~~communication, including, but not limited to, any of the following:

- _____ i. A message, text, sound, or image.
- _____ ii. A post on a social network Internet Web site including, but not limited to:
 - a. a. _____ Posting to or creating a burn page. A “burn page” means an Internet Web site created ~~for the purpose of having to have~~ one or more of the effects as listed in subparagraph (1) above.

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- b. Creating a credible impersonation of another actual student ~~for the purpose of having to have~~ one or more of the effects listed in subparagraph (1) above. “Credible impersonation” means to knowingly and without consent impersonate a student for the purpose of bullying the student and such that another student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated.
 - c. Creating a false profile ~~for the purpose of having to have~~ one or more of the effects listed in subparagraph (1) above. “False profile” means a profile of a fictitious student or a profile using the likeness or attributes of an actual student other than the student who created the false profile.
 - iii. Notwithstanding subparagraphs (1) and (2) above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.
- A student who aids or abets, as defined in Section 31 of the Penal Code, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, except that a student who has been adjudged by a juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury shall be subject to discipline pursuant to subdivision (1).
 - Possessed, sold, or otherwise furnished any knife unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the Director or designee’s concurrence.
 - Non-Discretionary Suspension Offenses: Students must be suspended and recommended for expulsion for any of the following acts when it is determined the student:

- Possessed, sold, or otherwise furnished any firearm, explosive, or other dangerous objects unless, in the case of possession of any object of this type, the students had obtained written permission to possess the item from a certificated school employee, with the Director or designee’s concurrence.

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- Discretionary Expellable Offenses: Students may be recommended for expulsion for any of the following acts when it is determined the student:
 - Caused, attempted to cause, or threatened to cause physical injury to another person.
 - Willfully used force of violence upon the person of another, except self-defense.
 - Unlawfully possessed, used, sold, or otherwise furnished, or was under the influence of any controlled substance, as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage, or intoxicant of any kind.
 - Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage or intoxicant of any kind, and then sold, delivered or otherwise furnished to any person another liquid substance or material and represented same as a controlled substance, alcoholic beverage or intoxicant.
 - Committed or attempted to commit robbery or extortion.
 - Caused or attempted to cause damage to school property or private property.
 - Stole or attempted to steal school property or private property.
 - Possessed or used tobacco or products containing tobacco or nicotine products, including but not limited to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. This section does not prohibit the use of his or her own prescription products by a student.

- Committed an obscene act or engaged in habitual profanity or vulgarity.
- Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.

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- Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties.
- Knowingly received stolen school property or private property.
- Possessed an imitation firearm, ~~i.e.e.~~, a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- Committed or attempted to commit a sexual assault as defined in Penal Code Sections 261, 266c, 286, 288, 288a or 289, or committed a sexual battery as defined in Penal Code Section 243.4.
- Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding ~~for the purpose of preventing to prevent~~ that student from being a witness and/or retaliating against that student for being a witness.
- Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- Engaged in, or attempted to engage in hazing. For ~~the purposes of~~ this subdivision, “hazing” means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. For purposes of this section, “hazing” does not include athletic events or school-sanctioned events.

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Made terrorist threats against school officials and/or school property. For purposes of this section, “terroristic threat” shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime ~~which~~ that will result in death, great bodily injury to another person, or property damage ~~in excess of~~ over one thousand dollars (\$1,000), with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or ~~for~~ his or her immediate family’s safety, or ~~for~~ the protection of school property, or the personal property of the person threatened or his or her immediate family.

- Committed sexual harassment, as defined in Education Code Section 212.5. For the purposes of this section, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual’s academic performance or to create an intimidating, hostile, or offensive educational environment. This section shall apply to students in any of grades 4 to 12, inclusive.
- Caused, attempted to cause, threaten to cause, or participated in ~~an~~ the act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to students in any of grades 4 to 12, inclusive.
- Intentionally harassed, threatened, or intimidated a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder, and invading student rights by creating an intimidating or hostile educational environment. This section shall apply to students in any of grades 4 to 12, inclusive.

- Engaged in ~~an~~the act of bullying, including, but not limited to, bullying committed ~~by means of~~ through an electronic act.

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1. “Bullying” means any severe or pervasive physical or verbal act or conduct, including communications made in writing or ~~by means of~~ through an electronic act, and including acts one or more acts committed by a student or group of students which would be deemed hate violence or harassment, threats, or intimidation, which are directed toward one or more students that ~~has~~ have or can be reasonably predicted to have the effect of one or more of the following:
 - i. Placing a reasonable student (defined as a student, including, but is not limited to, a student with exceptional needs, who exercises average care, skill, and judgment in conduct for a person of his or her age, or ~~for~~ a person of his or her age with exceptional needs) or students in fear of harm to that student’s or those students’ person or property.
 - ii. Causing a reasonable student to experience a substantially detrimental effect on his or her physical or mental health.
 - iii. Causing a reasonable student to experience substantial interference with his or her academic performance.
 - iv. Causing a reasonable student to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by the Charter School.

2. ~~“~~ “Electronic Act” means the transmission by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication devices, computer, or pager, of ~~a~~ communication, including, but not limited to, any of the following:
 - ~~i.~~ i. A message, text, sound, or image.
 - ~~ii.~~ ii. A post on a social network Internet Web site including, but not limited to:
 - a. Posting to or creating a burn page. A “burn page” means an Internet Web site created ~~for the purpose of having to have~~ one or more of the effects as listed in subparagraph (1) above.

- b. Creating a credible impersonation of another actual student ~~for the purpose of having to have~~ one or more of the effects listed in subparagraph (1) above. “Credible impersonation” means to knowingly and without consent impersonates a student ~~for the purpose of bullying to bully~~ the student and such that another student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated.

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- c. Creating a false profile for the purpose of having one or more of the effects listed in subparagraph (1) above. “False profile” means a profile of a fictitious student or a profile using the likeness or attributes of an actual student other than the student who created the false profile.
 - iii. Notwithstanding subparagraphs (1) and (2) above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.
- A student who aids or abets, as defined in Section 31 of the Penal Code, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, except that a student who has been adjudged by a juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury shall be subject to discipline pursuant to subdivision (1).
- Possessed, sold, or otherwise furnished any knife unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the Director or designee’s concurrence.
- Non-Discretionary Expellable Offenses: Students must be recommended for expulsion for any of the following acts when it is determined pursuant to the procedures below that the student:
 - Possessed, sold, or otherwise furnished any firearm, explosive, or other dangerous objects unless, in the case of possession of any object of this type, the students had obtained written permission to possess the item from a certificated school employee, with the Director or designee’s concurrence.

~~If it is determined by the Board of Directors that a student has brought a fire arm or destructive device, as defined in Section 921 of Title 18 of the United States Code, on to campus or to have possessed a firearm or dangerous device on campus~~ Suppose it is determined by the Board of Directors that a student has brought a firearm or destructive device, as defined in Section 921 of Title 18 of the United States Code, on to campus or to have possessed a firearm or dangerous device on campus. In that case, the student shall be expelled for one year, ~~pursuant to~~ under the Federal ~~Gun-Gun-~~Free Schools Act of 1994.

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The term “firearm” means (A) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (B) the frame or receiver of any such weapon; (C) any firearm muffler or firearm silencer; or (D) any destructive device. Such term does not include an antique firearm.

The term “destructive device” means (A) any explosive, incendiary, or poison gas, including but not limited to: (i) bomb, (ii) grenade, (iii) rocket having a propellant charge of more than four ounces, (iv) missile having an explosive or incendiary charge of more than one-quarter ounce, (v) mine, or (vi) device similar to any of the devices described in the preceding clauses.

4. **Suspension Procedure:** Suspensions shall be initiated according to the following procedures:
 - Conference: Suspension shall be preceded, if possible, by a conference conducted by the Director or the Director’s designee with the student and his or her parent and, whenever practical, the teacher, supervisor, or Charter School employee who referred the student to the Director or designee.

The conference may be omitted if the Director or designee determines that an emergency situation exists. An “emergency situation” involves a clear and present danger to the lives, safety, or health of students or Charter School personnel. If a student is suspended without this conference, both the parent/guardian and the student shall be notified of the student’s right to return to school for the purpose of a conference.

At the conference, the student shall be informed of the reason for the disciplinary action and the evidence against him or her and shall be given the opportunity to present his or her version and evidence in his or her defense. This conference shall be held within two school days, unless the student waives this right or is physically unable to attend for any reason, including, but not limited to, incarceration or hospitalization. No penalties may be imposed on a student for the failure of the student's parent or guardian to attend a conference with Charter School officials. Reinstatement of the suspended student shall not be contingent upon attendance by the student's parent or guardian at the conference meeting.

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Notice to Parents/Guardians: At the time of the suspension, an administrator or designee shall make a reasonable effort to contact the parent/guardian by telephone or ~~in~~-in-person. Whenever a student is suspended, the parent/guardian shall be notified in writing ~~of~~ the suspension and the date of return following suspension. This notice shall state the specific offense committed by the student. ~~In addition~~ Also, the notice-notification may also state the date and time when the student may return to school. If Charter School officials wish to ask the parent/guardian to confer regarding matters pertinent to the suspension, the notice may request that the parent/guardian respond to such requests without delay.

Suspension Time Limits/Recommendation for Expulsion: Suspensions, when not including a recommendation for expulsion, shall not exceed five (5) consecutive school days per suspension. Upon a recommendation of Expulsion by the Director or Director's designee, the student and the student's guardian or representative will be invited to a conference to determine if the suspension for the student should be extended pending an expulsion hearing. This determination will be made by ~~†~~The Director or designee will make this determination upon either of the following: 1) the student's presence will be disruptive to the education process; or 2) the student poses a threat or danger to others. Upon either determination, the student's suspension will be extended pending the results of an expulsion hearing.

2. **Authority to Expel:** A student may be expelled either by the Charter School Board following a hearing before it or by the Charter School Board upon the recommendation of an Administrative Panel to be assigned by the Board as needed. The Administrative Panel should consist of at least three members who are certificated and neither a teacher of the student or a Board member of the

Charter School's governing board. The Administrative Panel may recommend expulsion of any student found to have committed an expellable offense.

3.

6. **Expulsion Procedures:** Students recommended for expulsion are entitled to a hearing to determine whether the student should be expelled. Unless postponed for a good cause, the hearing shall be held within thirty (30) school days after the Director or designee determines that the Student has committed an expellable offense.

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~~In the event an~~ If an Administrative Panel hears the case, it will make a recommendation to the Board for a final decision whether to expel. The hearing shall be held in closed session (complying with all student confidentiality rules under FERPA) unless the Student makes a written request for a public hearing three (3) days prior to the hearing.

Written notice of the hearing shall be forwarded to the student and the student’s parent/guardian at least ten (10) calendar days before the date of the hearing. Upon mailing the notice, it shall be deemed served upon the student. The notice shall include:

1. The date and place of the expulsion hearing;
2. A statement of the specific facts, charges, and offenses upon which the proposed expulsion is based;
3. A copy of the Charter School’s disciplinary rules which relate to the alleged violation;
4. Notification of the student’s or parent/guardian’s obligation to provide information about the student’s status at the Charter School to any other school district or school to which the student seeks enrollment;
5. The opportunity for the student or the student’s parent/guardian to appear in person or to employ and be represented by counsel or a non-attorney advisor;
6. The right to inspect and obtain copies of all documents to be used at the hearing;
7. The opportunity to confront and question all witnesses who testify at the hearing;
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student’s behalf, including witnesses.

7. **Special Procedures for Expulsion Hearings Involving Sexual Assault or Battery Offenses:**
 The Charter School may, upon a finding of good cause, determine that the disclosure of either the identity of the witness or the testimony of that witness at the hearing, or both, would subject the witness to an unreasonable risk of psychological or physical harm. Upon this determination, the testimony of the witness may be presented at the hearing in the form of sworn declarations that shall be examined only by the Charter School or the hearing officer. Copies of these sworn declarations, edited to delete the witness’s name and identity ~~of the witness~~, shall be made available to the student.

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The complaining witness in any sexual assault or battery case must be provided with a copy of the applicable disciplinary rules and advised of his/her right to (a) receive five days’ notice of his/her scheduled testimony, (b) have up to two (2) adult support persons of his/her choosing present in the hearing at the time he/she testifies, which may include a parent, guardian, or legal counsel, and (c) elect to have the hearing closed while testifying.

- The Charter School must also provide the victim with a room separate from the hearing room for the complaining witness’ use ~~prior to~~ before and during breaks in testimony.
- At the discretion of the entity conducting the expulsion hearing, the complaining witness shall be allowed periods of relief from examination and cross-examination during which he or she may leave the hearing room.
- The entity conducting the expulsion hearing may also arrange the seating within the hearing room to facilitate a less intimidating environment for the complaining witness.
- The entity conducting the expulsion hearing may also limit time for taking the testimony of the complaining witness to the hours he/she ~~is normally usually is~~ in school, if there is no ~~good~~ reasonable cause to take the testimony during other hours.
- Prior to a complaining witness testifying, the support persons must be admonished that the hearing is confidential. Nothing in the law precludes the person presiding over the hearing from removing a support person whom the presiding person finds is disrupting the hearing. The entity conducting the hearing may permit any one of the support persons for the complaining witness to accompany him or her to the witness stand.

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If one or both of the support persons is also a witness, the Charter School must present evidence that the witness' presence is both desired by the witness and will be helpful to the Charter School. The person presiding over the hearing shall permit the witness to stay unless it is established that there is a substantial risk that the testimony of the complaining witness would be influenced by the support person, in which case the presiding official shall admonish the support person or persons not to prompt, sway, or influence the witness in any way. Nothing shall preclude the presiding officer from exercising his or her discretion to remove a person from the hearing whom he or she believes is prompting, swaying, or influencing the witness.

- The testimony of the support person shall be presented before the testimony of the complaining witness, and the complaining witness shall be excluded from the courtroom during that testimony.
- Especially for charges involving sexual assault or battery, if the hearing is to be conducted in public at the request of the student being expelled, the complaining witness shall have the right to have his/her testimony heard in a closed session when testifying at a public meeting would threaten serious psychological harm to the complaining witness, and there are no alternative procedures to avoid the threatened harm. The alternative procedures may include videotaped depositions or contemporaneous examination in another place communicated to the hearing room by means of closed-circuit television.
- Evidence of specific instances of a complaining witness' prior sexual conduct is presumed inadmissible and shall not be heard absent a determination by the person conducting the hearing that extraordinary circumstances exist requiring the evidence be heard. Before such a determination regarding extraordinary circumstance can be made, the witness shall be provided notice and an opportunity to present opposition to the introduction of the evidence. In the hearing on the admissibility of the evidence, the complaining witness shall be entitled to be represented by a parent, legal counsel, or an other support person. Reputation or opinion evidence regarding the sexual behavior of the complaining witness is not admissible for any purpose.

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8. **Record of Hearing:** A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made.

9. **Presentation of Evidence:** While technical rules of evidence do not apply to expulsion hearings, evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. ~~A recommendation by the~~ The Administrative Panel's ~~recommendation to~~ recommendation to expel must be supported by substantial evidence that the student committed an expellable offense. Findings of fact shall be based solely on the evidence at the hearing. While hearsay evidence is admissible, no decision to expel shall be based solely on hearsay. Sworn declarations may be admitted as testimony from witnesses of whom the Board or Administrative Panel determines that disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm.

If, due to a written request by the expelled student, the hearing is held at a public meeting, and the charge is committing or attempting to commit a sexual assault or committing a sexual battery as defined in Education Code Section 48900, a complaining witness shall have the right to have his or her testimony heard in a session closed to the public.

The decision of the Administrative Panel shall be in the form of written findings of fact and a written recommendation to the Board, who will make a final determination regarding the expulsion. The final decision by the Board shall be made within ten (10) school days following the conclusion of the hearing.

If the Administrative Panel decides not to recommend expulsion, the student shall immediately be returned to his/her educational program.

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Part 1: Definitions/Due Process/Rules and Procedures of School Discipline/Process and Procedures

- 10. **Written Notice to Expel:** The Director or designee, following a decision ~~by~~ of the Board to expel, shall send written notice of the decision to expel, including the Board’s adopted findings of fact, to the student or parent/guardian. This notice shall also include the following: (a) Notice of the specific offense committed by the student; and (b) Notice of the student’s or parent/guardian’s obligation to inform any new district in which the student seeks to enroll of the student’s status with the Charter School.

The Director or designee shall send a copy of the written notice of the decision to expel to the authorizer. This notice shall include the following: (a) The student’s name; and (b) The specific expellable offense committed by the student.

- 11. **Disciplinary Records:** The Charter School shall maintain records of all student suspensions and expulsions at the Charter School. Such records shall be made available to the authorizer upon request.

- 12. **Right to Appeal:** Per AB 1360, a student being expelled or suspended will be provided “oral or written notice of the charges against the student,” “an explanation of the evidence that supports the charges and an opportunity for the student to present his or her side of the story,” and/or the opportunity for “a hearing adjudicated by a neutral officer within a reasonable number of days at which the student has a fair opportunity to present testimony, evidence, and witnesses and confront and cross-examine adverse witnesses, and at which the student has the right to bring legal counsel or an advocate.” Moreover, for any non-voluntary removal, the student’s parent or guardian will be given written notice of intent to remove the student no less than 5 school days in advance, and the parent/guardian will be given the right to challenge the non-voluntary removal under the same procedures as an expulsion.

- 13. **Expelled Students/Alternative Education:** Students who are expelled shall be responsible for seeking alternative education programs, including, but not limited to, programs within the County or their school district of residence. The Charter School shall work cooperatively with parents/guardians as requested by parents/guardians or by the school district of residence to assist with locating alternative placements during the expulsion.

14. **Rehabilitation Plans:** Students who are expelled from the Charter School shall be given a rehabilitation plan upon expulsion as developed by the Board at the time of the expulsion order, which may include, but is not limited to, periodic review as well as assessment at the time of review for readmission. The rehabilitation plan should ~~include~~ consist of a date not later than one year from the ~~date of expulsion~~ expulsion date when the student may reapply to the Charter School for readmission.

15. **Readmission:** The decision to readmit a student or to admit a previously expelled student from another school district or charter school shall be in the sole discretion of the Board following a meeting with the Director or designee and the student and guardian or representative to determine whether the student has ~~successfully~~ completed the rehabilitation plan and to determine whether the student poses a threat to others or will be disruptive to the school environment. The Director or designee shall ~~make a recommendation to~~ recommend the Board following the meeting regarding his or her determination. The student's readmission is also contingent upon the Charter School's capacity ~~at the time~~ when the student seeks readmission.

Comprehensive School Safety Plan

The Cottonwood School
Section E: Procedures to Notify Teachers of Dangerous Pupils - Ed Code 49079
Part 1: Notifying Teachers of Dangerous Pupils

When the ~~Senior Director~~Executive Director at The Cottonwood School is aware that a student has caused or tried to cause another person serious bodily injury, or any injury that requires professional medical treatment, a separate and confidential file is created for that child. Information based upon written District records or records received from a law enforcement agency ~~are~~is contained in the file.

When such a student is assigned to a teacher, the ~~Senior Director~~Executive Director shall provide the teacher with written notification. The teacher is asked to review the student's separate and confidential file in the office. Teachers are informed that such information is to be kept in the strictest confidence and is to disseminate no further.

Excerpts from the California Education Code and the California Penal Code are presented below.

From California Education Code Section 49079

- (a) A school district shall inform the teacher of every student who has caused or who has attempted to cause serious bodily injury to another person, as defined in paragraphs (5) and (6) of subdivision (e) of Section 243 of the Penal Code, to another person. The Cottonwood School shall provide the information to the teacher based on any written records that The Cottonwood School maintains or receives from a law enforcement agency regarding a student described in this section.
- (b) No school district shall be liable for failure to comply with this section if, in a particular instance, it is demonstrated that The Cottonwood School has made a good faith effort to notify the teacher.
- (c) The information provided shall be from the previous three (3) school years.
- (d) Any information received by a teacher pursuant to this section shall be received in confidence for the limited purpose for which it was provided and shall not be further disseminated by the teacher.

Comprehensive School Safety Plan

The Cottonwood School
Section E: Procedures to notify teachers of dangerous pupils - Ed Code 49079
Part 1: Notifying Teachers of Dangerous Pupils

From California Penal Code Section 243(e) – Paragraphs 5 and 6

- (5) ... “Injury” means any physical injury which requires professional medical treatment.
- (6) ...“Custodial Officer” means any person who has the responsibilities and duties and who is employed by a law enforcement agency of the city or county or who performs those duties as a volunteer.

The Cottonwood School – Employee Security

Notice Regarding Student Crimes and Offenses

The ~~Senior Director~~Executive Director or designee shall inform the teacher of every student who has ~~engages~~ engaged in, or is reasonably suspected ~~to have of having~~ engaged in, any act during the previous three years which could constitute grounds for suspension or expulsion, with the exception of the possession or use of tobacco products. This information shall be based upon written district records or records received from a law enforcement agency. (California Education Code, 49079).

When informed pursuant to Welfare and Institutions Code 828.1 that a student has committed crimes unrelated to school attendance which do not ~~therefore, therefore,~~ constitute grounds for suspension or expulsion, the ~~Senior Director~~Executive Director or designee may so inform any teacher, counselor, or administrator whom he/she believes needs this information in order to work with the student appropriately, avoid being needlessly vulnerable, or protect others from needless vulnerability. The ~~Senior Director~~Executive Director or designee shall consult with the ~~Senior Director~~Executive Director of the school which the student attends in order to identify staff that should be so informed. (California Welfare and Institutions Code 828.1).

Teachers shall receive the above information in confidence and disseminate it no further. (California Education Code 49079, California Welfare and Institutions Code 828.1).

The ~~Senior Director~~Executive Director or designee shall maintain the above information in a separate confidential file for each student. When such a student is assigned to a class/program, the ~~Senior Director~~Executive Director or designee shall notify the teacher in writing and ask the teacher to initial this notice, return it to the ~~Senior Director~~Executive Director or designee, and review the student’s file in the school office. This notification shall not name or otherwise identify the student.

The ~~Senior Director~~Executive Director or designee shall notify all certificated personnel who are likely to ~~come~~ into contact ~~with~~ the student, including the student’s teachers, special education teachers, coaches, and counselors.

Comprehensive School Safety Plan

The Cottonwood School
Section E: Procedures to notify teachers of dangerous pupils - Ed Code 49079
Part 1: Notifying Teachers of Dangerous Pupils

~~From~~ The Cottonwood School Employee Security (Continued)

The teacher shall initial the student's file when reviewing it in the school office. ~~Once The~~ Once The Cottonwood School has made a good faith effort to comply with the notification requirement of Education Code 49079, a teacher's failure to review the file may be construed as a waiver ~~of The~~ of The Cottonwood School's liability.

Comprehensive School Safety Plan

The Cottonwood School
Section F: Discrimination and Sexual Harassment Policy
Part 1: General Information

The administration, teachers, and staff at The Cottonwood School actively strive to eliminate acts of discrimination and sexual harassment at the school. All personnel are aware of the mandates from the State of California, the California Department of Education, and the Board of Education of ~~the~~The Cottonwood School and support them fully. All personnel have received instruction regarding the recognition, prevention, and reporting of acts of discrimination and sexual harassment. It is ~~important~~ essential that parents understand the provisions regarding sexual harassment and, in particular, student-to-student harassment.

The Cottonwood School is committed to ensuring a professional work and learning environment without discrimination, harassment, intimidation, or bullying on the basis of race, 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~~ characteristics as mentioned above or any other legally protected category.

Comprehensive School Safety Plan

The Cottonwood School
Section F: Discrimination and Sexual Harassment Policy
Part 2: Sexual Harassment – All Personnel

The Cottonwood School – Sexual Harassment

The Governing Board prohibits sexual harassment in the working environment of district employees or applicants by any person in any form.

Employees who permit or engage in such harassment may be subject to disciplinary action up to and including dismissal.

Any employee or applicant for employment who feels that he/she or another individual at The Cottonwood School is being sexually harassed should immediately contact his/her supervisor, ~~Senior Director~~[Executive Director](#), other district administrator, or the ~~Senior Director~~[Executive Director](#) or designee in order to obtain procedures for reporting a complaint.

Any supervisor who receives a harassment complaint shall notify the ~~Senior Director~~[Executive Director](#) or designee, who shall ensure that the complaint is appropriately investigated.

The district prohibits retaliatory behavior against any complainant or any participant in the complaint process. Each complaint of sexual harassment shall be promptly investigated in a way that respects the privacy of all parties concerned.

The Cottonwood School - 4119.11, 4219.11, 4319.11 – 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

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, or other verbal, visual, or physical conduct of a sexual nature made by someone from or in the work or educational setting when:

1. Submission to the conduct is made either expressly or by implication in terms or condition of any individual's employment.
2. Submission to or rejection of such conduct by an individual is used as the basis for an employment decision affecting the individual.
3. The conduct has the purpose or effect of unreasonably interfering with an individual's work or academic performance or of creating an intimidating, hostile, or offensive working or educational environment, or of adversely affecting the student or employee's performance, evaluation, advancement, assigned duties, or any other condition of education, employment or career development.
4. Submission to, or rejection of, the ~~conduct by the individual~~individual's conduct is used as the basis for any decision affecting the individual regarding benefits and services, honors, programs, or activities available at or through the educational institution.

Other examples of sexual harassment, whether committed by a supervisor or any other employee, are:

1. Unwelcome leering, sexual flirtations, or propositions.
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions.
3. Graphic verbal comments about an individual's body, or overly personal conversation.
4. Sexual jokes, stories, drawings, pictures, or gestures.
5. Spreading sexual rumors.
6. Touching an individual's body or clothes in a sexual way.
7. Cornering or blocking of normal movements.
8. Displaying sexually suggestive objects in the educational or work environment.
9. Any act of retaliation against an individual who reports a violation of The Cottonwood School's sexual harassment policy or who participates in the investigation of a sexual harassment.

Each ~~Senior Director~~Executive Director and supervisor has the responsibility of maintaining an educational and work environment free of sexual harassment. This responsibility includes and/or discussing The Cottonwood School's sexual harassment policy with his/her students and/or employees and assuring

them that they are not required to endure sexually insulting, degrading, or exploitive treatment or any other form of sexual harassment.

Comprehensive School Safety Plan

The Cottonwood School
Section F: Discrimination and Sexual Harassment Policy
Part 2: Sexual Harassment – All Personnel

Notifications

A copy of The Cottonwood School’s policy on Harassment in Employment shall:

1. Be available, accessible, and displayed in a prominent location in the School’s digital manual.
2. Be provided to all staff members at the beginning of the first semester of the school year, or whenever a new employee is hired.
3. Appear in any school or district publication that sets forth the school or district’s comprehensive rules, regulations, procedures, and ~~standards of conduct~~ conduct standards.

All employees shall receive either a copy of information sheets prepared by the California Department of Fair Employment and Housing or a copy of district information sheets that contain, at a minimum, components on:

1. The illegality of sexual harassment.
2. The definition of sexual harassment under applicable state and federal law.
3. A description of sexual harassment with examples.
4. The district’s complaint process available to the employee.
5. The legal remedies and complaint process available through the Fair Employment and Housing Department and Commission.
6. Direction on how to contact the Fair Employment and Housing Department and Commission.

Comprehensive School Safety Plan

The Cottonwood School
Section F: Discrimination and Sexual Harassment Policy
Part 3: Sexual Harassment – Students

The Cottonwood School
– Sexual Harassment:

The Governing Board prohibits unlawful sexual harassment of or by any student by anyone in or from The Cottonwood School.

Teachers shall discuss this policy with their students in age-appropriate ways and should assure them that they need not endure any form of sexual harassment.

Any student who engages in the sexual harassment of anyone in or from The Cottonwood School may be subject to disciplinary action up to and including expulsion. Any employee who permits or engages in sexual harassment may be subject to disciplinary action up to and including dismissal.

The Board expects students or staff to immediately report incidents of sexual harassment to the ~~Senior Director~~[Executive Director](#) or designee or ~~to~~ another district administrator.

Any student who feels that he/she is being harassed should immediately contact the ~~Senior Director~~[Executive Director](#) or designee or another district administrator ~~in order~~ to obtain a copy of AR 1312.3 – Uniform Complaint Procedures. Complaints of harassment can be filed in accordance with these procedures.

The district prohibits retaliatory behavior against any complainant or any participant in the complaint process. Each complaint of sexual harassment shall be promptly investigated in a way that respects the privacy of all parties concerned.

-The Cottonwood School
Sexual Harassment (5145.7)

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, and other verbal, visual, or physical conduct of a sexual nature when:

1. Submission to the conduct is explicitly or implicitly made a term or condition of an individual’s employment, academic status, or progress.
2. Submission to or rejection of the conduct by an individual is used as the basis for academic or employment decisions affecting the individual.

Comprehensive School Safety Plan

The Cottonwood School
Section F: Discrimination and Sexual Harassment Policy
Part 3: Sexual Harassment – Students

3. The conduct has the purpose or effect of having a negative impact on the individual’s academic or work performance, or of creating an intimidating, hostile, or offensive educational or work environment.
4. Submission to or rejection of the conduct by the individual is used as the basis for any decision affecting the individual regarding benefits and services, honors, programs, or activities available at or through the school.

Other types of conduct ~~which~~ that are prohibited in The Cottonwood School and which may constitute sexual harassment include:

1. Unwelcome leering, sexual flirtations, or propositions.
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions.
3. Graphic verbal comments about an individual’s body, or overly personal conversation.
4. Sexual jokes, stories, drawings, pictures, or gestures.
5. Spreading sexual rumors.
6. Teasing or sexual remarks about students enrolled in a predominantly single-sex class.
7. Touching an individual’s body or clothes in a sexual way.
8. Purposefully limiting a student’s access to educational tools.
9. Cornering or blocking of normal movements.
10. Displaying sexually suggestive objects in the educational environment.
11. Any act of retaliation against an individual who reports a violation of the district’s sexual harassment policy or who participates in the investigation of a sexual harassment complaint.

Comprehensive School Safety Plan

The Cottonwood School
Section F: Discrimination and Sexual Harassment Policy
Part 3: Sexual Harassment – Students

Notifications

A copy of The Cottonwood School’s sexual harassment policy shall:

1. Be included in the notifications ~~that are~~ sent to parents/guardians at the beginning of each school year.
2. Be available, accessible, and displayed in a prominent location in the School’s digital manual.
3. Be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester, or summer session.
4. Appear in any school or district publication that sets forth the school or district’s comprehensive rules, regulations, procedures, and ~~standards of conduct~~conduct standards.

Enforcement

The ~~Senior Director~~Executive Director or designee shall take appropriate actions to reinforce The Cottonwood School’s sexual harassment policy. These actions may include:

1. Removing vulgar or offending graffiti.
2. Providing staff in service and student instruction or counseling.
3. Taking appropriate disciplinary action as needed.

Comprehensive School Safety Plan

The Cottonwood School
Section G: School Dress Code, if it exists. CA Ed Code: Sections 32280-32289
Part 1: Non- classroom - <u>classroom</u> -based program does not have a dress code.

Comprehensive School Safety Plan

The Cottonwood School
Section H: Safe Ingress and Egress
Part 1: General Information

The Cottonwood School – Safe Ingress and Egress

The Cottonwood School takes pride in providing a safe environment for all students, parents, and school employees. Our School will ~~take measures to~~ ensure safe ingress and egress to and from school activities and functions for pupils, parents, and school employees. Safe ingress and egress will be maintained by periodic reviews of the procedures for ingress and egress. The school will ensure that all passageways to and from our buildings, corridors within buildings, and emergency exits remain clear of all obstruction to allow ~~flow of~~ pedestrian and vehicular traffic flow. The school will also ensure that potential ~~obstructions-obstacles~~, and hazards are removed from such areas. To achieve this goal, the school works closely with local law enforcement agencies and the local city government to ensure that the school’s immediate community is safe.

Through the joint efforts of The Cottonwood School office, site administrators, faculty, Safety Committee, PTSA, and other organizations, including ~~consultants, The~~ consultants, The Cottonwood School has developed a plan to ensure the safe arrival and departure of students, staff, and visitors. The Cottonwood School encourages input from our community and reviews this plan on an annual basis.

Any problems associated with safe ingress and egress will be addressed immediately.

Comprehensive School Safety Plan

The Cottonwood School
Section H: Safe Ingress and Egress
Part 2: Safe Ingress and Egress

The Cottonwood School – Safe Ingress and Egress

The following is a template to be completed by each local location.

There are X entrances and X exits at [Enter Information].

	Open	Close	Open	Close
Front of Location	6:30 am			6:00 pm

All adults are to enter from the front of the location. All visitors to the location must wear a badge to identify themselves as visitors.

Whenever a safety issue is pending, all doors are locked immediately. For emergency situations, staff have door keys to lock or unlock doors closest to them.

Comprehensive School Safety Plan

The Cottonwood School
Section I: Bullying and Intimidation
Part 1: Anti-Intimidation Policy

The Cottonwood School – Bullying and Intimidation

The ~~The~~ Cottonwood School’s Board believes that all students have a right to a safe and healthy school environment. To that end, The Cottonwood School, schools, and the community have an obligation to promote mutual respect, tolerance, and acceptance. The Cottonwood School will not tolerate any acts of intimidation including direct physical contact, gestures, comments, threats or actions, either written, verbal or physical, which cause, threaten to cause, or are likely to cause bodily harm, social isolation, manipulation, or personal degradation on any District campus, at any school activity whether on or ~~off-off~~ campus, while traveling to and from school or a ~~school-school~~ sponsored activity, or during the lunch period, whether on or ~~off-off~~ campus.

The consequences of these actions may include a broad range of disciplinary measures as appropriate; however, every effort will also be taken to provide or locate ~~appropriate~~ reasonable assistance for both the victim and the offender.

~~From~~ The Cottonwood School Administrative Regulation 5131 - Conduct

Bullying occurs when one or more students threaten, harass, or intimidate another student through words, or actions, including continual direct physical contact such as hitting or shoving intentionally.

These incidents will be acted upon when they occur on the school grounds at any time, en route to and from school or a school-sponsored activity, during the lunch period, whether on or ~~off-off~~ campus.

A “school-related” or “school-sponsored” activity is an activity that is approved by the ~~Senior Director~~ Executive Director or his/her designee and supervised by assigned school personnel.

For ~~the purpose of~~ this administrative regulation, bullying is, but is not limited to, making unsolicited and unwelcome written, verbal, physical, and/or threatening visual gestures or contact.

Written – intimidating/threatening letters, notes, or messages

Verbal – intimidating/threatening comments, slurs, innuendos, teasing, jokes, or epithets

Visual – threatening gestures

Physical – hitting, slapping, and/or pinching

Comprehensive School Safety Plan

The Cottonwood School
Section I: Bullying and Intimidation
Part 1: Anti-Intimidation Policy

The Cottonwood School – Bullying and Intimidation

~~From~~ The Cottonwood School - Conduct

Making reprisals, threats or reprisal, engaging in coercive behavior to negatively control, influence, or affect the health and well-being of a student.

Initial Response and Reporting Expectations

The District expects all employees, if they observe or become aware of an act of intimidation, to take immediate, appropriate steps to intervene.

If, in the ~~opinion of the employee~~ employee's opinion, the matter has not been resolved, then the situation shall be reported to an administrator for further investigation.

The Cottonwood School encourages students, parents, and other community members who observe or become aware of a serious act of intimidation to report this act to a school administrator for further investigation.

Investigation and Response

Any incident, which may constitute an act of intimidation and is reported to the ~~Senior Director~~ Executive Director, shall be thoroughly investigated by the site administrator or designee. Consequences shall be commensurate with the results of the investigation. This may include, but is not limited to, counseling, parent conference, detention, involuntary transfer, a formal suspension, and/or expulsion of the offender. The parent or guardian shall be contacted and may be asked to attend a conference with school officials.

If the parent or guardian does not attend the conference, the site administrator shall send a letter informing the parent of the actions under consideration and notifying the parent of all data pertinent to the action.

Depending on the severity of the incident, the administrator shall take appropriate steps to ~~insure~~ ensure campus safety. This may include any or all of the following: Implement an immediate safety plan; isolate and supervise involved students; provide staff support for involved students as necessary; report the incident to law enforcement if appropriate; notify the parents/guardians of both the offender and the victim and develop supervision plan with parents.

If the act of intimidation is deemed to warrant a suspension, expulsion, or involuntary transfer to another school, then the matter will be processed in accordance with the board policies and [Enter Applicable Administrative Regulation] pertaining to the suspension/expulsion due process.

Comprehensive School Safety Plan

The Cottonwood School
Section I: Bullying and Intimidation
Part 1: Anti-Intimidation Policy

The Cottonwood School – Bullying and Intimidation

Assessment and Intervention

An administrative contact will be made with the victim and offender prior to resuming the regular schedule of classes. If deemed necessary, the administrator or designee may convene a multidisciplinary team to ~~further assess~~ assess further and determine the need for ongoing support for the victim of the offender.

Depending upon the severity of the intimidation, an investigation may include a review of school records, ~~identification-identifying of~~ parent/family issues, and ~~interviews-with~~ interviews with students, parents, and school staff. A multi-disciplinary team consisting of school staff, counselor/psychologist, parent, student, and other agency personnel, as appropriate, shall develop a behavior support plan.

The support plan may include any or all of the following: a case manager (special education staff), counseling services (site, and/or community resources), parenting skills classes, and other additional support services as deemed appropriate. The case manager will maintain a record of the services provided.

Each site will identify community resources to be used before, during, and after incidents of intimidation.

School Follow-up

The case manager has a responsibility to follow up and evaluate the behavior support plan. The case manager will compile a report to the site administrator on the process, resources used, and the follow up procedure involving the victim and the offender.

A copy of the behavior plan and follow-up report will then be forwarded to the Coordinator of Pupil Services.

Retaliation Prohibited

Retaliation against a student who reports or witnesses bullying is strictly prohibited and is grounds for discipline.

Mandated Notification

At the beginning of the school year, each student shall receive an age-appropriate summary of the board policy prohibiting intimidation.

Comprehensive School Safety Plan

The Cottonwood School
Section I: Bullying and Intimidation
Part 1: Anti-Intimidation Policy

The Cottonwood School The Cottonwood School – Bullying and Intimidation

An age-appropriate summary of the anti-intimidation board policy shall be part of new student orientation programs and included in student handbooks or informational packets.

A summary of the anti-intimidation board policy shall be included as part of The Cottonwood School’s ~~annual notification of parents~~ parents' annual notification.

Each staff member shall be notified of The Cottonwood School’s anti-intimidation board policy.

The District’s anti-intimidation board policy shall be included in each school’s comprehensive school safety plan.

Comprehensive School Safety Plan

The Cottonwood School
Section J: Mental Health Guidelines
Part 1: Mental Health Guidelines

Mental Health Guidelines

The Governing Board ~~of~~ recognizes that suicide is a leading cause of death among youth and that an even greater amount of youth ~~consider~~ (17 percent of high school students) and attempt suicide (over 8 percent of high school students) (Centers for Disease Control and Prevention, 2015).

The possibility of suicide and suicidal ideation requires vigilant attention from our school staff. As a result, we are ethically and legally responsible for providing an appropriate and timely response in preventing suicidal ideation, attempts, and deaths. ~~a~~Acknowledging ~~es~~ the school’s role in providing an environment ~~which that~~ is sensitive to individual and societal factors that place youth at greater risk for suicide and one which works to create a safe and nurturing culture that minimizes suicidal ideation in students.

Recognizing that it is the duty ~~of~~ to protect the health, safety, and welfare of its students, this policy aims to safeguard students and staff against suicide attempts, deaths, and other trauma associated with suicide, including ensuring adequate supports for students, staff, and families affected by suicide attempts and loss. As it is known that the students’ physical, behavioral, and emotional health ~~of students~~ greatly impacts school attendance and educational success, this policy shall be paired with other practices that support the students’ emotional and behavioral wellness of students.

In an attempt to reduce suicidal behavior and its impact on students and families, the ~~Senior Director~~Executive Director or designee shall develop strategies for suicide prevention, intervention, and post-intervention, and the identification of the mental health challenges frequently associated with suicidal thinking and behavior. These strategies shall include professional development for all school personnel in all job categories who regularly interact with students or are in a position to recognize the risk factors and warning signs of suicide, including substitute teachers, volunteers, expanded learning staff, and any other individuals in regular contact with students.

The ~~Senior~~Executive Director or designee shall develop and implement preventive strategies and intervention procedures that include prevention, staff development, developmentally - appropriate programs, intervention, assessment and referral, and parent/ student notification.

Comprehensive School Safety Plan

The Cottonwood School
Section J: Mental Health Guidelines
Part 2: Suicide Prevention, Intervention, and Postvention Protocol

- Suicide Prevention, Intervention, and Postvention Protocol

The Governing Board ~~of~~ recognizes that suicide is a leading cause of death among youth and that an even greater amount of youth ~~consider~~ (17 percent of high school students) and attempt suicide (over 8 percent of high school students) (Centers for Disease Control and Prevention, 2015).

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Recognizing that it is the duty ~~of the~~ to protect the health, safety, and welfare of its students, this policy aims to safeguard students and staff against suicide attempts, deaths, and other trauma associated with suicide, including ensuring adequate supports for students, staff, and families affected by suicide attempts and loss. As it is known that the students’ physical, behavioral, and emotional health of students greatly impacts school attendance and educational success, this policy shall be paired with other practices that support the emotional and behavioral wellness of students.

In an attempt to reduce suicidal behavior and its impact on students and families, the ~~Senior Director~~ Executive Director or Designee shall develop strategies for suicide prevention, intervention, and postvention, and the identification of the mental health challenges frequently associated with suicidal thinking and behavior. These strategies shall include professional development for all school personnel in all job categories who regularly interact with students or are in a position to recognize the risk factors and warning signs of suicide, including substitute teachers, volunteers, expanded learning staff, and any other individuals in regular contact with students.

The ~~Senior~~ Executive Director or designee shall develop and implement preventive strategies and intervention procedures that include the following:

Comprehensive School Safety Plan

The Cottonwood School
Section J: Mental Health Guidelines
Part 2: Suicide Prevention, Intervention and Postvention Protocol

–Policy Implementation

The Mental Health Team will be responsible for planning and coordinating the implementation of these regulations for the school-

The Mental Health Team will act as a point of contact for issues relating to suicide prevention and policy implementation. All staff members shall report students they believe to be at elevated risk for suicide to the school mental health/suicide prevention coordinator.

Staff Professional Development:

All staff will receive annual professional development to include, but not limited to: risk factors, warning signs, protective factors, response procedures, referrals, postvention, and resources regarding youth suicide prevention.

The professional development will include additional information regarding groups of students at elevated risk for suicide, including those living with mental and/or substance use disorders, those who engage in self-harm or have attempted suicide, those in out-of-home settings, those experiencing homelessness, LGBTQ students, students bereaved by suicide and those with medical conditions or certain types of disabilities.

Youth Suicide Prevention Programming:

~~Developmentally appropriate~~ Developmentally appropriate, student-centered suicide prevention education may be incorporated into classroom curricula. The content of these age-appropriate materials may include, but is not limited to: the district's suicide prevention, intervention, and referral procedures, the importance of safe and healthy ~~ehoice~~ choices.

Comprehensive School Safety Plan

The Cottonwood School
Section J: Mental Health Guidelines
Part 2: Suicide Prevention, Intervention and Postvention Protocol

and coping strategies, ~~how to recognize~~recognizing risk factors and warning signs of mental disorders and suicide in oneself and others, help-seeking strategies for oneself or others, including how to engage school resources and refer friends for help. In addition, schools may provide supplemental small group suicide prevention programming for students.

Publication and Distribution:

The administrative regulations will be distributed annually and included in all student and teacher handbooks and on the school website.

Employee Qualifications and Scope of Services

Employees ~~of~~ must act only within the authorization and scope of their credential or license. While it is expected that school professionals ~~are able to identify suicide risk factors and warning signs, and to~~can identify suicide risk factors and warning signs and prevent the immediate risk of ~~a~~ suicidal behavior, treatment of suicidal ideation is typically beyond the scope of services offered in the school setting. In addition, treatment of the mental health challenges often associated with suicidal thinking typically requires mental health resources beyond what schools are able to provide.

Specialized Staff Training (Assessment)

Additional professional development in suicide risk assessment and crisis intervention shall be provided to mental health professionals including, but not limited to, the following: school counselors, school psychologists, employed by-

Parents, Guardians, and Caregivers Participation and Education

To the extent possible, parents/guardians/caregivers should be included in all suicide prevention efforts. At a minimum, the suicide prevention policy shall be prominently displayed in the parent handbook.

All parents/guardians/caregivers should have access to suicide prevention training that ~~includes, but~~includes but is not limited to the following: suicide risk factors, warning signs, and protective factors, How to talk with a student about thoughts of suicide, how to respond appropriately to the student who has suicidal thoughts.

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The Cottonwood School
Section J: Mental Health Guidelines
Part 2: Suicide Prevention, Intervention and Postvention Protocol

Intervention, Assessment, Referral

Staff

When a student is identified by a staff person as potentially suicidal, i.e., verbalizes about suicide, presents overt risk factors such as agitation or intoxication, the act of self-harm occurs, or a student self-refers, the parent, teacher, Student Support Team, and possibly the student will be contacted by a Mental Health Team within the same school day to assess risk and/or facilitate a referral.

1. School staff will recommend that the student is continuously supervised to ensure their safety.
2. The Mental Health Team and/or Student Support Team(s) will be informed and alerted of the situation as soon as reasonably possible through one or more of the following:
 - Email the Mental Health Team at: mentalhealthteam@inspireschools.org
 - Complete the Mental Health Team's At-Risk Survey: [Student Mental Health Risk Report](#)
 - Complete the Student Support Team's Crisis Survey: [Student in Crisis](#)
3. The Mental Health Team and Student Support Team will contact the reporting school staff, as well as the student's parent or guardian, and will provide community-based resources and recommendations. When appropriate, this may include calling emergency services or bringing the student to the local hospital emergency department.

Designated members of the Mental Health Team should conduct a suicide risk assessment. The purpose of the assessment is to determine the level of risk and to identify the most appropriate actions to ensure the immediate and long-term safety and well-being of the student. This should be done by a team that includes a school-employed mental health professional.

Caregiver notification is a vital part of suicide prevention. The appropriate caregiver(s) must always be contacted when signs of suicidal thinking and behavior are observed. ~~Typically~~Typically, this is the student's parent(s); however, when child abuse is suspected, protective services should be contacted. Even if a child is judged to be at low risk for suicidal behavior, schools may ask caregivers to sign a form to indicate that relevant information has been provided. Regardless, all caregiver notifications must be documented. Caregivers also provide critical information in determining the level of risk. Whether a student is in imminent danger or not, it is strongly recommended that lethal means are (i.e., guns, poisons, medications, and sharp objects) are removed or made inaccessible.

Refer to community services if warranted. Referral options to 24-24-hour community-based services should be identified in advance. It is best to obtain a release from the primary caregiver to facilitate the sharing of information between the school and community agency.

|

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Risk Level I (Low):

Definition: Does not pose **an** imminent danger to self; insufficient evidence for suicide potential.

Indicators: Passing thoughts of suicide; no plan; no previous attempts; no access to weapons or means; no recent losses; support system is in place; no alcohol/substance abuse; some depressed mood/affect; evidence of thoughts found in **a** notebook, internet postings, drawings; sudden changes in personality/behavior (e.g., distracted, hopeless, academically disengaged)

Risk Level II (Moderate)

Definition: May pose **an** imminent danger to self, but there is insufficient evidence to demonstrate a viable plan of action to do harm.

Indicators: Thoughts of suicide; plan with some specifics; unsure of intent; previous attempts and/or hospitalization; difficulty naming future plans; past history of substance use, with possible current intoxication; self-injurious behavior; recent trauma (e.g., loss, victimization)

Risk Level III (High):

Definition: Poses **an** imminent danger to self with a viable plan to do harm; exhibits extreme and/or persistent inappropriate behaviors; sufficient evidence for violence potential; qualifies for immediate arrest or hospitalization.

Indicators: Current thoughts of suicide; plan with specifics, indicating when, where, and how; access to weapons or means in hand; finalizing arrangements (e.g., giving away prized possessions, good-bye messages in writing, text, on social networking sites); isolated and withdrawn; **a** current sense of hopelessness; previous attempts; no support system; currently abusing alcohol/substances; mental health history; precipitating events, such as loss of loved one, traumatic event or bullying.

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Risk Level Interventions and Follow-Up

DO NOT LEAVE THE STUDENT UNSUPERVISED

RL I Action (Low):

1. CONSULT WITH A MENTAL HEALTH PROFESSIONAL.
2. Contact parent/guardian/caregiver and give resources when appropriate.
3. Implement Interventions, I.E., Student no harm promise and Plan, identify support systems on and ~~off~~ campus.
4. Document student and parent contact and place in a confidential file.
5. Contact CPS if suspected abuse.
6. Complete confidential Suicide assessment risk form.
7. Consider whether the student may have a disability and/or may need a referral for additional services.

RL II Action (Moderate):

1. CONSULT WITH A MENTAL HEALTH PROFESSIONAL.
2. Notify and/or hand off student ONLY to parent/guardian/caregiver who commits to seeking an immediate mental health assessment or to law enforcement if the parent is unavailable or uncooperative. Consider any suspected child abuse or neglect prior to contacting the parent/guardian.
3. If parent transports students to mental health facility have parent sign Parent Notification Form.
4. Document student and parent contact and place it in a confidential file.
5. Complete follow-up with student and parent when the student returns.
6. Contact CPS if suspected abuse.
7. Complete confidential Suicide assessment risk form.
8. Consider whether the student may have a disability and/or may need a referral for additional services.

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RL III Action (High):

1. CONSULT WITH A MENTAL HEALTH PROFESSIONAL.
2. Notify and/or hand off student ONLY to parent/guardian/caregiver who commits to seeking an immediate mental health assessment or to law enforcement if a parent is unavailable or uncooperative. Consider any suspected child abuse or neglect prior to contacting a parent/guardian.
3. Contact law enforcement. Law enforcement will determine if the parent will transport the student to a mental health evaluation center, or police may arrange for transportation to the mental health evaluation center.
3. Complete the mental health evaluator form.
4. If the parent transports students to a mental health facility, have the parent sign the Parent— Notification Form.
5. Complete confidential Suicide assessment risk form.
6. If police arrange for transport, notify the site administrator.
7. Document student and parent contact.
8. Consider whether the student may have a disability and/or may need a referral for additional services.
9. Contact CPS if suspect abuse.
10. Follow procedures for re-entry to School After a Suicide Attempt.

As appropriate, consider an assessment for special education or a 504 Accommodation plan for a student whose behavioral and emotional needs affect their ability to benefit from their educational program.

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The Cottonwood School
Section J: Mental Health Guidelines
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Document all actions

The Mental Health Team shall maintain records and documentation of actions taken at the school for each case.

Notes, documents, and records related to the incident are considered confidential information and remain privileged to authorized personnel. These documents should be kept in a confidential file separate and apart from the student's cumulative records.

If the student transfers to a school within or outside the sending school may contact the receiving school to share information and concerns, as appropriate, to facilitate a successful, supportive transition.

Supporting Students after a Mental Health Crisis

It is crucial that careful steps are taken to help provide ~~the~~ mental health support for the student and to monitor their actions for any signs of suicide. The following steps should be implemented after the crisis:

Treat every threat with seriousness and approach with a calm manner; make the student a priority.

Listen actively and non-judgmental to the student. Let the student express his or her feelings.

Acknowledge the feelings and do not argue with the student.

Offer hope and let the student know they are safe and that help is provided. Do not promise confidentiality or cause stress.

Explain calmly and get the student to a trained professional, school psychologist, school counselor, or designated staff to further support the student.

Keep close contact with the parents/guardians/caregivers and mental health professionals working with the student.

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Section J: Mental Health Guidelines
Part 2: Suicide Prevention, Intervention and Postvention Protocol

Students

Each school site and program within shall identify, disseminate, and prominently display a process for students to safely notify a staff member when they are experiencing emotional distress or suicidal ideation, or when they suspect or have knowledge of another student's emotional distress, suicidal ideation, or attempt.

Parental Notification and Involvement

Each school within shall identify a process to ensure continuing care for the student identified to be at risk of suicide. The following steps should be followed to ensure continuity of care:

After a referral is made for a student, school staff shall verify with the Parent/guardian/caregiver that follow-up treatment has been accessed. Parents/guardians/caregivers will be required to provide documentation of care for the student prior to returning to school.

If parents/guardians/caregivers refuse or neglect to access treatment for a student who has been identified to be at-risk for suicide or in emotional distress, the suicide prevention coordinator, administrator, or other mental health professionals will meet with the parents/guardians/caregivers to identify barriers to treatment (e.g., cultural stigma, financial issues) and work to rectify the situation and build an understanding of the importance of care. If follow-up care for the student is still not provided, school staff should consider contacting Child Protective Services (CPS) to report neglect of the youth.

A written authorization to exchange/release information should be completed by the parents/guardians/caregivers, and appropriate school staff (e.g., school psychologist, school counselor, and/or nurse) should consult with outside mental health or medical treatment team.

Action Plan for In-School Suicide Attempts

Each school site and program within shall follow the following action plan to immediately address in-school suicide attempts. If a suicide attempt is made during the school day on campus, it is important to remember that the health and safety of the student and those around him/her is critical. The urgency of the situation will dictate the order and applicability in which the subsequent steps are followed:

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Section J: Mental Health Guidelines
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Remain calm, remember the student is overwhelmed, confused, and emotionally distressed.

Move all other students out of the immediate area.

Immediately contact the administrator and suicide prevention coordinator.

Call 911 and give them as much information about the situation as possible.

If needed, provide medical first aid until a medical professional is available.

Parents/guardians/caregivers should be contacted as soon as possible.

Do not send the student away or leave them alone, even if they need to go to the restroom.

Listen and prompt the student to talk.

Review options and resources of people who can help.

Be comfortable with moments of silence as you and the student will need time to process the situation.

Provide comfort to the student.

Promise privacy and help, and be respectful, but do not promise confidentiality.

~~Student~~ A student should only be released to parents/guardians/caregivers or to a person who is qualified and trained to provide help.

Follow procedures for re-entry to School After a Suicide Attempt.

Comprehensive School Safety Plan

The Cottonwood School
Section J: Mental Health Guidelines
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Action Plan for Out-of-School Suicide Attempts

If a suicide attempt by a student is outside of the property, it is crucial to protect the privacy of the student and maintain a confidential record of the actions taken to intervene, support, and protect the student. The following steps should be implemented:

Contact the parents/guardians/caregivers and offer support to the family.

Discuss with the family how they would like the school to respond to the attempt while minimizing widespread rumors among teachers, staff, and students.

Obtain permission from the parents/guardians/caregivers to share information to ensure the facts regarding the crisis is correct.

Designate a staff member to handle media requests.

Provide care and determine appropriate support to affected students.

Follow procedures for re-entry to School After a Suicide Attempt.

Re-Entry to School After a Suicide Attempt

A student who threatened or attempted suicide is at a higher risk for suicide in the months following the crisis. Having a streamlined and well-well-planned re-entry process ensures the safety and wellbeing of students who have previously attempted suicide and reduces the risk of another attempt. An appropriate re-entry process is an important-essential component of suicide prevention. Involving students in planning for their return to school provides them with a sense of control, personal responsibility, and empowerment.

A student returning to school following hospitalization, including psychiatric and drug or alcohol inpatient treatment, must have written permission by the health care provider ~~in order~~ to attend school.

A written authorization to exchange/release information should be completed by the parents/guardians/caregivers, and appropriate school staff (e.g., school psychologist, school counselor, and/or nurse) should consult with the outside mental health or medical treatment team.

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If the student has been out of school for any length of time, including mental health hospitalization, the school site administrator or designee should hold a re-entry meeting with key support staff, parent/guardian/caregiver, and student to facilitate a successful transition back into school.

The re-entry meeting should include a review of the authorization for return and documentation provided by the outside mental health or medical treatment team.

The documentation provided should be considered in the development of a student safety plan for re-entry.

The school team should confer with students and parents/guardians/caregivers about any specific requests on how to handle the re-entry.

Inform the student’s teachers about possible days of absences.

Allow accommodations for the student to make up work (~~be understanding~~ understand that missed assignments may add stress to the student).

Mental health professionals or trusted staff members should maintain ongoing contact to monitor student’s actions and moods as part of the student safety plan.

Work with parents/guardians/caregivers to involve the student in an aftercare plan.

POSTVENTION

A death by suicide in the school community (whether by a student or staff member) can have devastating consequences on students and staff. Therefore, it is vital to be prepared ahead of time in the event of such a tragedy. The following are general procedures for the school administrator/director in the event of a completed suicide:

Gather pertinent information

Confirm cause of death is the result of suicide, if this information is available.

Identify a staff member to be the point of contact with the family of the deceased. Information about the cause of death should not be disclosed to the school community until the family has been consulted and has consented to the disclosure.

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Section J: Mental Health Guidelines
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Assemble district crisis response team

District crisis response team to determine initial response procedures and obtain consultation regarding the number of personnel needed for an initial response. It is helpful to have the following information available for consultation:

- Demographic information
- Siblings (If any within)
- School Profile
- Known friends/groups
- Identification of additional high-high-risk students

-Staff notification

Concerns and wishes of family members regarding disclosure of the death and cause of death should always be taken into consideration when providing facts to students, staff, and parents. Some actions to consider:

Assess the extent and degree of psychological trauma and impact ~~to~~on the school community

Establish a plan to notify staff of death, once consent is obtained by the family of the deceased.

Notification of staff is recommended as soon as possible (In person if possible).

To dispel rumors, share accurate information and all known facts about ~~the~~ death.

Emphasize that no one event is to blame for suicide. Suicide is complex and cannot be simplified by blaming individuals, drugs, music, and/or school.

Allow staff to express their own reactions and grief; identify anyone who may need additional support, ~~and~~support and provide resources.

Student notification and support

Concerns and wishes of family members regarding disclosure of the death and cause of death should always be taken into consideration when providing facts to students, staff, and parents. Some actions to consider:

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Notification of students should be done in small group settings, such as in the classroom. Do not notify students using a public announcement system.

To the extent possible, students should be notified in the same time period to minimize rumors.

When possible, the news should be delivered by staff with whom the students are most familiar and comfortable.

Provide staff with a scripted notification of death for students and

Prepare staff for potential reactions and questions. Review student support plan making sure to clarify procedures and locations for crisis counseling.

Define triage procedures for students and staff who may need additional support in coping with ~~the~~ death.

Identify a lead crisis response staff member to assist with the coordination of crisis counseling and support services.

Identify locations on campus to provide crisis counseling to students, staff, and parents, as needed.

Identify a mental health professional (School psychologist or school counselor) to check in with students previously identified to be at risk for suicide.

Request substitute teachers, as needed.

Maintain sign-in sheets and documentation on individual's services for follow up, as needed.

Provide students, staff, or parents/guardians/caretakers with after-hours resource numbers such as the 24/7 Suicide Prevention Crisis Line.

Refer students or staff who require a higher level of care for additional services such as a community mental health provider, or their health care provider. Indicators of students and staff in need of additional support and/or referral may include the following:

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Persons with close connections to the deceased.

Persons who have experienced a loss over the past six months to a year, a traumatic event, have witnessed acts of violence, or have a history of suicide (Self or family member).

Persons who appear emotionally over-controlled (e.g., a student who was very close to the deceased but who is exhibiting no emotional reaction to the loss) or those who are angry when majority are expressing sadness.

Persons unable to control crying

Persons with multiple traumatic experiences may have strong reactions that require additional assistance.

Document

School administration shall maintain records and documentation of actions taken at the school site.

Monitor and manage

School administration₂ with support from the district crisis team₂ should monitor and manage the situation as it develops to determine to follow-~~follow~~-up actions and continued support plans.

Communicate with the larger school community about ~~the~~-suicide death;

Consider funeral arrangements for the family and school community;

Respond to memorial requests in a respectful and non-harmful manner; responses should be handed in a thoughtful way₂ and their impact on other students should be considered. Memorials or dedications to a student who has died by suicide should not glamorize or romanticize either the student or the death.

Identify and monitor social media platforms students are using to respond to ~~the~~-the suicide. Encourage parents to monitor internet postings regarding the death, including the deceased personal profile pages.

Comprehensive School Safety Plan

The Cottonwood School
Section K: Crime Assessment
Part 1: Crime Assessment

In compliance with SB 187 and SB 334, we will compile statistics pertaining to school crime committed at our locations and at school-related functions. The school will complete a *California Safe Schools Assessment – School Crime Reporting Form* for each incident that occurs. Copies of these forms shall be inserted in the Appendix of this plan. The school will also insert an annual breakdown of incidents, by month. Information obtained will assist the school and in developing programs to reduce the incidence of crime on campus.

Comprehensive School Safety Plan

<u>The Cottonwood School</u>
<u>Section L: COVID-19 Reporting AB 685</u>
<u>Part 1: Increased COVID-19 Reporting Requirements</u>

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

School:

- The school will notify all employees at a worksite of potential exposures, COVID-19-related benefits and protections, and disinfection and safety measures that will be taken at the worksite in response to the potential exposure.
- The school will provide a written notice to all employees; and the employers of subcontracted employees; who were on the premises at the same worksite as the person who was infectious with COVID-19 or ~~who was~~ subject to a COVID-19-related quarantine order within one business day.
- The school will notify local public health agencies of all workplace outbreaks, which are defined as three or more laboratory-confirmed cases of COVID-19 among employees who live in different households within ~~a two-week period~~two weeks.
- The school will notify local public health agencies of outbreaks within 48 hours of becoming aware of the number of cases that meets the definition of an outbreak. The school will notify the local public health agency in the jurisdiction of the worksite of the names, phone number, occupation, and worksite of employees who may have COVID-19 or who are under a COVID-19 isolation order from a public health official.
- The school will provide staff who may have been exposed with information regarding COVID-19 related benefits available under federal, state, and local laws. This information would include workers' compensation benefits, COVID-19-related leaves, company sick leave, state-mandated leave, supplemental sick leave, and anti-retaliation and anti-discrimination protections.
- The school will notify all employees of the disinfection and safety plan that the employer plans to implement and complete in accordance with the guidelines of the Centers for Disease Control.
- The school will report the business address and NAICS industry code of the worksite where the infected or quarantined individuals work.
- The school will provide information about access to COVID-19 testing.
- The school will provide information about COVID-19 hazards to staff and anyone that comes into contact with the school workplace.
- From January 1, 2021, until January 1, 2023, Cal/OSHA can issue an Order Prohibiting Use (OPU) to shut down an entire worksite or a specific worksite area that exposes employees to an imminent hazard related to COVID-19.

- From January 1, 2021, until January 1, 2023, Cal/OSHA can issue citations for serious violations related to COVID-19 without giving employers a 15-day notice before issuance.

Staff:

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



STATE OF CALIFORNIA
 BCIA 8572
 (Rev. 04/2017)

DEPARTMENT OF JUSTICE
 Page 1 of 2

SUSPECTED CHILD ABUSE REPORT
 (Pursuant to Penal Code section 11166)

To Be Completed by Mandated Child Abuse Reporters
 PLEASE PRINT OR TYPE

CASE NAME: _____

CASE NUMBER: _____

A. REPORTING PARTY	NAME OF MANDATED REPORTER		TITLE		MANDATED REPORTER CATEGORY		
	REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS Street City Zip				DID MANDATED REPORTER WITNESS THE INCIDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO		
	REPORTER'S TELEPHONE (DAYTIME)		SIGNATURE		TODAY'S DATE		
B. REPORT NOTIFICATION	<input type="checkbox"/> LAW ENFORCEMENT <input type="checkbox"/> COUNTY PROBATION		AGENCY				
	<input type="checkbox"/> COUNTY WELFARE / CPS (Child Protective Services)		ADDRESS Street City Zip		DATE/TIME OF PHONE CALL		
	OFFICIAL CONTACTED - NAME AND TITLE				TELEPHONE		
VICTIM'S SIBLINGS	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY	
	ADDRESS Street City Zip		TELEPHONE				
	PRESENT LOCATION OF VICTIM		SCHOOL		CLASS	GRADE	
	<input type="checkbox"/> PHYSICALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> DEVELOPMENTALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO	OTHER DISABILITY (SPECIFY)		PRIMARY LANGUAGE SPOKEN IN HOME		
	IN FOSTER CARE? <input type="checkbox"/> YES <input type="checkbox"/> NO	IF VICTIM WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE: <input type="checkbox"/> DAY CARE <input type="checkbox"/> CHILD CARE CENTER <input type="checkbox"/> FOSTER FAMILY HOME <input type="checkbox"/> FAMILY FRIEND <input type="checkbox"/> GROUP HOME OR INSTITUTION <input type="checkbox"/> RELATIVE'S HOME		TYPE OF ABUSE (CHECK ONE OR MORE): <input type="checkbox"/> PHYSICAL <input type="checkbox"/> MENTAL <input type="checkbox"/> SEXUAL <input type="checkbox"/> NEGLECT <input type="checkbox"/> OTHER (SPECIFY)			
	RELATIONSHIP TO SUSPECT		PHOTOS TAKEN? <input type="checkbox"/> YES <input type="checkbox"/> NO		DID THE INCIDENT RESULT IN THIS VICTIM'S DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK		
	1. NAME BIRTHDATE SEX ETHNICITY	2. NAME BIRTHDATE SEX ETHNICITY	3. NAME BIRTHDATE SEX ETHNICITY	4. NAME BIRTHDATE SEX ETHNICITY			
	VICTIM'S PARENTS/GUARDIANS	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY
		ADDRESS Street City Zip		HOME PHONE	BUSINESS PHONE		
	SUSPECT	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY
ADDRESS Street City Zip		HOME PHONE	BUSINESS PHONE				
SUSPECT	SUSPECT'S NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY	
	ADDRESS Street City Zip		TELEPHONE				
E. INCIDENT INFORMATION	OTHER RELEVANT INFORMATION						
	IF NECESSARY, ATTACH EXTRA SHEET(S) OR OTHER FORM(S) AND CHECK THIS BOX <input type="checkbox"/> IF MULTIPLE VICTIMS, INDICATE NUMBER: _____						
	DATE/TIME OF INCIDENT		PLACE OF INCIDENT				
E. INCIDENT INFORMATION	NARRATIVE DESCRIPTION (What victim(s) said/what the mandated reporter observed/what person accompanying the victim(s) said/similar or past incident(s) involving the victim(s) or suspect)						

DO NOT submit a copy of this form to the Department of Justice (DOJ). The Investigating agency is required under Penal Code section 11169 to submit to DOJ a Child Abuse or Severe Neglect Indexing Form BCIA 8583 if (1) an active investigation was conducted and (2) the incident was determined to be substantiated.

Cover Sheet

Updated 2021-2022 School Calendars

Section:	V. Operations
Item:	B. Updated 2021-2022 School Calendars
Purpose:	Vote
Submitted by:	
Related Material:	Cottonwood 21-22 School Calendar - YearlyCalendar (5).pdf 21-22 School Calendar - Site Based.pdf

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

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

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

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

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

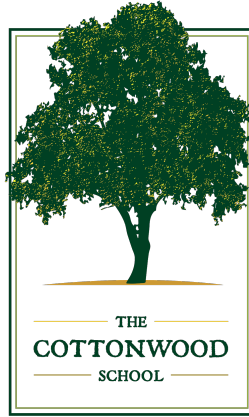
December 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	13

Events - Dates TBD

190 teacher work days

School Closed

2021-2022 TCS Site-Based High School Calendar



School Year Dates

Aug 2	Teachers Back to Work
Aug 9	First Day of School
Jan 7	End of Semester 1
Jan 14	Report Cards Due
Jan 27	Teacher In-Service
May 25	Last Day of School
May 31	Report Cards Due
Jun 2	Last Teacher Day

Holidays

Sep 6	Labor Day
Nov 11	Veteran's Day
Nov 19-26	Thanksgiving Vacation
Dec 20-Jan 3	Winter Break
Jan 17	Martin Luther King, Jr. Day
Feb 11	Lincoln Day
Feb 21	Washington Day
Apr 11-18	Spring Break
May 30	Memorial Day

School Accountability

Teacher In Service Days/School Closed

Report Cards

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

February 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
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13	14	15	16	17	18	19
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March 2022						
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April 2022						
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May 2022						
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June 2022						
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Testing Windows

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

Last Day of Semester 1

First & Last Day of School

2021-2022 Homeschool Calendar



July 2021						
S	M	T	W	T	F	S
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August 2021						
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September 2021						
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October 2021						
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November 2021						
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December 2021						
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Events - Dates TBD

Community Opportunities
 Field Trips
 190 teacher work days

School Year Dates

Aug 2	Teachers Back to Work
Aug 16	First Day of School
Jan 7	End of Semester 1
Jan 14	Report Cards Due
Jan 27	Teacher In-Service
May 25	Last Day of School
May 31	Report Cards Due
Jun 2	Last Teacher Day

Holidays

Sep 6	Labor Day
Nov 11	Veteran's Day
Nov 19-26	Thanksgiving Vacation
Dec 20-Jan 3	Winter Break
Jan 17	Martin Luther King, Jr. Day
Feb 11	Lincoln Day
Feb 21	Washington Day
Apr 11-18	Spring Break
May 30	Memorial Day

Learning Period Dates

LP1	8/16-9/17
LP2	9/20-10/15
LP3	10/18-11/12
LP4	11/15-1/7
LP5	1/10-2/10
LP6	2/14-3/11
LP7	3/14-4/8
LP8	4/19-5/25

School Accountability

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

January 2022						
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30	31					19

February 2022						
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27	28					18

March 2022						
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April 2022						
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May 2022						
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June 2022						
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26	27	28	29	30		2

Testing Windows

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

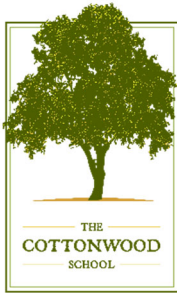
School Closed
 LP

Teacher In-service Days/student attendance day
 Report Cards
 Last Day of Semester 1
 First & Last Day of School

Cover Sheet

Updated Educational Vendor Policies & Procedures

Section:	V. Operations
Item:	C. Updated Educational Vendor Policies & Procedures
Purpose:	Vote
Submitted by:	
Related Material:	Educational Vendor Policies and Procedures - Redlined.pdf



Educational Vendor Policies and Procedures

The Cottonwood School ("Charter School") is focused on "Personalized Learning," a philosophy that puts every student first by supporting them in honoring and exploring their unique skills, special gifts, talents, and aspirations. In furtherance of this philosophy and Charter School's educational mission, families and Charter School staff together carefully select educational items and services for students to fit their goals and education plan.

The purpose of The Cottonwood School Governing Board approving the Educational Vendor Policies and Procedures is to accomplish the key requirements detailed in this policy, including:

1. The Executive Director must approve all vendors before they can provide educational items or services to students.
2. The Homeschool Teacher (as defined below) and Executive Director must approve all requests for educational items or services to ensure they are aligned with the charter petition and student's personalized learning curriculum.
3. No family may spend, or obligate the Charter School to spend, any Charter School monies on educational items and services. Charter School is responsible for making purchases of approved educational items and services.

VENDOR APPLICATION AND APPROVAL

1. **Educational Vendor Applications:** Charter School contracts with educational vendors who provide educational enrichment services (e.g., in-person educational activities) and items (e.g., textbooks, workbooks, etc.) to students. Vendors must submit an application to Charter School detailing critical information such as qualifications and services. Charter School shall carefully review Vendor's application, website, available references, social media, and other pertinent information.

The Executive Director or his/her designee ("Executive Director") must approve all educational vendors, ~~and Charter School shall~~ enter into an agreement with approved vendors before a vendor can provide any educational services to students. The Executive Director may reject a vendor applicant or terminate vendor services at any time for any reason. The Executive Director may delegate his/her authority to approve vendors as necessary to promote the effective operations of the Charter School. For educational products, parents may submit requests for specific educational products from a particular vendor (e.g., pencils from an online store). The Charter School's approval of the educational product request (approval process described below) serves as vendor approval.

2. **Vendor Guidelines:** The Executive Director is responsible for approving vendors, and

~~must~~ shall ensure the vendor meets guidelines, including, but not limited to the following:

- Vendor must have the qualifications, skills, and, if applicable, the certification and licenses necessary to perform the requested services in a competent and professional manner.
 - Vendor must ~~conducts~~ background checks pursuant to Education Code section 45125.1 to ensure Vendor (if an individual), its employees, and agents who interact with students have not committed a serious or violent felony.
 - Vendor services and/or products must be non-sectarian.
 - ~~Vendor's services and products~~ must not discriminate on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, any other protected basis under California law.
 - Vendor must maintain adequate levels of insurance, as determined by the Charter School, for its educational services.
 - Vendor must not be a private school offering services through a part-time program (e.g., after-school programs) or a parent-organized group (also known as "co-op").
 - Vendors must qualify as independent contractors in accordance with applicable law. This is determined by the Executive Director based on vendor representations and vetting by the Charter School or its service provider.
3. **Vendor Agreement:** Once the Executive Director has approved a vendor, the vendor and Charter School shall enter into a vendor agreement before Charter School orders educational services from the vendor. The vendor agreement will include language explicitly reaffirming the protections set forth in this policy including, but not limited, the required background checks for staff interacting with students, prohibitions on non-sectarian/discriminatory items and services, and insurance and indemnification provisions.

REQUESTING EDUCATIONAL SERVICES AND ITEMS

1. **Requests:** Students make requests for educational services and items through the Enrichment ordering system. The Enrichment ordering system is accessible on the Charter School website and features a list of approved educational vendors. All requests for educational services and items must: (i) first be approved by the credentialed teacher assigned to supervise student's independent study ("Homeschool Teacher"); and (ii) approved by the Executive Director or designee. The Executive Director may delegate his/her authority to approve parent requests for educational items and services as necessary to promote the effective operations of the Charter School.

The Executive Director can deny any request for educational items or services in his or her sole discretion for any reason. Families cannot directly purchase or obligate the Charter School to purchase any educational items or service without Charter School's approval.

The Charter School establishes a planning amount for students for educational items and

services per full school year. Parents and students are not guaranteed to receive any educational items and services up to and equal to this planning amount, as a Homeschool Teacher and the Executive Director must approve all requests. The planning amount is also not a mandatory cap limiting the Charter School's ability to provide necessary educational services to students (e.g., pursuant to a student's individualized education program). The Charter School developed this planning amount to help ensure Charter School provides educational items and services aligned with its budget and to help ensure fair and equal treatment of students, to the extent consistent with individual needs. ~~Parents and students are not given access to direct or encumber planning amount funds. Parents are encouraged to work with their Homeschool Teacher to develop multi-year plans for their children because their educational needs may vary from year to year. While the Charter School does not guarantee any specific amount of funding for educational services and items, a multi-year plan empowers the Charter School and families to develop a personalized course of study suited to their children's needs and the Charter School to effectively budget for all students. The planning amount cannot be transferred to any other student. Parents and students are not given access to direct or encumber planning amount funds. The planning amount funds are the Charter School's funds. The planning amount cannot be transferred to any other student.~~ Unused planning amount funds willshall not carry over to the following school year.

The Homeschool Teacher and Executive Director are responsible for granting requests and allocating educational products and services in a nondiscriminatory manner. The Charter School shall seek to purchase cost-effective educational items and services. The Homeschool Teacher and Executive Director shall ensure purchased educational items and services meet the following requirements:

- From approved vendors only.
 - Support the requesting student's personalized curriculum and education plan.
 - Must be aligned with State standards, student's course of study (e.g., requested amount of fabric corresponds to length of course/project), or student's independent study master written agreement.
 - From a vendor who is not related to the Charter School family requesting the educational items or services and otherwise does not present conflict of interest concerns.
 - Items are not duplicative of items previously purchased by Charter School and available for us.
2. **Core Subject Curriculum:** The Homeschool Teacher and Executive Director must ensure students access all necessary "core subject curriculum" – education items/services necessary for the student to complete his/her State standards-aligned course of study – before approving any extracurricular activities or supplemental educational or enrichment items. Core subject curriculum includes physical curriculum like McGraw Hill Textbook Set and associated workbooks and access to digital educational platforms such as Odysseyware or Edgenuity Digital Learning.
 3. **Enrichment Certificates:** After the Homeschool Teacher and Executive Director approve a request through the Enrichment ordering system, an "Enrichment Certificate" is created by Charter School. Charter School requests educational services and items from approved vendors through Enrichment Certificates. If necessary, Charter School may use an approved

vendor's purchase order form in lieu of an Enrichment Certificate. Certificates/purchase orders should include important information, including the requested educational services, dates of services, Enrichment Certificate/PO Number, and approved cost for services.

Vendors must receive an approved Enrichment Certificate/purchase order before providing educational services or items to students. Vendors must receive the Enrichment Certificate/purchase order and provide the requested education services before submitting an invoice to Charter School.

4. **Prohibited Requests:** Charter School students ~~can~~may only request education services and items available in the ~~Enrichment~~ ordering system. Homeschool Teachers and the Executive Directors ~~will~~shall only approve requests for educational items and services that are educational quality (e.g.i.e., not top of the line). Only basic items and services may be approved. Homeschool Teachers and the Executive Director~~Charter School~~ ~~will~~shall not approve educational items or services beyond what is needed to meet a student's learning objectives.

The following is a non-exhaustive list of prohibited items and services:

- Backpacks
 - Amusement park tickets
 - Video game hardware or software
 - Excessive quantities of any item or service (e.g., beyond student's course of study).
 - Non-educational household items (e.g., storage containers, organizational items (large or small items), picture frames, etc.)
 - Bicycles, tricycles, scooters, skateboards, rollerblades, roller skates, wagons, etc.
 - Live animals or animal supplies including small insects/amphibians/worms as a part of a science class. Certain kit and supplies ~~may~~can be ~~ordered by a student~~approved (e.g., praying mantis, caterpillars, ladybugs, or silkworms to study; ant farms; or tadpoles)
 - Top of the line musical instruments (where more reasonably-priced options are available)
 - Educational items and services ~~must be non-sectarian or a religious or sectarian nature~~
 - Discriminatory educational items or services
 - Taxis/Uber/Lyft rides and other transportation costs
5. **Educational Field Trips:** While families are prohibited from requesting trips to non-educational venues, they ~~can~~may request to join educational field trips through the enrichment ordering system (e.g., museums, aquariums, libraries, etc.) The Executive Director and Homeschool Teacher shall carefully scrutinize each request to ensure the requested educational field trip aligns with the student's course of study and furthers their education ~~and that all participants are necessary for student transportation, safety, and supervision.~~

In light of the Charter School providing an independent study program, it is anticipated that a parent/guardian may need to serve as a chaperone and transport their children for approved educational field trips. The Charter School Board finds funding the actual, reasonable, and necessary costs for a chaperone to access the educational field trip (e.g., a ticket to the museum, embedded transportation costs) furthers public school purposes

where necessary or desirable to allow students to participate in educational field trips. Charter School shall determine if participants are necessary for student transportation, safety, and supervision

6. Student and Family Responsibilities:

A. Returning Educational Products: All educational items requested through the Enrichment ordering system are the property of the Charter School. This includes any technology, textbooks, and other educational items. Families must return all educational products upon disenrollment or upon request by the Executive Director or Homeschool Teacher. In accordance with applicable law, parents are responsible for replacing lost, stolen, damaged, or otherwise unreturned educational items.

- Certain items are "consumable," meaning they are not functional after use (e.g., workbooks). These items ~~can~~ may be discarded by families after use.

B. Damaged or Lost Educational Items: Parents are responsible for replacing lost, stolen, damaged, or otherwise unreturned educational items to the extent allowed under applicable law. If an educational item is damaged, parents must immediately contact the Homeschool Teacher for support.

Required Attendance: Students must attend regular learning period meetings with their Homeschool Teacher to discuss progress, turn in quality work samples, and complete their Student Activity Logs (Attendance Logs) in order to make requests for extracurricular educational activities (~~e.g., non-core curriculum items~~) through the enrichment ordering system.

7. Questions: If Charter School families have any questions about this policy or how to make requests for educational items and services, please contact Executive Director Cindy Garica @ cindy.garica@cottonwood.school Please note that this policy can be updated any time by the Board of the Charter School.

Amended: Feb. __16__, 2021

Cover Sheet

Board Member Vacancy

Section:	VI. Governance
Item:	B. Board Member Vacancy
Purpose:	Vote
Submitted by:	
Related Material:	3Timeline Board Vacancy.pdf 1Board Announcement.pdf



The Cottonwood School

7006 Rossmore Lane, El Dorado Hills, CA 95762
Phone (530) 285-2578 | Fax (530) 285-2580

NOTICE OF VACANCY

THE COTTONWOOD SCHOOL BOARD OF DIRECTORS

Adina Ahlgren-Caskey, a member of The Cottonwood School Board of Directors, has resigned from her seat on the Board, effective as of February 4, 2021. Ms. Caskey's term on the Board ran from July 21, 2020, to July 21, 2023. The Board of Directors, at its meeting of February 16, 2021, formally accepted her resignation.

The Cottonwood School is accepting applications for interested and qualified persons who wish to be considered for the remaining term of the vacancy on The Cottonwood School Board of Education.

Requirements for Application

To be eligible for appointment, an applicant must meet the following prerequisites:

A registered voter who resides within the geographic boundaries of The Cottonwood School (i.e., reside in the following counties [list counties]);

- A citizen of the State;
- Must not be an "interested person"; an "interested person" is (a) any person compensated by the corporation for services rendered to it within the previous 12 months, whether as a full- or part-time employee, independent contractor, or otherwise.; or (b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person; and
- Must attend an orientation training for prospective board members on the Brown Act, conflict of interest,



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fiduciary duties, and effective Board governance. Applications to the Board of Directors will be accepted until 5:00 p.m. on March 3, 2021. [Please complete the survey application and add all attachment\(s\).](#)

Attachments:

- (1) Resume; and
- (2) A Letter of Interest Addressing:

What leadership experience can you bring to the board?

Why do you want to be a school board member?

What is the role of the school board in the fulfillment of that purpose?

Briefly describe your commitment to public education.

What do you see as the strengths of The Cottonwood School?

Anything else you would like the Board to consider.

A subcommittee of the Board of Directors will review applications to confirm that they meet the eligibility criteria for application. Candidates who meet these criteria will be interviewed by the Board Committee. The Board will select a candidate for the vacancy based upon the recommendations from the Board Committee.

The Board decision will be announced on March 23, 2021.

The Cottonwood School Timeline for Board Vacancy 2021

February 16

- ★ Board to Formally accept the resignation in public.



Vacancy Posting

February 17

- ★ Post on Website under School Board Section --Board Vacancy Notice And steps on how to apply (posting will be completed by ThinkSuite)
- ★ The survey will be accepting responses for two weeks. Applications will not be accepted after 5:00pm on March 3, 2021
- ★ Family Notification of Board Vacancy will be emailed via Wednesday Weekly.

February 17 - March 3, 2021

- ★ Applications accepted



Committee

March 3 - 10 Vetting process - Narrow to 3-5 Candidates

- ★ The Ad Hoc Committee will review applications and rate them via a rubric.
- ★ Candidates will be vetted by Ad Hoc Committee (Two Board Members only and a Staff Member or parent)



Interviews

Candidates

March 10 - 12

- ★ Interviews will be held with the Ad Hoc Committee
 - March 11 Thursday
 - One evening time slot (5:00pm)
 - March 12 Friday (two-time slots available)
 - One Morning time slot (10:00pm)
 - One Afternoon time slot (2:00pm)



Recommendation from Committee

March 23, 2021, Public Announcement of New Board Member (Board President)