

**Western Sierra Charter School**  
**Regular Meeting of the Board of Directors**  
**Tuesday, March 9, 2021**  
**Open Session Board Meeting – 2:00 PM**

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20.

The Western Sierra Charter Schools (WSCS) Board of Directors (Board) and employees of WSCS shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so at:

<https://www.facebook.com/wscsfamily/live>

Members of the public who wish to make written comment to the Board for this meeting should make their written request at least 24 hours prior to the meeting at:

<http://www.wscsfamily.org/board-request.html>

Members of the public who wish to make live, spoken comment during this meeting should make their written request at least 24 hours prior to the meeting at: <http://www.wscsfamily.org/board-request.html>. Public will remain muted until appropriate time. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board of Directors may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a member of the public if comments or actions disrupts the Board meeting.

**Access to Board Materials:** A copy of the written materials which will be submitted to the WSCS Board may be reviewed by any interested persons on <http://www.wscsfamily.org/board-agenda-and-minutes.html> website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

**Disability Access:** Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting at <http://www.wscsfamily.org/board-request.html>. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

**AGENDA**

1. Call to Order
2. Roll Call to Establish Quorum
3. \*Approve Meeting Agenda for March 9, 2021
4. \*Approve Board Minutes from January 12, 2021 Board Meeting
5. Hearing of Persons Wishing to Address the Board
6. Written Communications (*if any*)
7. \*Approve warrant report for 1-1-2021 to 2-28-2021
8. Report on WSCS Non-Profit Corporation Tax Form 990  
*Scott Faeth of Borchardt, Corona, Faeth and Zakarian*
9. Report on 2019-2020 Audit for MHS and GHS  
*Scott Faeth of Borchardt, Corona, Faeth and Zakarian*
10. \*Approve WSCS Non-Profit Corporation Tax Filing for Form 990
11. \*Acceptance of 2019 Audit for MHS and GHS
12. Report Draft By-Laws Changes from WSCS By-Law Review Committee
13. Present WSCS Safety Plan for 2021

**14. \*Approve Audit Engagement with Borchardt, Corona, Faeth & Zakarian for Fiscal Year 2020-21**

**15. Reports**

a). Executive Directors Report – Michael Cox

- 1) Student/ Parent Survey Results
- 2) Staff Vaccination Progress
- 3) Building Air Management Upgrade
- 4) Endeavor / Fresno County SELPA Update
- 5) WSCS Calendar for 2021-2022

b). CBO Report – Jody Jeffers

- 1) Budget Update
- 2) 2<sup>nd</sup> Interims Update

c). Endeavor Principal's Report – Eric Hagen

d). Mountain Home School/Glacier High Principal's Report – Mindy Klang

- 1) LCAP Process Update

**16. Form 700 Signing**

**17. Next Scheduled Board Meeting Tuesday, May 18, 2021 @ 2:00 PM**

**18. \*Adjournment**

**Western Sierra Charter School  
Board of Directors Meeting Minutes  
Monday, January 12, 2021, 2:00 PM**

Meeting was accomplished via Zoom with Eric Hagen hosting.  
Also streamed through Facebook Live.

**1. Call to Order**

Brian Fulce called the meeting to order at 2:08 PM

**2. Roll Call to Establish Quorum**

Quorum established.

**Board Members Present:** Margaret Den Hartog, Tamara Dent, Brian Fulce, Monika Moulin, Jacqueline Pucheu, Tiffany Schutz, Darin Soukup and Joyce Vind

**Absent:** none

**WSCS Staff Present:** Michael Cox, Nancy Garcia, Eric Hagen, Jody Jeffers, Mindy Klang and Diane Neulinger

**3. \*Approve Board Meeting Agenda for January 12, 2021.**

*Approved*

Motion: Tamara Dent Second: Jacqueline Pucheu Vote: 7 yes, 0 no

**4. \*Approve Board Minutes from December 14, 2020 Board Meeting**

*Approved*

Motion: Margaret Den Hartog Second: Tiffany Schutz Vote: 6 yes, 1 Abstain

**5. Hearing of Persons Wishing to Address the Board**

*None*

**6. Written Communications (if any)**

*None*

**7. \*Approve warrant report for 10-28-2020 to 12-31-2020**

*Jody Jeffers – See written report*

*Approved*

Motion: Darin Soukup Second: Tamara Dent Vote: 7 yes, 0 no

**8. \*Approve Annual Step Salary Increase**

*Michael Cox/Jody Jeffers*

*One-time retroactive payout and then on going pay adjustment to bring all staff the regular annual step increase. See salary schedule.*

*Approved*

Motion: Darin Soukup Second: Tiffany Schutz Vote: 5 yes, 2 Abstain

**9. \*Approve Annual Step Salary Increase for Executive Director**

*See Executive Director salary schedule.*

*Approved*

Motion: Darin Soukup Second: Tamara Dent Vote: 7 yes, 0 no

## 10. Reports

### a). Executive Directors Report – Michael Cox

#### 1). Building COVID-19 Mitigation Measures

*Many precautions have already been implemented. In addition, we have purchased air purifiers for the classrooms in both Fresno and Oakhurst. Modifications will be made to the HVAC system on the Oakhurst building to improve fresh air circulation, filtration and added UV lights on the vents.*

#### 2). Instructional Plan for Second Semester

*See Principal's reports to follow*

### b). CBO Report – Jody Jeffers

#### 1). Budget update

*See handouts for budget update.*

### c). Endeavor Principal's Report – Eric Hagen

*Nancy Garcia – see PowerPoint print out for second semester schedule and school updates*

### d). Mountain Home School/Glacier High Principal's Report – Mindy Klang

*See print out for second semester schedule and school updates*

## 11. Next Scheduled Board Meeting Tuesday, March 9, 2021 @ 2:00 PM

## 12. \*Adjournment

*3:55 PM*

Motion: Darin Soukup

Second: Margaret Den Hartog

### CERTIFICATE OF SECRETARY

I certify that I am the duly elected Secretary of the Western Sierra Charter Schools, a California nonprofit public benefits corporation; that these minutes are of the special meeting of the Board of Directors held on January 12, 2021.

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Joyce Vind

Minutes prepared and submitted by: Diane Neulinger



## District: Western Sierra Charter Schools

## Warrant Listing 1/01/2021 - 2/28/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount	Counter
0844293	01/07/2021	GOODFELLOW OCCUPATIONAL THERAPY, INC	0169-5800	10/05/20 to 10/26/20 OT Services	1,570.00		1
				11/02/20 to 11/30/20 OT Services	817.50	2,387.50	2
0844294	01/07/2021	Learning Ally	0109-5800	License Renewal with Access for Eligible Students		1,099.00	3
0844295	01/07/2021	STAPLES CONTRACT & COMMERCIAL	0100-4300	Staples Order #7311344009	1,241.98		4
			0109-4300	Staples Order #7311344009	298.02		5
				Unpaid Sales Tax	2.84	1,537.16	6
0844628	01/13/2021	EMADCO DISPOSAL SERVICE INC.	0100-5800	7108-002 JAN 2021 SERVICE	174.36		7
			0109-5800	7108-002 JAN 2021 SERVICE	74.72	249.08	8
0844629	01/13/2021	GOODFELLOW OCCUPATIONAL THERAPY, INC.	0169-5800	12/07/20 & 12/14/20 2 UNITS OT SERVICE		110.00	9
0844630	01/13/2021	LOR'S JANITORIAL	0169-5800	SERVICE DEC 2020		2,580.00	10
0844631	01/13/2021	MATHCOUNTS FOUNDATION	0169-5800	MATHCOUNTS COMPETITION REGISTRATION		300.00	11
0844632	01/13/2021	Protzman Enterprises	0100-5800	SERVICE DEC 2020	286.52		12
			0109-5800	SERVICE DEC 2020	122.80	409.32	13
0844633	01/13/2021	Ronald K Greenwood Jr.	0100-5800	HVAC SERVICE CALL 4 MINI SPLIT SYSTEMS	350.00		14
			0109-5800	HVAC SERVICE CALL 4 MINI SPLIT SYSTEMS	150.00	500.00	15
0844634	01/13/2021	SIERRA TELEPHONE, INC.	0100-5900	SERVICE 01/01/21-1/31/21	452.76		16
			0109-5900	SERVICE 01/01/21-1/31/21	194.05	646.81	17
0844635	01/13/2021	TRUE VALUE	0100-4300	MAINTENANCE SUPPLY GAL KEROSENE, GLOVES, E	22.23		18
				MAINTENNANCE: SAW CHAIN, TOWELS, PANT, DIS	75.24		19
			0109-4300	MAINTENANCE SUPPLY GAL KEROSENE, GLOVES, E	9.52		20
				MAINTENNANCE: SAW CHAIN, TOWELS, PANT, DIS	32.25	139.24	21
0844636	01/13/2021	ZOOM VIDEO COMMUNICATIONS, INC	0100-5800	CLOUD RECORDING 1/03/21 - 2/02/21	38.00		22
			0109-5800	CLOUD RECORDING 1/03/21 - 2/02/21	15.00		23
			0169-5800	CLOUD RECORDING 1/03/21 - 2/02/21	47.00	100.00	24
0844979	01/20/2021	COMCAST	0169-5900	SERVICES JAN 01 - JAN 31		1,430.00	25
0844980	01/20/2021	Cox, Michael S	0109-4100	3 PRE-CALCULUS TEXT		88.43	26
0844981	01/20/2021	DPS MEDIA	0100-5900	PONDEROSA TELEPHONE JAN21	81.90		27
			0109-5900	PONDEROSA TELEPHONE JAN21	35.10	117.00	28
0844982	01/20/2021	FAGEN FRIEDMAN & FULFROST LLP	0100-5800	SERVICE THROUGH 11/30/2020	53.39		29
			0109-5800	SERVICE THROUGH 11/30/2020	21.08		30
			0169-5800	SERVICE THROUGH 11/30/2020	66.03	140.50	31
0844983	01/20/2021	Hagen, Eric A	0169-5200	MILEAGE DEC 2020		296.70	32
0844984	01/20/2021	IMAGE 2000 INC.	0169-5800	TONER		15.00	33
0844985	01/20/2021	Llanos, Brooke	0169-4100	DUAL ENROLLMENT TEXTBOOKS		208.64	34
0844986	01/20/2021	Northland Communications	0100-5900	SERVICES JAN21	521.50		35
			0109-5900	SERVICES JAN21	223.50	745.00	36
0844987	01/20/2021	RAINBOW RESOURCE CENTER INC.	0100-4300	ALL ABOUT READING	190.58		37
			0169-4300	BEAST ACADEMY, MATH, EXPLODE THE CODE, GE	121.87	312.45	38
0844988	01/20/2021	SISC	0100-9514	Jan 21 Health MHS	16,425.73		39
			0109-9514	Jan 21 Health GHS	7,337.80		40
			0169-9514	Jan 21 Health END	23,501.67	47,265.20	41
0844989	01/20/2021	TEACHING TEXTBOOKS	0169-4100	MATH WORKBOOKS & ANSWER KEY	635.34		42
				PRE ALGEBRA WORKBOOK & ANSWER KEY	79.67		43
				Unpaid Sales Tax	50.75	664.26	44
0844990	01/20/2021	The Buy Local Media Group	0169-5800	703746 JAN21		469.00	45
0844991	01/20/2021	TRUE VALUE	0100-4300	GLOVES, FUEL, OIL,	31.84		46
			0109-4300	GLOVES, FUEL, OIL,	13.64		47
			0169-4300	PAPER TOWELS	10.23		48
				ZEP SPRAYER	23.66	79.37	49
0844992	01/20/2021	YM&C	0100-5800	SERVICE THROUGH 12/31/20	84.47		50
			0109-5800	SERVICE THROUGH 12/31/20	33.35		51
			0169-5800	SERVICE THROUGH 12/31/20	104.48	222.30	52
0845568	01/27/2021	AMY MICU	0169-4100	HANNAH MICU TEXT RMB		89.99	53
0845569	01/27/2021	Blas, Phillip L	0100-5900	Cell Phone JAN 2021	28.50		54
			0109-5900	Cell Phone JAN 2021	11.25		55
			0169-5900	Cell Phone JAN 2021	35.25	75.00	56
0845570	01/27/2021	CHARTER SCHOOL DEVELOPMENT CEN	0100-5300	CSDC MEMBERSHIP 2/1/2021-1/31/2022	651.00		57
			0109-5300	CSDC MEMBERSHIP 2/1/2021-1/31/2022	255.00		58
			0169-5300	CSDC MEMBERSHIP 2/1/2021-1/31/2022	855.00	1,761.00	59
0845571	01/27/2021	Cox, Michael S	0100-5900	Cell Phone JAN 2021	28.50		60
			0109-5900	Cell Phone JAN 2021	11.25		61
			0169-5900	Cell Phone JAN 2021	35.25	75.00	62
0845572	01/27/2021	Garcia, Nancy	0169-5900	Cell Phone JAN 2021		75.00	63
0845573	01/27/2021	Hagen, Eric A	0169-5900	Cell Phone JAN 2021		75.00	64
0845574	01/27/2021	HARRY R. SAWL VANCOUVER COMPANY	0169-5600	ECS RENT FEB 2021		11,350.00	65
0845575	01/27/2021	Hill, Greg	0109-5900	Cell Phone JAN 2021	37.50		66
			0169-5900	Cell Phone JAN 2021	37.50	75.00	67
0845576	01/27/2021	IMAGE 2000 INC.	0100-4300	HP TONER ITEM pgcf237a	312.54		68
			0100-5800	C10084-FN-06 Contract 12/15/20 - 1/14/21	149.70		69
			0109-4300	HP TONER ITEM pgcf237a	133.94		70
			0109-5800	C10084-FN-06 Contract 12/15/20 - 1/14/21	64.16		71
			0169-5800	C10084-FN-06 Contract 12/15/20 - 1/14/21	556.09	1,216.43	72
0845577	01/27/2021	Jeffers, Jody L	0100-5900	Cell Phone JAN 2021	28.50		73
			0109-5900	Cell Phone JAN 2021	11.25		74
			0169-5900	Cell Phone JAN 2021	35.25	75.00	75
0845578	01/27/2021	Klang, Mindy C	0100-5900	Cell Phone JAN 2021	52.50		76
			0109-5900	Cell Phone JAN 2021	22.50	75.00	77
0845579	01/27/2021	PITNEY BOWES PURCHASE POWER	0100-5900	DIGITAL MAILING SYSTEM 11/12/2020 - 2/11/2021	112.50		78
			0109-5900	DIGITAL MAILING SYSTEM 11/12/2020 - 2/11/2021	48.22	160.72	79
0845580	01/27/2021	PURCHASE POWER	0100-5900	METER REFILL 1/05/2021	140.00		80
			0109-5900	METER REFILL 1/05/2021	60.00	200.00	81
0845581	01/27/2021	The Office City	0100-4300	CUSTODIAL SUPPLIES - COVID		30.12	82

0845582	01/27/2021	VocoVision LLC	0169-5800	J. Duffy School Tele - SLP 1-17-2021		1,020.00	83
0845899	02/03/2021	C.A. REDING CO., INC.	0100-5800	CONTRACT 1/18/21 TO 2/17/21	68.66		84
			0109-5800	CONTRACT 1/18/21 TO 2/17/21	27.10		85
			0169-5800	CONTRACT 1/18/21 TO 2/17/21	84.93	180.69	86
0845900	02/03/2021	Hill, Greg	0109-5200	MILEAGE JAN 2021	96.32		87
			0169-5200	MILEAGE JAN 2021	96.32	192.64	88
0845901	02/03/2021	Jones, Denise T	0100-5800	RMB FINGERPRINT JOSEFINE JONES		25.00	89
0845902	02/03/2021	Mendoza, Ramon N	0100-4300	RMB R. MENDOZA 1/29/21	16.17		90
			0109-4300	RMB R. MENDOZA 1/29/21	6.93	23.10	91
0845903	02/03/2021	PACIFIC GAS & ELECTRIC	0100-5500	PG&E STMTNT 1/17/2021	6.67		92
			0109-5500	PG&E STMTNT 1/17/2021	2.86		93
			0169-5500	PG&E STMTNT 1/17/2021	1,477.94	1,487.47	94
0845904	02/03/2021	THE LAMPO GROUP, LLC ATTN RAMSEY EDUCATIO	0169-4300	HS HOMESCHOOL PKG/TEXT	251.77		95
				Unpaid Sales Tax	18.60-	233.17	96
0845905	02/03/2021	The Office City	0169-4300	ACR HNG PANEL		255.45	97
0845906	02/03/2021	TRUE VALUE	0100-4300	Fuel, workwear, gloves	43.40		98
				IceWay 25LBS	12.05		99
				SAW CHAIN / BLADE	14.40		100
			0109-4300	Fuel, workwear, gloves	18.60		101
				IceWay 25LBS	5.17		102
				SAW CHAIN / BLADE	6.17	99.79	103
0846304	02/10/2021	Blas, Phillip L	0100-5200	REIMBURSE JANUARY 2021 MILEAGE	64.05		104
			0109-5200	REIMBURSE JANUARY 2021 MILEAGE	109.56		105
			0169-5200	REIMBURSE JANUARY 2021 MILEAGE	163.51	337.12	106
0846305	02/10/2021	CRMA	0100-5400	2020-2021 PROPERTY & LIABILITY INSURANCE COV	8,658.05		107
			0109-5400	2020-2021 PROPERTY & LIABILITY INSURANCE COV	3,417.65		108
			0169-5400	2020-2021 PROPERTY & LIABILITY INSURANCE COV	10,708.65	22,784.35	109
0846306	02/10/2021	FRESNO CO SUPT. OF SCHOOLS FCSS SPELL OFF	0169-5800	ENDEAVOR CHARTER SCHOOL 4 STUDENTS - FCSS SPELL OFF		320.00	110
0846307	02/10/2021	GOODFELLOW OCCUPATIONAL THERAPY, INC.	0169-5800	JAN 21 OT SERVICES		825.00	111
0846308	02/10/2021	LOR'S JANITORIAL	0169-5800	CUSTODIAL SERVICES - JANUARY 2021		3,316.00	112
0846309	02/10/2021	RAINBOW RESOURCE CENTER INC.	0100-4300	INSTRUCTIONAL BOOKS AND SUPPLIES	242.35		113
			0109-4300	INSTRUCTIONAL BOOKS AND SUPPLIES	103.86	346.21	114
0846310	02/10/2021	SIERRA TELEPHONE, INC.	0100-5900	ACCT 00008284-8 WESTERN SIERRA CHARTER SCH	444.59		115
			0109-5900	ACCT 00008284-8 WESTERN SIERRA CHARTER SCH	190.53	635.12	116
0846311	02/10/2021	STAPLES CONTRACT & COMMERCIAL	0100-4300	SUMMARY INV 8060912564 ORDER 7321788515-(	375.44		117
			0109-4300	SUMMARY INV 8060912564 ORDER 7321788515-(	160.90		118
			0169-4300	SUMMARY INV 8060912564 ORDER 7321913253-(	62.05		119
				SUMMARY INV 8061061949 ORDER 7321913253-(	100.32	698.71	120
0846312	02/10/2021	TRUE VALUE	0100-4300	H&L LUMBER INVOICE - CUST # 12349	11.36		121
			0109-4300	H&L LUMBER INVOICE - CUST # 12349	4.87	16.23	122
0846313	02/10/2021	VocoVision LLC	0169-5800	J. DUFFY 10.28-29.20	850.00		123
				J. DUFFY 11.16-17.20	1,105.00	1,955.00	124
0846718	02/17/2021	BASS LAKE SCHOOL DISTRICT	0100-5800	20/21 1st Semester Contracted Speech Services		7,433.70	125
0846719	02/17/2021	Blas, Phillip L	0100-5800	RMB FINGERPRINTING	4.75		126
			0109-5800	RMB FINGERPRINTING	8.13		127
			0169-5800	RMB FINGERPRINTING	12.12	25.00	128
0846720	02/17/2021	Buca, Irina D	0169-5800	RMB FINGERPRINTING		25.00	129
0846721	02/17/2021	CAMPORA INC	0100-5500	PROPANE	491.99		130
			0109-5500	PROPANE	210.85	702.84	131
0846722	02/17/2021	CDW GOVERNMENT	0100-4300	LAPTOP PARTS/SUPPLIES	2,695.65		132
				PRICE ADJUSTMENT CREDIT RE: PO21-00012	70.94-		133
				RE: PO21-00063 ITEM 6012108	98.27-		134
			0109-4300	PRICE ADJUSTMENT CREDIT RE: PO21-00012	28.00-		135
				RE: PO21-00063 ITEM 6012108	38.79-		136
			0169-4300	PRICE ADJUSTMENT CREDIT RE: PO21-00012	87.74-		137
				RE: PO21-00063 ITEM 6012108	121.55-	2,250.36	138
0846723	02/17/2021	COMCAST	0169-5900	INTERNET SERVICE		1,430.00	139
0846724	02/17/2021	Cox, Michael S	0100-4300	NURSE VISION ASSESMENT CHARTS		85.11	140
0846725	02/17/2021	Davis, Juliet E	0100-5800	RMB FINGERPRINTING		25.00	141
0846726	02/17/2021	DenHartog, Margaret L	0169-5800	RMB FINGERPRINTING		25.00	142
0846727	02/17/2021	EMADCO DISPOSAL SERVICE INC.	0100-5800	SOLID WASTE DISPOSAL	174.36		143
			0109-5800	SOLID WASTE DISPOSAL	74.72	249.08	144
0846728	02/17/2021	Ganzenhuber, Stephanie J	0169-5800	RMB FINGERPRINTING		20.00	145
0846729	02/17/2021	Garcia, Nancy	0169-5800	RMB FINGERPRINTING		25.00	146
0846730	02/17/2021	Gaviria, Martha S	0169-5800	RMB FINGERPRINTING		25.00	147
0846731	02/17/2021	Hagen, Eric A	0169-5200	RMB MILEAGE JANUARY 2021	626.08		148
			0169-5800	RMB FINGERPRINTING	25.00	651.08	149
0846732	02/17/2021	Hammond, Sandra E	0169-5800	RMB FINGERPRINTING		25.00	150
0846733	02/17/2021	Hill, April L	0100-5800	RMB FINGERPRINTING		25.00	151
0846734	02/17/2021	Hill, Greg	0100-5800	RMB FINGERPRINTING	12.50		152
			0109-5800	RMB FINGERPRINTING	12.50	25.00	153
0846735	02/17/2021	Hirata, Brook S	0169-4300	Kids Gift Workshop		247.14	154
0846736	02/17/2021	Huey, Susan A	0169-5800	RMB FINGERPRINTING		25.00	155
0846737	02/17/2021	Johnson, Tanya R	0100-5800	RMB FINGERPRINTING		25.00	156
0846738	02/17/2021	JONES SCHOOL SUPPLY COMPANY IN	0100-4300	SPELLING BEE AWARDS		73.41	157
0846739	02/17/2021	Klang, Mindy C	0100-5800	RMB FINGERPRINTING	17.50		158
			0109-5800	RMB FINGERPRINTING	7.50	25.00	159
0846740	02/17/2021	Llanos, Brooke	0169-5800	RMB FINGERPRINTING		25.00	160
0846741	02/17/2021	Lord, Kelly	0169-5800	RMB FINGERPRINTING		25.00	161
0846742	02/17/2021	Lord, Marianne M	0169-5800	RMB FINGERPRINTING		25.00	162
0846743	02/17/2021	Meeks, Kimberly A	0100-5800	RMB FINGERPRINTING		25.00	163
0846744	02/17/2021	Mendoza, Ramon N	0100-5800	RMB FINGERPRINTING	17.50		164
			0109-5800	RMB FINGERPRINTING	7.50	25.00	165
0846745	02/17/2021	MONICA JEFFERS	0109-5800	PSAT REFUND		17.00	166
0846746	02/17/2021	Northland Communications	0100-5900	INTERNET SERVICE	521.50		167
			0109-5900	INTERNET SERVICE	223.50	745.00	168

0846747	02/17/2021	Patterson, Amanda K	0169-4300	Kids Gift Workshop	453.27		169
			0169-5800	RMB FINGERPRINTING	25.00	478.27	170
0846748	02/17/2021	RALEYS INC	0100-4300	SUPPLIES - STUDENT ENRICHMENT		21.33	171
0846749	02/17/2021	Reeve, Grace	0169-5800	RMB FINGERPRINTING & Curriculum		92.08	172
0846750	02/17/2021	Rumohr, John W	0100-5800	RMB FINGERPRINTING		25.00	173
0846751	02/17/2021	Savvas Learning Company LLC	0169-4300	(\$8.14) RE: INV 7027288975 - (\$25.34) RE: INV 402 CURRICULUM	33.48-3,648.36	3,614.88	174175
0846752	02/17/2021	SCHOOL PATHWAYS LLC	0100-5800	SOFTWARE SUBSCRIPTION		1,016.48	176
0846753	02/17/2021	SELF INSURED SCHOOLS OF CALIFO	0100-9514	JAN SISC Billing	16,425.73		177
			0109-9514	JAN SISC Billing	7,337.80		178
			0169-9514	JAN SISC Billing	23,501.67	47,265.20	179
0846754	02/17/2021	STAPLES CONTRACT & COMMERCIAL	0169-4300	COPY PAPER	388.60		180
				SUPPLIES	272.58	661.18	181
0846755	02/17/2021	The Buy Local Media Group	0169-5800	ADVERTISING		469.00	182
0846756	02/17/2021	TRUE VALUE	0100-4300	MAINTENANCE SUPPLIES	27.16		183
			0109-4300	MAINTENANCE SUPPLIES	11.64	38.80	184
0846757	02/17/2021	Turner, Nancy	0169-5800	RMB FINGERPRINTING		20.00	185
0846758	02/17/2021	Wilhite, Cheryl	0100-5800	RMB FINGERPRINTING	9.50		186
			0109-5800	RMB FINGERPRINTING	3.75		187
			0169-5800	RMB FINGERPRINTING	11.75	25.00	188
0846759	02/17/2021	YM&C	0100-5800	JANUARY LEGAL SERVICES	65.70		189
			0109-5800	JANUARY LEGAL SERVICES	25.94		190
			0169-5800	JANUARY LEGAL SERVICES	81.26	172.90	191
0847265	02/25/2021	Blas, Phillip L	0100-5900	Cell Phone FEB 2021	28.50		192
			0109-5900	Cell Phone FEB 2021	11.25		193
			0169-5900	Cell Phone FEB 2021	35.25	75.00	194
0847266	02/25/2021	Cox, Michael S	0100-5900	Cell Phone FEB 2021	28.50		195
			0109-5900	Cell Phone FEB 2021	11.25		196
			0169-5900	Cell Phone FEB 2021	35.25	75.00	197
0847267	02/25/2021	ENDEAVOR CHARTER SCHOOL ASB	0169-8699	RMB ENDEAVOR ASB \$10		10.00	198
0847268	02/25/2021	Garcia, Nancy	0169-5900	Cell Phone FEB 2021		75.00	199
0847269	02/25/2021	Hagen, Eric A	0169-5900	Cell Phone FEB 2021		75.00	200
0847270	02/25/2021	HARRY R. SAWL VANCOUVER COMPANY	0169-5600	ECS RENT MARCH 2021		11,350.00	201
0847271	02/25/2021	Hill, Greg	0109-5900	Cell Phone FEB 2021	37.50		202
			0169-5900	Cell Phone FEB 2021	37.50	75.00	203
0847272	02/25/2021	Jeffers, Jody L	0100-5900	Cell Phone FEB 2021	28.50		204
			0109-5900	Cell Phone FEB 2021	11.25		205
			0169-5900	Cell Phone FEB 2021	35.25	75.00	206
0847273	02/25/2021	Klang, Mindy C	0100-5900	Cell Phone FEB 2021	52.50		207
			0109-5900	Cell Phone FEB 2021	22.50	75.00	208
0847274	02/25/2021	VocoVision LLC	0169-5800	J. Duffy School Tele SLP 2/14/21		1,190.00	209
Total Number of Check	111	193,501.11					
Fund Summary	Fund	Description	Check Count	Expensed Amount			
0100	GENERAL FUND	60	60,734.21				
0109	INDEPEDENT CHARTER	53	22,521.64				
0169	Endeavor Charter Schoo	72	110,317.45				
Total Number of Check	111	193,573.30	ss Unpaid Sales Tax Liabi	72.19	Net (Check Amount)	193,501.11	
ind authorization of thi	Page -1 of 1	055 - Western Sierra Charter Schools	ila Vargas (EVARGAS), Mar	3	2021	4:22PM	

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019****Open to Public Inspection****A** For the 2019 calendar year, or tax year beginning 7/01, 2019, and ending 6/30, 2020**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C**  
Western Sierra Charter Schools  
41267 Highway 41  
Oakhurst, CA 93644**D** Employer identification number

26-3006883

**E** Telephone number

559-642-1422

**G** Gross receipts \$ 5,257,491.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. (see instructions)**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: [www.wscsfamily.org](http://www.wscsfamily.org)**H(c)** Group exemption number ▶**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation:**M** State of legal domicile:**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>Western Sierra Charter Schools manages two charter schools, Mountain Home School Charter and Glacier High School Charter. The mission of both Charters is to inspire students to learn and grow to their potential and become responsible contributing community members.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a).....	<b>3</b>	9
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b).....	<b>4</b>	7
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a).....	<b>5</b>	62
	<b>6</b>	Total number of volunteers (estimate if necessary).....	<b>6</b>	0
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12.....	<b>7a</b>	0.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 39.....	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h).....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g).....	5,059,201.	5,257,491.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....		
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....		
	<b>12</b>	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	5,059,201.	5,257,491.
	<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4).....		
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	3,556,365.	4,134,266.
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e).....		
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶.....		
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	1,797,256.	1,617,784.
<b>18</b>		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	5,353,621.	5,752,050.
<b>19</b>		Revenue less expenses. Subtract line 18 from line 12.....	-294,420.	-494,559.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16).....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26).....	3,184,555.	2,819,402.
			414,371.	543,777.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20.....	2,770,184.	2,275,625.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date			
	<u>Michael Cox</u> Type or print name and title	Executive Director			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Scott Faeth</u>				<u>P00304317</u>
	Firm's name ▶ <u>Borchardt, Corona, Faeth &amp; Zakarian</u>				
	Firm's address ▶ <u>1180 E Shaw Ave Ste 110</u> <u>Fresno, CA 93710</u>	Firm's EIN ▶ <u>77-0314847</u> Phone no. <u>(559) 225-6891</u>			

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:See Schedule O**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 4,287,427. including grants of \$ ) (Revenue \$ 5,257,491.)Mountain Home School Charter and Glacier High School Charter will accomplish their mission to inspire students to learn and grow to their potential and become responsible contributing community members by the following: serving as a liaison between the community and the home schooling family; demonstrating to the community the educational soundness and viability of publicly funded, parent-directed education for students; providing a supportive, encouraging environment in which parents can receive high quality training opportunities, teaching resources, mentoring, opportunities for networking, and a structure to support their educational objectives; and providing students with learning resources and an environment for enrichment opportunities that encourage them to become self-motivated, competent, lifelong learners.**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **▶** 4,287,427.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>b</b> A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
<b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	14	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. .... <b>2a</b> 62		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	<b>2b</b> X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	<b>3a</b>	X
<b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. ....	<b>3b</b>	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	<b>4a</b>	X
<b>b</b> If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	<b>5b</b>	X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? .....	<b>5c</b>	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	<b>6a</b>	X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....	<b>7a</b>	X
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .....	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	<b>7c</b>	X
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. .... <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	<b>7e</b>	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	<b>7f</b>	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .....	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. .... <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. .... <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders. .... <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .... <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	<b>12a</b>	
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. .... <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....	<b>13a</b>	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. .... <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand .... <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....	<b>14a</b>	X
<b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. ....	<b>14b</b>	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....	<b>15</b>	X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	<b>16</b>	X
If 'Yes,' complete Form 4720, Schedule O.		



**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 9		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent. . . . . <b>1 b</b> 7		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . <b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . . <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . . <b>6</b>		X
<b>7 a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . <b>7 a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . <b>7 b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . . <b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . . <b>8 b</b>	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O. . . . . <b>9</b>		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates? . . . . . <b>10 a</b>		X
<b>b</b> If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . . <b>10 b</b>		
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . . <b>11 a</b>	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . . <b>12 a</b>	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . <b>12 b</b>	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O. . . . . <b>12 c</b>	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . . <b>13</b>		X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . . <b>14</b>		X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official. See Schedule O. . . . . <b>15 a</b>	X	
<b>b</b> Other officers or key employees of the organization. . . . . <b>15 b</b>		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . <b>16 a</b>		X
<b>b</b> If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . <b>16 b</b>		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ▶ None

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
Michael Cox 41267 Highway 41 Oakhurst CA 93644 559-642-1422

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Michael Cox Executive Dir.	45 0			X				150,957.	0.	0.
(2) Jody Jeffers CBO	40 0					X		120,184.	0.	0.
(3) Margaret Den Hartog Director	41 0	X						82,420.	0.	0.
(4) Darin J. Soukup, Ph.D. Chairman	1 0	X						0.	0.	0.
(5) Brian Fulce Treasurer	1 0	X						0.	0.	0.
(6) Joyce Vind Secretary	1 0	X						0.	0.	0.
(7) Tamara Dent Director	1 0	X						0.	0.	0.
(8) Jacegueline Pachau Director	1 0	X						0.	0.	0.
(9) Richard Shehadey Director	1 0	X						0.	0.	0.
(10) Monica Moulin Director	1 0	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) _____	_____								
(16) _____	_____								
(17) _____	_____								
(18) _____	_____								
(19) _____	_____								
(20) _____	_____								
(21) _____	_____								
(22) _____	_____								
(23) _____	_____								
(24) _____	_____								
(25) _____	_____								
<b>1 b Subtotal</b> .....							353,561.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....							353,561.	0.	0.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual.*

	Yes	No
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		X

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual.*

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person.*

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b>				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f. ....	<b>1 g</b>				
	<b>h Total.</b> Add lines 1a-1f .....					
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2 a</b> LCFF Sources-Property Tax .....		2,208,359.	2,208,359.		
	<b>b</b> LCFF Sources - State Aid .....		1,995,168.	1,995,168.		
	<b>c</b> LCFF Sources - EPA .....		446,318.	446,318.		
	<b>d</b> Other State Revenue .....		398,963.	398,963.		
	<b>e</b> State Lottery .....		112,646.	112,646.		
	<b>f</b> All other program service revenue .....		96,037.	96,037.		
	<b>g Total.</b> Add lines 2a-2f .....		5,257,491.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....					
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal			
		<b>6 b</b> Less: rental expenses .....				
		<b>6 c</b> Rental income or (loss) .....				
	<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other			
		<b>7 b</b> Less: cost or other basis and sales expenses .....				
		<b>7 c</b> Gain or (loss) .....				
	<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....					
		<b>8 b</b> Less: direct expenses .....				
		<b>c</b> Net income or (loss) from fundraising events .....				
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....					
		<b>9 b</b> Less: direct expenses .....				
<b>c</b> Net income or (loss) from gaming activities .....						
<b>10 a</b> Gross sales of inventory, less .....						
	<b>10 b</b> Less: cost of goods sold. ....					
	<b>c</b> Net income or (loss) from sales of inventory .....					
<b>Miscellaneous Revenue</b>	<b>Business Code</b>					
	<b>11 a</b> .....					
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....			5,257,491.	5,257,491.	0.	0.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	236,607.	80,216.	156,391.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	2,635,642.	2,022,717.	612,925.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	1,262,017.	945,870.	316,147.	
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	51,490.	41,192.	10,298.	
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Services</u>	834,036.	507,462.	326,574.	
b <u>Books and Supplies</u>	717,150.	689,970.	27,180.	
c <u>Pension Related Changes</u>	15,108.		15,108.	
d _____				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	5,752,050.	4,287,427.	1,464,623.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash — non-interest-bearing .....	1,773,476.	<b>1</b>	701,872.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	102,965.	<b>4</b>	639,268.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,712,495.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 286,271.	1,298,143.	<b>10c</b> 1,426,224.
	<b>11</b> Investments — publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments — other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments — program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	9,971.	<b>15</b>	52,038.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	3,184,555.	<b>16</b>	2,819,402.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	306,956.	<b>17</b>	375,476.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	107,415.	<b>25</b>	168,301.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	414,371.	<b>26</b>	543,777.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here ▶</b> <input checked="" type="checkbox"/>			
	<b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	2,605,100.	<b>27</b>	2,169,571.
	<b>28</b> Net assets with donor restrictions .....	165,084.	<b>28</b>	106,054.
	<b>Organizations that do not follow FASB ASC 958, check here ▶</b> <input type="checkbox"/>			
	<b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
<b>32</b> Total net assets or fund balances .....	2,770,184.	<b>32</b>	2,275,625.	
<b>33</b> Total liabilities and net assets/fund balances .....	3,184,555.	<b>33</b>	2,819,402.	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	5,257,491.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	5,752,050.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-494,559.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	2,770,184.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	2,275,625.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? ..... If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b> Were the organization's financial statements audited by an independent accountant? ..... If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b> If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ..... If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....		X
<b>b</b> If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....		

BAA

TEEA0112L 01/21/20

Form 990 (2019)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

Western Sierra Charter Schools

Employer identification number

26-3006883

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☒ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: \_\_\_\_\_
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)). . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33-1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . <input type="checkbox"/>		
<b>b 33-1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. ....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. ....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. ....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. ....						
<b>6 Total.</b> Add lines 1 through 5. ....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. ....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. ....						
<b>c</b> Add lines 7a and 7b. ....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. ....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. ....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. ....						
<b>c</b> Add lines 10a and 10b. ....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. ....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....☐**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)). ....	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15. ....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)). ....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17. ....	<b>18</b>	%

**19a 33-1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. .... ▶ ☐**b 33-1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. .... ▶ ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. .... ▶ ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<b>2a</b>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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Schedule A (Form 990 or 990-EZ) 2019

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)**Section D – Distributions**

	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in <b>Part VI</b> ). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

**Section E – Distribution Allocations (see instructions)**

	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014 .....			
b From 2015 .....			
c From 2016 .....			
d From 2017 .....			
e From 2018 .....			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015 .....			
b Excess from 2016 .....			
c Excess from 2017 .....			
d Excess from 2018 .....			
e Excess from 2019 .....			

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Schedule A (Form 990 or 990-EZ) 2019

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Financial Statements**▶ Complete if the organization answered 'Yes' on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Employer identification number

Western Sierra Charter Schools

26-3006883

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2 a
b Total acreage restricted by conservation easements .....	2 b
c Number of conservation easements on a certified historic structure included in (a) .....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. ▶ \$ .....

(ii) Assets included in Form 990, Part X. ▶ \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1. ▶ \$ .....

b Assets included in Form 990, Part X. ▶ \$ .....



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition  
b ☐ Scholarly research  
c ☐ Preservation for future generations  
d ☐ Loan or exchange program  
e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. ☐

**Part V Endowment Funds.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %  
b Permanent endowment ▶ \_\_\_\_\_ %  
c Term endowment ▶ \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations.....	3a(i)	
(ii) Related organizations.....	3a(ii)	

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....		419,571.		419,571.
b Buildings.....		363,504.	108,290.	255,214.
c Leasehold improvements.....		348,262.	48,676.	299,586.
d Equipment.....		581,158.	129,305.	451,853.
e Other.....				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 1,426,224.

BAA

Schedule D (Form 990) 2019

**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.) .. ▶		

**Part VIII Investments – Program Related.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

**Part IX Other Assets.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Due to Other Funds	47,067.
(3) OPEB Liability	120,489.
(4) OPEB Liability, Current Portion	744.
(5) Rounding	1.
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	168,301.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2 a</b>		
<b>b</b>	Donated services and use of facilities .....	<b>2 b</b>		
<b>c</b>	Recoveries of prior year grants .....	<b>2 c</b>		
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2 d</b>		
<b>e</b>	Add lines <b>2 a</b> through <b>2 d</b> .....		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b> .....		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b. ....	<b>4 a</b>		
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4 b</b>		
<b>c</b>	Add lines <b>4 a</b> and <b>4 b</b> .....		<b>4 c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 12.) .....		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities .....	<b>2 a</b>		
<b>b</b>	Prior year adjustments .....	<b>2 b</b>		
<b>c</b>	Other losses .....	<b>2 c</b>		
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2 d</b>		
<b>e</b>	Add lines <b>2 a</b> through <b>2 d</b> .....		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b> .....		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b. ....	<b>4 a</b>		
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4 b</b>		
<b>c</b>	Add lines <b>4 a</b> and <b>4 b</b> .....		<b>4 c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 18.) .....		<b>5</b>	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Schools**

- **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
► **Attach to Form 990 or Form 990-EZ.**  
► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

Western Sierra Charter Schools

Employer identification number

26-3006883

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....		X
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II. .... <u>Both Mountain Home and Glacier High have their charter on their website which includes their nondiscriminatory policy.</u> ..... .....	X	
4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....		X
If you answered 'No' to any of the above, please explain. If you need more space, use Part II. <u>See Part II</u> ..... .....		
5 Does the organization discriminate by race in any way with respect to: a Students' rights or privileges? .....		X
b Admissions policies? .....		X
c Employment of faculty or administrative staff? .....		X
d Scholarships or other financial assistance? .....		X
e Educational policies? .....		X
f Use of facilities? .....		X
g Athletic programs? .....		X
h Other extracurricular activities? .....		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II. ..... ..... .....		
6a Does the organization receive any financial aid or assistance from a governmental agency? .....	X	
b Has the organization's right to such aid ever been revoked or suspended? .....		X
If you answered 'Yes' on either line 6a or line 6b, explain on Part II. .... See Part II		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II. .... See Part II		X

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

**Schedule E, Line 4 - Explanation of Records and Materials Not Maintained**

The organization did not offer scholarships or award any financial assistance during the tax year, therefore, the organization does not have records documenting scholarships or other financial assistance.

The organization does not solicit contributions, therefore, the organization does not maintain copies of such material.

**Schedule E, Line 6 - Explanation of Aid or Assistance from Governmental Agency**

The two schools the organization manages receives various state assistance as included in the total revenue in Part I Line 9 of Form 990.

**Schedule E, Line 7 - Explanation of Certification of Racial Nondiscrimination Compliance**

The two charter schools the organization manages are public schools not private schools, therefore, Sections 4.01 through 4.05 of Rev. Proc. 75-50 does not apply.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Western Sierra Charter Schools

Employer identification number

26-3006883

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (such as maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain. ....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☐ Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....

**c** Participate in, or receive payment from, an equity-based compensation arrangement? .....

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? .....

**b** Any related organization? .....

If 'Yes' on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization? .....

**b** Any related organization? .....

If 'Yes' on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III. ....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?  
If 'Yes,' describe in Part III. ....

**9** If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

X

X

X

X

X

X

X

X

X

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule J (Form 990) 2019**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Michael Cox 1 Executive Dir.	(i)	156,391.	0.	0.	0.	0.	156,391.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Western Sierra Charter Schools

Employer identification number

26-3006883

**Form 990, Part III, Line 1 - Organization Mission**

Western Sierra Charter Schools, a charter management organization, currently manages two charter schools, Mountain Home School Charter and Glacier High School Charter. The mission of both Charters is the following: to inspire students to learn and grow to their potential and become responsible contributing community members; assist parents in the education of their students; and provide the community with a valid educational alternative.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

A copy of the organization's final Form 990 was provided to each voting member of the Board via electronic format prior to the Form 990 being filed with the IRS.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

The organization regularly and consistently monitors and enforces the compliance with the policy. If a potential conflict was to arise with regard to the board business and a board member, that member would recuse himself/herself from the deliberation and decision.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management**

The Executive Director's salary is based on a Board approved salary schedule and the Board approves the Executive Director's salary on an annual basis.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

Governing documents, policies and financial statements are made available to the public upon request.

6/30/20

## 2019 Federal Book Depreciation Schedule

Page 1

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Glacier - Bldgs & Improvements																
1	Relocatable Classroom	9/30/09		60,566							60,566	24,228	S/L	25		2,423
10	Concrete Floor Resurface	9/07/14		4,500							4,500	900	S/L	25		180
21	Main Building (20%)	10/29/15		69,000							69,000	5,060	S/L	50		1,380
26	Fresno Office - Cabling	10/22/16		3,859							3,859	411	S/L	25		154
28	Main Bldg Remodel (10%)	10/24/17		19,494							19,494	1,300	S/L	25		780
33	Cabin Facade (10%)	12/07/17		1,028							1,028	65	S/L	25		41
34	Colonial Brick Wall (10%)	5/31/18		1,185							1,185	51	S/L	25		47
35	Flooring - Remodel (10%)	9/13/17		1,793							1,793	469	S/L	7		256
37	Shed (22.5%)	11/28/18		16,252							16,252	190	S/L	50		325
38	Loft Conversion (22.5%)	9/26/18		5,580							5,580	167	S/L	25		223
40	Library Facade (20%)	2/07/19		2,362							2,362	39	S/L	25		94
42	Store Front Facade (20%)	2/07/19		1,270							1,270	21	S/L	25		51
Total Glacier - Bldgs & Improvement				186,889		0	0	0	0	0	186,889	32,901				5,954
Glacier - Equipment																
2	Image 2000 Copier	11/15/07		7,958							7,958	7,958	S/L	5		0
3	Phone System	10/16/08		16,716							16,716	16,716	S/L	5		0
15	Image 2000 Kyocera Copier	4/01/15		2,338							2,338	2,338	S/L	5		0
16	Image 2000 Color Copier	4/01/15		2,518							2,518	2,518	S/L	5		0
17	Image 2000 Color Copier	4/01/15		2,518							2,518	2,518	S/L	5		0
18	Server Hardware Upgrade	5/01/15		3,162							3,162	3,161	S/L	5		1
44	Samsung Cmptr Svr(22.5%)	7/18/18		3,959							3,959	726	S/L	5		792
46	Image 2000 Copier (28%)	6/05/19		1,812							1,812	30	S/L	5		362

6/30/20

## 2019 Federal Book Depreciation Schedule

Page 2

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
48	Vending Machines 2 (28%)	6/27/19		7,437							7,437		S/L	5		1,487
	Total Glacier - Equipment			48,418		0	0	0	0	0	48,418	35,965				2,642
	Glacier - Land															
23	Land (20%)	10/29/15		48,000							48,000					0
51	Land-Oakhurst Parking Lot	11/19/19		48,880							48,880					0
	Total Glacier - Land			96,880		0	0	0	0	0	96,880	0				0
	Mountain Home - Bldgs & Improvements															
4	Relocatable Classroom	7/01/04		45,990							45,990	22,995	S/L	30		1,533
5	Shed	7/01/07		7,680							7,680	6,144	S/L	15		512
6	Relocatable Classroom	7/01/08		103,996							103,996	38,134	S/L	30		3,467
9	Leasehold Improvement	7/01/11		21,220							21,220	6,791	S/L	25		849
19	Concrete Floor Resurface	9/07/14		9,000							9,000	1,800	S/L	25		360
20	Main Building (80%)	10/29/15		277,688							277,688	20,365	S/L	50		5,554
24	Fresno Office - Cabling	10/22/16		13,294							13,294	1,419	S/L	25		532
25	Furnace Replacement	6/19/17		13,837							13,837	1,384	S/L	20		692
27	Main Bldg Remodel (90%)	10/24/17		175,448							175,448	11,697	S/L	25		7,018
29	Flooring - Remodel (90%)	9/13/17		16,140							16,140	4,227	S/L	7		2,306
30	Cabin Facade (90%)	12/07/17		11,218							11,218	711	S/L	25		449
31	Colonial Brick Wall (90%)	5/31/18		10,107							10,107	438	S/L	25		404
36	Shed (77.5%)	11/28/18		60,020							60,020	700	S/L	50		1,200
39	Loft Conversion (77.5%)	9/26/18		19,220							19,220	577	S/L	25		769
41	Library Facade (80%)	2/07/19		8,450							8,450	141	S/L	25		338
43	Store Front Facade (80%)	2/07/19		9,257							9,257	154	S/L	25		370
	Total Mountain Home - Bldgs & Im			802,565		0	0	0	0	0	802,565	117,677				26,353

6/30/20

## 2019 Federal Book Depreciation Schedule

Page 3

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Mountain Home - Equipment																	
7	Aeries - Software	7/01/04		6,500							6,500	6,500	S/L	5		0	
8	Lexia - Software	1/01/09		5,206							5,206	5,206	S/L	5		0	
11	Image 2000 Kyocera Copier	4/01/15		4,676							4,676	4,675	S/L	5		1	
12	Image 2000 Color Copier	4/01/15		5,037							5,037	5,035	S/L	5		2	
13	Image 2000 Color Copier	4/01/15		5,037							5,037	5,035	S/L	5		2	
14	Server Hardware Upgrade	5/01/15		3,162							3,162	3,161	S/L	5		1	
32	Solar Panel System	6/30/18		181,016							181,016	9,051	S/L	20		9,051	
45	Samsung Cmptr Svr(77.5%)	7/18/18		13,636							13,636	2,500	S/L	5		2,727	
47	Image 2000 Copier (72%)	6/05/19		4,661							4,661	78	S/L	5		932	
49	Vending Machines 2 (80%)	6/27/19		19,123							19,123		S/L	5		3,825	
Total Mountain Home - Equipment				248,054		0	0	0	0	0	248,054	41,241					16,541
Mountain Home - Land																	
22	Land (80%)	10/29/15		192,000							192,000						0
50	Land-Oakhurst Parking Lot	11/19/19		130,691							130,691						0
Total Mountain Home - Land				322,691		0	0	0	0	0	322,691	0					0
Total Depreciation				1,705,497		0	0	0	0	0	1,705,497	227,784					51,490
Grand Total Depreciation				1,705,497		0	0	0	0	0	1,705,497	227,784					51,490

2019

California Exempt Organization  
Annual Information Return

199

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 7/01/2019, and ending (mm/dd/yyyy) 6/30/2020

Corporation/Organization name

WESTERN SIERRA CHARTER SCHOOLS

Additional information. See instructions.

California corporation number

3102810

FEIN

26-3006883

Street address (suite or room)

41267 HIGHWAY 41

PMB no.

City

OAKHURST

State

CA

Zip code

93644

Foreign country name

Foreign province/state/county

Foreign postal code

**A** First Return ..... ☐ Yes ☒ No

**B** Amended Return ..... ☐ Yes ☒ No

**C** IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

**D** Final Information Return?

• ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date: (mm/dd/yyyy) •

**E** Check accounting method:

1 ☐ Cash 2 ☒ Accrual 3 ☐ Other

**F** Federal return filed? 1 • ☐ 990T 2 • ☐ 990-PF 3 • ☐ Sch H (990)

4 ☐ Other 990 series

**G** Is this a group filing? See instructions ..... ☐ Yes ☒ No

**H** Is this organization in a group exemption ..... ☐ Yes ☒ No

If "Yes," what is the parent's name?

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ☐ Yes ☒ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ..... ☐ Yes ☒ No

**K** Is the organization exempt under R&TC Section 23701g? ... ☐ Yes ☒ No

If "Yes," enter the gross receipts from nonmember sources ..... \$

**L** If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ..... ☒

**M** Is the organization a Limited Liability Company? ..... ☐ Yes ☒ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? ..... ☐ Yes ☒ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ☐ Yes ☒ No

**P** Is federal Form 1023/1024 pending? ..... ☐ Yes ☐ No

Date filed with IRS

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	5,257,491.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B.	4	5,257,491.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	5,257,491.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	5,752,050.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-494,559.
<b>Filing Fee</b>	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Information F.	15	
	16	Penalties and Interest. See General Information J.	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	0.
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Paid Preparer's Use Only</b>	Signature of officer	Title	Date	• Telephone
		EXECUTIVE DIRECTOR		559-642-1422
	Preparer's signature	Date	Check if self-employed	• PTIN
			<input type="checkbox"/>	P00304317
	Firm's name (or yours, if self-employed) and address	• Firm's FEIN		
	BORCHARDT, CORONA, FAETH & ZAKARIAN	77-0314847		
	1180 E SHAW AVE STE 110	• Telephone		
	FRESNO, CA 93710	(559) 225-6891		
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
**regardless of amount of gross receipts – complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions. ....	•	1	
	2	Interest .....	•	2	
	3	Dividends .....	•	3	
	4	Gross rents .....	•	4	
	5	Gross royalties .....	•	5	
	6	Gross amount received from sale of assets (See Instructions) .....	•	6	
	7	Other income. Attach schedule. .... <b>SEE STATEMENT 1</b> .....	•	7	5,257,491.
<b>Expenses and Disbursements</b>	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Page 1, Part I, line 1. ....		8	5,257,491.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. ....	•	9	
	10	Disbursements to or for members. ....	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. .... <b>SEE STMT 2</b> .....	•	11	236,607.
	12	Other salaries and wages .....	•	12	2,635,642.
	13	Interest .....	•	13	
	14	Taxes .....	•	14	
	15	Rents .....	•	15	
	16	Depreciation and depletion (See instructions) .....	•	16	51,490.
	17	Other Expenses and Disbursements. Attach schedule. .... <b>SEE STATEMENT 3</b> .....	•	17	2,828,311.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Page 1, Part I, line 9. ....		18	5,752,050.

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....		1,773,476.	•	701,872.
2	Net accounts receivable .....		102,965.	•	639,268.
3	Net notes receivable .....			•	
4	Inventories .....			•	
5	Federal and state government obligations .....			•	
6	Investments in other bonds .....			•	
7	Investments in stock .....			•	
8	Mortgage loans .....			•	
9	Other investments. Attach schedule. ....			•	
10 a	Depreciable assets. ....	1,292,924.		1,292,924.	
b	Less accumulated depreciation. ....	234,781.	1,058,143.	286,271.	1,006,653.
11	Land .....		240,000.	•	419,571.
12	Other assets. Attach schedule. .... <b>STM 4</b> .....		9,971.	•	52,038.
13	<b>Total assets</b> .....		3,184,555.		2,819,402.
<b>Liabilities and net worth</b>					
14	Accounts payable .....		306,956.	•	375,476.
15	Contributions, gifts, or grants payable .....			•	
16	Bonds and notes payable .....			•	
17	Mortgages payable .....			•	
18	Other liabilities. Attach schedule. .... <b>STM 5</b> .....		107,415.		168,301.
19	Capital stock or principal fund .....		2,770,184.	•	2,275,625.
20	Paid-in or capital surplus. Attach reconciliation. ....			•	
21	Retained earnings or income fund. ....			•	
22	<b>Total liabilities and net worth</b> .....		3,184,555.		2,819,402.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1	Net income per books .....	•	-494,559.	7	Income recorded on books this year not included in this return. Attach schedule .....	•	
2	Federal income tax .....	•		8	Deductions in this return not charged against book income this year. Attach schedule. ....	•	
3	Excess of capital losses over capital gains .....	•		9	Total. Add line 7 and line 8 .....		
4	Income not recorded on books this year. Attach schedule. ....	•		10	Net income per return. Subtract line 9 from line 6. ....		-494,559.
5	Expenses recorded on books this year not deducted in this return. Attach schedule .....	•					
6	<b>Total.</b> Add line 1 through line 5. ....		-494,559.				

**2019****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	<b>RELOCATABLE CLA</b>	<b>9/30/2009</b>	<b>60,566.</b>	<b>24,228.</b>	<b>S/L</b>	<b>25</b>	<b>2,423.</b>	
	<b>IMAGE 2000 COPI</b>	<b>11/15/2007</b>	<b>7,958.</b>	<b>7,958.</b>	<b>S/L</b>	<b>5</b>		
	<b>PHONE SYSTEM</b>	<b>10/16/2008</b>	<b>16,716.</b>	<b>16,716.</b>	<b>S/L</b>	<b>5</b>		
	<b>RELOCATABLE CLA</b>	<b>7/01/2004</b>	<b>45,990.</b>	<b>22,995.</b>	<b>S/L</b>	<b>30</b>	<b>1,533.</b>	
	<b>SHED</b>	<b>7/01/2007</b>	<b>7,680.</b>	<b>6,144.</b>	<b>S/L</b>	<b>15</b>	<b>512.</b>	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					<b>15</b>	<b>51,490.</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2019****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	RELOCATABLE CLA	7/01/2008	103,996.	38,134.	S/L	30	3,467.	
	AERIES - SOFTWA	7/01/2004	6,500.	6,500.	S/L	5		
	LEXIA - SOFTWARE	1/01/2009	5,206.	5,206.	S/L	5		
	LEASEHOLD IMPRO	7/01/2011	21,220.	6,791.	S/L	25	849.	
	CONCRETE FLOOR	9/07/2014	4,500.	900.	S/L	25	180.	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>



**2019****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	IMAGE 2000 KYOC	4/01/2015	4,676.	4,675.	S/L	5	1.	
	IMAGE 2000 COLO	4/01/2015	5,037.	5,035.	S/L	5	2.	
	IMAGE 2000 COLO	4/01/2015	5,037.	5,035.	S/L	5	2.	
	SERVER HARDWARE	5/01/2015	3,162.	3,161.	S/L	5	1.	
	IMAGE 2000 KYOC	4/01/2015	2,338.	2,338.	S/L	5		
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2019****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	IMAGE 2000 COLO	4/01/2015	2,518.	2,518.	S/L	5		
	IMAGE 2000 COLO	4/01/2015	2,518.	2,518.	S/L	5		
	SERVER HARDWARE	5/01/2015	3,162.	3,161.	S/L	5	1.	
	CONCRETE FLOOR	9/07/2014	9,000.	1,800.	S/L	25	360.	
	MAIN BUILDING (	10/29/2015	277,688.	20,365.	S/L	50	5,554.	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2019****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	MAIN BUILDING (	10/29/2015	69,000.	5,060.	S/L	50	1,380.	
	LAND (80%)	10/29/2015	192,000.			0		
	LAND (20%)	10/29/2015	48,000.			0		
	FRESNO OFFICE -	10/22/2016	13,294.	1,419.	S/L	25	532.	
	FURNACE REPLACE	6/19/2017	13,837.	1,384.	S/L	20	692.	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2019****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	<b>FRESNO OFFICE -</b>	<b>10/22/2016</b>	<b>3,859.</b>	<b>411.</b>	<b>S/L</b>	<b>25</b>	<b>154.</b>	
	<b>MAIN BLDG REMOD</b>	<b>10/24/2017</b>	<b>175,448.</b>	<b>11,697.</b>	<b>S/L</b>	<b>25</b>	<b>7,018.</b>	
	<b>MAIN BLDG REMOD</b>	<b>10/24/2017</b>	<b>19,494.</b>	<b>1,300.</b>	<b>S/L</b>	<b>25</b>	<b>780.</b>	
	<b>FLOORING - REMO</b>	<b>9/13/2017</b>	<b>16,140.</b>	<b>4,227.</b>	<b>S/L</b>	<b>7</b>	<b>2,306.</b>	
	<b>CABIN FACADE (</b>	<b>12/07/2017</b>	<b>11,218.</b>	<b>711.</b>	<b>S/L</b>	<b>25</b>	<b>449.</b>	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2019 Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	COLONIAL BRICK	5/31/2018	10,107.	438.	S/L	25	404.	
	SOLAR PANEL SYS	6/30/2018	181,016.	9,051.	S/L	20	9,051.	
	CABIN FACADE (	12/07/2017	1,028.	65.	S/L	25	41.	
	COLONIAL BRICK	5/31/2018	1,185.	51.	S/L	25	47.	
	FLOORING - REMO	9/13/2017	1,793.	469.	S/L	7	256.	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2019 Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	SHED (77.5%)	11/28/2018	60,020.	700.	S/L	50	1,200.	
	SHED (22.5%)	11/28/2018	16,252.	190.	S/L	50	325.	
	LOFT CONVERSION	9/26/2018	5,580.	167.	S/L	25	223.	
	LOFT CONVERSION	9/26/2018	19,220.	577.	S/L	25	769.	
	LIBRARY FACADE	2/07/2019	2,362.	39.	S/L	25	94.	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

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<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	<b>LIBRARY FACADE</b>	<b>2/07/2019</b>	<b>8,450.</b>	<b>141.</b>	<b>S/L</b>	<b>25</b>	<b>338.</b>	
	<b>STORE FRONT FAC</b>	<b>2/07/2019</b>	<b>1,270.</b>	<b>21.</b>	<b>S/L</b>	<b>25</b>	<b>51.</b>	
	<b>STORE FRONT FAC</b>	<b>2/07/2019</b>	<b>9,257.</b>	<b>154.</b>	<b>S/L</b>	<b>25</b>	<b>370.</b>	
	<b>SAMSUNG CMPTR S</b>	<b>7/18/2018</b>	<b>3,959.</b>	<b>726.</b>	<b>S/L</b>	<b>5</b>	<b>792.</b>	
	<b>SAMSUNG CMPTR S</b>	<b>7/18/2018</b>	<b>13,636.</b>	<b>2,500.</b>	<b>S/L</b>	<b>5</b>	<b>2,727.</b>	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2019 Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	IMAGE 2000 COPI	6/05/2019	1,812.	30.	S/L	5	362.	
	IMAGE 2000 COPI	6/05/2019	4,661.	78.	S/L	5	932.	
	VENDING MACHINE	6/27/2019	7,437.		S/L	5	1,487.	
	VENDING MACHINE	6/27/2019	19,123.		S/L	5	3,825.	
	LAND-OAKHURST P	11/19/2019	130,691.			0		
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>



**2019****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 199**

Corporation name

California corporation number

**WESTERN SIERRA CHARTER SCHOOLS****3102810****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	<b>LAND-OAKHURST P</b>	<b>11/19/2019</b>	<b>48,880.</b>			<b>0</b>		
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

6/30/20

## 2019 California Book Depreciation Schedule

Page 1

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 199																
Glacier - Bldgs & Improvements																
1	Relocatable Classroom	9/30/09		60,566							60,566	24,228	S/L	25		2,423
10	Concrete Floor Resurface	9/07/14		4,500							4,500	900	S/L	25		180
21	Main Building (20%)	10/29/15		69,000							69,000	5,060	S/L	50		1,380
26	Fresno Office - Cabling	10/22/16		3,859							3,859	411	S/L	25		154
28	Main Bldg Remodel (10%)	10/24/17		19,494							19,494	1,300	S/L	25		780
33	Cabin Facade (10%)	12/07/17		1,028							1,028	65	S/L	25		41
34	Colonial Brick Wall (10%)	5/31/18		1,185							1,185	51	S/L	25		47
35	Flooring - Remodel (10%)	9/13/17		1,793							1,793	469	S/L	7		256
37	Shed (22.5%)	11/28/18		16,252							16,252	190	S/L	50		325
38	Loft Conversion (22.5%)	9/26/18		5,580							5,580	167	S/L	25		223
40	Library Facade (20%)	2/07/19		2,362							2,362	39	S/L	25		94
42	Store Front Facade (20%)	2/07/19		1,270							1,270	21	S/L	25		51
Total Glacier - Bldgs & Improvement				186,889		0	0	0	0	0	186,889	32,901				5,954
Glacier - Equipment																
2	Image 2000 Copier	11/15/07		7,958							7,958	7,958	S/L	5		0
3	Phone System	10/16/08		16,716							16,716	16,716	S/L	5		0
15	Image 2000 Kyocera Copier	4/01/15		2,338							2,338	2,338	S/L	5		0
16	Image 2000 Color Copier	4/01/15		2,518							2,518	2,518	S/L	5		0
17	Image 2000 Color Copier	4/01/15		2,518							2,518	2,518	S/L	5		0
18	Server Hardware Upgrade	5/01/15		3,162							3,162	3,161	S/L	5		1
44	Samsung Cmptr Svr(22.5%)	7/18/18		3,959							3,959	726	S/L	5		792
46	Image 2000 Copier (28%)	6/05/19		1,812							1,812	30	S/L	5		362

6/30/20

## 2019 California Book Depreciation Schedule

Page 2

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
48	Vending Machines 2 (28%)	6/27/19		7,437							7,437		S/L	5		1,487
	Total Glacier - Equipment			48,418		0	0	0	0	0	48,418	35,965				2,642
	Glacier - Land															
23	Land (20%)	10/29/15		48,000							48,000					0
51	Land-Oakhurst Parking Lot	11/19/19		48,880							48,880					0
	Total Glacier - Land			96,880		0	0	0	0	0	96,880	0				0
	Mountain Home - Bldgs & Improvements															
4	Relocatable Classroom	7/01/04		45,990							45,990	22,995	S/L	30		1,533
5	Shed	7/01/07		7,680							7,680	6,144	S/L	15		512
6	Relocatable Classroom	7/01/08		103,996							103,996	38,134	S/L	30		3,467
9	Leasehold Improvement	7/01/11		21,220							21,220	6,791	S/L	25		849
19	Concrete Floor Resurface	9/07/14		9,000							9,000	1,800	S/L	25		360
20	Main Building (80%)	10/29/15		277,688							277,688	20,365	S/L	50		5,554
24	Fresno Office - Cabling	10/22/16		13,294							13,294	1,419	S/L	25		532
25	Furnace Replacement	6/19/17		13,837							13,837	1,384	S/L	20		692
27	Main Bldg Remodel (90%)	10/24/17		175,448							175,448	11,697	S/L	25		7,018
29	Flooring - Remodel (90%)	9/13/17		16,140							16,140	4,227	S/L	7		2,306
30	Cabin Facade (90%)	12/07/17		11,218							11,218	711	S/L	25		449
31	Colonial Brick Wall (90%)	5/31/18		10,107							10,107	438	S/L	25		404
36	Shed (77.5%)	11/28/18		60,020							60,020	700	S/L	50		1,200
39	Loft Conversion (77.5%)	9/26/18		19,220							19,220	577	S/L	25		769
41	Library Facade (80%)	2/07/19		8,450							8,450	141	S/L	25		338
43	Store Front Facade (80%)	2/07/19		9,257							9,257	154	S/L	25		370
	Total Mountain Home - Bldgs & Im			802,565		0	0	0	0	0	802,565	117,677				26,353

6/30/20

## 2019 California Book Depreciation Schedule

Page 3

Western Sierra Charter Schools

26-3006883

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Mountain Home - Equipment																	
7	Aeries - Software	7/01/04		6,500							6,500	6,500	S/L	5		0	
8	Lexia - Software	1/01/09		5,206							5,206	5,206	S/L	5		0	
11	Image 2000 Kyocera Copier	4/01/15		4,676							4,676	4,675	S/L	5		1	
12	Image 2000 Color Copier	4/01/15		5,037							5,037	5,035	S/L	5		2	
13	Image 2000 Color Copier	4/01/15		5,037							5,037	5,035	S/L	5		2	
14	Server Hardware Upgrade	5/01/15		3,162							3,162	3,161	S/L	5		1	
32	Solar Panel System	6/30/18		181,016							181,016	9,051	S/L	20		9,051	
45	Samsung Cmptr Svr(77.5%)	7/18/18		13,636							13,636	2,500	S/L	5		2,727	
47	Image 2000 Copier (72%)	6/05/19		4,661							4,661	78	S/L	5		932	
49	Vending Machines 2 (80%)	6/27/19		19,123							19,123		S/L	5		3,825	
Total Mountain Home - Equipment				248,054		0	0	0	0	0	248,054	41,241					16,541
Mountain Home - Land																	
22	Land (80%)	10/29/15		192,000							192,000						0
50	Land-Oakhurst Parking Lot	11/19/19		130,691							130,691						0
Total Mountain Home - Land				322,691		0	0	0	0	0	322,691	0					0
Total Depreciation				1,705,497		0	0	0	0	0	1,705,497	227,784					51,490
Grand Total Depreciation				1,705,497		0	0	0	0	0	1,705,497	227,784					51,490

Form **8879-EO****IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning 7/01, 2019, and ending 6/30, 2020▶ **Do not send to the IRS. Keep for your records.**▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.****2019**Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Western Sierra Charter Schools

Name and title of officer

Employer identification number

26-3006883Michael CoxExecutive Director**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1 a</b> Form 990 check here . . . . .	▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b> <u>5,257,491.</u>
<b>2 a</b> Form 990-EZ check here . . . . .	▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b> _____
<b>3 a</b> Form 1120-POL check here . . . . .	▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b> _____
<b>4 a</b> Form 990-PF check here . . . . .	▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b> _____
<b>5 a</b> Form 8868 check here . . . . .	▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) . . . . .	<b>5 b</b> _____

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize Borchardt, Corona, Faeth & Zakarian to enter my PIN 05860 as my signature

ERO firm name

Enter five numbers, but  
do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN . . . . .

77563553315

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2019)

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR

**California e-file Return Authorization for  
Exempt Organizations**

FORM

**2019****8453-EO**

Exempt Organization name

Identifying number

WESTERN SIERRA CHARTER SCHOOLS

26-3006883

**Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts (Form 199, line 4) .....	1	5,257,491.
2	Total gross income (Form 199, line 8) .....	2	5,257,491.
3	Total expenses and disbursements (Form 199, Line 9) .....	3	5,752,050.

**Part II Settle Your Account Electronically for Taxable Year 2019**

4 ☐ Electronic funds withdrawal      4a Amount \_\_\_\_\_      4b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

**Part III Banking Information** (Have you verified the exempt organization's banking information?)

5 Routing number \_\_\_\_\_  
 6 Account number \_\_\_\_\_      7 Type of account: ☐ Checking ☐ Savings

**Part IV Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2019 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign  
Here**

Signature of officer

Date

**EXECUTIVE DIRECTOR**

Title

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO  
Must  
Sign**ERO's  
signature

Date

Check if  
also paid  
preparer ☒Check if  
self-  
employed ☐

ERO's PTIN

P00304317

Firm's name (or yours  
if self-employed)  
and address

BORCHARDT, CORONA, FAETH &amp; ZAKARIAN

Firm's FEIN

1180 E SHAW AVE STE 110

77-0314847

FRESNO

CA

ZIP code 93710

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid  
Preparer  
Must  
Sign**Paid  
preparer's  
signature

Date

Check if  
self-employed ☐

Paid preparer's PTIN

Firm's name  
(or yours if self-  
employed) and  
address

Firm's FEIN

ZIP code

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2019

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)  
COUNTY OF MADERA  
OAKHURST, CALIFORNIA  
AUDIT REPORT**

**JUNE 30, 2020**

**BORCHARDT, CORONA, FAETH& ZAKARIAN  
Certified Public Accountants  
1180 E. Shaw Ave., Ste. 110  
Fresno, California 93710-7809**

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

AUDIT REPORT

YEAR ENDED JUNE 30, 2020

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**Independent Auditor's Report**

Board of Trustees  
Western Sierra Charter Schools  
Oakhurst, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of Western Sierra Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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

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

**Auditor's Responsibility**

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

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

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

**Opinion**

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

## Other Matters

### Other Information

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

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2021, on our consideration of Western Sierra Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Sierra Charter School's internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth  
& Hakopian*

Fresno, California  
February 3, 2021

## **Financial Section**

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020

	Mountain Home School Charter	Glacier High School Charter	Total
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash in County Treasury (Note C)	\$ 483,660	\$ 218,212	\$ 701,872
Accounts Receivable	423,393	215,875	639,268
Due from Other Funds (Mountain Home)	-	47,067	47,067
Prepaid Expenses	3,314	1,657	4,971
<b>Total Current Assets</b>	<b>910,367</b>	<b>482,811</b>	<b>1,393,178</b>
Property and Equipment, Net (Note E)	1,171,499	254,724	1,426,223
<b>Total Assets</b>	<b>\$ 2,081,866</b>	<b>\$ 737,535</b>	<b>\$ 2,819,401</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 45,957	\$ 112,367	\$ 158,324
Accrued Expenses	151,696	65,456	217,152
Due to Other Funds (Glacier High)	47,067	-	47,067
Current Portion of Accrued Postretirement Benefits (Note I)	744	-	744
<b>Total Current Liabilities</b>	<b>245,464</b>	<b>177,823</b>	<b>423,287</b>
<b>LONG-TERM LIABILITIES</b>			
Accrued Postretirement Benefits, less current portion (Note I)	120,489	-	120,489
<b>Total Long-Term Liabilities</b>	<b>120,489</b>	<b>-</b>	<b>120,489</b>
<b>Total Liabilities</b>	<b>365,953</b>	<b>177,823</b>	<b>543,776</b>
<b>NET ASSETS</b>			
With Donor Restrictions (Note J)	76,271	29,783	106,054
Without Donor Restrictions			
Board Designated for:			
New Charter School Temporary Loans	450,000	150,000	600,000
Special Education	150,000	50,000	200,000
Undesignated	1,039,642	329,929	1,369,571
<b>Without Donor Restrictions</b>	<b>1,639,642</b>	<b>529,929</b>	<b>2,169,571</b>
<b>Total Net Assets</b>	<b>1,715,913</b>	<b>559,712</b>	<b>2,275,625</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,081,866</b>	<b>\$ 737,535</b>	<b>\$ 2,819,401</b>

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

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020

	Mountain Home School Charter	Glacier High School Charter	Total
<b><u>Without Donor Restrictions</u></b>			
<b>REVENUES</b>			
LCFF Sources:			
State Aid	\$ 1,367,092	\$ 628,076	\$ 1,995,168
Education Protection Account	318,553	127,765	446,318
Transfers to Charter in Lieu of Property Tax	1,652,105	556,254	2,208,359
State Lottery	61,187	21,490	82,677
Other State Revenue	172,689	87,669	260,358
Other Local Revenue	62,841	33,196	96,037
Net Assets Released from Restrictions (Note K)	190,067	37,537	227,604
Total Revenues Without Donor Restrictions	3,824,534	1,491,987	5,316,521
<b>EXPENSES</b>			
Program Services	2,901,379	1,386,048	4,287,427
Management and General	1,061,198	388,317	1,449,515
Total Expenses	3,962,577	1,774,365	5,736,942
Operating Income (Loss)	(138,043)	(282,378)	(420,421)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Pension Related Changes Other Than Net Periodic Pension Costs (Note I)	(15,108)	-	(15,108)
Change in Net Assets Without Donor Restrictions	(153,151)	(282,378)	(435,529)
Beginning Net Assets Without Donor Restrictions	1,792,793	812,307	2,605,100
Ending Net Assets Without Donor Restrictions	\$ 1,639,642	\$ 529,929	\$ 2,169,571
<b><u>With Donor Restrictions</u></b>			
<b>REVENUES</b>			
State Lottery	\$ 22,256	\$ 7,713	\$ 29,969
Other State Revenue	103,597	35,008	138,605
Net Assets Released from Restrictions (Note K)	(190,067)	(37,537)	(227,604)
Change in Net Assets With Donor Restrictions	(64,214)	5,184	(59,030)
Beginning Net Assets With Donor Restrictions	140,485	24,599	165,084
Ending Net Assets With Donor Restrictions	\$ 76,271	\$ 29,783	\$ 106,054
<b><u>TOTAL NET ASSETS</u></b>			
Total Change in Net Assets	\$ (217,365)	\$ (277,194)	\$ (494,559)
Total Beginning Net Assets	1,933,278	836,906	2,770,184
Total Ending Net Assets	\$ 1,715,913	\$ 559,712	\$ 2,275,625

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

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

	Mountain Home School Charter	Glacier High School Charter	Total
<b><u>Program Services</u></b>			
Certificated Salaries	\$ 1,218,979	\$ 688,253	\$ 1,907,232
Classified Salaries	134,093	61,608	195,701
Employee Benefits	626,524	319,346	945,870
Books and Supplies	519,220	170,750	689,970
Services and Other Operating Expenditures	368,248	139,214	507,462
Depreciation	34,315	6,877	41,192
	<u>2,901,379</u>	<u>1,386,048</u>	<u>4,287,427</u>
<b><u>Management and General</u></b>			
Certificated Salaries	313,806	100,078	413,884
Classified Salaries	256,028	99,404	355,432
Employee Benefits	233,170	82,977	316,147
Books & Supplies	17,156	10,024	27,180
Services and Other Operating Expenditures	232,459	94,115	326,574
Depreciation	8,579	1,719	10,298
	<u>1,061,198</u>	<u>388,317</u>	<u>1,449,515</u>
Total Expenses	<u>\$ 3,962,577</u>	<u>\$ 1,774,365</u>	<u>\$ 5,736,942</u>

The notes to the Financial Statements are an integral part of this statement.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2020**

	Mountain Home School Charter	Glacier High School Charter	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Total Change in Net Assets	\$ (217,365)	\$ (277,194)	\$ (494,559)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:			
Depreciation	42,894	8,596	51,490
(Increase) Decrease in:			
Accounts Receivable	(333,663)	(202,640)	(536,303)
Prepaid Expenses	3,600	1,400	5,000
Due to/Due from, Net	47,067	(47,067)	-
Increase (Decrease) in:			
Accounts Payable	(47,194)	48,349	1,155
Accrued Expenses	41,395	25,970	67,365
Current Portion of Accrued Postretirement Benefits	13,819	-	13,819
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(449,447)</u>	<u>(442,586)</u>	<u>(892,033)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of Property and Equipment	<u>(130,691)</u>	<u>(48,880)</u>	<u>(179,571)</u>
<b>NET INCREASE (DECREASE) IN CASH IN COUNTY TREASURY</b>	(580,138)	(491,466)	(1,071,604)
<b>BEGINNING CASH IN COUNTY TREASURY</b>	<u>1,063,798</u>	<u>709,678</u>	<u>1,773,476</u>
<b>ENDING CASH IN COUNTY TREASURY</b>	<u>\$ 483,660</u>	<u>\$ 218,212</u>	<u>\$ 701,872</u>

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

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**A. ORGANIZATION**

Western Sierra Charter Schools (WSCS), a charter management organization, was incorporated In July 2008, under the laws of the State of California as a nonprofit benefit corporation. WSCS currently manages two (2) charter schools, Mountain Home School Charter (Mountain Home) and Glacier High School Charter (Glacier) (the "Schools"). WSCS' board of directors governs both schools, with daily management delegated to the schools' administration. In May 2010, WSCS entered into a mutually agreeable memorandum of understanding (MOU) with Yosemite Unified School District (District) regarding the legal and operational responsibilities. WSCS has certain responsibilities as the operator of the schools as outlined in the MOU. The MOU encompasses the school year beginning on July 1, 2019 and ending on June 30, 2020. The MOU shall be automatically renewed each year for an additional one-year period unless notice is given 60 days prior to the end of the school year.

Mountain Home's original charter was approved in April 2009. In January 2020, Yosemite Unified School District approved an extension of Mountain Home's Charter for five years through the 2023-24 school year. Glacier's original charter was approved December 2006. In December 2016, Yosemite Unified School District approved an extension of Glacier's charter for five years through the 2021-22 school year. A charter may be revoked by the sponsoring district for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

WSCS currently operates both schools at a single site located in Oakhurst, California. They also have a satellite site located in Fresno, California. The Fresno location opened in July of 2015.

Each sponsoring district receives 1.00% of the annual charter revenue for supervisorial oversight. Separately, WSCS has negotiated fees for sponsoring district administrative and other services. The rate for the sponsoring district for 2019-20 was as follows:

<u>Sponsoring District</u>	<u>Management Organization</u>	<u>Oversight Fee</u>
Yosemite Unified School District	Western Sierra Charter Schools	1.00%

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of WSCS are prepared using the accrual method of accounting and the accounting policies of WSCS conform to accounting principles generally accepted in the United States of America as established by the American Institute of Certified Public Accountants.

**1. Basis of Presentation**

The financial statements of WSCS have been prepared in accordance with accounting principles generally accepted in the United States of America. Accordingly, the accounts of WSCS are reported in the following net asset categories:

**Net Assets Without Donor Restrictions:**

Net assets without donor restrictions are net assets that are not subject to donor-imposed restrictions and are available for use at WSCS' discretion.

**Net Assets With Donor Restrictions:**

Net assets with donor restrictions are net assets subject to donor-imposed restrictions that may or will be met by either actions of WSCS or the passage of time. Once the restrictions are met they are reclassified as without donor restrictions.



**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

2. Revenue Recognition

Amounts received from the California Department of Education (CDE) are recognized as revenue by WSCS based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions if the restriction expires or the purpose of the restriction is accomplished in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

3. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

4. Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

5. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor as required by ASC Topic 958. Amounts received that are designated for specific use in future periods are reported as net assets with donor restrictions. When the restrictions are met or expire, net assets with donor restrictions are reclassified to net assets without donor restrictions for expenditure and reported in the statement of activities and changes in net assets as net assets released from restrictions.

6. Property and Equipment

Property and equipment are capitalized at cost and depreciated using the straight-line method over their estimated useful lives. It is WSCS' policy to capitalize expenditures for items exceeding \$5,000 in value. Lesser amounts are expensed. Major additions are capitalized; repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

7. Tax-Exempt Status

WSCS has tax-exempt status as provided by Internal Revenue Code Section 501(c) (3), under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. WSCS files non-profit organization returns with both the Internal Revenue Service and the California Franchise Tax Board.

8. Change in Accounting Principle

In January 2016, FASB issued Accounting Standards Update 2016-01, Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities (ASU 2016-01). ASU 2016-01 provides targeted guidance for the recognition, measurement, presentation, and disclosure of financial instruments. This is not a new requirement for nonprofit organizations because existing GAAP already requires reporting equity investment with readily determinable fair values at fair value, but the scope of that requirements has been expanded to include equity investments in partnerships, unincorporated joint ventures, and limited liability companies. WSCS implementation of ASU 2016-01 resulted in no adjustments to the financial statement presentation since it does not invest in equity investments in partnerships, unincorporated joint ventures, or limited liability companies.

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

In June 2018, FASB issued Accounting Standards Update ASU 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASU 2018-08). ASU 2018-08 was adopted because it establishes standards for characterizing grants and similar contracts with resource providers as either exchange transactions or conditional contributions. The WSCS implementation of ASU 2018-08 resulted in no adjustments to the current financial statement presentation since the WSCS had already been accounting for the grants and contracts as conditional contributions.

In August 2016, FASB issued Accounting Standards Update ASU 2016-15, Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments, provides guidance of the classification of certain transactions in the statement of cash flows and reduces diversity in practice. ASU 2016-15 was adopted because it establishes standards for reporting interest and taxes paid using the indirect method of reporting cash flows. The WSCS implementation of ASU 2016-15 resulted in no adjustments to the financial statement presentation since it pays no interest or taxes.

In November 2016, FASB issued Accounting Standards Update ASU 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash. ASU 2016-18 was adopted to establish standards related to the diversity seen in practice for the presentation of changes in restricted cash on the statement of cash flows. The WSCS implementation of ASU 2016-18 resulted in no adjustment to the financial presentation since it has no restricted cash.

**C. Cash in County Treasury**

In accordance with Education Code Section 41001, WSCS maintains cash in the Madera County Treasury as part of the common investment pool (WSCS' portion was \$701,872 as of June 30, 2020). The WSCS' are considered to be an involuntary participant in an external investment pool. The fair market value of WSCS' portion of this pool as of that date, as provided by the pool sponsor, was \$703,849. Assumptions made in determining the fair value of WSCS' pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

**Concentration of Credit Risk**

The investment policy of WSCS contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. WSCS has no investments.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and WSCS' investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
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NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

Fair Value

WSCS categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include WSCS's own data. WSCS should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to WSCS are not available to other market participants.

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Madera County Treasury Investment Pool are not measured using the input levels above because WSCS's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

WSCS's fair value measurements at June 30, 2020 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury):		
Mountain Home	\$ 483,660	\$ 483,660
Glacier	218,212	218,212
	<u>\$ 701,872</u>	<u>\$ 701,872</u>

**D. ACCOUNTS RECEIVABLE**

Accounts receivable primarily consists of funds due from state sources, therefore no provisions for uncollectible accounts were recorded.

**E. PROPERTY AND EQUIPMENT**

Property and equipment as of June 30, 2020 consisted of the following:

	<u>Estimated Useful Life</u>	<u>Mountain Home</u>	<u>Glacier</u>	<u>Total</u>
Land	N/A	\$ 322,691	\$ 96,880	\$ 419,571
Buildings and Improvements	15 - 50 Years	802,566	186,888	989,454
Equipment	5 Years	248,054	48,418	296,472
		<u>1,373,311</u>	<u>332,186</u>	<u>1,705,497</u>
Accumulated depreciation		<u>(201,812)</u>	<u>(77,462)</u>	<u>(279,274)</u>
Property and Equipment, Net		<u>\$ 1,171,499</u>	<u>\$ 254,724</u>	<u>\$ 1,426,223</u>

Depreciation expense for the year ended June 30, 2020 was \$51,490 (\$42,894 for Mountain Home and \$8,596 for Glacier).

**F. COMMITMENTS UNDER NONCAPITALIZED LEASES**

As of June 30, 2020 the lease agreement for the satellite site in Fresno, CA is on a month to month basis. WSCS will receive no sublease rental revenues nor pay any contingent rentals for this property.

WSCS made rent payments of \$136,200 during the year ended June 30, 2020, which were allocated \$98,064 to Mountain Home and \$38,136 to Glacier.

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NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**G. JOINT VENTURES (JOINT POWERS AGREEMENTS)**

WSCS participates in joint ventures under joint powers agreements (JPAs) with the California Schools Risk Management Authority I, the Self-Insured Schools of California I, and the Self-Insured Schools of California III. The relationship between WSCS and the JPAs is such that none of the JPAs are a component unit of WSCS for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

**California Risk Management Authority I (CRMA I)**

The CRMA I arrange for and provide property and liability insurance for its members. CRMA I is governed by a Board consisting of a representative from each member. The Board controls the operations of CRMA I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the CRMA I.

**Self-Insured Schools of California I (SISC I)**

The SISC I arrange for and provide workers' compensation insurance for its members. SISC I is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC I.

**Self-Insured Schools of California III (SISC III)**

The SISC III provides health, dental and vision benefits for its members. The SISC III is governed by a Board consisting of a representative from each member. The Board controls the operations of the SISC III, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC III.

**H. EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers Retirement System (CalSTRS), and classified employees are members of the California Public Employees Retirement System (CalPERS).

The risks of participating in a multi-employer plan are different from single-employer plans in the following aspects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- The required member, employer and state contribution rates are set by the California Legislature and detailed in the Teachers' Retirement Law
- If WSCS chooses to stop participating in the multi-employer plan, which is not probable, they may be required to pay a withdrawal liability to the multi-employer plan.

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YEAR ENDED JUNE 30, 2020

Plan Description – CalPERS

WSCS contributes to CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statute and Local Government resolution. According to the most recently available audited financial report for the year ended June 30, 2019, total plan assets are \$355 billion, the plan's accumulated benefit obligation is \$505 billion, the plan is 70.2% funded and contributions from employers totaled approximately \$15.6 billion. WSCS did not contribute more than 5% of the total contributions to the plan. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on its respective website.

WSCS participation in the Plan is outlined in the table below:

Pension Fund	EIN/Pension Plan Number*	Rehabilitation Plan	WSCS Contributions June 30, 2019	Surcharge Imposed	Expiration Date of Current Bargaining Agreement
CalPERS	94-6207465/N/A	No	\$ 71,449	No	N/A

Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated based on amounts necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2020, employees hired prior to January 1, 2013 contributed 7%, employees hired on or after January 1, 2013 contributed 7.00% of annual pay, and the employer's contribution rate is 19.721% of annual payroll. WSCS contributions to the pension plan were \$92,347 for the year ended June 30, 2020, and equal 100% of the required contributions for the year

Plan Description - CalSTRS

WSCS contributes to CalSTRS. The plan provides retirement, disability, annual cost of living adjustments and death benefits to plan members. Benefit provisions are established by state statute and Local Government resolution. According to the most recently available audited financial report for the year ended June 30, 2019, total plan assets are \$239 billion, the accumulated benefit obligation is \$329 billion, the plan is 73% funded and contributions from employers totaled approximately \$5.7 billion. WSCS did not contribute more than 5% of the total contributions to the plan. CalSTRS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on its respective websites.

WSCS participation in the Plan is outlined in the table below:

Pension Fund	EIN/Pension Plan Number*	Rehabilitation Plan	WSCS Contributions June 30, 2019	Surcharge Imposed	Expiration Date of Current Bargaining Agreement
CalSTRS	94-6291617/N/A	No	\$ 313,279	No	N/A

\*Pension Plan Number information was not available or may not be applicable to CalSTRS.

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YEAR ENDED JUNE 30, 2020

Contributions – CalSTRS

For the year ended June 30, 2020, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 17.10% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2022. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. WSCS contributions to the pension plan were \$387,827 for the year ended June 30, 2020, and equal 100% of the required contributions for the year.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of WSCS. For the year ended June 30, 2020 the State contributed \$246,053 on behalf of WSCS to CalSTRS. The contributions made by the State included amounts resulting from Senate Bill (SB) 90 which appropriated for an additional 2019-20 contribution on behalf of school employers of \$1.117 billion to CalSTRS. Under accounting principles generally accepted in the United States of America, the on-behalf contribution should be recorded as revenue and expenditure. Accordingly, the contribution has been recorded on the financial statements.

I. POST-RETIREMENT BENEFITS

Benefits

WSCS sponsors a defined benefit post-retirement health care plan covering three employees. The contribution requirements for the closed group of program members and WSCS are established pursuant to their employee contract. For the fiscal year ended June 30, 2020, the funding was based on the "pay-as-you-go" basis.

Eligibility

Participation in the plan is limited to teachers hired by Bass Lake Joint Union Elementary School District (BLJUESD) prior to the spin-off of WSCS, who are age 55 or older and have completed ten consecutive years of full-time service between BLJUESD and Mountain Home.

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NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

Obligations and Funding Status

The annual measurement date for postretirement benefits is June 30. The following table provides further information about WSCS' postretirement benefit plan.

	<u>2020</u>
Benefit obligation at June 30	\$ 121,233
Employer Contributions	8,910
Benefit payments	(8,910)
Fair value of plan assets at June 30	-
Net funded (unfunded) status of plan	<u>\$ 121,233</u>
Amounts recognized in the statement of financial position consist of:	
Current liabilities	\$ 744
Noncurrent liabilities	120,489
Total	<u>\$ 121,233</u>
Amounts recognized in the statement of activities consist of:	
Service cost	\$ 4,766
Interest cost	2,855
Amortization of Prior Service Cost	-
Net periodic postretirement benefit cost	<u>\$ 7,621</u>
Other Changes in Benefit Obligations Recognized in Changes in Net Assets	
Without Donor Restrictions:	
Net (Gain) Loss for Period	\$ 15,108
Amortization of Prior Service (Cost)/Credit	-
Amount recognized in Changes in Net Assets without donor restrictions	<u>\$ 15,108</u>
Total recognized in net period benefit cost and net assets without donor restrictions postretirement benefit cost	<u>\$ 22,729</u>

There is no estimated prior service cost that will be amortized from changes in net assets without donor restrictions into new periodic benefit cost in 2020-21.

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NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

Obligations and Funding Status (Continued)

Assumptions:

Weighted-average assumptions used to determine benefit obligations at June 30, 2020:

	<u>2020</u>
Discount rate	1.67%
Expected Return on Plan Assets	N/A
Assumed Health Care Cost Trend Rates:	
Initial	3.50%
Ultimate	3.50%
Number of years to ultimate	50

Cash Flows

The following benefit payments are expected to be paid:

2021	\$ 744
2022	2,303
2023	4,377
2024	7,234
2025	10,610
2026-2029	<u>76,160</u>
	<u><u>\$ 101,428</u></u>

WSCS expects to contribute \$744 to the plan during the next fiscal year.

**J. RESTRICTIONS ON NET ASSETS**

Net assets with donor restrictions at June 30, 2020 relate to the following purposes:

	<u>Mountain Home</u>	<u>Glacier</u>	<u>Total</u>
Special Education	\$ 75,442	\$ 29,492	\$ 104,934
Classified School Employee Professional Development Block Grant	829	291	1,120
	<u>\$ 76,271</u>	<u>\$ 29,783</u>	<u>\$ 106,054</u>

**K. NET ASSETS RELEASED FROM RESTRICTIONS**

During the year ended June 30, 2020 net assets were released from donor and grantor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors or grantors as follows:

	<u>Mountain Home</u>	<u>Glacier</u>	<u>Total</u>
State Lottery	\$ 22,256	\$ 7,713	\$ 29,969
Special Education	83,894	29,824	113,718
Low Performance Student Block Grant	83,917	-	83,917
	<u>\$ 190,067</u>	<u>\$ 37,537</u>	<u>\$ 227,604</u>

**L. LIQUIDITY**

WSCS has \$1,346,111 of financial assets available within one year of the statement of financial position date consisting of cash \$701,872 accounts receivable of \$639,268, and prepaid expense of \$4,971. None of these financial assets are subject to donor-imposed restrictions that would make them unavailable for general expenditures within one year of the statement of financial position date. The receivables are subject to time restrictions but will be collected within one year. As part of WSCS' liquidity management, it invests cash in excess of daily requirements as described in Note C.



**WESTERN SIERRA CHARTER SCHOOLS**  
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NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**M. AGREEMENTS – FINANCIAL SERVICES**

WSCS entered into an agreement with the Madera County Superintendent of Schools (MCSOS) to provide accounting services including maintaining the books and records of each school. Under the terms of the agreement WSCS pays to the MCSOS 3.50% of actual LCFF sources received from State Aid, Education Protection Account and Transfers to Charter in Lieu of Property Tax. For the year ended June 30, 2020, fees of \$116,859 and \$45,903 were paid by Mountain Home and Glacier, respectively.

**N. ADVERTISING**

WSCS uses advertising to promote its programs among the community it serves. Advertising costs are expensed as incurred. For the year ended, advertising costs totaled \$7,712 for Mountain Home and \$2,999 for Glacier.

**O. COMMITMENTS AND CONTINGENCIES**

State and Federal Allowances, Awards and Grants

WSCS has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

**P. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through February 3, 2021, which is the date the financial statements were available to be issued. Our evaluation through the time period noted above identified the following event requiring disclosure:

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United States resulted in a "Shelter in Place" order dated March 19, 2020 and enforced by the State of California, closing all non-essential businesses. On May 4, 2020, an Executive Order informed local health jurisdictions and industry sectors that they may gradually reopen under new modifications and guidance provided by the State per the May 7, 2020 Public Health Order. Although the School is continuing operations as an essential service, the pandemic has had an impact on School operations. Schools have established and implemented new health and safety policies and procedures. The Fiscal Year 20-21 State Budget also included a provision that made Non-classroom-based schools ineligible for funding related to increased enrollment over Fiscal Year 19-20 figures. Thus, Schools have endured increased costs and flat revenues which could potentially have a negative impact on educational and administrative goals of the School. However, at the current time, we are unable to quantify monetary effects of this pandemic on the School's future financial statements.

Western Sierra Charter School's opened a new charter school on July 1, 2020. The name of the new Charter School is Endeavor Charter School and is a TK-12 school authorized by Fresno Unified School District. It consists of what were the Fresno Resource Centers for both Mountain Home and Glacier combined into one new school. The location of the school remains at the same location as the prior Resource Centers. The establishment of this new school means Western Sierra Charter Schools operates three schools as of July 1, 2020.

As a result of legislation that was enacted for Fiscal Year 19-20 and during the state budget negotiations for Fiscal Year 20-21, Endeavor Charter School is legally considered a "continuing charter school" and not a new school. This fact, along with the prohibition of growth funding for non-classroom-based charter schools enacted as a part of SB 820, resulted in the three schools being funded, not according to the actual enrollment and resulting ADA that would actually occur in Fiscal Year 20-21, but based upon the Average Daily Attendance that occurred in Fiscal Year 19-20. SB 820 was enacted after the three schools had already enrolled many new students in our programs. Consequently, all three schools operated with more students than were being funded by the State of California and the lack of appropriate funding has limited the revenue that the schools are receiving in Fiscal Year 20-21.

## **Supplementary Information Section**

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
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ORGANIZATION

YEAR ENDED JUNE 30, 2020

WSCS opened in July 2009. WSCS is currently operating one charter elementary school and one charter high school with a site in Oakhurst, California. They also have a satellite site located in Fresno, California. All sites are non-classroom based.

**Board of Trustees**

<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Darin J. Soukup, Ph.D.	Chairman	June 30, 2022
Brian Fulce	Treasurer	June 30, 2020
Joyce Vind	Secretary	June 30, 2022
Tamara Dent	Director	June 30, 2022
Jacqueline Pacheu	Director	June 30, 2021
Richard Shehadey	Director	June 30, 2020
Margaret Den Hartog	Director	June 30, 2020
Monica Moulin	Director	June 30, 2020

**Administration**

Michael Cox  
Executive Director Since July 2009

**WESTERN SIERRA CHARTER SCHOOLS  
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SCHEDULE OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2020

	Scholarship Trust Fund	Agency Fund	
	Glacier High School Charter	Student Body Fund Mountain Home School Charter	Glacier High School Charter
ASSETS			
Cash in Bank	\$ 1,520	\$ 6,303	\$ 10,110
LIABILITIES			
Due to Student Groups	-	6,303	10,110
NET ASSETS			
Held in Trust	1,520	-	-
Total Net Assets	\$ 1,520	\$ -	\$ -

These assets are held in a trustee or agent capacity and are, therefore, not available to support WSCS' programs and are not included in WSCS' financial statements.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
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SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2020

	Scholarship Trust Fund
	<u>Glacier High School Charter</u>
Additions:	
Contributions	\$ 3,600
Deductions:	
Scholarship Awards	<u>2,100</u>
Changes in Net Assets	1,500
Net Assets - Beginning of the Year	<u>20</u>
Net Assets - End of the Year	<u><u>\$ 1,520</u></u>

These assets are held in a trustee or agent capacity and are, therefore, not available to support WSCS' programs and are not included in WSCS' financial statements.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
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**SCHEDULE OF EXPENSES BY STATE CATEGORIES**  
**YEAR ENDED JUNE 30, 2020**

	Mountain Home School Charter	Glacier High School Charter	Total
Certificated Salaries	\$ 1,532,785	\$ 788,331	\$ 2,321,116
Classified Salaries	390,121	161,012	551,133
Employee Benefits	859,694	402,323	1,262,017
Books and Supplies	536,376	180,774	717,150
Services and Other Operating Expenditures	600,707	233,329	834,036
Depreciation	42,894	8,596	51,490
	<u>\$ 3,962,577</u>	<u>\$ 1,774,365</u>	<u>\$ 5,736,942</u>

This schedule presents expenses by the object codes according to state categories for analysis purposes

**WESTERN SIERRA CHARTER SCHOOLS**  
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**SCHEDULE OF INSTRUCTIONAL TIME**  
**YEAR ENDED JUNE 30, 2020**

Grade Level	Ed. Code 47612 Minutes Requirement	2019-20** Actual Minutes	Number of Days Traditional Calendar	Number of Days Credited by COVID-19 School Closure Certification Traditional Calendar	Total Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
TK/Kindergarten	36,000	*	126	49	175	N/A	In Compliance
Grade 1	50,400	*	126	49	175	N/A	In Compliance
Grade 2	50,400	*	126	49	175	N/A	In Compliance
Grade 3	50,400	*	126	49	175	N/A	In Compliance
Grade 4	54,000	*	126	49	175	N/A	In Compliance
Grade 5	54,000	*	126	49	175	N/A	In Compliance
Grade 6	54,000	*	126	49	175	N/A	In Compliance
Grade 7	54,000	*	126	49	175	N/A	In Compliance
Grade 8	54,000	*	126	49	175	N/A	In Compliance
Grade 9	64,800	*	126	49	175	N/A	In Compliance
Grade 10	64,800	*	126	49	175	N/A	In Compliance
Grade 11	64,800	*	126	49	175	N/A	In Compliance
Grade 12	64,800	*	126	49	175	N/A	In Compliance

\*There was no classroom based average daily attendance reported during 2019-20. All of the ADA reported reflects independent study.

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by WSCS and whether the WSCS complied with the provisions of Education Code Sections 46200 through 46207.

\*\*WSCS properly submitted to the State Superintendent of Public Instruction (SSPI) a COVID-19 School Closure Certification for the days that they were closed due to COVID-19. This column includes a credit for the planned instructional minutes that were scheduled to be offered per the District's bell schedules and calendars that were in effect prior to the COVID-19 closure, but were not actually offered due to the COVID-19 school closure.

**WESTERN SIERRA CHARTER SCHOOLS**  
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SCHEDULE OF AVERAGE DAILY ATTENDANCE  
YEAR ENDED JUNE 30, 2020

	*Second Period Report	*Annual Report
<u>Mountain Home School Charter</u>		
TK/K-3:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	153	153
TK/K-3 Totals	<u>153</u>	<u>153</u>
 Grades 4-6:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	141	141
Grades 4-6 Totals	<u>141</u>	<u>141</u>
 Grades 7 and 8:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	87	87
Grades 7 and 8 Totals	<u>87</u>	<u>87</u>
 <u>Glacier High School Charter</u>		
Grades 9-12:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	128	128
Grades 9-12 Totals	<u>128</u>	<u>128</u>
 ADA Totals	<u>509</u>	<u>509</u>

Average daily attendance is a measurement of the number of pupils attending classes of WSCS. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

\*The average daily attendance above is the original and audited amounts, since WSCS did not have findings that impact average daily attendance.



**WESTERN SIERRA CHARTER SCHOOLS  
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**RECONCILIATION OF UNAUDITED ACTUALS FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

	<u>Mountain Home School Charter</u>	<u>Glacier High School Charter</u>
June 30, 2020 Unaudited Actuals Financial Report Fund Balance	<u>\$ 665,002</u>	<u>\$ 309,923</u>
Adjustments and Reclassifications:		
Increasing (Decreasing) the Fund Balance (Net Assets):		
Prepaid Expense	(3,600)	(1,400)
Property and Equipment, Net	1,171,499	254,724
Accounts Payable	4,245	(3,536)
Accrued Post-Retirement Benefits	(121,233)	-
Rounding	-	1
Net Adjustments and Reclassifications	<u>1,050,911</u>	<u>249,789</u>
June 30, 2020 Audited Financial Statement Net Assets	<u><u>\$ 1,715,913</u></u>	<u><u>\$ 559,712</u></u>

This schedule provides the information necessary to reconcile the fund balances of WSCS to the audited financial statements.

## **Other Independent Auditor's Reports**

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

Board of Trustees  
Western Sierra Charter Schools  
Oakhurst, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Western Sierra Charter Schools, which comprise of the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 3, 2021.

### **Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Borchardt, Corona, Faeth  
& Yakavian*

Fresno, California  
February 3, 2021

## Independent Auditor's Report on State Compliance

Board of Trustees  
Western Sierra Charter Schools  
Oakhurst, California

### Report on State Compliance

We have audited Western Sierra Charter Schools', (a nonprofit organization, WSCS') compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the Schools' state programs identified below for the fiscal year ended June 30, 2020.

### Management's Responsibility for State Compliance

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

### Auditor's Responsibility

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

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

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed?</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance Accounting:	
Attendance Reporting	N/A
Teacher Certification and Misassignments	N/A
Kindergarten Continuance	N/A
Independent Study	N/A
Continuation Education	N/A
Instructional Time:	
School Districts	N/A
Instructional Materials	N/A
Ratios of Administrative Employees to Teachers	N/A
Classroom Teacher Salaries	N/A
Early Retirement Incentive	N/A
GANN Limit Calculation	N/A
School Accountability Report Card	N/A
Juvenile Court Schools	N/A

**LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:**

Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	N/A
District of Choice	N/A

**SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:**

California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A

**CHARTER SCHOOLS:**

Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

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

**Opinion on State Compliance**

In our opinion, Western Sierra School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the year ended June 30, 2020.

*Borchardt, Corona, Faeth  
& Lyakavian*

Fresno, California  
February 3, 2021

## **Findings and Recommendations Section**

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020

**Summary of Auditors' Results**

1. Financial Statements

Type of auditor's' report issued: **Unmodified**

Internal control over financial reporting:

Material weakness (es) identified? \_\_\_\_\_ Yes X No

Significant deficiency (ies) identified not considered  
To be material weakness (es) \_\_\_\_\_ Yes X None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes X No

2. Federal Awards

Internal control over major programs:

Material weakness (es) identified? **Not Applicable**

Significant deficiency (ies) identified not considered  
to be material weakness(es) **Not Applicable**

Type of auditor's' report issued on compliance for  
Major programs: **Not Applicable**

Any audit findings disclosed that are required to be  
reported in accordance with Title 2 CFR 200.516(a) **Not Applicable**

Dollar threshold used to distinguish between  
Type A and Type B programs **Not Applicable**

Auditee qualified as low-risk Auditee? **Not Applicable**

3. State Awards

Internal control over state programs:

Material weakness (es) identified? \_\_\_\_\_ Yes X No

Significant deficiency (ies) identified not considered  
to be material weakness(es) \_\_\_\_\_ Yes X None reported

Type of auditor's' report issued on compliance for  
State programs: **Unmodified**

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020

There were no findings in current year.



**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2020

There were no findings in current year.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2020

There were no prior year findings.



Gustavo M. Corona, CPA  
Scott A. Faeth, CPA  
Christina J. Zakarian, CPA  
◆◆◆  
Thomas R. Borchardt, CPA  
Consultant

Board of Trustees  
Western Sierra Charter Schools  
Oakhurst, California

In planning and performing our audit of the financial statements of Western Sierra Charter Schools (WSCS) for the year ended June 30, 2020 in accordance with auditing standards generally accepted in the United States of America, we considered the WSCS's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the WSCS's internal control. Accordingly, we do not express an opinion on the effectiveness of the WSCS's internal control.

However, during our audit we became aware of matters discussed below that are opportunities to strengthen internal controls and operating efficiency. This letter does not affect our report dated February 3, 2021, on the financial statements of the District which also includes our report on the District's internal control.

Receipts Not Allowable as Abatements of Expenditures – E-Rate Reimbursements

The 2019 Edition of the California School Accounting Manual updated Procedure 560 Abatement of Expenditures to include E-Rate reimbursements, rebates, or discounts and similar subsidies as receipts not allowable as abatements of expenditures. If the E-Rate discount or subsidy is received as a discount on a bill, the full amount of the bill before discount should be debited to the expenditure account and the E-Rate discount or subsidy should be credited to Other Local Revenue.

During our financial audit, we noted that during the fiscal year ended June 30, 2020, WSCS did not record the E-Rate discount or subsidy in Other Local Revenue, but rather abated the expenditure accounts. The audited financial statements have been adjusted to properly record the E-Rate reimbursements in Other Local Revenue with the full expense recorded in the related expenditure accounts. WSCS should work with their vendors to receive the necessary information to properly record the E-Rate discounts and reimbursements beginning with the year ended June 30, 2021.

We will review the status of these comments during our next audit engagement. We have already discussed these comments with WSCS personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

We wish to thank the WSCS staff for their support and assistance during our audit.

This report is intended solely for the information and use of management, the Board, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

*Borchardt, Corona, Faeth  
& Zakarian*

BORCHARDT, CORONA, FAETH & ZAKARIAN  
Fresno, California  
February 3, 2021

**BYLAWS**  
**OF**  
**WESTERN SIERRA CHARTER SCHOOLS**  
(A California Nonprofit Public Benefit Corporation)

(Board Approval 7/28/08)  
(Last Amended 6/14/17)

**ARTICLE I**  
**NAME**

Section 1. NAME. The name of this corporation is Western Sierra Charter Schools.

**ARTICLE II**  
**PRINCIPAL OFFICE OF THE CORPORATION**

Section 1. PRINCIPAL OFFICE OF THE CORPORATION. The principal office for the transaction of the activities and affairs of this corporation is 41267 Highway 41 Oakhurst, California 93644, County of Madera, State of California. The Board of Directors may change the location of the principal office. Any such change of location must be noted by the Secretary on these bylaws opposite this Section; alternatively, this Section may be amended to state the new location.

Section 2. OTHER OFFICES OF THE CORPORATION. The Board of Directors may at any time establish branch or subordinate offices at any place or places where this corporation is qualified to conduct its activities.

**ARTICLE III**  
**GENERAL AND SPECIFIC PURPOSES; LIMITATIONS**

Section 1. GENERAL AND SPECIFIC PURPOSES. The purpose of this corporation is to manage, operate, guide, direct and promote California charter schools. Also in the context of these purposes, the Corporation shall not, except to an insubstantial degree, engage in any other activities or exercise of power that do not further the purposes of the Corporation.

The Corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (b) a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code. No substantial part of the activities of the Corporation shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office.

## **ARTICLE IV CONSTRUCTION AND DEFINITIONS**

Section 1. CONSTRUCTION AND DEFINITIONS. Unless the context indicates otherwise, the general provisions, rules of construction, and definitions in the California Nonprofit Corporation Law shall govern the construction of these bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, and the plural includes the singular, and the term “person” includes both a legal entity and a natural person.

## **ARTICLE V DEDICATION OF ASSETS**

Section 1. DEDICATION OF ASSETS. This corporation’s assets are irrevocably dedicated to public benefit purposes as set forth in each of the charter petitions respectively. No part of the net earnings, properties, or assets of the corporation, on dissolution or otherwise, shall inure to the benefit of any private person or individual, or to any director or officer of the corporation. On liquidation or dissolution, all properties and assets remaining after payment, or provision for payment, of all debts and liabilities of the corporation shall be distributed to a nonprofit fund, foundation, or corporation that is organized and operated exclusively for charitable purposes and that has established its exempt status under Internal Revenue Code section 501(c)(3).

## **ARTICLE VI CORPORATIONS WITHOUT MEMBERS**

Section 1. CORPORATIONS WITHOUT MEMBERS. This corporation shall have no voting members within the meaning of the Nonprofit Corporation Law.

## **ARTICLE VII BOARD OF DIRECTORS**

Section 1. GENERAL POWERS. Subject to the provisions and limitations of the California Nonprofit Public Benefit Corporation Law and any other applicable laws, and subject to any limitations of the articles of incorporation or bylaws, the corporation’s activities and affairs shall be managed, and all corporate powers shall be exercised, by or under the direction of the Board of Directors (“Board”). The Board may delegate the management of the corporation’s activities to any person(s), management company or committees, however composed, provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board.

Section 2. SPECIFIC POWERS. Without prejudice to the general powers set forth in Section 1 of these bylaws, but subject to the same limitations, the Board of Directors shall have the power to:

- a. Appoint and remove, at the pleasure of the Board of Directors, all corporate officers, agents, and employees; prescribe powers and duties for them as are consistent with

the law, the articles of incorporation, and these bylaws; fix their compensation; and require from them security for faithful service.

- b. Change the principal office or the principal business office in California from one location to another; cause the corporation to be qualified to conduct its activities in any other state, territory, dependency, or country; conduct its activities in or outside California; and designate a place in California for holding any meeting of members.
- c. Borrow money and incur indebtedness on the corporation's behalf and cause to be executed and delivered for the corporation's purposes, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities.
- d. Adopt and use a corporate seal; prescribe the forms of membership certificates; and alter the forms of the seal and certificates.

**Section 3. DESIGNATED DIRECTORS AND TERMS.** The number of directors shall be no less than five and no more than eight, unless changed by amendments to these bylaws; provided that one seat shall be reserved, at all times, for one Representative selected by each granting agency pursuant to California Education Code Section 47604(c). Other than directors appointed pursuant to Education Code Section 47604(c), all directors shall be designated by the existing Board of Directors. All directors are to be designated at the corporation's annual meeting of the Board of Directors. The Board of Directors shall consist of at least five directors unless changed by amendment to these bylaws.

The Board shall elect the Directors by the vote of a majority of the Directors then in office, whether or not the number of Directors in office is sufficient to constitute a quorum, or by the sole remaining Director.

**Eligibility.** The Board may elect any person who in its discretion it believes will serve the interests of the corporation faithfully and effectively.

**Board Composition.** The WSCS Governing Board will be composed of representatives of the following constituencies:

- a. Two parents from the Fresno area
- b. Two parents from the Oakhurst area
- c. One member from each of the charter authorizing school districts, if the District so chooses
- d. One community member from the Fresno area
- e. One community member from the Oakhurst area

**Section 4. STAFF LIAISON TO THE BOARD.** The Board of Directors may elect a Staff Liaison(s) to the Board who will be employee(s) of the Charter School. The Staff Liaison will regularly attend Board meetings and be encouraged to participate in public comment and provide information regarding issues concerning Charter School employees.

Section 5. RESTRICTION ON INTERESTED PERSONS AS DIRECTORS. No persons serving on the Board of Directors may be interested persons. 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-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director as director; and (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 such person. However, any violation of this paragraph shall not affect the validity or enforceability of transactions entered into by the corporation. The Board may adopt other policies circumscribing potential conflicts of interest.

Section 6. DIRECTORS' TERM.

- a. Each Director shall continue for three years.
- b. No Director, other than the authorizing school district representative, may serve for more than six (6) consecutive years.

Section 7. NOMINATIONS In the event of immanent vacancy on the Board, any current Board director may recommend to the Board a qualified candidate for election to the Board of Directors.

Section 8. USE OF CORPORATE FUNDS TO SUPPORT NOMINEE. No corporation funds may be expended to support a nominee.

Section 9. EVENTS CAUSING VACANCIES ON BOARD. A vacancy or vacancies on the Board of Directors shall occur in the event of (a) the death, resignation, or removal of any director; (b) the declaration by resolution of the Board of Directors of a vacancy in the office of a director who has been convicted of a felony, declared of unsound mind by a court order, or found by final order or judgment of any court to have breached a duty under California Nonprofit Public Benefit Corporation Law, Chapter 2, Article 3; (c) the increase of the authorized number of directors; or (d) the failure of the members, at any meeting of members at which any director or directors are to be elected, to elect the number of directors required to be elected at such meeting; and (e) termination of employment with the Charter School.

Section 10. RESIGNATION OF DIRECTORS. Except as provided below, any director may resign by giving written notice to the Chairman of the Board, if any, or to the President, or the Secretary, or to the Board. The resignation shall be effective when the notice is given unless the notice specifies a later time for the resignation to become effective. If a director's resignation is effective at a later time, the Board of Directors may elect a successor to take office as of the date when the resignation becomes effective.

Section 11. DIRECTOR MAY NOT RESIGN IF NO DIRECTOR REMAINS. Except on notice to the California Attorney General, no director may resign if the corporation would be left without a duly elected director or directors.

Section 12. REMOVAL OF DIRECTORS. Any director, except for the representative appointed by a charter authorizer, may be removed, with or without cause, by the vote of the majority of the members of the entire Board of Directors at a special meeting called for that

purpose, or at a regular meeting, provided that notice of that meeting and of the removal questions are given in compliance with the provisions of the Ralph M. Brown Act. (Chapter 9 (commencing with Section 54950) of Division 2 of Title 5 of the Government Code). A representative designated by a charter authorizer may be removed without cause by the charter authorizer or with the written consent of the charter authorizer. Any vacancy caused by the removal of a director shall be filled as provided in Section 12.

Section 13. **VACANCIES FILLED BY BOARD.** Vacancies on the Board of Directors, except for the representative appointed by the charter authorizer, may be filled by approval of the Board of Directors or, if the number of directors then in office is less than a quorum, by (a) the unanimous consent of the directors then in office, (b) the affirmative vote of a majority of the directors then in office at a meeting held according to notice or waivers of notice complying with Corporations Code Section 5211, or (c) a sole remaining director. A vacancy in the seat of the representative of a charter authorizer shall be filled by the charter authorizer.

Section 14. **NO VACANCY ON REDUCTION OF NUMBER OF DIRECTORS.** Any reduction of the authorized number of directors shall not result in any directors being removed before his or her term of office expires.

Section 15. **PLACE OF BOARD OF DIRECTORS MEETINGS.** Meetings shall be held at the principal office of the Corporation. The Board of Directors may designate that a meeting be held at any place within the physical boundaries of the county in which the greatest number of pupils enrolled in the charter schools managed by the Corporation reside that is in the notice of the meeting. All meetings of the Board of Directors shall be called, held and conducted in accordance with the terms and provisions of the Ralph M. Brown Act, California Government Code Sections 54950, et seq., as said chapter may be modified by subsequent legislation and Education Code Section 47604.1.

Section 16. **MEETINGS; ANNUAL MEETINGS.** All meetings of the Board of Directors and its committees shall be called, noticed, and held in compliance with the provisions of the Ralph M. Brown Act ("Brown Act"). (Chapter 9 (commencing with Section 54950) of Division 2 of Title 5 of the Government Code) and Education Code Section 47604.1.

The Board of Directors shall meet annually for the purpose of organization, appointment of officers, and the transaction of such other business as may properly be brought before the meeting. This meeting shall be held at a time, date, and place as may be specified and noticed by resolution of the Board of Directors.

Section 17. **REGULAR MEETINGS.** Regular meetings of the Board of Directors, including annual meetings, shall be held at such times and places as may from time to time be fixed by the Board of Directors. At least 72 hours before a regular meeting, the Board of Directors, or its designee shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting. Notice of the agenda will be posted physically at locations that can be accessed at all times at each school site and on the Charter School's website homepage with a prominent and direct link.

Section 18. **SPECIAL MEETINGS.** Special meetings of the Board of Directors for any purpose may be called at any time by the Chairman of the Board of Directors, if there is such an



officer, or a majority of the Board of Directors. If a Chairman of the Board has not been elected then the President is authorized to call a special meeting in place of the Chairman of the Board. The party calling a special meeting shall determine the place, date, and time thereof.

Section 19. NOTICE OF SPECIAL MEETINGS. In accordance with the Brown Act, special meetings of the Board of Directors may be held only after twenty-four (24) hours notice is given to each director and to the public through the posting of an agenda.

Notice of the agenda will be posted physically at locations that can be accessed at all times at each school site and on the Charter School's website homepage with a prominent and direct link.

Notice to be provided to each of the Board Directors pursuant to the Brown Act.

Section 20. QUORUM. A majority of the voting directors then in office shall constitute a quorum. If a quorum is present, the affirmative vote of the majority of the voting power represented at the meeting, entitled to vote, and voting on any matter shall be a decision of the Board of Directors. Should there be fewer than a majority of the directors present at any meeting, the meeting shall be adjourned. Voting directors may not vote by proxy.

Section 21. TELECONFERENCE MEETINGS. Members of the Board of Directors may participate in teleconference meetings so long as all of the following requirements in the Brown Act are complied with:

- a. At a minimum, a quorum of the members of the Board of Directors shall participate in the teleconference meeting from locations within the boundaries of the county in which the greatest number of pupils enrolled in charter schools managed by the Corporation reside
- b. All votes taken during a teleconference meeting shall be by roll call;
- c. If the Board of Directors elects to use teleconferencing, it shall post agendas at all teleconference locations with each teleconference location being identified in the notice and agenda of the meeting;
- d. All locations where a member of the Board of Directors participates in a meeting via teleconference must be fully accessible to members of the public and shall be listed on the agenda;<sup>1</sup>
- e. Members of the public must be able to hear what is said during the meeting and shall be provided with an opportunity to address the Board of Directors directly at each teleconference location; and
- f. The agenda shall indicate that members of the public attending a meeting conducted via teleconference need not give their name when entering the conference call.<sup>2</sup>

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<sup>1</sup> This means that members of the Board of Directors who choose to utilize their homes or offices as teleconference locations must open these locations to the public and accommodate any members of the public who wish to attend the meeting at that location.

Section 22. ADJOURNMENT. A majority of the directors present, whether or not a quorum is present, may adjourn any Board of Directors meeting to another time or place. If a meeting is adjourned for more than twenty-four (24) hours, notice of such adjournment to another time or place shall be given, prior to the time schedule for the continuation of the meeting, to the directors who were not present at the time of the adjournment, and to the public in the manner prescribed by any applicable public open meeting law.

Section 23. CREATION AND POWERS OF COMMITTEES. The Board, by resolution adopted by a majority of the directors then in office, may create one or more committees, each consisting of two or more voting directors and no one who is not a director, to serve at the pleasure of the Board. Appointments to committees of the Board of Directors shall be by majority vote of the authorized number of directors. The Board of Directors may appoint one or more directors as alternate members of any such committee, who may replace any absent member at any meeting. Any such committee shall have all the authority of the Board, to the extent provided in the Board of Directors' resolution, except that no committee may:

- a. Take any final action on any matter that, under the California Nonprofit Public Benefit Corporation Law, also requires approval of the members or approval of a majority of all members;
- b. Fill vacancies on the Board of Directors or any committee of the Board;
- c. Amend or repeal bylaws or adopt new bylaws;
- d. Amend or repeal any resolution of the Board of Directors that by its express terms is not so amendable or subject to repeal;
- e. Create any other committees of the Board of Directors or appoint the members of committees of the Board;
- f. Expend corporate funds to support a nominee for director if more people have been nominated for director than can be elected; or
- g. Approve any contract or transaction to which the corporation is a party and in which one or more of its directors has a material financial interest.

Section 24. MEETINGS AND ACTION OF COMMITTEES. Meetings and actions of committees of the Board of Directors shall be governed by, held, and taken under the provisions of these bylaws concerning meetings. Minutes of each meeting shall be kept and shall be filed with the corporate records. The Board of Directors may adopt rules for the governance of any committee as long as the rules are consistent with these bylaws. If the Board of Directors has not adopted rules, the committee may do so.

Section 25. NON-LIABILITY OF DIRECTORS. No director shall be personally liable for the debts, liabilities, or other obligations of this corporation.

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<sup>2</sup> The Brown Act prohibits requiring members of the public to provide their names as a condition of attendance at the meeting.

Section 26. COMPLIANCE WITH LAWS GOVERNING STUDENT RECORDS. The Charter School and the Board of Directors shall comply with all applicable provisions of the Family Education Rights Privacy Act (“FERPA”) as set forth in Title 20 of the United States Code Section 1232g and attendant regulations as they may be amended from time to time.

## **ARTICLE VIII OFFICERS OF THE CORPORATION**

Section 1. OFFICES HELD. The officers of this corporation shall be President, a Secretary, and a Chief Financial Officer. The corporation, at the Board’s direction, may also have a Chairman of the Board, and such other officers as may be appointed under Article VIII, Section 4, of these bylaws. The officers in addition to the corporate duties set forth in this Article VIII shall also have administrative duties as set forth in any applicable contract for employment or job specification.

Section 2. DUPLICATION OF OFFICE HOLDERS. Any number of offices may be held by the same person, except that neither the Secretary nor the Chief Financial Officer may serve concurrently as either the President or the Chairman of the Board.

Section 3. ELECTION OF OFFICERS. The officers of this corporation shall be chosen annually by the Board of Directors and shall serve at the pleasure of the Board, subject to the rights of any officer under any employment contract.

Section 4. APPOINTMENT OF OTHER OFFICERS. The Board of Directors may appoint and authorize the Chairman of the Board, the President, or another officer to appoint any other officers that the corporation may require. Each appointed officer shall have the title and authority, hold office for the period, and perform the duties specified in the bylaws or established by the Board.

Section 5. REMOVAL OF OFFICERS. Without prejudice to the rights of any officer under an employment contract, the Board of Directors may remove any officer with or without cause. An officer who was not chosen by the Board of Directors may be removed by any other officer on whom the Board of Directors confers the power of removal.

Section 6. RESIGNATION OF OFFICERS. Any officer may resign at any time by giving written notice to the Board. The resignation shall take effect on the date the notice is received or at any later time specified in the notice. Unless otherwise specified in the notice, the resignation need not be accepted to be effective. Any resignation shall be without prejudice to any rights of the corporation under any contract to which the officer is a party.

Section 7. VACANCIES IN OFFICE. A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these bylaws for normal appointment to that office, provided, however, that vacancies need not be filled on an annual basis.

Section 8. CHAIRMAN OF THE BOARD. If a Chairman of the Board of Directors is elected, he or she shall preside at the Board of Directors' meetings and shall exercise and perform such other powers and duties as the Board of Directors may assign from time to time. The President shall preside at Board of Directors meetings and shall exercise and perform such other powers and duties as the Board of Directors may assign from time to time.

Section 9. PRESIDENT. Subject to such supervisory powers as the Board of Directors may give to the Chairman of the Board, if any, and subject to the control of the Board, the President shall be the general manager of the corporation and shall supervise, direct, and control the corporation's activities, affairs, and officers as fully described in any applicable employment agreement, or job specification. In the absence of the Chairman of the Board, the President shall preside at Board of Directors' meetings. The President shall have such other powers and duties as the Board of Directors or the bylaws may require.

Section 10. SECRETARY. The Secretary shall keep or cause to be kept, at the corporation's principal office or such other place as the Board of Directors may direct, a book of minutes of all meetings, proceedings, and actions of the Board and of committees of the Board. The minutes of meetings shall include the time and place that the meeting was held; whether the meeting was annual, regular, special, or emergency and, if special or emergency, how authorized; the notice given; and the names of the directors present at Board of Directors and committee meetings.

The Secretary shall keep or cause to be kept, at the principal California office, a copy of the articles of incorporation and bylaws, as amended to date.

The Secretary shall give, or cause to be given, notice of all meetings of the Board and of committees of the Board of Directors that these bylaws require to be given. The Secretary have such other powers and perform such other duties as the Board of Directors or the bylaws may require.

Section 11. TREASURER. The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the corporation's properties and transactions. The Treasurer shall send or cause to be given to directors such financial statements and reports as are required to be given by law, by these bylaws, or by the Board. The books of account shall be open to inspection by any director at all reasonable times.

The Treasurer shall (a) deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the corporation with such depositories as the Board of Directors may designate; (b) disburse the corporation's funds as the Board of Directors may order; (c) render to the President, Chairman of the Board, if any, and the Board, when requested, an account of all transactions as Treasurer and of the financial condition of the corporation; and (d) have such other powers and perform such other duties as the Board, contract, job specification, or the bylaws may require.

If required by the Board, the Treasurer shall give the corporation a bond in the amount and with the surety or sureties specified by the Board of Directors for faithful performance of the duties of the office and for restoration to the corporation of all of its books, papers, vouchers, money, and other property of every kind in the possession or under the control of the Treasurer on his or her death, resignation, retirement, or removal from office.

## **ARTICLE IX CONTRACTS WITH DIRECTORS**

Section 1. **CONTRACTS WITH DIRECTORS.** The Corporation shall not enter into a contract or transaction in which a director directly or indirectly has a material financial interest (nor any other corporation, firm, association, or other entity in which one or more of this Corporation's directors are directors have a material financial interest).

## **ARTICLE X CONTRACTS WITH NON-DIRECTOR DESIGNATED EMPLOYEES**

Section 1. **CONTRACTS WITH NON-DIRECTOR DESIGNATED EMPLOYEES.** The Corporation shall not enter into a contract or transaction in which a non-director designated employee (e.g., officers and other key decision-making employees) directly or indirectly has a material financial interest unless all of the requirements in the Corporation's Conflict of Interest Code have been fulfilled.

## **ARTICLE XI LOANS TO DIRECTORS AND OFFICERS**

Section 1. **LOANS TO DIRECTORS AND OFFICERS.** This corporation shall not lend any money or property to or guarantee the obligation of any director or officer without the approval of the California Attorney General; provided, however, that the corporation may advance money to a director or officer of the corporation for expenses reasonably anticipated to be incurred in the performance of his or her duties if that director or officer would be entitled to reimbursement for such expenses of the corporation.

## **ARTICLE XII INDEMNIFICATION**

Section 1. **INDEMNIFICATION.** To the fullest extent permitted by law, this corporation shall indemnify its directors, officers, employees, and other persons described in Corporations Code Section 5238(a), including persons formerly occupying any such positions, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding," as that term is used in that section, and including an action by or in the right of the corporation by reason of the fact that the person is or was a person described in that section. "Expenses," as used in this bylaw, shall have the same meaning as in that section of the Corporations Code.

On written request to the Board of Directors by any person seeking indemnification under Corporations Code Section 5238 (b) or Section 5238 (c) the Board of Directors shall promptly decide under Corporations Code Section 5238 (e) whether the applicable standard of conduct set forth in Corporations Code Section 5238 (b) or Section 5238 (c) has been met and, if so, the Board of Directors shall authorize indemnification.

## **ARTICLE XIII INSURANCE**

Section 1. **INSURANCE.** This corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its directors, officers, employees, and other agents, to cover any liability asserted against or incurred by any director, officer, employee, or agent in such capacity or arising from the director's, officer's, employee's, or agent's status as such.

## **ARTICLE XIV MAINTENANCE OF CORPORATE RECORDS**

Section 1. **MAINTENANCE OF CORPORATE RECORDS.** This corporation shall keep:

- a. Adequate and correct books and records of account;
- b. Written minutes of the proceedings of the Board and committees of the Board; and
- c. Such reports and records as required by law.

## **ARTICLE XV INSPECTION RIGHTS**

Section 1. **DIRECTORS' RIGHT TO INSPECT.** Every director shall have the right at any reasonable time to inspect the corporation's books, records, documents of every kind, physical properties, and the records of each subsidiary as permitted by California and federal law. The inspection may be made in person or by the director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents as permitted by California and federal law. This right to inspect may be circumscribed in instances where the right to inspect conflicts with California or federal law (e.g., restrictions on the release of educational records under FERPA) pertaining to access to books, records, and documents.

Section 2. **ACCOUNTING RECORDS AND MINUTES.** On written demand on the corporation, any director may inspect, copy, and make extracts of the accounting books and records and the minutes of the proceedings of the Board of Directors and committees of the Board of Directors at any reasonable time for a purpose reasonably related to the director's interest as a director. Any such inspection and copying may be made in person or by the director's agent or attorney. This right of inspection extends to the records of any subsidiary of the corporation.

Section 3. **MAINTENANCE AND INSPECTION OF ARTICLES AND BYLAWS.** This corporation shall keep at its principal California office the original or a copy of the articles of incorporation and bylaws, as amended to the current date, which shall be open to inspection by the directors at all reasonable times during office hours. If the corporation has no business office in California, the Secretary shall, on the written request of any director, furnish to that director a copy of the articles of incorporation and bylaws, as amended to the current date.

## **ARTICLE XVI REQUIRED REPORTS**

Section 1. **ANNUAL REPORTS.** The Board of Directors shall cause an annual report to be sent to itself (the members of the Board of Directors) within 120 days after the end of the corporation's fiscal year. That report shall contain the following information, in appropriate detail:

- a. The assets and liabilities, including the trust funds, or the corporation as of the end of the fiscal year;
- b. The principal changes in assets and liabilities, including trust funds;
- c. The corporation's revenue or receipts, both unrestricted and restricted to particular purposes;
- d. The corporation's expenses or disbursement for both general and restricted purposes;
- e. Any information required under these bylaws; and
- f. An independent accountant's report or, if none, the certificate of an authorized officer of the corporation that such statements were prepared without audit from the corporation's books and records.

Section 2. **ANNUAL STATEMENT OF CERTAIN TRANSACTIONS AND INDEMNIFICATIONS.** As part of the annual report to all directors, or as a separate document if no annual report is issued, the corporation shall, within 120 days after the end of the corporation's fiscal year, annually prepare and mail or deliver to each director and furnish to each director a statement of any transaction or indemnification of the following kind:

- a. Any transaction (i) in which the corporation, or its parent or subsidiary, was a party, (ii) in which an "interested person" had a direct or indirect material financial interest, and (iii) which involved more than \$50,000 or was one of several transactions with the same interested person involving, in the aggregate, more than \$50,000. For this purpose, an "interested person" is either:
  - (1) Any director or officer of the corporation, its parent, or subsidiary (but mere common directorship shall not be considered such an interest); or
  - (2) Any holder of more than 10 percent of the voting power of the corporation, its parent, or its subsidiary. The statement shall include a brief description of the transaction, the names of interested persons involved, their relationship to the corporation, the nature of their interest, provided that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated.

## **ARTICLE XVII BYLAW AMENDMENTS**

Section 1. BYLAW AMENDMENTS. The Board of Directors may adopt, amend or repeal any of these Bylaws by a majority of the directors present at a meeting duly held at which a quorum is present, except that no amendment shall make any provisions of these Bylaws inconsistent with that Charter, the corporation's Articles of Incorporation, or any laws.

## **ARTICLE XVIII FISCAL YEAR**

Section 1. FISCAL YEAR OF THE CORPORATION. The fiscal year of the Corporation shall begin on July 1<sup>st</sup> and end on June 30<sup>th</sup> of each year.

### **CERTIFICATE OF SECRETARY**

I certify that I am the duly elected and acting Secretary of the Western Sierra Charter Schools, a California nonprofit public benefit corporation; that these bylaws, consisting of 13 pages, are the bylaws of this corporation as adopted by the Board of Directors on \_\_\_\_\_; and that these bylaws have not been amended or modified since that date.

Executed on \_\_\_\_\_ at \_\_\_\_\_, California.

\_\_\_\_\_  
\_\_\_\_\_, Secretary



**BYLAWS**  
**OF**  
**WESTERN SIERRA CHARTER SCHOOLS**  
(A California Nonprofit Public Benefit Corporation)

(Board Approval 7/28/08)  
(Last Amended 6/14/17)

**ARTICLE I**  
**NAME**

Section 1. NAME. The name of this corporation is Western Sierra Charter Schools.

**ARTICLE II**  
**PRINCIPAL OFFICE OF THE CORPORATION**

Section 1. PRINCIPAL OFFICE OF THE CORPORATION. The principal office for the transaction of the activities and affairs of this corporation is 41267 Highway 41 Oakhurst, California 93644, County of Madera, State of California. The Board of Directors may change the location of the principal office. Any such change of location must be noted by the Secretary on these bylaws opposite this Section; alternatively, this Section may be amended to state the new location.

Section 2. OTHER OFFICES OF THE CORPORATION. The Board of Directors may at any time establish branch or subordinate offices at any place or places where this corporation is qualified to conduct its activities.

**ARTICLE III**  
**GENERAL AND SPECIFIC PURPOSES; LIMITATIONS**

Section 1. GENERAL AND SPECIFIC PURPOSES. The purpose of this corporation is to manage, operate, guide, direct and promote California charter schools. Also in the context of these purposes, the Corporation shall not, except to an insubstantial degree, engage in any other activities or exercise of power that do not further the purposes of the Corporation.

The Corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (b) a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code. No substantial part of the activities of the Corporation shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office.

## **ARTICLE IV CONSTRUCTION AND DEFINITIONS**

Section 1. CONSTRUCTION AND DEFINITIONS. Unless the context indicates otherwise, the general provisions, rules of construction, and definitions in the California Nonprofit Corporation Law shall govern the construction of these bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, and the plural includes the singular, and the term “person” includes both a legal entity and a natural person.

## **ARTICLE V DEDICATION OF ASSETS**

Section 1. DEDICATION OF ASSETS. This corporation’s assets are irrevocably dedicated to public benefit purposes as set forth in each of the charter petitions respectively. No part of the net earnings, properties, or assets of the corporation, on dissolution or otherwise, shall inure to the benefit of any private person or individual, or to any director or officer of the corporation. On liquidation or dissolution, all properties and assets remaining after payment, or provision for payment, of all debts and liabilities of the corporation shall be distributed to a nonprofit fund, foundation, or corporation that is organized and operated exclusively for charitable purposes and that has established its exempt status under Internal Revenue Code section 501(c)(3).

## **ARTICLE VI CORPORATIONS WITHOUT MEMBERS**

Section 1. CORPORATIONS WITHOUT MEMBERS. This corporation shall have no voting members within the meaning of the Nonprofit Corporation Law.

## **ARTICLE VII BOARD OF DIRECTORS**

Section 1. GENERAL POWERS. Subject to the provisions and limitations of the California Nonprofit Public Benefit Corporation Law and any other applicable laws, and subject to any limitations of the articles of incorporation or bylaws, the corporation’s activities and affairs shall be managed, and all corporate powers shall be exercised, by or under the direction of the Board of Directors (“Board”). The Board may delegate the management of the corporation’s activities to any person(s), management company or committees, however composed, provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board.

Section 2. SPECIFIC POWERS. Without prejudice to the general powers set forth in Section 1 of these bylaws, but subject to the same limitations, the Board of Directors shall have the power to:

- a. Appoint and remove, at the pleasure of the Board of Directors, all corporate officers, agents, and employees; prescribe powers and duties for them as are consistent with

the law, the articles of incorporation, and these bylaws; fix their compensation; and require from them security for faithful service.

- b. Change the principal office or the principal business office in California from one location to another; cause the corporation to be qualified to conduct its activities in any other state, territory, dependency, or country; conduct its activities in or outside California; and designate a place in California for holding any meeting of members.
- c. Borrow money and incur indebtedness on the corporation's behalf and cause to be executed and delivered for the corporation's purposes, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities.
- d. Adopt and use a corporate seal; prescribe the forms of membership certificates; and alter the forms of the seal and certificates.

**Section 3. DESIGNATED DIRECTORS AND TERMS.** The number of directors shall be no less than five and no more than eight, unless changed by amendments to these bylaws; provided that one seat shall be reserved, at all times, for one Representative selected by each granting agency pursuant to California Education Code Section 47604(c). Other than directors appointed pursuant to Education Code Section 47604(c), all directors shall be designated by the existing Board of Directors. All directors are to be designated at the corporation's annual meeting of the Board of Directors. The Board of Directors shall consist of at least five directors unless changed by amendment to these bylaws.

The Board shall elect the Directors by the vote of a majority of the Directors then in office, whether or not the number of Directors in office is sufficient to constitute a quorum, or by the sole remaining Director.

**Eligibility.** The Board may elect any person who in its discretion it believes will serve the interests of the corporation faithfully and effectively.

**Board Composition.** The WSCS Governing Board will be composed of representatives of the following constituencies:

- a. Two parents from the Fresno area
- b. Two parents from the Oakhurst area
- c. One member from each of the charter authorizing school districts, if the District so chooses
- d. One community member from the Fresno area
- e. One community member from the Oakhurst area

**Section 4. STAFF LIAISON TO THE BOARD.** The Board of Directors may elect a Staff Liaison(s) to the Board who will be employee(s) of the Charter School. The Staff Liaison will regularly attend Board meetings and be encouraged to participate in public comment and provide information regarding issues concerning Charter School employees.

Section 5. RESTRICTION ON INTERESTED PERSONS AS DIRECTORS. No persons serving on the Board of Directors may be interested persons. 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-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director as director; and (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 such person. However, any violation of this paragraph shall not affect the validity or enforceability of transactions entered into by the corporation. The Board may adopt other policies circumscribing potential conflicts of interest.

Section 6. DIRECTORS' TERM.

- a. Each Director shall continue for three years.
- b. No Director, other than the authorizing school district representative, may serve for more than six (6) consecutive years.

Section 7. NOMINATIONS In the event of immanent vacancy on the Board, any current Board director may recommend to the Board a qualified candidate for election to the Board of Directors.

Section 8. USE OF CORPORATE FUNDS TO SUPPORT NOMINEE. No corporation funds may be expended to support a nominee.

Section 9. EVENTS CAUSING VACANCIES ON BOARD. A vacancy or vacancies on the Board of Directors shall occur in the event of (a) the death, resignation, or removal of any director; (b) the declaration by resolution of the Board of Directors of a vacancy in the office of a director who has been convicted of a felony, declared of unsound mind by a court order, or found by final order or judgment of any court to have breached a duty under California Nonprofit Public Benefit Corporation Law, Chapter 2, Article 3; (c) the increase of the authorized number of directors; or (d) the failure of the members, at any meeting of members at which any director or directors are to be elected, to elect the number of directors required to be elected at such meeting; and (e) termination of employment with the Charter School.

Section 10. RESIGNATION OF DIRECTORS. Except as provided below, any director may resign by giving written notice to the Chairman of the Board, if any, or to the President, or the Secretary, or to the Board. The resignation shall be effective when the notice is given unless the notice specifies a later time for the resignation to become effective. If a director's resignation is effective at a later time, the Board of Directors may elect a successor to take office as of the date when the resignation becomes effective.

Section 11. DIRECTOR MAY NOT RESIGN IF NO DIRECTOR REMAINS. Except on notice to the California Attorney General, no director may resign if the corporation would be left without a duly elected director or directors.

Section 12. REMOVAL OF DIRECTORS. Any director, except for the representative appointed by a charter authorizer, may be removed, with or without cause, by the vote of the majority of the members of the entire Board of Directors at a special meeting called for that

purpose, or at a regular meeting, provided that notice of that meeting and of the removal questions are given in compliance with the provisions of the Ralph M. Brown Act. (Chapter 9 (commencing with Section 54950) of Division 2 of Title 5 of the Government Code). A representative designated by a charter authorizer may be removed without cause by the charter authorizer or with the written consent of the charter authorizer. Any vacancy caused by the removal of a director shall be filled as provided in Section 12.

Section 13. **VACANCIES FILLED BY BOARD.** Vacancies on the Board of Directors, except for the representative appointed by the charter authorizer, may be filled by approval of the Board of Directors or, if the number of directors then in office is less than a quorum, by (a) the unanimous consent of the directors then in office, (b) the affirmative vote of a majority of the directors then in office at a meeting held according to notice or waivers of notice complying with Corporations Code Section 5211, or (c) a sole remaining director. A vacancy in the seat of the representative of a charter authorizer shall be filled by the charter authorizer.

Section 14. **NO VACANCY ON REDUCTION OF NUMBER OF DIRECTORS.** Any reduction of the authorized number of directors shall not result in any directors being removed before his or her term of office expires.

Section 15. **PLACE OF BOARD OF DIRECTORS MEETINGS.** Meetings shall be held at the principal office of the Corporation. The Board of Directors may designate that a meeting be held at any place within the physical boundaries of the county in which the greatest number of pupils enrolled in the charter schools managed by the Corporation reside that is in the notice of the meeting. All meetings of the Board of Directors shall be called, held and conducted in accordance with the terms and provisions of the Ralph M. Brown Act, California Government Code Sections 54950, et seq., as said chapter may be modified by subsequent legislation and Education Code Section 47604.1.

Section 16. **MEETINGS; ANNUAL MEETINGS.** All meetings of the Board of Directors and its committees shall be called, noticed, and held in compliance with the provisions of the Ralph M. Brown Act ("Brown Act"). (Chapter 9 (commencing with Section 54950) of Division 2 of Title 5 of the Government Code) and Education Code Section 47604.1.

The Board of Directors shall meet annually for the purpose of organization, appointment of officers, and the transaction of such other business as may properly be brought before the meeting. This meeting shall be held at a time, date, and place as may be specified and noticed by resolution of the Board of Directors.

Section 17. **REGULAR MEETINGS.** Regular meetings of the Board of Directors, including annual meetings, shall be held at such times and places as may from time to time be fixed by the Board of Directors. At least 72 hours before a regular meeting, the Board of Directors, or its designee shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting. Notice of the agenda will be posted physically at locations that can be accessed at all times at each school site and on the Charter School's website homepage with a prominent and direct link.

Section 18. **SPECIAL MEETINGS.** Special meetings of the Board of Directors for any purpose may be called at any time by the Chairman of the Board of Directors, if there is such an

officer, or a majority of the Board of Directors. If a Chairman of the Board has not been elected then the President is authorized to call a special meeting in place of the Chairman of the Board. The party calling a special meeting shall determine the place, date, and time thereof.

Section 19. NOTICE OF SPECIAL MEETINGS. In accordance with the Brown Act, special meetings of the Board of Directors may be held only after twenty-four (24) hours notice is given to each director and to the public through the posting of an agenda.

Notice of the agenda will be posted physically at locations that can be accessed at all times at each school site and on the Charter School's website homepage with a prominent and direct link.

Notice to be provided to each of the Board Directors pursuant to the Brown Act.

Section 20. QUORUM. A majority of the voting directors then in office shall constitute a quorum. If a quorum is present, the affirmative vote of the majority of the voting power represented at the meeting, entitled to vote, and voting on any matter shall be a decision of the Board of Directors. Should there be fewer than a majority of the directors present at any meeting, the meeting shall be adjourned. Voting directors may not vote by proxy.

Section 21. TELECONFERENCE MEETINGS. Members of the Board of Directors may participate in teleconference meetings so long as all of the following requirements in the Brown Act are complied with:

- a. At a minimum, a quorum of the members of the Board of Directors shall participate in the teleconference meeting from locations within the boundaries of the county in which the greatest number of pupils enrolled in charter schools managed by the Corporation reside
- b. All votes taken during a teleconference meeting shall be by roll call;
- c. If the Board of Directors elects to use teleconferencing, it shall post agendas at all teleconference locations with each teleconference location being identified in the notice and agenda of the meeting;
- d. All locations where a member of the Board of Directors participates in a meeting via teleconference must be fully accessible to members of the public and shall be listed on the agenda;<sup>1</sup>
- e. Members of the public must be able to hear what is said during the meeting and shall be provided with an opportunity to address the Board of Directors directly at each teleconference location; and
- f. The agenda shall indicate that members of the public attending a meeting conducted via teleconference need not give their name when entering the conference call.<sup>2</sup>

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<sup>1</sup> This means that members of the Board of Directors who choose to utilize their homes or offices as teleconference locations must open these locations to the public and accommodate any members of the public who wish to attend the meeting at that location.

Section 22. ADJOURNMENT. A majority of the directors present, whether or not a quorum is present, may adjourn any Board of Directors meeting to another time or place. If a meeting is adjourned for more than twenty-four (24) hours, notice of such adjournment to another time or place shall be given, prior to the time schedule for the continuation of the meeting, to the directors who were not present at the time of the adjournment, and to the public in the manner prescribed by any applicable public open meeting law.

Section 23. CREATION AND POWERS OF COMMITTEES. The Board, by resolution adopted by a majority of the directors then in office, may create one or more committees, each consisting of two or more voting directors and no one who is not a director, to serve at the pleasure of the Board. Appointments to committees of the Board of Directors shall be by majority vote of the authorized number of directors. The Board of Directors may appoint one or more directors as alternate members of any such committee, who may replace any absent member at any meeting. Any such committee shall have all the authority of the Board, to the extent provided in the Board of Directors' resolution, except that no committee may:

- a. Take any final action on any matter that, under the California Nonprofit Public Benefit Corporation Law, also requires approval of the members or approval of a majority of all members;
- b. Fill vacancies on the Board of Directors or any committee of the Board;
- c. Amend or repeal bylaws or adopt new bylaws;
- d. Amend or repeal any resolution of the Board of Directors that by its express terms is not so amendable or subject to repeal;
- e. Create any other committees of the Board of Directors or appoint the members of committees of the Board;
- f. Expend corporate funds to support a nominee for director if more people have been nominated for director than can be elected; or
- g. Approve any contract or transaction to which the corporation is a party and in which one or more of its directors has a material financial interest.

Section 24. MEETINGS AND ACTION OF COMMITTEES. Meetings and actions of committees of the Board of Directors shall be governed by, held, and taken under the provisions of these bylaws concerning meetings. Minutes of each meeting shall be kept and shall be filed with the corporate records. The Board of Directors may adopt rules for the governance of any committee as long as the rules are consistent with these bylaws. If the Board of Directors has not adopted rules, the committee may do so.

Section 25. NON-LIABILITY OF DIRECTORS. No director shall be personally liable for the debts, liabilities, or other obligations of this corporation.

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<sup>2</sup> The Brown Act prohibits requiring members of the public to provide their names as a condition of attendance at the meeting.

Section 26. COMPLIANCE WITH LAWS GOVERNING STUDENT RECORDS. The Charter School and the Board of Directors shall comply with all applicable provisions of the Family Education Rights Privacy Act (“FERPA”) as set forth in Title 20 of the United States Code Section 1232g and attendant regulations as they may be amended from time to time.

## **ARTICLE VIII OFFICERS OF THE CORPORATION**

Section 1. OFFICES HELD. The officers of this corporation shall be President, a Secretary, and a Chief Financial Officer. The corporation, at the Board’s direction, may also have a Chairman of the Board, and such other officers as may be appointed under Article VIII, Section 4, of these bylaws. The officers in addition to the corporate duties set forth in this Article VIII shall also have administrative duties as set forth in any applicable contract for employment or job specification.

Section 2. DUPLICATION OF OFFICE HOLDERS. Any number of offices may be held by the same person, except that neither the Secretary nor the Chief Financial Officer may serve concurrently as either the President or the Chairman of the Board.

Section 3. ELECTION OF OFFICERS. The officers of this corporation shall be chosen annually by the Board of Directors and shall serve at the pleasure of the Board, subject to the rights of any officer under any employment contract.

Section 4. APPOINTMENT OF OTHER OFFICERS. The Board of Directors may appoint and authorize the Chairman of the Board, the President, or another officer to appoint any other officers that the corporation may require. Each appointed officer shall have the title and authority, hold office for the period, and perform the duties specified in the bylaws or established by the Board.

Section 5. REMOVAL OF OFFICERS. Without prejudice to the rights of any officer under an employment contract, the Board of Directors may remove any officer with or without cause. An officer who was not chosen by the Board of Directors may be removed by any other officer on whom the Board of Directors confers the power of removal.

Section 6. RESIGNATION OF OFFICERS. Any officer may resign at any time by giving written notice to the Board. The resignation shall take effect on the date the notice is received or at any later time specified in the notice. Unless otherwise specified in the notice, the resignation need not be accepted to be effective. Any resignation shall be without prejudice to any rights of the corporation under any contract to which the officer is a party.

Section 7. VACANCIES IN OFFICE. A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these bylaws for normal appointment to that office, provided, however, that vacancies need not be filled on an annual basis.



Section 8. CHAIRMAN OF THE BOARD. If a Chairman of the Board of Directors is elected, he or she shall preside at the Board of Directors' meetings and shall exercise and perform such other powers and duties as the Board of Directors may assign from time to time. The President shall preside at Board of Directors meetings and shall exercise and perform such other powers and duties as the Board of Directors may assign from time to time.

Section 9. PRESIDENT. Subject to such supervisory powers as the Board of Directors may give to the Chairman of the Board, if any, and subject to the control of the Board, the President shall be the general manager of the corporation and shall supervise, direct, and control the corporation's activities, affairs, and officers as fully described in any applicable employment agreement, or job specification. In the absence of the Chairman of the Board, the President shall preside at Board of Directors' meetings. The President shall have such other powers and duties as the Board of Directors or the bylaws may require.

Section 10. SECRETARY. The Secretary shall keep or cause to be kept, at the corporation's principal office or such other place as the Board of Directors may direct, a book of minutes of all meetings, proceedings, and actions of the Board and of committees of the Board. The minutes of meetings shall include the time and place that the meeting was held; whether the meeting was annual, regular, special, or emergency and, if special or emergency, how authorized; the notice given; and the names of the directors present at Board of Directors and committee meetings.

The Secretary shall keep or cause to be kept, at the principal California office, a copy of the articles of incorporation and bylaws, as amended to date.

The Secretary shall give, or cause to be given, notice of all meetings of the Board and of committees of the Board of Directors that these bylaws require to be given. The Secretary have such other powers and perform such other duties as the Board of Directors or the bylaws may require.

Section 11. TREASURER. The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the corporation's properties and transactions. The Treasurer shall send or cause to be given to directors such financial statements and reports as are required to be given by law, by these bylaws, or by the Board. The books of account shall be open to inspection by any director at all reasonable times.

The Treasurer shall (a) deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the corporation with such depositories as the Board of Directors may designate; (b) disburse the corporation's funds as the Board of Directors may order; (c) render to the President, Chairman of the Board, if any, and the Board, when requested, an account of all transactions as Treasurer and of the financial condition of the corporation; and (d) have such other powers and perform such other duties as the Board, contract, job specification, or the bylaws may require.

If required by the Board, the Treasurer shall give the corporation a bond in the amount and with the surety or sureties specified by the Board of Directors for faithful performance of the duties of the office and for restoration to the corporation of all of its books, papers, vouchers, money, and other property of every kind in the possession or under the control of the Treasurer on his or her death, resignation, retirement, or removal from office.

## **ARTICLE IX CONTRACTS WITH DIRECTORS**

Section 1. **CONTRACTS WITH DIRECTORS.** The Corporation shall not enter into a contract or transaction in which a director directly or indirectly has a material financial interest (nor any other corporation, firm, association, or other entity in which one or more of this Corporation's directors are directors have a material financial interest).

## **ARTICLE X CONTRACTS WITH NON-DIRECTOR DESIGNATED EMPLOYEES**

Section 1. **CONTRACTS WITH NON-DIRECTOR DESIGNATED EMPLOYEES.** The Corporation shall not enter into a contract or transaction in which a non-director designated employee (e.g., officers and other key decision-making employees) directly or indirectly has a material financial interest unless all of the requirements in the Corporation's Conflict of Interest Code have been fulfilled.

## **ARTICLE XI LOANS TO DIRECTORS AND OFFICERS**

Section 1. **LOANS TO DIRECTORS AND OFFICERS.** This corporation shall not lend any money or property to or guarantee the obligation of any director or officer without the approval of the California Attorney General; provided, however, that the corporation may advance money to a director or officer of the corporation for expenses reasonably anticipated to be incurred in the performance of his or her duties if that director or officer would be entitled to reimbursement for such expenses of the corporation.

## **ARTICLE XII INDEMNIFICATION**

Section 1. **INDEMNIFICATION.** To the fullest extent permitted by law, this corporation shall indemnify its directors, officers, employees, and other persons described in Corporations Code Section 5238(a), including persons formerly occupying any such positions, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding," as that term is used in that section, and including an action by or in the right of the corporation by reason of the fact that the person is or was a person described in that section. "Expenses," as used in this bylaw, shall have the same meaning as in that section of the Corporations Code.

On written request to the Board of Directors by any person seeking indemnification under Corporations Code Section 5238 (b) or Section 5238 (c) the Board of Directors shall promptly decide under Corporations Code Section 5238 (e) whether the applicable standard of conduct set

forth in Corporations Code Section 5238 (b) or Section 5238 (c) has been met and, if so, the Board of Directors shall authorize indemnification.

### **ARTICLE XIII INSURANCE**

Section 1.     **INSURANCE.**     This corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its directors, officers, employees, and other agents, to cover any liability asserted against or incurred by any director, officer, employee, or agent in such capacity or arising from the director's, officer's, employee's, or agent's status as such.

### **ARTICLE XIV MAINTENANCE OF CORPORATE RECORDS**

Section 1.     **MAINTENANCE OF CORPORATE RECORDS.**     This corporation shall keep:

- a.     Adequate and correct books and records of account;
- b.     Written minutes of the proceedings of the Board and committees of the Board; and
- c.     Such reports and records as required by law.

### **ARTICLE XV INSPECTION RIGHTS**

Section 1.     **DIRECTORS' RIGHT TO INSPECT.**     Every director shall have the right at any reasonable time to inspect the corporation's books, records, documents of every kind, physical properties, and the records of each subsidiary as permitted by California and federal law. The inspection may be made in person or by the director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents as permitted by California and federal law. This right to inspect may be circumscribed in instances where the right to inspect conflicts with California or federal law (e.g., restrictions on the release of educational records under FERPA) pertaining to access to books, records, and documents.

Section 2.     **ACCOUNTING RECORDS AND MINUTES.**     On written demand on the corporation, any director may inspect, copy, and make extracts of the accounting books and records and the minutes of the proceedings of the Board of Directors and committees of the Board of Directors at any reasonable time for a purpose reasonably related to the director's interest as a director. Any such inspection and copying may be made in person or by the director's agent or attorney. This right of inspection extends to the records of any subsidiary of the corporation.

Section 3.     **MAINTENANCE AND INSPECTION OF ARTICLES AND BYLAWS.**     This corporation shall keep at its principal California office the original or a copy of the articles of incorporation and bylaws, as amended to the current date, which shall be open to inspection by the directors at all reasonable times during office hours. If the corporation has no business office in

California, the Secretary shall, on the written request of any director, furnish to that director a copy of the articles of incorporation and bylaws, as amended to the current date.

## **ARTICLE XVI REQUIRED REPORTS**

Section 1.      **ANNUAL REPORTS.** The Board of Directors shall cause an annual report to be sent to itself (the members of the Board of Directors) within 120 days after the end of the corporation's fiscal year. That report shall contain the following information, in appropriate detail:

- a.      The assets and liabilities, including the trust funds, or the corporation as of the end of the fiscal year;
- b.      The principal changes in assets and liabilities, including trust funds;
- c.      The corporation's revenue or receipts, both unrestricted and restricted to particular purposes;
- d.      The corporation's expenses or disbursement for both general and restricted purposes;
- e.      Any information required under these bylaws; and
- f.      An independent accountant's report or, if none, the certificate of an authorized officer of the corporation that such statements were prepared without audit from the corporation's books and records.

Section 2.      **ANNUAL STATEMENT OF CERTAIN TRANSACTIONS AND INDEMNIFICATIONS.** As part of the annual report to all directors, or as a separate document if no annual report is issued, the corporation shall, within 120 days after the end of the corporation's fiscal year, annually prepare and mail or deliver to each director and furnish to each director a statement of any transaction or indemnification of the following kind:

- a.      Any transaction (i) in which the corporation, or its parent or subsidiary, was a party, (ii) in which an "interested person" had a direct or indirect material financial interest, and (iii) which involved more than \$50,000 or was one of several transactions with the same interested person involving, in the aggregate, more than \$50,000. For this purpose, an "interested person" is either:
  - (1)      Any director or officer of the corporation, its parent, or subsidiary (but mere common directorship shall not be considered such an interest); or
  - (2)      Any holder of more than 10 percent of the voting power of the corporation, its parent, or its subsidiary. The statement shall include a brief description of the transaction, the names of interested persons involved, their relationship to the corporation, the nature of their interest, provided that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated.

**ARTICLE XVII  
BYLAW AMENDMENTS**

Section 1. BYLAW AMENDMENTS. The Board of Directors may adopt, amend or repeal any of these Bylaws by a majority of the directors present at a meeting duly held at which a quorum is present, except that no amendment shall make any provisions of these Bylaws inconsistent with that Charter, the corporation's Articles of Incorporation, or any laws.

**ARTICLE XVIII  
FISCAL YEAR**

Section 1. FISCAL YEAR OF THE CORPORATION. The fiscal year of the Corporation shall begin on July 1<sup>st</sup> and end on June 30<sup>th</sup> of each year.

**CERTIFICATE OF SECRETARY**

I certify that I am the duly elected and acting Secretary of the Western Sierra Charter Schools, a California nonprofit public benefit corporation; that these bylaws, consisting of 13 pages, are the bylaws of this corporation as adopted by the Board of Directors on \_\_\_\_\_; and that these bylaws have not been amended or modified since that date.

Executed on \_\_\_\_\_ at \_\_\_\_\_, California.

\_\_\_\_\_  
\_\_\_\_\_, Secretary

# California Comprehensive School Safety Plan Implementation Plan For Western Sierra Charter Schools (WSCS)

Reviewed and approved 2/25/2021

**California Comprehensive School Safety Plan (CSSP)  
Implementation Plan  
WESTERN SIERRA CHARTER SCHOOLS**

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# PART 1: California Charter School Comprehensive School Safety Plan Program Overview

What is the California Charter School Safety Plan Compliance Requirement?

Source: [http://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill\\_id=201720180AB1747](http://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill_id=201720180AB1747)

## **Need for the Bill:**

According to the author, “The California Constitution guarantees California children the right to attend public schools which are safe, secure and peaceful. The educational institutions of California, such as the CDE, public school districts, county offices of education, and the schools themselves are responsible for creating safe and secure learning environments.

According to a 2017 audit report conducted by the California State Auditor (CSA), schools face challenges in preparing and responding to incidents of school violence, including active shootings. Results from a statewide survey of districts and county offices conducted as part of the audit suggested that the frequency of active shooter threats and incidents in and around California schools is increasing.

“Comprehensive school safety plans are a collection of procedures for schools to utilize in the event of an emergency, and a policy guideline that promotes a safe learning space. Although the Department of Homeland Security and federal and state agencies recommend having procedures for responding to active shooter incidents, state law does not require that California schools include these procedures in their safety plans. Consequently, the CSA’s audit revealed that many districts and county offices do not independently require their schools to include these safety procedures, which results in schools being inadequately prepared to respond to violent incidents.”

Existing law specifies that school districts and county offices of education are responsible for the overall development of school safety plans. Each school is required to develop a school safety plan that includes procedures, and policies to ensure student and staff safety at a school site. The components of the plan range from procedures for safe ingress and egress of pupils, parents and school employees; to disaster and emergency procedures such as those during and after earthquakes; to behavioral policies such as discrimination and harassment policies.

State law does not currently require charter schools to have safety plans, but charter petitions must include procedures the school will follow to ensure the safety of pupils and staff. This bill requires charter schools to develop a school safety plan, including procedures for conducting tactical responses

to criminal incidents; requires comprehensive school safety plans to include procedures for conducting tactical responses to criminal incidents; increases the California Department of Education's (CDE's) responsibilities relating to school safety plans; and requires schoosite councils to also consult with the fire department and other first responder entities in the writing and development of the comprehensive school safety plan.

Specifically, this bill:

- 1) Adds classified employees to the language stating that is the intent of the Legislature that comprehensive school safety plans be developed in cooperation with local law enforcement agencies, community leaders, parents, pupils, teachers, administrators, and other persons who may be interested in the prevention of campus crime and violence.
- 2) States that it is the intent of the Legislature that all school staff be trained on the comprehensive school safety plan.
- 3) Requires the school site council to also consult with a representative from a fire department and other first responder entities in the writing and development of the comprehensive school safety plan. (Not required for charter schools, but is a best practice)
- 4) Requires the comprehensive school safety plan and any updates to the plan shall be shared with the law enforcement agency, the fire department, and the other first responder entities. ((Not required for charter schools, but is a best practice)
- 5) Requires the comprehensive school safety plan to include procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on school campuses and at school-related functions.
- 6) Requires the procedures to prepare for active shooters or other armed assailants to be based on the specific needs and context of each school and community.
- 7) Requires the CDE to:
  - a) Provide general direction to school districts, county offices of education, and charter schools on what to include in the school building disaster plan.
  - b) Maintain and conspicuously post on its Internet Web site a compliance checklist for developing a comprehensive school safety plan, and shall update the checklist when necessary.
  - c) Develop and post on its Internet Web site best practices for reviewing and approving school safety plans.
- 8) Requires charter schools to develop a school safety plan, based on many of the components of a comprehensive school safety plan, and procedures for conducting tactical responses to criminal incidents.

## PART 2: What charter schools are required to include in their school safety plan

### **AB1747 specifically states the following:**

The Charter Schools Act of 1992 provides for the establishment and operation of charter schools, including countywide charter schools, and requires a petition for the establishment of a charter school to contain comprehensive descriptions of various matters and procedures, including procedures that the charter school will follow to ensure the health and safety of pupils and staff.

This bill would require these procedures to also require the development of a school safety plan, as provided, and that the school safety plan be reviewed and updated by March 1 of every year by the charter school. To the extent the bill would impose additional duties on county boards of education, the bill would impose a state-mandated local program.

### **SEC. 5. (Establishment of a charter school within a school district)**

Section 47605 of the Education Code is amended to read:

(6) Commencing January 1, 2003, a petition to establish a charter school shall not be approved to serve pupils in a grade level that is not served by the school district of the governing board considering the petition, unless the petition proposes to serve pupils in all of the grade levels served by that school district.

(F) The procedures that the charter school will follow to ensure the health and safety of pupils and staff. These procedures shall require all of the following:

(i) That each employee of the charter school furnish the charter school with a criminal record summary as described in Section 44237.

(ii) The development of a school safety plan, which shall include the safety topics listed in subparagraphs (A) to (H), inclusive, of paragraph (2) of subdivision (a) of Section 32282 and procedures for conducting tactical responses to criminal incidents.

(iii) That the school safety plan be reviewed and updated by March 1 of every year by the charter school.

### **SEC. 6. (Establishment of a charter school with a County Board of Education)**

Section 47605.6 of the Education Code is amended to read:

(G) The procedures that the charter school will follow to ensure the health and safety of pupils and staff. These procedures shall require all of the following:

(i) That each employee of the charter school furnish the charter school with a criminal record summary as described in Section 44237.

(ii) The development of a school safety plan, which shall include the safety topics listed in subparagraphs (A) to (H), inclusive, of paragraph (2) of subdivision (a) of Section 32282 and procedures for conducting tactical responses to criminal incidents.

(iii) That the school safety plan be reviewed and updated by March 1 of every year by the charter school.

(l) The manner in which annual, independent financial audits shall be conducted, in accordance with regulations established by the state board, and the manner in which audit exceptions and deficiencies shall be resolved.

(O) The rights of an employee of the county office of education, upon leaving the employment of the county office of education, to be employed by the charter school, and any rights of return to the county office of education that an employee may have upon leaving the employment of the charter school.

(iv) In accordance with Section 49011, preferences shall not require mandatory parental volunteer hours as a criterion for admission or continued enrollment.

(k) If a county board of education denies a petition, the petitioner shall not elect to submit the petition for the establishment of the charter school to the state board.

#### SEC. 7.

If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

#### **Summary**

In accordance with the amended language cited above, a Charter School Comprehensive School Safety Plan must therefore comply specifically with education code sections 44237, and subparagraphs (A) to (H), inclusive, of paragraph (2) of subdivision (a) of Section 32282. In addition, the plan must include procedures for conducting tactical responses to criminal incidents

## **PART 3: Charter School Employee Criminal Record Summary Policy (EC 47605.6.F.i; EC 44237)**

### **Criminal Background Check**

**Western Sierra Charter Schools** (the “School” Mountain Home School and Glacier High School inclusive) 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. Western Sierra Charter Schools (WSCS) 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 of WSCS, all volunteers who will be performing services that are not under the direct supervision of a School employee, and any onsite independent contractors or vendors having unsupervised contact with students, will be required to submit to criminal background checks and fingerprinting in accordance with state law. The Principal of each school site shall monitor compliance with this policy. WSCS will maintain on file and available for inspection evidence that the school has performed criminal background checks for all employees and documentation that vendors have conducted required criminal background checks for their employees prior to any unsupervised contact with students. WSCS shall also ensure that the Principal receives subsequent arrest notifications of all individuals subject to background checks from the Department of Justice to ensure the ongoing safety of its students.

All employees must have Live Scan fingerprint results on file with WSCS. Proof of Live Scan fingerprinting is a requirement of employment and the results must be provided to WSCS 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 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 WSCS may be taken into consideration in evaluating one’s suitability for employment, promotion, reassignment, or retention as an Employee.

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

WSCS 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 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, WSCS 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 WSCS'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 WSCS.

## **PART 4: Charter School Safety Procedures—Child Abuse Reporting [EC 47605(6)(F)(ii); EC 32282.(2)(A)]**

**According to the Education Code (EC § 32282):**


(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(A) Child abuse reporting procedures consistent with Article 2.5 (commencing with Section 11164) of Chapter 2 of Title 1 of Part 4 of the Penal Code.

### **Child Abuse Identification & Reporting Guidelines**

In accordance with state law, all teachers and staff are mandated to report any suspected child abuse. The procedure for the mandated individual is to immediately make a call to the Department of Children and Family Services. The mandated reporter will then file a report within 36 hours of first becoming aware of a suspected case of child abuse. The report will be filed with either the Police Department Child Abuse Unit or the Department of Children and Family services. The mandated individual will meet with the appropriate authorities accordingly and inform the administrator that a report has been made. Staff members will receive in-service training and sign a document verifying notification and understanding regarding this responsibility.

WSCS follows the guidelines issued by the California Department of Education (CDE), in conjunction with the California Department of Social Services, to help all persons who work at WSCS, to be able to identify signs of suspected cases of child abuse and/or child neglect and to have the tools to know how to make a report to the proper authorities. These guidelines are issued in conjunction with an extensive training module, specifically aimed at training school employees and educators on their obligations as mandated

reporters of child abuse, which can be located online at [California Child Abuse Mandated Reporter Training](#) .

## **Identification of Child Abuse and Neglect**

Child abuse is more than bruises or broken bones. While physical abuse often leaves visible scars, not all child abuse is as obvious, but can do just as much harm. It is important that individuals working with and around children be able to know what constitutes child abuse or child neglect and know how to identify potential signs.

### **Child Abuse and/or Child Neglect Can Be Any of the Following:**

- A physical injury inflicted on a child by another person other than by accidental means.
- The sexual abuse, assault, or exploitation of a child.
- The negligent treatment or maltreatment of a child by a person responsible for the child's welfare under circumstances indicating harm or threatened harm to the child's health or welfare. This is whether the harm or threatened harm is from acts or omissions on the part of the responsible person.
- The willful harming or endangerment of the person or health of a child, any cruel or inhumane corporal punishment or any injury resulting in a traumatic condition.

One does not have to be physically present or witness the abuse to identify suspected cases of abuse, or even have definite proof that a child may be subject to child abuse or neglect. Rather, the law requires that a person have a "reasonable suspicion" that a child has been the subject of child abuse or neglect. Under the law, this means that it is reasonable for a person to entertain a suspicion of child abuse or neglect, based upon facts that could cause a reasonable person, in a like position, drawing, when appropriate, on his or her training and experience, to suspect child abuse or neglect.

Red flags for abuse and neglect are often identified by observing a child's behavior at school, recognizing physical signs, and observations of dynamics during routine interactions with certain adults. While the following signs are not proof that a child is the subject of abuse or neglect, they should prompt one to look further.

### **Warning Signs of Emotional Abuse in Children**

- Excessively withdrawn, fearful, or anxious about doing something wrong.
- Shows extremes in behavior (extremely compliant or extremely demanding; extremely passive or extremely aggressive).
- Doesn't seem to be attached to the parent or caregiver.
- Acts either inappropriately adult-like (taking care of other children) or inappropriately infantile (rocking, thumb-sucking, throwing tantrums).

### Warning Signs of Physical Abuse in Children

- Frequent injuries or unexplained bruises, welts, or cuts.
- Is always watchful and “on alert” as if waiting for something bad to happen.
- Injuries appear to have a pattern such as marks from a hand or belt.
- Shies away from touch, flinches at sudden movements, or seems afraid to go home.
- Wears inappropriate clothing to cover up injuries, such as long-sleeved shirts on hot days.


### Warning Signs of Neglect in Children

- Clothes are ill-fitting, filthy, or inappropriate for the weather.
- Hygiene is consistently bad (unbathed, matted and unwashed hair, noticeable body odor).
- Untreated illnesses and physical injuries.
- Is frequently unsupervised or left alone or allowed to play in unsafe situations and environments.
- Is frequently late or missing from school.

### Warning Signs of Sexual Abuse in Children

- Trouble walking or sitting.
- Displays knowledge or interest in sexual acts inappropriate to his or her age, or even seductive behavior.
- Makes strong efforts to avoid a specific person, without an obvious reason.
- Doesn't want to change clothes in front of others or participate in physical activities.
- A sexually transmitted disease (STD) or pregnancy, especially under the age of fourteen.
- Runs away from home.

### Reporting Child Abuse or Neglect

Community members have an important role in protecting children from abuse and neglect. While not mandated by law to do so, if child abuse or neglect is suspected, a report should be filed with qualified and experienced agencies that will investigate the situation. Examples of these agencies are listed below. Parents and guardians of pupils have the right to file a complaint against anyone they suspect has engaged in abuse or neglect of a child. **Community members do not need to provide their name when making a report of child abuse or neglect.** Telephone numbers for each county's emergency response for child abuse reporting are located at [California Emergency Response Child Abuse Reporting Telephone Numbers](#)  (PDF).

School volunteers, while not mandated reporters, should also be encouraged to report any suspected cases of abuse and neglect. Additionally, school volunteers are highly encouraged by the law to have training in the identification and reporting of child abuse and neglect. The training offered online to mandated reporters, is equally available to school volunteers.



## Obligations of Mandated Reporters

A list of persons whose profession qualifies them as “mandated reporters” of child abuse or neglect is found in California Penal Code Section 11165.7. The list is extensive and continues to grow. **It includes all WSCS school/district employees, administrators, and athletic coaches.** All persons hired into positions included on the list of mandated reporters are required, upon employment, to be provided with a statement, informing them that they are a mandated reporter and their obligations to report suspected cases of abuse and neglect pursuant to California Penal Code Section 11166.5.

All persons who are mandated reporters are required, by law, to report all known or suspected cases of child abuse or neglect. It is not the job of the mandated reporter to determine whether the allegations are valid. If child abuse or neglect is reasonably suspected or if a pupil shares information with a mandated reporter leading him/her to believe abuse or neglect has taken place, the report must be made. No supervisor or administrator can impede or inhibit a report or subject the reporting person to any sanction.

To make a report, an employee must contact an appropriate local law enforcement or county child welfare agency, listed below. This legal obligation is not satisfied by making a report of the incident to a supervisor or to the school. An appropriate law enforcement agency may be one of the following:

- A Police or Sheriff’s Department (not including a school district police department or school security department).
- A County Probation Department, if designated by the county to receive child abuse reports.
- A County Welfare Department/County Child Protective Services.


The report should be made immediately over the telephone and should be followed up in writing. The law enforcement agency has special forms for this purpose that they will ask you to complete. If a report cannot be made immediately over the telephone, then an initial report may be made via e-mail or fax. A report may also be filed at the same time with your school district or county office of education (COE). School districts and COEs, however, do not investigate child abuse allegations, nor do they attempt to contact the person suspected of child abuse or neglect.

School districts and COEs may have additional policies adopted at the local level relating to the duties of mandated reporters. School staff should consult with their district to determine if there are additional steps that must be taken.

These policies do not take the place of reporting to an appropriate local law enforcement or county child welfare agency.

## New Required Training for School Employees

Effective January 1, 2015, Assembly Bill 1432 (D-Gatto) requires all local educational agencies (LEAs) to train all employees each year on what they need to know in order to identify and report suspected cases of child

abuse and neglect. “All employees” includes anybody working on the LEA’s behalf, such as teachers, teacher’s aides, classified employees, and any other employees whose duties bring them into direct contact and supervision of students. LEAs must also develop a process to provide proof that employees received training. An online training module has been developed specially for educators and is located at [California Child Abuse Mandated Reporter Training](#)  .

### **Rights to Confidentiality and Immunity**

Mandated reporters are required to give their names when making a report. However, the reporter’s identity is kept confidential. Reports of suspected child abuse are also confidential. Mandated reporters have immunity from state criminal or civil liability for reporting as required. This is true even if the mandated reporter acquired the knowledge, or suspicion of the abuse or neglect, outside his/her professional capacity or scope of employment.

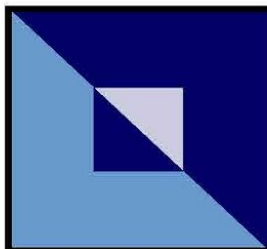
### **Consequences of Failing to Report**

A person who fails to make a required report is guilty of a misdemeanor punishable by up to six months in jail and/or up to a \$1,000 fine (California Penal Code Section 11166[c]).

### **After the Report is Made**

The local law enforcement agency is required to investigate all reports. Cases may also be investigated by Child Welfare Services when allegations involve abuse or neglect within families.

# California Mandated Reporting Easy Step Summary



## CALIFORNIA MANDATED REPORTING EASY STEPS...

### WHAT MUST BE REPORTED and HOW TO REPORT!

#### **What Must be Reported:**

Any of the below acts involving anyone under the age of 18:

- Physical Abuse
- Sexual Abuse
- Emotional Abuse
- Neglect

The mandated reporter must only have ***reasonable suspicion*** that a child has been mistreated; no evidence or proof is required prior to making a report.

The case will be further investigated by law enforcement and/or child welfare services.

#### **How to Report:**

**By Phone:** Immediately, or as soon as possible, make a telephone report to child welfare services and/or to a Police or Sheriff's department.

1. Child Welfare Services phone # Madera - (559) 675-7829; Fresno - (559) 255-8320
2. Police Department phone # Madera Police (559) 675-4200 -Fresno - (559) 621-7000
3. Sheriff's Department phone # Madera County Sheriff (559) 675-7770 - Fresno - (559) 600-3111

**In Writing:** Within 36 hours, a written report must be sent, faxed or submitted electronically. The written report should be completed on a state form called the 8572, which can be downloaded at [http://ag.ca.gov/childabuse/pdf/ss\\_8572.pdf](http://ag.ca.gov/childabuse/pdf/ss_8572.pdf)

#### **Other information:**

- Safeguards for Mandated Reporters:
  - The Child Abuse and Neglect Reporting Act (CANRA) states that the name of the mandated reporter is strictly confidential, although it is provided to investigative parties working on the case.
  - Under state law, mandated reporters cannot be held liable in civil or criminal court when reporting as required; however, under federal law mandated reporters only have immunity for reports made in good faith.
- Failure to report:
  - Failure to report concerns of child abuse or neglect is considered a misdemeanor and is punishable in California by six months in jail and/or up to a \$1,000 fine.
- For the complete law and a list of mandated reporters refer to California Penal Codes 11164 -11174.3.

This document and Mandated Reporting information can be found at  
[www.mandatedreporterca.com](http://www.mandatedreporterca.com)

## PART 5: Charter School Safety Procedures—Routine and Emergency Disaster Procedures [EC 47605(6)(F)(ii); EC 32282.(2)(B)]

### **According to the Education Code (EC § 32282):**

(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(B) Disaster procedures, routine and emergency, including adaptations for pupils with disabilities in accordance with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.). The disaster procedures shall also include, but not be limited to, both of the following:

(i) Establishing an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. A school district or county office of education may work with the Office of Emergency Services and the Alfred E. Alquist Seismic Safety Commission to develop and establish the earthquake emergency procedure system. The system shall include, but not be limited to, all of the following:

(I) A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff.

(II) A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.

(III) Protective measures to be taken before, during, and following an earthquake.

(IV) A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.

(ii) Establishing a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The school district or county office of education shall cooperate with the public agency in furnishing and maintaining the services as the school district or county office of education may deem necessary to meet the needs of the community.

(CDE School Safety Plan Compliance Checklist guidance: Use the Standardized Emergency Management System (SEMS) as detailed in the California Emergency Services Act 8607 and the supporting California Code of Regulations.)

## **Fire Evacuation**

**In the event of a fire:** Alarm Sounds

### **Teachers will:**

- Secure their roll books (As appropriate)
- Escort students out of the building to the fire drill location
- Help insure that all students are out of the building
- Take roll once all students have arrived at the assigned area
- Await further instructions from Director or Principal

### **Students will:**

- File out of building in a quiet orderly manner as directed by teachers
- Assemble in the designated fire drill area
- Remain quiet and orderly
- Await further instructions from their teacher

### **Director and/ or Principal will:**

- Sweep buildings to insure all people are exited
- Prepare materials for emergency response personnel (Logistics)

### **Emergency status is clear when:**

- Conditions are deemed safe by the Director or Principal
- Teachers are given the “All Clear” signal

## **Duck, Cover and Hold**

**In the event of:** Earthquake, Fallen Aircraft, Possible Explosion, Tornado/Severe Storm

### **Teachers will:**

- Direct students away from windows, bookshelves and carts
- Direct students to duck under desks, tables etc. and cover their heads and faces with their arms
- Assume the same duck and cover position as the students
- Await further instructions from Director or Principal or “All Clear” signal
- After the “All Clear” signal, take roll and determine the condition of all students in the room
- Report injuries or other immediate safety concerns to the Director or Principal

### **Students will:**

- Move quickly away from windows, bookshelves or unsecured carts or equipment

- If possible, duck under their desk or tables
- Once positioned, kneel with head resting at knees, arms covering back of head
- Remain in place until given the “All Clear” signal

### **Director and/ or Principal will:**

- Sweep buildings to determine safety of all people in buildings
- Prepare materials for emergency response personnel (Logistics)

### **Emergency status is clear when:**

- Conditions are deemed safe by the Director or Principal
- Teachers are given the “All Clear” signal

## **Shelter in Place**

**To be used in the event of:** Chemical spill (off Campus), Civil Disturbance, Gunfire/Police action in vicinity, Flood

### **Teachers will:**

- Report to their building or classroom
- Get everyone inside their rooms, including students and staff seeking shelter
- Lock their classroom door, close windows and curtains
- Take roll, and document the names of all students present
- Await further instructions from Director or Principal or “All Clear” signal

### **Students will:**

- Report to the main building or their classroom
- Identify themselves to the teacher or staff member in charge
- Sit calmly and quietly
- Await further instructions from teacher or staff member

### **Director and/ or Principal will:**

- Either make intercom contact with each building and classroom or physically sweep buildings to ensure safety of all people
- Prepare materials for emergency response personnel (Logistics)

### **Emergency status is clear when:**

- Conditions are deemed safe by the Director or Principal
- Teachers are given the “All Clear” signal

## **Lockdown**

**To be used in the event of:** Armed Intruder, Hostage Crisis

### **Teachers will:**

- Immediately lock all three main building doors or the classroom doors
- Instruct students to lie on the floor
- Close all blinds and curtains
- Turn off all lights
- Instruct students to remain silent
- Await further instruction from Director, Principal, or Police

### **Students will:**

- Immediately drop to the floor, away from doors or windows
- Remain silent
- Await further instructions from teacher

### **Director and/ or Principal will:**

- Establish communication with appropriate law enforcement agency
- Establish an incident command center
- Notify District officials (Planning/Intelligence)
- Prepare materials for emergency response personnel (Logistics)

### **Emergency status is clear when:**

- Conditions are deemed safe by the Director, Principal or ranking law enforcement official
- Teachers are given the “All Clear” signal

## **Fire Evacuation – Fresno Resource Center**

**In the event of a fire:** Fire Watch monitor alerts staff and students through siren and phone speaker system.

### **Teachers with a class will:**

- Secure their roll books (As appropriate)
- Escort students out of the building to the fire drill location in parking lot
- Take roll once all students have arrived at the assigned area
- Await further instructions from Principal or Fire Watch monitor.

## Teachers and Staff with no class will:

- In Main Building check all areas to insure that all students are out of the building
  - Teachers with offices on the second floor will sweep bathrooms, classroom 1, storage areas, and offices.
  - Teachers with offices on the first floor will sweep bathrooms, classrooms 2-5, storage rooms, and offices.
- Escort students out of the building to the fire drill location in parking lot

## Students will:

- File out of building in a quiet orderly manner as directed by teachers
- Assemble in the designated fire drill area in parking lot
- Remain quiet and orderly
- Await further instructions from their teacher

## Parents will:

- If parent has their child with them
  - parents are to file out of building **with** their child, in a quiet orderly manner as directed by teachers
- If parent's child is not immediately with them but somewhere in building or on grounds
  - parents are to file out of building **without** their child, in a quiet orderly manner as directed by teachers
- Assemble in the designated fire drill area in parking lot and meet your children there
- Remain quiet and orderly
- Await further instructions from their teacher

## Principal and/ or Fire Watch will:

- Sweep buildings to insure all people are exited
- Prepare materials for emergency response personnel (Logistics)

## Emergency status is clear when:

- Conditions are deemed safe by the Principal or Fire Watch
- Teachers are given the "All Clear" signal

## **Fire Watch for Fresno Resource Center**

In the absence of a fire alarm system for our Fresno resource center, WSCS has implemented a Fire Watch monitoring system.



WSCS Administration will insure that at least one responsible Fire Watch staff is present in the Fresno Resource Center at all normal operating hours. The Fresno Administrator or designee will provide ongoing building surveillance of unwanted fire and will raise an alarm for the building occupants and notify the fire department should a fire occur.

1. The Fire Watch staff will be familiar with the building, knowing the location and operation of the following:
  - the address, cross streets and phone number of the Fresno Resource Center
    - (777 West Shaw Ave, Fresno CA 93704 and 559-248-0471)
  - breaker box and main power to building for electrical shut off
  - main gas shut-off
  - fire extinguishers
2. Throughout the operational school day (approximately each hour), the Fire Watch staff will conduct regular patrols of the entire building and facility. During these rounds the Fire Watch staff will confirm:
  - fire extinguishers are in place and not obstructed
  - aisles and exit ways are all clear
  - heating units are working properly
  - flammable materials are properly stored
3. Identify and report to WSCS Administration any fire, life, or property hazard
4. Have a cell phone for means of direct communication with fire department
5. Maintain a log of Fire Watch activities
6. In the event of fire or smoke the Fire Watch staff will:
  - Immediately notify all building occupants of the need to evacuate. (See the document: Fire Evacuation for Fresno Resource Center)
  - Notify the Fresno Fire Department
    - (Call 911)
    - (Resource Center-777 West Shaw Ave, Fresno CA 93704)

## PART 6: Charter School Safety

### Procedures—Suspension/Expulsion Policies and Procedures [EC 47605(6)(F)(ii); EC 32282.(2)(C)]

**According to the Education Code (EC § 32282):**

(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(C) Policies pursuant to subdivision (d) of Section 48915 for pupils who committed an act listed in subdivision (c) of Section 48915 and other school-designated serious acts which would lead to suspension, expulsion, or mandatory expulsion recommendations pursuant to Article 1 (commencing with Section 48900) of Chapter 6 of Part 27 of Division 4 of Title 2.

(CDE School Safety Plan Compliance Checklist guidance: Refer to Board Policy, include site-specific steps, if needed.)

#### **I. DISCIPLINE POLICY**

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WSCS believes that students learn best in an environment of clear expectations about behavioral and community norms that allows them to feel safe and nurtured. In order to maintain a positive learning community, WSCS has developed a comprehensive set of student discipline policies which in many respects are consistent with California Education Code Section 48900's requirements for school districts. As a group of public charter schools, WSCS will develop its own specific procedures for student suspension and expulsion.

Policies regarding suspension or expulsion conform to applicable state and federal laws regarding all students, including the Individuals with Disabilities Education Act (IDEA) and its amendments, Section 504 of the Rehabilitation Act, AB 602, and the ADA. WSCS's Site Principals bears primary responsibility for overseeing all student discipline, though the Executive Director also has the authority to suspend students.

The Discipline, Suspension and Expulsion Policy ("Policy") has been established to align in most material respects with Education Code Section 48900 *et seq.*, although WSCS is exempt from those and several other statutory provisions applicable to school districts (Ed. Code section 47610.). WSCS will review policies and procedures surrounding suspensions and expulsions at least once annually and, as necessary, modify our Policy accordingly. The Policy shall serve as the Charter School's policy and procedures for student suspension and expulsion, and may be amended from time to time without the need to amend the charter so long as the amendments comport with legal requirements.

WSCS staff shall enforce disciplinary rules and procedures fairly and consistently among all students. The Policy and its procedures will be printed and distributed as part of the Parent and Student Handbook and will clearly describe discipline expectations. WSCS will terminate a student's enrollment for the following reasons:

1. Non-compliance: If the parent/guardian or student is not fulfilling the requirements of the written agreement.

- No work samples supplied.
- Missing scheduled meetings.
- Student not accomplishing a reasonable amount of work.
- Attendance Sheet not returned by the due date.

Student/parent will be given reasonable opportunities to correct any non-compliance issues. If the issue is not corrected and continues, a second non-compliance will be given. If the issue still continues, the student will be dismissed prior to receiving a third notice.

2. Plagiarism Policy: if the student is caught cheating, the following disciplinary procedure applies:

- student will receive a failing grade on that assignment and further disciplinary action as deemed appropriate.

3. WSCS has a Student Behavioral Expectations Policy that every student and their parent/guardian must agree to and sign.

*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.*

Each incident is addressed individually, though previous activities may be taken into account in order to determine the severity of the discipline assigned. Discipline begins with a meeting between the student and the Principal or his/her designee. Following this meeting, several actions may occur, including but not limited to:

- Warning, both verbal and written
- Loss of privileges (e.g. extra-curricular activities)
- Notices to parents by telephone or letter
- Request for parent conference (including teachers, counselors, or administrators)
- Behavior contract
- Detention
- Suspension
- Expulsion

For students who are truant, tardy, or otherwise absent from assigned school activities, alternatives to suspension or expulsion are attempted first.

## **II. GROUNDS FOR SUSPENSION AND EXPULSION**

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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:

- while on school grounds
- while going to or coming from school
- during the lunch period, whether on or off the school campus
- during, going to, or coming from a school-sponsored activity.

A single suspension may not be issued for more than 5 consecutive school days. The total number of days for which a student, including students with a 504 Plan, may be suspended from school shall not exceed 20 days. Students with an IEP shall not be suspended for more than 10 school days in any school year.

#### **A. ENUMERATED OFFENSES**

**Discretionary Suspension Offenses:** Students *may* be suspended for any of the following acts when it is determined the pupil:

- a) Caused, attempted to cause, or threatened to cause physical injury to another person.
- b) Willfully used force or violence upon the person of another, except self-defense.
- c) 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.
- d) 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 controlled substance, alcoholic beverage or intoxicant.
- e) Committed or attempted to commit robbery or extortion.
- f) Caused or attempted to cause damage to school property or private property.
- g) Stole or attempted to steal school property or private property.
- h) 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 pupil.
- i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.
- k) Knowingly received stolen school property or private property.
- l) 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.
- m) 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.
- n) Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness.
- o) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- p) Engaged in, or attempted to engage in hazing. For the purposes of this subdivision, "hazing" means a method of initiation or preinitiation into a pupil 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 pupil. For purposes of this section, "hazing" does not include athletic events or school-sanctioned events.
- q) Made terroristic 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 will result in death, great bodily injury to

- another person, or property damage in excess of 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.
- r) 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 pupils in any of grades 4 to 12, inclusive.
  - s) Caused, attempted to cause, threatened to cause or participated in an act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to pupils in any of grades 4 to 12, inclusive.
  - t) 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 pupils in any of grades 4 to 12, inclusive.
  - u) Engaged in an act of bullying, including, but not limited to, bullying committed by means of 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 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 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 creation and transmission originated on or off the school site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, 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) Posting to or creating a burn page. A “burn page” means an Internet Web site created for the purpose of having one or more of the effects as listed in subparagraph (1) above.
  - (b) Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects listed in subparagraph (1) above. “Credible impersonation” means to knowingly and without consent impersonate a pupil for the purpose of bullying the pupil and such that another pupil would reasonably believe, or has reasonably believed, that the pupil was or is the pupil who was impersonated.
  - (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 pupil or a profile using the likeness or attributes of an actual pupil other than the pupil 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.
- v) A pupil 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 pupil 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.
- w) 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 Executive Director or designee’s concurrence.
- x) Any other serious violation of WSCS’s student rules of conduct or behavioral expectations.

**Non-Discretionary Suspension Offenses:** Students *must* be suspended and recommended for expulsion for any of the following acts when it is determined the pupil:

- a) Possessed, sold, or otherwise furnished any firearm, explosive, or other dangerous object 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 Executive Director or designee’s concurrence.

**Discretionary Expellable Offenses:** Students *may* be recommended for expulsion for any of the following acts when it is determined the pupil:

- a) Caused, attempted to cause, or threatened to cause physical injury to another person.
- b) Willfully used force or violence upon the person of another, except self-defense.
- c) 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.
- d) 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 controlled substance, alcoholic beverage or intoxicant.
- e) Committed or attempted to commit robbery or extortion.
- f) Caused or attempted to cause damage to school property or private property.
- g) Stole or attempted to steal school property or private property.

- h) 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 pupil.
- i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.
- k) 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.
- l) Knowingly received stolen school property or private property.
- m) 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.
- n) 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.
- o) Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness.
- p) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- q) Engaged in, or attempted to engage in hazing. For the purposes of this subdivision, "hazing" means a method of initiation or preinitiation into a pupil 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 pupil. For purposes of this section, "hazing" does not include athletic events or school-sanctioned events.
- r) Made terroristic 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 will result in death, great bodily injury to another person, or property damage in excess of 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.
- s) 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 pupils in any of grades 4 to 12, inclusive.
- t) Caused, attempted to cause, threatened to cause or participated in an act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to pupils in any of grades 4 to 12, inclusive.
- u) 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 pupils in any of grades 4 to 12, inclusive.
- v) Engaged in an act of bullying, including, but not limited to, bullying committed by means of 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 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 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 creation and transmission originated on or off the school site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, 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) Posting to or creating a burn page. A "burn page" means an Internet Web site created for the purpose of having one or more of the effects as listed in subparagraph (1) above.
    - (b) Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects listed in subparagraph (1) above. "Credible impersonation" means to knowingly and without consent impersonate a pupil for the purpose of bullying the pupil and such that another pupil would reasonably believe, or has reasonably believed, that the pupil was or is the pupil who was impersonated.
    - (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 pupil or a profile using the likeness or attributes of an actual pupil other than the pupil 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.
- w) A pupil 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 pupil 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.

- x) 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 Executive Director or designee's concurrence.
- y) Any other serious violation of WSCS's student rules of conduct or behavioral expectations.

**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 pupil:

- a) Possessed, sold, or otherwise furnished any firearm, explosive, or other dangerous object 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 Executive Director or designee's concurrence.
- b) Brandishing a knife at another person.
- c) Unlawfully selling a controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code.
- d) Committing or attempting to commit a sexual assault as defined in subdivision (n) of Section 48900 or committing a sexual battery as defined in subdivision (n) of Section 48900.
- e) Possession of an explosive

If it is determined by an Administrative Panel 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, the student shall be expelled.

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.

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.

#### **B. IN-SCHOOL SUSPENSION**

As in Independent Study school, WSCS does not plan to use in-school suspension.

### **III. SUSPENSION PROCEDURES**

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Suspensions shall be initiated according to the following procedures:

#### **A. CONFERENCE**

Suspension shall be preceded, if possible, by a conference conducted by the Principal or designee with the student and his or her parent and, whenever practical, the teacher, supervisor or school employee who referred the student to the Principal.

The conference may be omitted if the Principal 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 school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of a conference.

At the conference, the pupil 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 pupil 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 pupil for failure of the pupil's parent or guardian to attend a conference with school officials. Reinstatement of the suspended pupil shall not be contingent upon attendance by the pupil's parent or guardian at the conference.

#### **B. NOTICE TO PARENTS/GUARDIANS**

At the time of suspension, the Principal or designee shall make a reasonable effort to contact the parent/guardian by telephone or 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, the notice may also state the date and time when the student may return to school. If school officials 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.

#### **C. SUSPENSION TIME LIMITS/RECOMMENDATION FOR PLACEMENT/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 Executive Director or designee, the pupil and the pupil's guardian or representative will be invited to a conference to determine if the suspension for the pupil should be extended pending an expulsion hearing.

This determination will be made by the Principal or designee upon either of the following determinations: 1) the pupil's presence will be disruptive to the education process; or 2) the pupil poses a threat or danger to others. Upon either determination, the pupil's suspension will be extended pending the results of an expulsion hearing. In such instances when the Charter School has determined a suspension period shall be extended, such extension shall be made only after a conference is held with the pupil or the pupil's parents, unless the pupil and the pupil's parents fail to attend the conference.

#### **D. SUSPENSION APPEAL**

At the time the parent/guardian is informed of the decision to suspend, information is provided about their right to appeal a suspension, along with information about the appeal process. To initiate an appeal, the student or parent or guardian must contact WSCS's Executive Director in writing within three days of the date of the suspension. The Executive Director will gather information from the Principal/designee, student,

parent or guardian to determine whether or not the Principal/designee suspended the student properly and followed all applicable procedures. The Executive Director will consider the reasons the family feels the suspension was incorrect or inappropriate, and may contact the family and/or school staff to clarify information. Based on the information submitted or requested, the Executive Director may make one of the following decisions regarding the suspension.

1. Uphold the suspension
2. Uphold the suspension but clear the student's record of the suspension at the end of the semester, if the student has no additional discipline problems at the school.
3. Determine that the suspension was not within the school's guidelines, overturn the suspension, and order that all records and documents regarding the disciplinary proceeding be destroyed. No information regarding the suspension will be placed in the student's permanent record, or shared with anyone not directly involved in the proceedings.

The Executive Director will mail a copy of the decision to the student and/or parent or guardian within five days of the issuing the decision. A copy of the decision is also emailed to the school Executive Director. The Executive Director's decision is final.

#### **IV. EXPULSION PROCEDURES**

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##### **A. AUTHORITY TO EXPEL**

A student may be expelled following a hearing before an Administrative Panel on the recommendation from the Executive Director. The Administrative Panel will consist of up to three members, who are certificated and neither a teacher of the pupil nor a member of the Board of Directors. The Board or the Directors will appoint an Administrative Panel. The Administrative Panel may expel a student found to have committed an expellable offense.

A student and his or her parents may appeal an expulsion decision by the Administrative Panel to the Charter School's Board, which will make the final determination.

##### **B. HEARING PROCEDURES**

Students recommended for expulsion are entitled to a hearing to determine whether the student should be expelled. If requested by the student, and unless postponed for good cause, the hearing shall be held within thirty (30) school days after the Executive Director determines that the pupil has committed an expellable offense and recommends the student for expulsion.

The Administrative Panel will hold a hearing on the case, and will make a determination whether to expel. The hearing shall be held in a confidential setting.

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 pupil. 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 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 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.

**C. SPECIAL PROCEDURES FOR EXPULSION HEARINGS INVOLVING SEXUAL ASSAULT OR BATTERY OFFENSES**

WSCS may 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 which shall be examined only by the Board of Directors and/or Administrative Panel. Copies of these sworn declarations, edited to delete the name and identity of the witness, shall be made available to the pupil. The Administrative Panel shall be guided by the following principles:

1. 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.
2. The school will also provide the victim a room separate from the hearing room for the complaining witness' use prior to and during breaks in testimony.
3. At the discretion of the Administrative Panel, the complaining witness shall be allowed periods of relief from examination and cross-examination during which he or she may leave the hearing room.
4. The Administrative Panel may also arrange the seating within the hearing room to facilitate a less intimidating environment for the complaining witness.
5. The Administrative Panel may also limit time for taking the testimony of the complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours.
6. 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 Administrative Panel may permit any one of the support persons for the complaining witness to accompany him or her to the witness stand.
7. If one or both of the support persons is also a witness, the school shall present evidence that the witness' presence is both desired by the witness and will be helpful to the 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.
8. 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.

9. 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 circumstances 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 other support person. Reputation or opinion evidence regarding the sexual behavior of the complaining witness is not admissible for any purpose.

#### **D. 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 record of the proceedings can be made.

#### **E. PRESENTATION OF EVIDENCE**

While judicial 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.

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.

The decision of the Administrative Panel shall be in the form of written findings of fact regarding the expulsion. The final decision by the Administrative Panel shall be made within ten (10) school days following the conclusion of the hearing.

If the Administrative Panel decides not to recommend expulsion, the pupil shall immediately be returned to his/her educational program at the school.

#### **F. WRITTEN NOTICE TO EXPEL**

The Executive Director or designee following a decision of the Administrative Panel to expel shall send written notice of the decision to expel, including the Administrative Panel's adopted findings of fact, to the student or parent/guardian. This notice shall also include the following:

1. Notice of the specific offense committed by the student
2. 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.
3. Notice of any appeal options
4. Information about alternative placement options

The Executive Director or designee shall send a copy of the written notice of the decision to expel to the student's district of residence and the authorizer. This notice shall include the following:

1. The student's name
2. The specific expellable offense committed by the student

#### **G. EXPULSION APPEAL**

If a pupil is expelled, the pupil or the pupil's parent or guardian may, within 10 calendar days following the written notice to expel, file a written appeal, requesting the Board reconsider the expulsion determination. The Board of Directors will consider the appeal in closed session at its next regularly scheduled board meeting or as soon as practicable. The Board will consider all information and evidence contained in the record from the expulsion hearing. The Board will inform the parent and student in writing within five (5) days of its decision. The decision of the Board of Directors is final.

#### **1. *CLOSED SESSION***

The Board shall hear an appeal of an expulsion order in closed session. During closed session, if the Board admits any representative of the pupil or the Charter School, the Board shall, at the same time, admit representatives from the opposing party.

#### **2. *EVIDENCE ADMISSIBLE AT HEARING***

The Board shall determine the appeal from a pupil expulsion upon the record of the hearing before the Administrative Panel, together with such applicable documentation or regulations as may be ordered.

#### **3. *SCOPE OF REVIEW***

The review by the Board shall be limited to the following questions:

1. Whether the Administrative Panel acted without or in excess of its jurisdiction.
2. Whether there was a fair hearing before the Administrative Panel.
3. Whether there was a prejudicial abuse of discretion in the hearing.
4. Whether there is relevant and material evidence which, in the exercise of reasonable diligence, could not have been produced or which was improperly excluded at the hearing before the Administrative Panel.

A Board may not recommend reversing the decision of the Administrative Panel to expel a pupil based upon a finding of an abuse of discretion unless the Board also determines that the abuse of discretion was prejudicial.

#### **4. *DECISION OF THE BOARD***

The decision of the Board shall be limited as follows:

- (a) If the Board finds that relevant and material evidence exists which, in the exercise of reasonable diligence, could not have been produced or which was improperly excluded at the hearing before the Administrative Panel, the Board may reconsider the matter and may in addition recommend the pupil reinstated pending the reconsideration.
- (b) In all other cases, the shall either affirm or reverse the decision of the Administrative Panel. The decision of the Board will be final.

#### **H. *EXPULLED PUPILS/ALTERNATIVE EDUCATION***

The school will help provide the parent necessary information and a list of placement options. Pupils 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.

## **V. DISCIPLINARY RECORDS**

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WSCS shall maintain records of all student suspensions and expulsions at the Charter School. Such records shall be made available to the authorizer upon request.

## **VI. SPECIAL PROCEDURES FOR THE CONSIDERATION OF SUSPENSION AND EXPULSION OF STUDENTS WITH DISABILITIES**

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WSCS shall immediately notify the SELPA and coordinate the procedures in this policy with the SELPA of the discipline of any student with a disability or student who WSCS or SELPA would be deemed to have knowledge that the student had a disability.

Students suspended for more than ten (10) school days in a school year shall continue to receive services so as to enable the student to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP/504 Plan; and receive, as appropriate, a functional behavioral assessment and behavioral intervention services and modifications, that are designed to address the behavior violation so that it does not recur. These services may be provided in an interim alternative educational setting.

Within ten (10) school days of a recommendation for expulsion or any decision to change the placement of a child with a disability because of a violation of a code of student conduct, WSCS, the parent, and relevant members of the IEP/504 Team shall review all relevant information in the student's file, including the child's IEP/504 Plan, any teacher observations, and any relevant information provided by the parents to determine:

- a. If the conduct in question was caused by, or had a direct and substantial relationship to, the child's disability; or
- b. If the conduct in question was the direct result of the local educational agency's failure to implement the IEP/504 Plan.

If WSCS, the parent, and relevant members of the IEP/504 Team determine that either of the above is applicable for the child, the conduct shall be determined to be a manifestation of the child's disability.

If WSCS, the parent, and relevant members of the IEP/504 Team make the determination that the conduct was a manifestation of the child's disability, the IEP/504 Team shall:

- a. Conduct a functional behavioral assessment and implement a behavioral intervention plan for such child, provided that WSCS had not conducted such assessment prior to such determination before the behavior that resulted in a change in placement;
- b. If a behavioral intervention plan has been developed, review the behavioral intervention plan if the child already has such a behavioral intervention plan, and modify it, as necessary, to address the behavior; and
- c. Return the child to the placement from which the child was removed, unless the parent and WSCS agree to a change of placement as part of the modification of the behavioral intervention plan.

If WSCS, the parent, and relevant members of the IEP/504 Team determine that the behavior was not a manifestation of the student's disability and that the conduct in question was not a result of the failure to

implement the IEP/504 Plan, then the Charter School may apply the relevant disciplinary procedures to children with disabilities in the same manner and for the same duration as the procedures would be applied to students without disabilities.

The parent of a child with a disability who disagrees with any decision regarding placement, or the manifestation determination, or WSCS believes that maintaining the current placement of the child is substantially likely to result in injury to the child or to others, may request an expedited administrative hearing through the Special Education Unit of the Office of Administrative Hearings or by utilizing the dispute provisions of the 504 Policy and Procedures.

When an appeal relating to the placement of the student or the manifestation determination has been requested by either the parent or the Charter School, the hearing officer shall determine whether the student shall remain in the interim alternative educational setting pending the decision of the hearing officer or until the expiration of the forty-five (45) day time period provided for in an interim alternative educational setting, whichever occurs first, unless the parent and WSCS agree otherwise.

WSCS personnel may consider any unique circumstances on a case-by-case basis when determining whether to order a change in placement for a child with a disability who violates a code of student conduct.

The Executive Director or designee may remove a student to an interim alternative educational setting for not more than forty-five (45) days without regard to whether the behavior is determined to be a manifestation of the student's disability in cases where a student:

- a. Carries or possesses a weapon, as defined in 18 USC 930, to or at school, on school premises, or to or at a school function;
- b. Knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function; or
- c. Has inflicted serious bodily injury, as defined by 20 USC 1415(k)(7)(D), upon a person while at school, on school premises, or at a school function.

The student's interim alternative educational setting shall be determined by the student's IEP/504 Team.

A student who has not been identified as an individual with disabilities pursuant to IDEIA and who has violated the Charter School's disciplinary procedures may assert the procedural safeguards granted under this administrative regulation only if the Charter School had knowledge that the student was disabled before the behavior occurred. The Charter School shall be deemed to have knowledge that the student had a disability if one of the following conditions exists:

- a. The parent/guardian has expressed concern in writing, or orally if the parent/guardian does not know how to write or has a disability that prevents a written statement, to Charter School supervisory or administrative personnel, or to one of the child's teachers, that the student is in need of special education or related services.
- b. The parent has requested an evaluation of the child.
- c. The child's teacher, or other Charter School personnel, has expressed specific concerns about a pattern of behavior demonstrated by the child, directly to the director of special education or to other Charter School supervisory personnel.

If the Charter School knew or should have known the student had a disability under any of the three (3) circumstances described above, the student may assert any of the protections available to IDEIA-eligible children with disabilities, including the right to stay-put.



If the Charter School had no basis for knowledge of the student's disability, it shall proceed with the proposed discipline. The Charter School shall conduct an expedited evaluation if requested by the parents; however the student shall remain in the education placement determined by the Charter School pending the results of the evaluation.

The Charter School shall not be deemed to have knowledge that the student had a disability if the parent has not allowed an evaluation, refused services, or if the student has been evaluated and determined to not be eligible.

## **PART 7: Charter School Safety Procedures—Procedures to Notify Teachers of Dangerous Pupils [EC 47605(6)(F)(ii); EC 32282.(2)(D)]**

**According to the Education Code (EC § 32282):**

(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(D) Procedures to notify teachers of dangerous pupils pursuant to Section 49079.

(CDE School Safety Plan Compliance Checklist guidance: Refer to Board Policy, include site-specific steps, if needed.)

**(D) Procedures to Notify Teachers of Dangerous Pupils (EC 49079)** At times, dangerous students may be part of the WSCS student body. When a student that has a history of displaying dangerous behavior or is developing patterns of dangerous behavior, the staff member who becomes aware of the student shall notify the school administration. Administration shall then notify all staff that may have contact with the student of the history of the student, dangers posed by the student, and discuss appropriate response strategies. If a student that has not had a history of dangerous behavior acts in a dangerous manner toward anyone in the school community, the matter shall be investigated by school staff, as time permits. If the behavior is determined by school staff to need intervention by law enforcement, law enforcement shall be contacted by the school in an expeditious manner. If appropriate, an expulsion hearing may be conducted.

## **PART 8: Charter School Safety Procedures—Discrimination and Harassment Policy [EC 47605(6)(F)(ii); EC 32282.(2)(E)]**

**According to the Education Code (EC § 32282):**

(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(E) A discrimination and harassment policy consistent with the prohibition against discrimination contained in Chapter 2 (commencing with Section 200) of Part 1.

(CDE School Safety Plan Compliance Checklist guidance: Include complaint and investigation procedure.)

WSCS is committed to providing a school that is free from sexual harassment, as well as any harassment based upon race, color, religion, sex, gender, gender expression, gender identity, sexual orientation, pregnancy, national origin, ancestry, citizenship, age, marital status, physical disability, mental disability, medical condition, genetic information, military or veteran status or any other characteristic protected by state or federal law. WSCS has developed a comprehensive policy regarding discrimination or harassment (including employee to employee, employee to student, and student to employee misconduct). Misconduct of this nature is very serious and will be promptly addressed in accordance with WSCS policy.

### **Sexual Harassment Policy**

Sexual harassment of or by any student or member of the **Western Sierra Charter Schools** (the "School" Mountain Home School and Glacier High School inclusive) staff shall not be tolerated. The Governing Board considers sexual harassment to be a major offense, which may result in disciplinary action, including dismissal or expulsion, of the offending student or staff member, or other appropriate sanction.

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when it interferes with an individual's performance at school and/or creates an intimidating, hostile or offensive educational environment. The conduct described above is also sexual harassment when submission to it is made either explicitly or implicitly a term or condition of an individual's access to education.

Sexual harassment regulated by this policy pertains to behavior of a sexual nature while staff and students are under the jurisdiction of the School.

Staff and students may receive age-appropriate training and/or instruction on the prohibition of sexual harassment at

the School. Copies of this policy, implementing administrative regulations containing rules and procedures for reporting charges of sexual harassment and for pursuing available remedies shall be available at the School's Administrative Office.

Any staff or student who believes that he or she has been harassed or has witnessed sexual harassment is encouraged to immediately report such incident to his or her teacher or to the School's Sexual Harassment Investigator. The Investigator will promptly investigate all such incidents in a confidential manner. The Sexual Harassment Investigator will be each School's Administrator or his/her appointee.

**Hate Crime Policy** -Hate Crime Reporting Procedures and Policies-Hate crimes shall not be tolerated at WSCS, in accordance with State and Federal law. Any hate crime should be reported to as specified in the school's Uniform Complaint procedure.

- Immediately step in and stop behavior, interview witnesses

- Notify school administrators, law enforcement, request assistance if necessary.

- Follow through by using appropriate disciplinary action consistent with the school district policy and the Education Code. Law enforcement may proceed with a concurrent investigation based on Penal Code violations.

- Provide comfort to victims, inform family, provide medical attention.

## PART 9: Charter School Safety Procedures—Schoolwide Dress Code (if it exists), Including Prohibition of Gang-Related Apparel [EC 47605(6)(F)(ii); EC 32282.(2)(F)]

### According to the Education Code (EC § 32282):

(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school’s procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(F) The provisions of any school wide dress code, pursuant to Section 35183, that prohibits pupils from wearing “gang-related apparel,” if the school has adopted that type of a dress code. For those purposes, the comprehensive school safety plan shall define “gang-related apparel.” The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment. A schoolwide dress code established pursuant to this section and Section 35183 shall be enforced on the school campus and at any school-sponsored activity by the principal of the school or the person designated by the principal. For purposes of this paragraph, “gang-related apparel” shall not be considered a protected form of speech pursuant to Section 48950.

(CDE School Safety Plan Compliance Checklist guidance: Comments.)

### **(F) Dress Code (EC 35183)**

Students must dress modestly. Students will ensure that they are properly covered and neat. Students may not wear any clothing with profanity or violent images or messages. Earrings are the only body piercing allowed.

Clothing, jewelry, and personal items (backpacks, fanny packs, gym bags, water bottles, hats, etc.) shall be free of writing, pictures, or any other insignia which are crude, vulgar, profane, or sexually suggestive, which bear drug, alcohol, or tobacco company advertising, promotions and likenesses, or which advocate racial, ethnic, religious prejudice, or gang related activity.

## PART 10: Charter School Safety Procedures—Procedures for Safe Ingress and Egress of Pupils, Parents, and School Employees to and from School Site [EC 47605(6)(F)(ii); EC 32282.(2)(G)]

### **According to the Education Code (EC § 32282):**

- (2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school’s procedures for complying with existing laws related to school safety, which shall include the development of all of the following:
- (G) Procedures for safe ingress and egress of pupils, parents, and school employees to and from school.

(CDE School Safety Plan Compliance Checklist guidance: Reference campus visitor policies. Other items may include: crossing guard program, safe routes to school, pedestrian, vehicle and bicycle policies, traffic safety, etc.)

### **(G) Procedure for Safe Ingress and Egress of Pupils, Parents, and Staff to and from School (EC 35294.2)**

The school shall maintain safe and secure methods of ingress and egress for pupils, parents, and staff to and from the school property which are ADA compliant. Facilities shall be inspected regularly by school staff and any necessary modifications shall be made in a timely fashion. Additionally, the school shall maintain a visitor record at both locations to assist in site security.

## **PART 11: Charter School Safety Procedures—A Safe and Orderly Environment Conducive to Learning at the School [EC 47605(6)(F)(ii); EC 32282.(2)(H)]**

**According to the Education Code (EC § 32282):**

(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school’s procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(H) A safe and orderly environment conducive to learning at the school.

(CDE School Safety Plan Compliance Checklist guidance: Comments.)

**“The procedures that the school will follow to ensure the health and safety of pupils and staff. These procedures shall include the requirement that each employee of the school furnish the school with a criminal record summary as described in Section 44237.” Ed. Code § 47605(b)(5)(F).**

WSCS will develop a Safe School Plan. The Safe School Plan will outline safety procedures for fire, earthquake, and harmful intruders (lockdown drills). All staff are trained on emergency and first aid response according to state standards and training programs.

In order to provide safety for all students and staff, the Charter School will adopt and implement full health and safety policies and procedures and risk management policies at its school site in consultation with its insurance carriers and risk management experts. A full draft will be provided to the County for review at least 30 days prior to operation or as otherwise agreed upon by the District and Charter School.

The health and safety of WSCS staff and students is the highest priority for the school. WSCS will adopt comprehensive, site-specific Health and Safety Policies and Emergency Policies and Procedures (collectively, Policies and Procedures), including policies regarding the acquisition and maintenance of adequate onsite emergency supplies. These Policies and Procedures will be in place prior to beginning operation of the school. WSCS will train all staff at least once annually in these Policies and Procedures. Emergency response drills will be held regularly for all students and staff. WSCS will periodically review, and modify as necessary, its Health and Safety Policies and Emergency Policies and Procedures, and keep these documents readily available for use and review upon request.

The Health and Safety Policy will address the following areas, at a minimum:

- Child Abuse Reporting
- Child predators (gates, walls, child pick-up and drop-off, etc.)

- Sexual/Other Harassment Reporting
- Asbestos management
- ADA adherence
- Food service safety
- Blood borne pathogens
- Pest management
- FERPA
- Immunizations
- TB Testing
- Medication in school
- Vision, hearing, and scoliosis screening, per code
- Student Illness & Injury Policies

Emergency Policies and Procedures will address the following areas, at a minimum:

- Earthquake
- Fire
- Terror threats
- Hostage situations
- School lock-down procedures
- Evacuation plans
- Safety drills
- Annual testing of sprinkler systems, fire extinguishers, and fire alarms

#### **PROCEDURES FOR BACKGROUND CHECKS**

All employees of WSCS, all volunteers who will be performing services that are not under the direct supervision of a School employee, and any onsite independent contractors or vendors having unsupervised contact with students, will be required to submit to criminal background checks and fingerprinting in accordance with state law. The Principal of WSCS shall monitor compliance with this policy. WSCS will maintain on file and available for inspection evidence that the school has performed criminal background checks for all employees and documentation that vendors have conducted required criminal background checks for their employees prior to any unsupervised contact with students. WSCS shall also ensure that the Principal receives subsequent arrest notifications of all individuals subject to background checks from the Department of Justice to ensure the ongoing safety of its students.

#### **ROLE OF STAFF AS MANDATED CHILD ABUSE REPORTERS**

In accordance with state law, all teachers and staff are mandated to report any suspected child abuse. The procedure for the mandated individual is to immediately make a call to the Department of Children and Family Services. The mandated reporter will then file a report within 36 hours of first becoming aware of a suspected case of child abuse. The report will be filed with either the Police Department Child Abuse Unit or the Department of Children and Family services. The mandated individual will meet with the appropriate authorities accordingly and inform the administrator that a report has been made. Staff members will receive in-service training and sign a document verifying notification and understanding regarding this responsibility.



**BLOOD-BORNE PATHOGENS**

WSCS shall meet state and federal standards for dealing with blood-borne pathogens and other potentially infectious materials in the workplace. WSCS will establish a written "Exposure Control Plan" designed to protect employees from possible infection due to contact with blood-borne viruses, including human immunodeficiency virus (HIV) and hepatitis B virus (HBV). Whenever exposed to blood or other body fluids through injury or accident, students, and staff should follow the latest medical protocol for disinfecting procedures.

**TB TESTING**

Faculty and staff will be assessed or examined for tuberculosis ("TB") prior to commencing employment and working with students, in the manner required by Education Code Section 49406, as amended.

**IMMUNIZATIONS**

WSCS will adhere to all law related to legally required immunizations for entering students pursuant to Health and Safety Code §120325-120375, and Title 17, California Code of Regulations §6000-6075.

**MEDICATION IN SCHOOL**

Students requiring prescription medications and other medicines during school hours will be accommodated. Parents must bring medication to the office in the original containers, with the name of the prescribing physician, the name of the student, and dispensing instructions. Parents will complete the appropriate form authorizing school staff to administer medication. Designated staff will put medications in a locked cabinet or refrigerator as needed for medications requiring refrigeration. Designated staff will log times for administering medications for each student and will establish a tickler system to ensure that medications are dispensed at the appropriate times. Designated staff will call students to receive medications at the appropriate times. In cases where medications are long-term prescriptions, designated staff will provide parents with one week's notice to alert them that additional medications are needed.

**AUXILIARY SERVICES**

School staff will conduct annual reviews to ensure all auxiliary services are safe by developing appropriate policies and awareness training.

**VISION/HEARING/SCOLIOSIS**

WSCS shall adhere to Education Code §49450, et seq, to provide screening of students' vision and hearing and for scoliosis to the same extent required of non-charter public schools.

**EMERGENCY PREPAREDNESS**

WSCS shall adhere to an Emergency Preparedness Handbook containing procedures for safety, drafted specifically to the needs of the school site. This handbook shall include but not be limited to the following responses: fire, flood, earthquake, terrorist threats, and hostage situations. The handbook shall be prepared prior to anyone working on the site; all staff members will receive detailed training on emergency procedures. The handbook shall be kept on file for review.

**Fire Drills**

Fire drills will be held at least twice a semester. Office personnel will maintain a record of fire drills held and total required time for complete evacuation. When the fire drill signal sounds, teachers will lead the students in their room along the route indicated on the evacuation map posted for that purpose. Before leaving the room, teachers will see that all windows and doors are closed and that they have their class attendance roster with them. Students who are not in a classroom at the time the fire drill signal is given will attach themselves to the nearest teacher exiting the building for purposes of getting to the designated evacuation site.

Once at the designated evacuation site, teachers and other staff will ensure that all students find their respective teachers. Teachers will then take roll to ensure that all students are accounted for. The names of any missing students will be given to the office personnel and the administrative staff will attempt to locate missing students. Students will remain with their teachers at the designated evacuation site until the administrative staff gives the “all clear” signal.

**Disaster Drills (I.E. EARTHQUAKE)**

Disaster drills will be conducted at least once every two months. Students will be made familiar with the “duck and cover” routine. A disaster drill commencing with the “duck and cover” routine will be initiated by an announcement over the intercom. Staff and students will hear “This is an emergency drill. Duck and cover.” During the “duck and cover” routine in the classroom, teachers will turn off the lights and have students get under a desk or table or against the wall away from the windows. Students must remain quiet and orderly so they will be able to hear additional instructions when given. All drills will be concluded with an “all clear” announcement on the intercom, or a visible signal from the administrative staff.

In the case of a real earthquake, everyone must engage in the “duck and cover” routine immediately and remain in position until the teacher determines that it is safe to leave the building. If remaining in the room becomes dangerous, or when the shaking stops, teachers will proceed with their students to the evacuation site or another safety zone. If students are in an outdoor area when a disaster drill is called or during an actual earthquake, students are to drop immediately to the ground, away from trees and power lines, and cover their heads with their hands. They are to remain in that position until given additional instructions.

In the case of disasters other than earthquakes, the administrative staff will contact each room, advise staff of potential dangers, and give further directions or orders. Teachers and students will remain in their classrooms until instructions are received for an all clear or an evacuation. For safety purposes, no one is to leave the rooms. If there has been a chemical spill, the teacher must make sure that all doors, windows, and vents remain closed. The school site maintenance staff will turn off the gas. All unassigned staff will report to the office for assignments such as searching offices, bathrooms, and all other common areas, including outdoor facilities.

Teachers will stay with their classes for the duration of the emergency. In the event of an earthquake or other national disaster, all school employees are immediately designated “Civil Defense Workers”

and are not allowed to leave school until they are given official clearance to do so by the administrative staff.

### **Bomb Threats**

The person receiving the call or letter will note the time of day, wording of the message, background noises, and quality of the voice to try to determine if it is a child or an adult. This person will delay the caller as long as possible, while they alert another adult to the crisis. That adult will immediately notify the telephone company to trace the call and immediately thereafter, notify the police using 911.

Based on the information at hand, the administrative staff will make a decision whether an immediate evacuation is warranted. If so, a designated evacuation code word will be given over the intercom and evacuation procedures will be followed. The office personnel will coordinate information requests to and/or from law enforcement, the telephone company, and parents.

If an immediate evacuation is not warranted, the administrative staff will notify teachers to inspect their room for any suspicious materials or unknown packages, without alarming students. All unassigned staff will report to the office for assignments such as searching offices, bathrooms, and all other common areas, including outdoor facilities.

### **Lock-Downs**

This action is taken when the threat of violence or gunfire is identified or directed by law enforcement and it is necessary to prevent the perpetrator(s) from entering occupied areas. During Lock Down, students are to remain in the classrooms or designated locations at all time. A designated Lock Down code word will be given over the intercom and Lock Down procedures will be followed. If inside, teachers will instruct students to lie on the floor, lock the doors, and close any shades or blinds if it appears safe to do so. If outside, students will proceed to their classrooms if it is safe to do so. If not, teachers or staff will direct students into nearby classrooms or school buildings (e.g., auditorium, library, cafeteria, gymnasium). Teachers and students will remain in the classroom or secured area until further instructions are given by the Principal or law enforcement. The front entrance is to be locked and no visitors other than appropriate law enforcement or emergency personnel are to be allowed on campus. The office personnel will coordinate information requests to and/or from law enforcement and parents.

### **Evacuation Plan**

A disaster of a significant nature may require the evacuation of the school. Immediately upon notification by outside authorities that the school must be evacuated, the administrative staff will verify the name and position of the person placing the alert. Once the source is confirmed, the administrative staff will give the designated evacuation code word over the intercom.

Teachers will proceed with their students to the nearest school exit indicated on the evacuation map posted for this purpose. Before leaving the room, teachers will make sure they have their class attendance roster with them. Students who are not in a classroom at the time the intercom signal is given will attach themselves to the nearest teacher exiting the building for purposes of getting to the designated evacuation site.

Prior to evacuation, offices, bathrooms, and all other common areas, including outdoor facilities will be searched by unassigned staff members designated by the administrative staff.

Once at the designated evacuation site, teachers and other staff will ensure that all students find their respective teachers. Teachers will then take roll to ensure that all students are accounted for. The names of any missing students will be given to the office personnel and an individual will be assigned the task of finding any missing students. Teachers will work together to take care of students with injuries, respiratory problems, or other medical conditions.

Teachers will stay with their classes for the duration of the emergency. In the event of an evacuation, all school employees are immediately designated “Civil Defense Workers” and are not allowed to leave school until they are given official clearance to do so by the administrative staff.

Students will remain with their teachers at the designated evacuation site until the administrative staff gives the “all clear” signal. In the event students cannot return to the school site, the administrative staff will notify parents and/or the media as to where students can be picked up. The office personnel will sign out students as they are being picked up by a parent or other adult listed on the emergency information card. Parents will be asked to remain in a designated area, and students will be escorted to the designated area for release.

#### **STAFF RESPONSIBILITIES**

All employees are responsible for their own safety, as well as that of others in the workplace. WSCS will rely upon its employees to ensure that work areas are kept safe and free of hazardous conditions. Employees will report any unsafe conditions or potential hazards to their supervisor immediately. If an employee suspects a concealed danger is present on WSCS's premises, or in a product, facility, piece of equipment, process, or business practice for which WSCS is responsible, the employee will bring it to the attention of their supervisor, the Principal, or Executive Director immediately. Supervisors will arrange for the correction of any unsafe condition or concealed danger immediately and will contact the Principal regarding the problem.

Employees will be encouraged to report any workplace injury or accident to their supervisor as soon as possible, regardless of the severity of the injury or accident. If medical attention is required immediately, supervisors will assist employees in obtaining medical care, after which the details of the injury or accident must be reported.

Periodically, WSCS may issue rules and guidelines governing workplace safety and health. All employees will familiarize themselves with the rules and guidelines, as strict compliance will be expected. Failure to comply with rules and guidelines regarding health and safety or work performance will not be tolerated.

#### **DRUG FREE/ALCOHOL FREE/SMOKE FREE ENVIRONMENT**

WSCS shall function as a drug, alcohol and tobacco-free workplace.

#### **COMPREHENSIVE SEXUAL HARASSMENT POLICIES AND PROCEDURES**

WSCS is committed to providing a school that is free from sexual harassment, as well as any harassment based upon race, color, religion, sex, gender, gender expression, gender identity, sexual orientation, pregnancy, national origin, ancestry, citizenship, age, marital status, physical disability, mental disability, medical condition, genetic information, military or veteran status or any other characteristic protected by state or federal law. WSCS has developed a comprehensive policy regarding discrimination or harassment (including employee to employee, employee to student, and student to employee misconduct). Misconduct of this nature is very serious and will be promptly addressed in accordance with WSCS policy.

#### **FERPA**

WSCS, its employees and officers, will comply with the Family Educational Rights and Privacy Act (FERPA) at all times.

#### **STUDENT RECORDS**

WSCS will establish and adhere to procedures related to confidentiality and privacy of student records. WSCS will keep student records in a locked file cabinet to which only designated staff will have keys, in accordance with Academy policies. Student special education files will be kept in separate locked cabinets to which only staff designated to have access shall have keys. Electronic student information systems will use password protected accounts to ensure the same limits on access to student files. In the event that a student enters the school upon transfer from an existing district school, the student's records will be requested from the respective district.

## PART 12: Charter School Safety Procedures—Tactical Responses to Criminal Incidents [EC 47605(6)(F)(ii)]

### Active Shooter:

### Appendix I: Background Information

#### Education Code (EC § 32282) Relevant Sections Summary

(2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, which shall include the development of all of the following:

(A) Child abuse reporting procedures consistent with Article 2.5 (commencing with Section 11164) of Chapter 2 of Title 1 of Part 4 of the Penal Code.

(B) Disaster procedures, routine and emergency, including adaptations for pupils with disabilities in accordance with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.). The disaster procedures shall also include, but not be limited to, both of the following:

(i) Establishing an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. A school district or county office of education may work with the Office of Emergency Services and the Alfred E. Alquist Seismic Safety Commission to develop and establish the earthquake emergency procedure system. The system shall include, but not be limited to, all of the following:

(I) A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff.

(II) A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.

(III) Protective measures to be taken before, during, and following an earthquake.

(IV) A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.

(ii) Establishing a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The school district or county office of education shall cooperate with the public agency in furnishing and maintaining the services as the school district or county office of education may deem necessary to meet the needs of the community.

(C) Policies pursuant to subdivision (d) of Section 48915 for pupils who committed an act listed in subdivision (c) of Section 48915 and other school-designated serious acts which would lead to suspension, expulsion, or mandatory expulsion recommendations pursuant to Article 1 (commencing with Section 48900) of Chapter 6 of Part 27 of Division 4 of Title 2.

(D) Procedures to notify teachers of dangerous pupils pursuant to Section 49079.

(E) A discrimination and harassment policy consistent with the prohibition against discrimination contained in Chapter 2 (commencing with Section 200) of Part 1.

(F) The provisions of any school wide dress code, pursuant to Section 35183, that prohibits pupils from wearing “gang-related apparel,” if the school has adopted that type of a dress code. For those purposes, the comprehensive school safety plan shall define “gang-related apparel.” The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment. A schoolwide dress code established pursuant to this section and Section 35183 shall be enforced on the school campus and at any school-sponsored activity by the principal of the school or the person designated by the principal. For purposes of this paragraph, “gang-related apparel” shall not be considered a protected form of speech pursuant to Section 48950.

(G) Procedures for safe ingress and egress of pupils, parents, and school employees to and from school.

(H) A safe and orderly environment conducive to learning at the school.

## **Lockdown**

**To be used in the event of:** Armed Intruder, Hostage Crisis

### **Teachers will:**

- Immediately lock all building doors or classroom doors
- Instruct students to lie on the floor
- Close all blinds and curtains
- Turn off all lights
- Instruct students to remain silent
- Await further instruction from Director, Principal, or Police

### **Students will:**

- Immediately drop to the floor, away from doors or windows
- Remain silent
- Await further instructions from teacher

### **Director and/ or Principal will:**

- Establish communication with appropriate law enforcement agency
- Establish an incident command center
- Notify District officials (Planning/Intelligence)
- Prepare materials for emergency response personnel (Logistics)

### **Emergency status is clear when:**

- Conditions are deemed safe by the Director, Principal or ranking law enforcement official
- Teachers are given the “All Clear” signal



Gustavo M. Corona, CPA  
Scott A. Faeth, CPA  
Christina J. Zakarian, CPA

Thomas R. Borchardt, CPA  
Consultant

February 2, 2021

Western Sierra Charter Schools  
Attention: Jody Jeffers  
41267 Highway 41  
Oakhurst CA 93644

We are pleased to confirm our understanding of the services we are to provide for Western Sierra Charter Schools for the year ended June 30, 2021.

We will audit the financial statements of Western Sierra Charter Schools, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year ended June 30, 2021 and the related notes to the financial statements. Also, the following supplementary information required by the State's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting 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. Organization
2. Schedule of Fiduciary Net Assets – Fiduciary Funds
3. Schedule of Expenses by State Categories
4. Schedule of Instructional Time
5. Schedule of Average Daily Attendance
6. Reconciliation of Unaudited Actuals Report With Audited Financial Statements

#### **Audit Objectives**

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 and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 Western Sierra Charter School's financial statements. Our report will be addressed to Board of Trustees of Western Sierra Charter Schools. 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 on the financial statements is other than unmodified, we will discuss the reasons with management 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 issue reports, or we may withdraw from this engagement.



We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control 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 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Western Sierra Charter Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

#### **Audit Procedures—General**

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 School or to acts by management or employees acting on behalf of the School. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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, an unavoidable risk exists that some 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 and *Government 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, fraudulent financial reporting, or misappropriation of assets that come 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, and of any material abuse that comes to our attention. 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 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 School'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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the School 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.



An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing 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 Western Sierra Charter School's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

We will prepare the School's federal and state information returns for the year ended June 30, 2021 based on information provided by you. We will also assist in preparing the financial statements and related notes of the School in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

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**

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; and (3) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is 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, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the School from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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 School 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 School received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the School complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.



You are responsible for the preparation of the supplementary information, which we have been engaged to report on, 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The School is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the tax services, financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; you agree to oversee the nonaudit 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.

We will provide copies of our reports to the School; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Borchardt, Corona, Faeth & Zakarian and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California State Controller's Office and/or California Department of Education or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Borchardt, Corona, Faeth & Zakarian personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.



Scott Faeth is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit during the summer and issue our report no later than December 15, 2021. We will complete your information returns by the extended due date.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, excluding out-of-pocket costs, will not exceed the totals listed below. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 90 days or more overdue and may 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 upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The fees listed below are 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 fees for these services will be:

	Prior Years Fees		Proposed Fees for June 30, 2021		
	Mountain Home Charter	Glacier High Charter	Mountain Home Charter	Glacier High Charter	Endeavor Charter
Financial Audit	\$ 6,050	\$ 5,900	\$ 5,455	\$ 4,725	\$ 5,250
State Compliance Audit	2,400	2,250	2,200	1,780	2,030
Consolidation into Forms 990 and 199	700	700	600	600	600
Board Meeting	150	150	120	120	120
Retiree Benefits Analysis and Disclosure	750	-	750	-	-
Total All Fees	<u>\$ 10,050</u>	<u>\$ 9,000</u>	<u>\$ 9,125</u>	<u>\$ 7,225</u>	<u>\$ 8,000</u>

**NOTE: We may need to revise our estimates if the State mandates additional audit procedures, or if your federal expenditures are in excess of \$750,000 which would require a Single Audit. Fees for any additional procedures will be discussed with you in advance and will be sent to you as an addendum to this letter.**

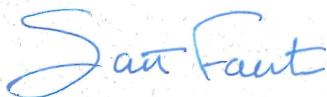
In addition to the above noted fees, the Auditor will be reimbursed for reasonable and necessary out-of-pocket costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. **Our 2020 peer review report accompanies this letter.**

We appreciate the opportunity to be of service to Western Sierra Charter Schools 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,

BORCHARDT, CORONA, FAETH & ZAKARIAN



Scott Faeth, CPA

RESPONSE:

This letter correctly sets forth the understanding of Western Sierra Charter Schools.

By: \_\_\_\_\_

Title: \_\_\_\_\_

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

***\*\*Please indicate the number of reports needed by your Board  
and for School use \_\_\_\_.***



### **Report on the Firm's System of Quality Control**

To Borchardt, Corona, Faeth & Zakarian, Accountancy Corporation  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Borchardt, Corona, Faeth & Zakarian, Accountancy Corporation (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### **Firm's Responsibility**

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

#### **Peer Reviewer's Responsibility**

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

#### **Required Selections and Considerations**

Engagements selected for review included an audit of an employee benefits plan and engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

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

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Borchardt, Corona, Faeth & Zakarian, Accountancy Corporation in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Borchardt, Corona, Faeth & Zakarian, Accountancy Corporation has received a peer review rating of *pass*.

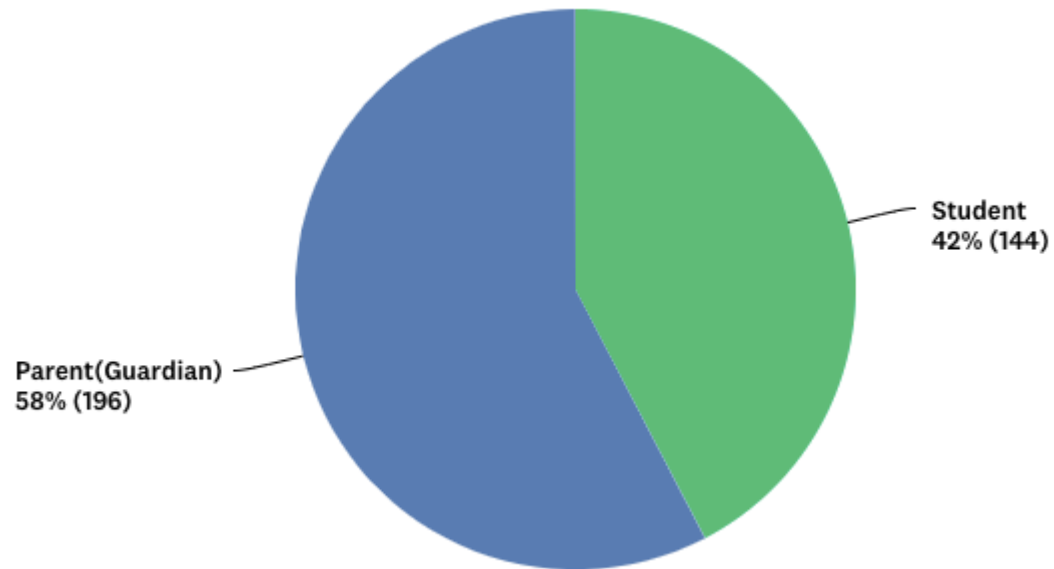
*Safford & Landry, Inc.*

August 28, 2020

## 2020-2021 WSCS Parent/Student Survey Summary

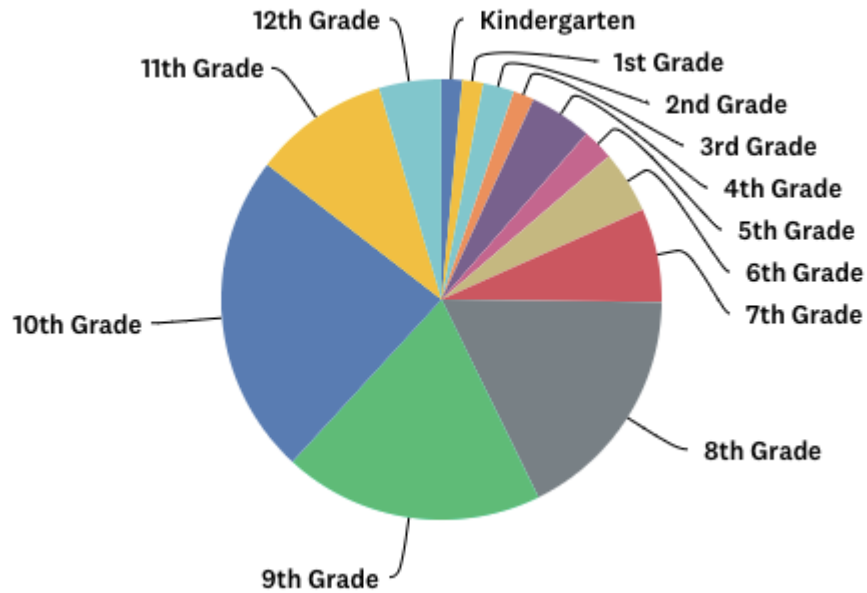
# of Responses (% of Responses)	MHS	GHS	Endeavor	TOTAL
Parents	73 (38%)	43 (23%)	96 (51%)	212
Students	32 (24%)	48 (36%)	55 (41%)	135
TOTAL	105 (30%)	91 (26%)	151 (44%)	347

Are you a student or a parent?

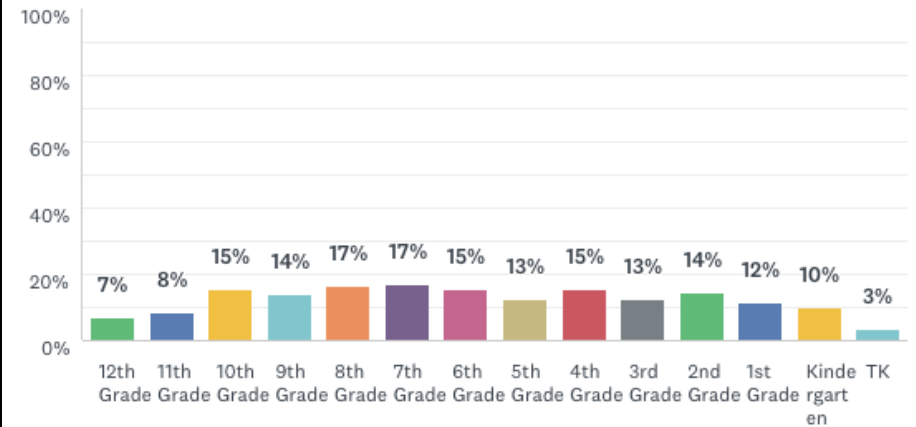




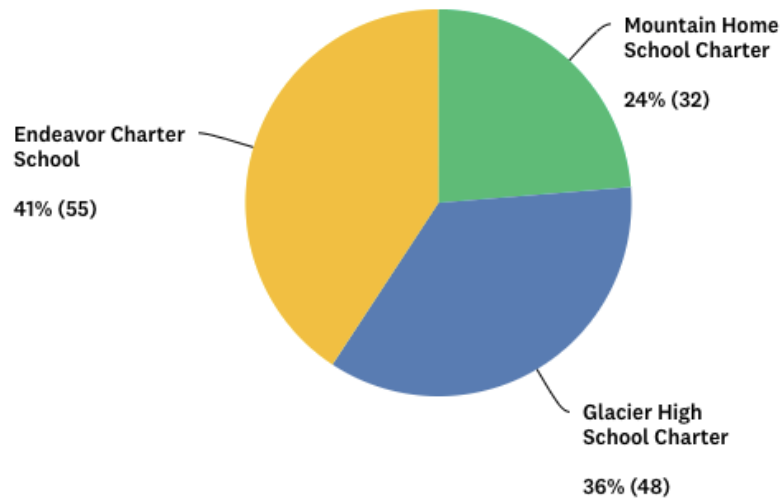
**Q 15 - (All Students) I am currently in:**



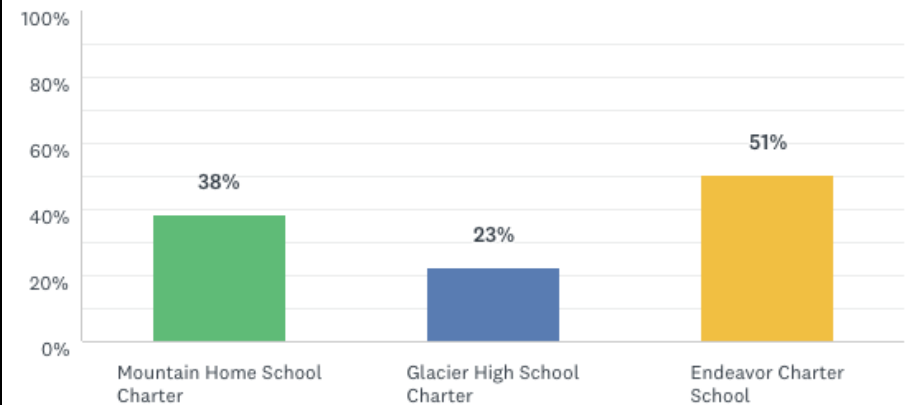
**Q42 - (All Parents) The grades of my children currently enrolled in one of our WSCS schools (mark all that apply)**



**Q2 - (All Students) What school do you attend?**



**Q 23 - (All Parents) What school or schools do your children attend: (mark all that apply)**



**Unless otherwise noted, percentages shown are a combination of  
“Above Average” and “Excellent” Scores**

PERSONAL SUPPORT	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q3) I receive encouragement from teachers and other school staff.</i>	84%	---	85%	---	96%	---	79%	---
<i>(Q7) How emotionally safe do you feel with staff and students at our school?</i>	81%	---	71%	---	85%	---	71%	---
<i>(Q9) I feel my Advising Teacher (and other classroom teachers) take the time to discuss my grades, academic progress and success, or areas of improvement with me and my parents.</i>	82%	---	79%	---	92%	---	75%	---
<i>(Q10 &amp; 35) I feel welcomed, valued and connected to others in my school community.</i>	81%	86%	66%	76%	92%	83%	64%	72%
<i>(Q11) How likely are you to ask for help from a teacher or other school staff when you run into a school/learning related difficulty?</i>	50%	---	60%	---	54%	---	68%	---
<i>(Q27) How well does the school support your needs as the Parent/Guardian teacher?</i>	---	93%	---	89%	---	89%	---	81%

INSTRUCTIONAL SUPPORT	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q3) I receive encouragement from teachers and other school staff.</i>	84%	---	85%	---	96%	---	79%	---
<i>(Q4) The school works with my parent/guardian to help me do my best in school.</i>	82%	---	92%	---	100%	---	71%	---
<i>(Q8) My school provides textbooks and learning materials to meet my educational needs.</i>	84%	---	88%	---	92%	---	64%	---
<i>(Q9 &amp; 34) I feel my Advising Teacher (and other classroom teachers) take the time to discuss my grades, academic progress and success, or areas of improvement with me and my parents.</i>	82%	95%	79%	91%	92%	99%	75%	97%
<i>(Q11 &amp; 30) How likely are you to ask for help from a teacher or other school staff when you run into a school/learning related difficulty?</i>	50%	73%	60%	69%	54%	82%	68%	75%
<i>(Q13) My teacher provides me with enough guidance and support to successfully complete my distance learning/Zoom classes.</i>	92%	---	76%	---	88%	---	64%	---
<i>(Q14) How well did the school support your educational-related technology needs?</i>	87%	---	85%	---	96%	---	64%	---
<i>(Q18) Does our school provide you the knowledge and support you need for future (college/career) academic goals and planning?</i>	---	---	74%	---	---	---	64%	---
<i>(Q27) How well does the school support your needs as the Parent/Guardian teacher?</i>	---	93%	---	89%	---	89%	---	81%
<i>(Q29) My school provides textbooks and other learning materials to meet my child's educational needs.</i>	---	86%	---	89%	---	88%	---	84%
<i>(Q38) Rate how well the school communicates to you about school events and procedures.</i>	---	90%	---	88%	---	92%	---	91%

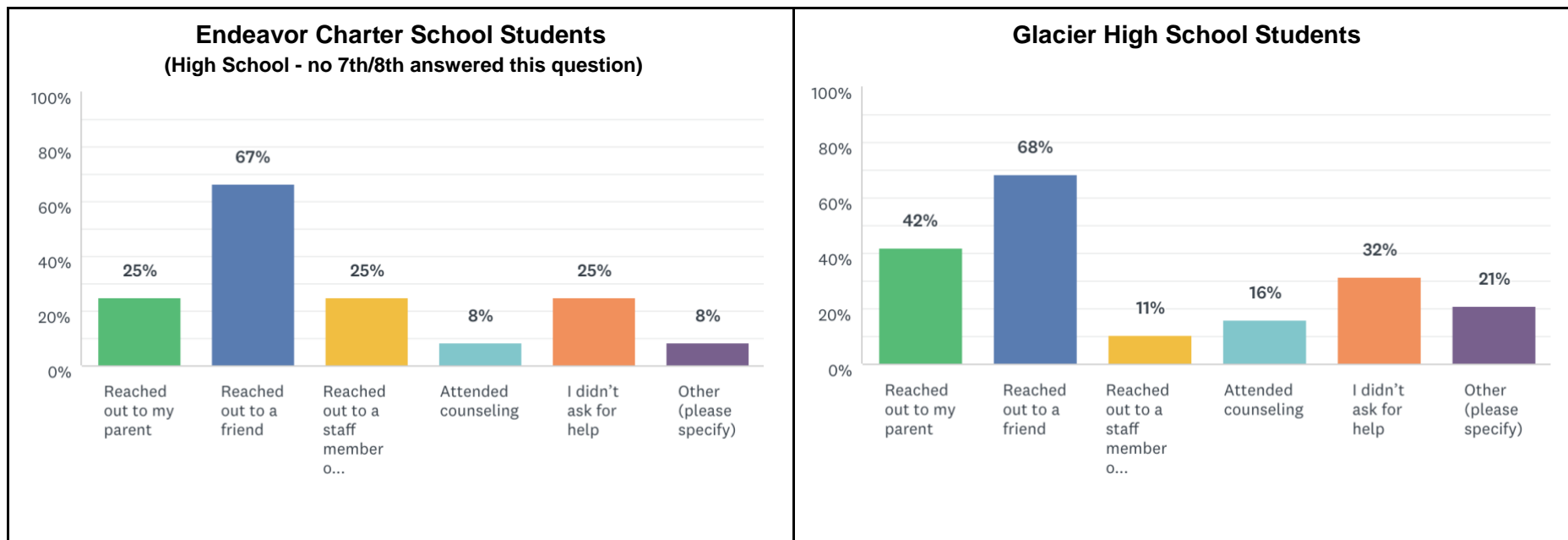
BUILDING	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q5) My school is clean and in good condition.</i>	93%	---	98%	---	100%	---	71%	---
<i>(Q37) Do the buildings and classrooms support a positive and focused environment appropriate for learning?</i>	---	89%	---	91%	---	92%	---	97%

SAFETY- COVID	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q5) My school is clean and in good condition.</i>	93%	---	98%	---	100%	---	71%	---
<i>(Q6 &amp; 36) I feel safe when on campus with the COVID safety measures that have been implemented.</i>	88% (Yes)	85% (Yes)	88% (Yes)	90% (Yes)	96% (Yes)	99% (Yes)	93% (Yes)	94% (Yes)

SAFETY- MENTAL HEALTH	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q7) How emotionally safe do you feel with staff and students at our school?</i>	81%	---	71%	---	85%	---	71%	---
<i>(Q10 &amp; 35) I feel welcomed, valued and connected to others in my school community.</i>	81%	86%	66%	76%	92%	83%	64%	72%
<i>(Q11) How likely are you to ask for help from a teacher or other school staff when you run into a school/learning related difficulty?</i>	50%	---	60%	---	54%	---	68%	---
<i>(Q20) Overall how would you rate your mental health?</i>	82%	---	62%	---	100%	---	78%	---
<i>(Q21) Have you had any problems this school year</i>	19%	---	44%	---	0%	---	44%	---

<i>with your schoolwork or daily life due to any emotional difficulties, such as feeling depressed, stressed, sad or anxious?</i>	(Yes)		(Yes)		(Yes)		(Yes)	
---	-------	--	-------	--	-------	--	-------	--

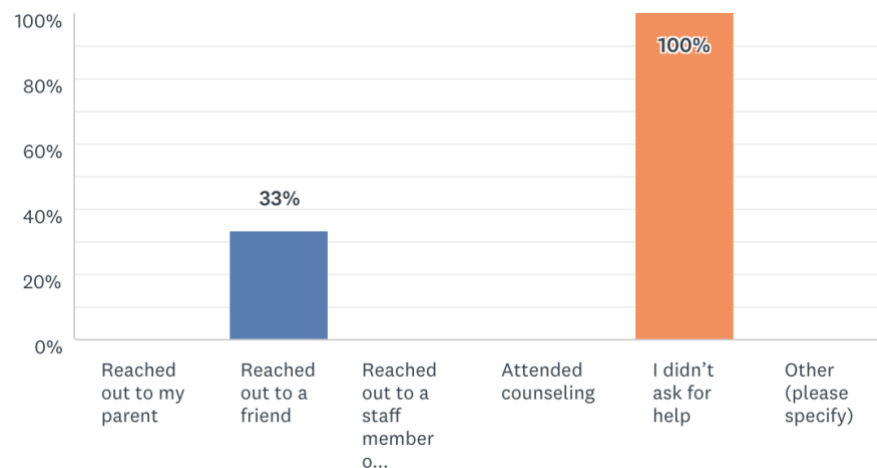
**(Q22) (7th-12th Grade Students) What support(s) have you used to help you this school year with your schoolwork or daily life due to any emotional difficulties, such as feeling depressed, stressed, sad or anxious.**



### KEY

- Reached out to my parent
- Reached out to a friend
- Reached out to a staff member or my Advising Teacher
- Attended counseling
- I didn't ask for help
- Other (please specify)

### Mountain Home School Students (7th-8th grade)



INSTRUCTIONAL MATERIALS	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
(Q8 & 29) My school provides textbooks and learning materials to meet my educational needs.	84%	86%	88%	89%	100%	88%	89%	84%
(Q33) How well did the school support your child's education-related technology needs?	---	81%	---	71%	---	82%	---	69%

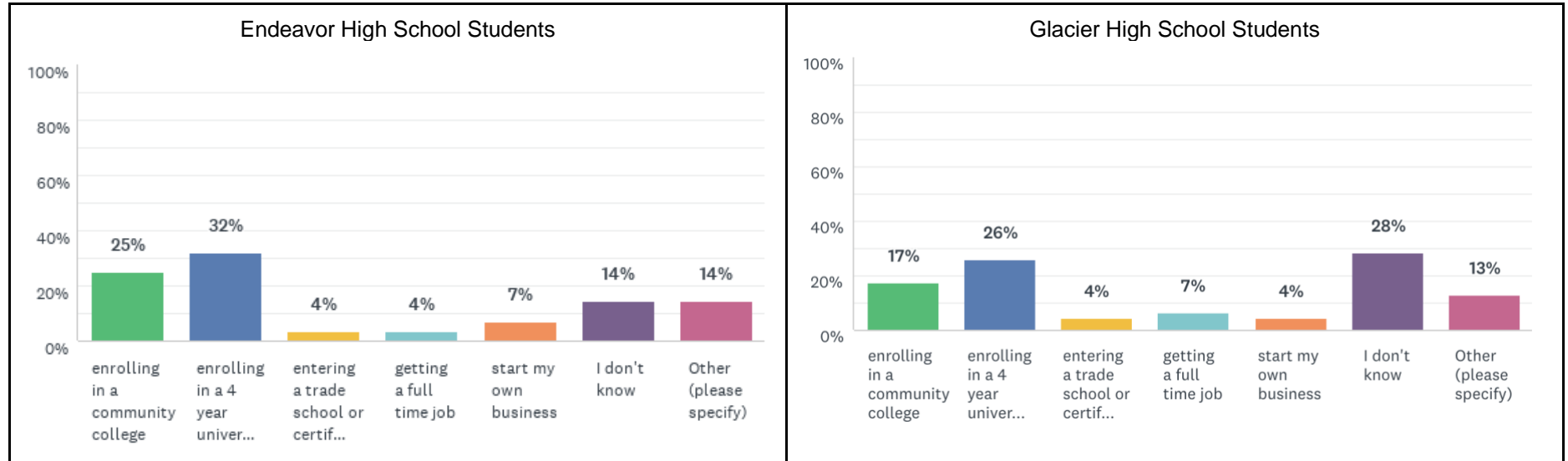
DISTANCE LEARNING	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
(Q12 & 31) Did you (your child) participate in any distance learning/ Zoom classes?	88% (Yes)	83% (Yes)	90% (Yes)	93% (Yes)	96% (Yes)	91% (Yes)	100% (Yes)	94% (Yes)

<i>(Q13) My teacher provided me with enough guidance and support to successfully complete my distance learning/ Zoom courses.</i>	92%	---	76%	---	88%	---	64%	---
<i>(Q32) Did your child's teacher(s) provide enough guidance and support for your child to successfully participate in the distance learning/ Zoom courses?</i>	---	91%	---	80%	---	89%	---	77%
<i>(Q14 &amp; 33) How well did the school support your (your child's) education-related technology needs?</i>	87%	81%	85%	71%	96%	82%	64%	69%

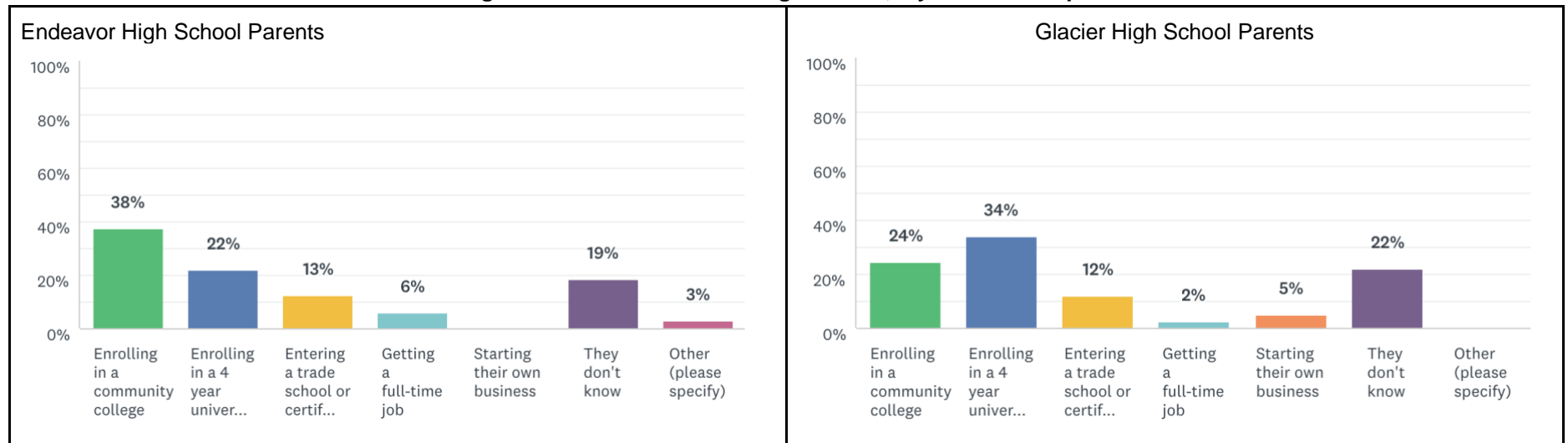
HIGH SCHOOL GUIDANCE	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q17) It is our purpose that all students graduate completing the full A-G (college prep) course requirements. Are you on track to complete the full A-G course requirements for graduation?</i>	---	---	70% (Yes)	---	---	---	79% (Yes)	---
<i>(Q18) Does our school provide you the knowledge and support you need for future (college/career) academic goals and planning?</i>	---	---	74%	---	---	---	64%	---
<i>(Q39) Does our school provide you the knowledge and support you need for future (college/career) academic goals and planning for your student?</i>	---	44%	---	69%	---	81%	---	66%
<i>(Q44) It is our purpose that all students graduate completing the full A-G (college prep) course requirements. Is your student on track to complete the full A-G course requirements for graduation?</i>	---	---	---	85% (Yes)	---	---	---	91% (Yes)



**Q16 High school students only: After High School I plan on:**



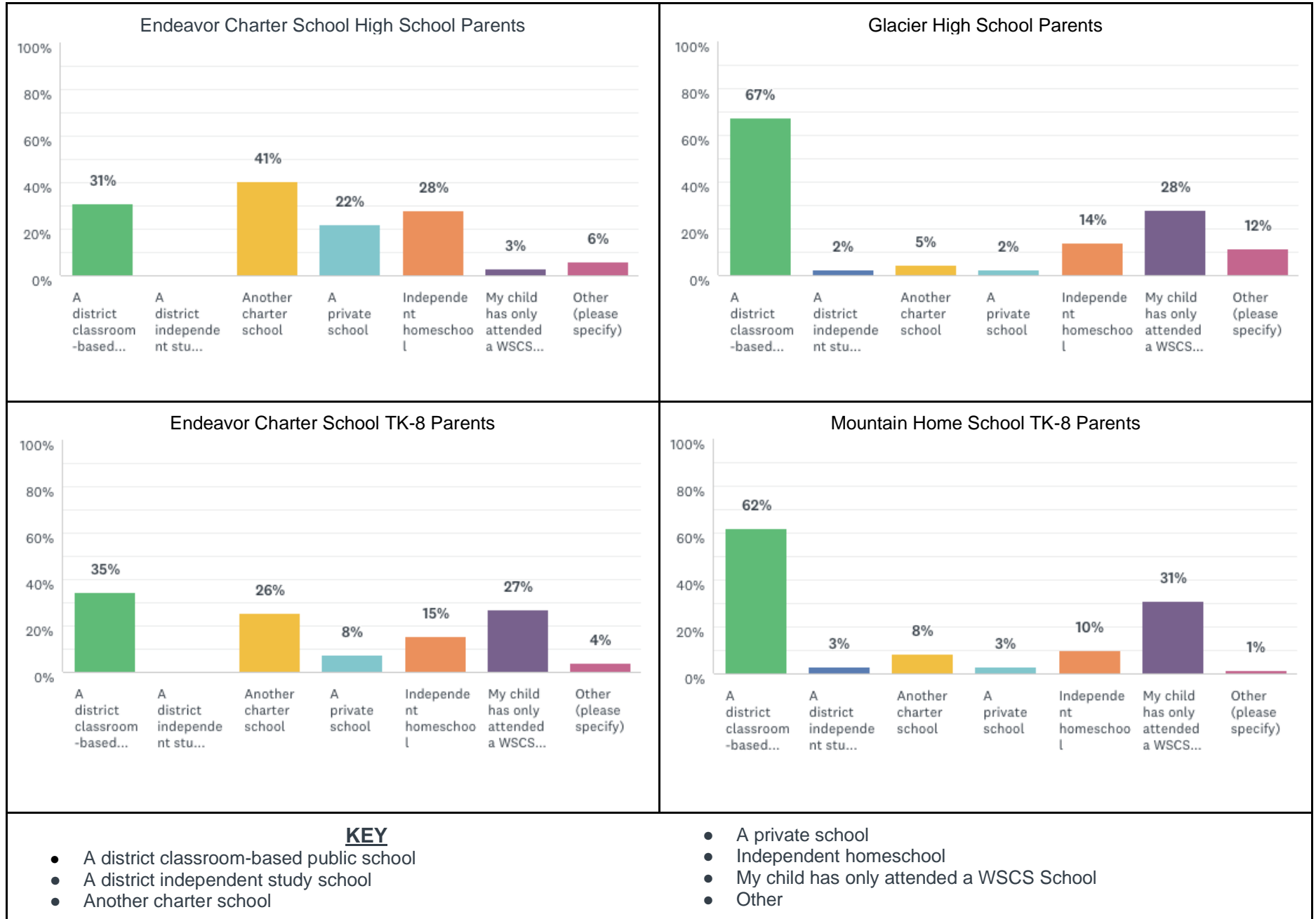
**Q 43 High School Families: After High School, my oldest child plans on:**



REASONS/ SATISFACTION	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q26) How would you rate your overall schooling experience with us?</i>	---	93%	---	90%	---	92%	---	81%
<i>(Q40) Would you recommend our school to your friends and family?</i>	---	99%	---	93%	---	99%	---	97%

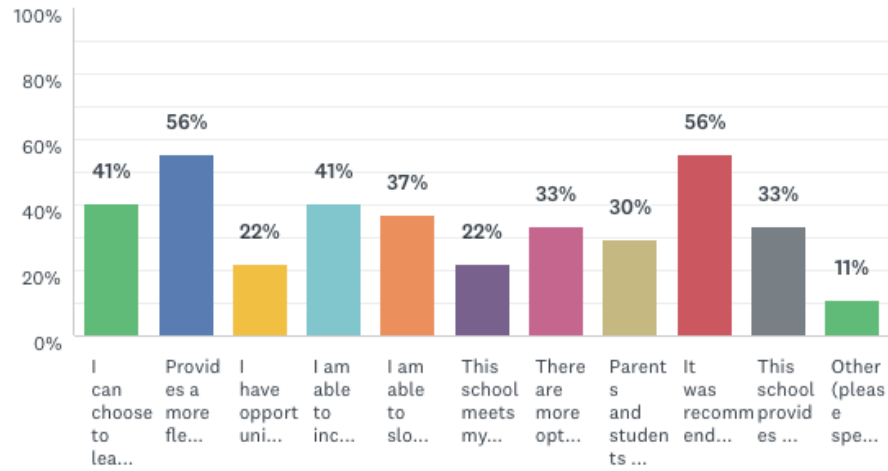
COMMUNICATION	Mountain Home School		Glacier High School		TK-8th Endeavor		9th-12th Endeavor	
	Students	Parents	Students	Parents	Students	Parents	Students	Parents
<i>(Q38) Rate how well the school communicates to you about school events and procedures.</i>	---	90%	---	88%	---	92%	---	91%

**Q 24 - Parents - Prior to attending this Western Sierra Charter School (WSCS) school, my child/children attended: (mark all that apply)**

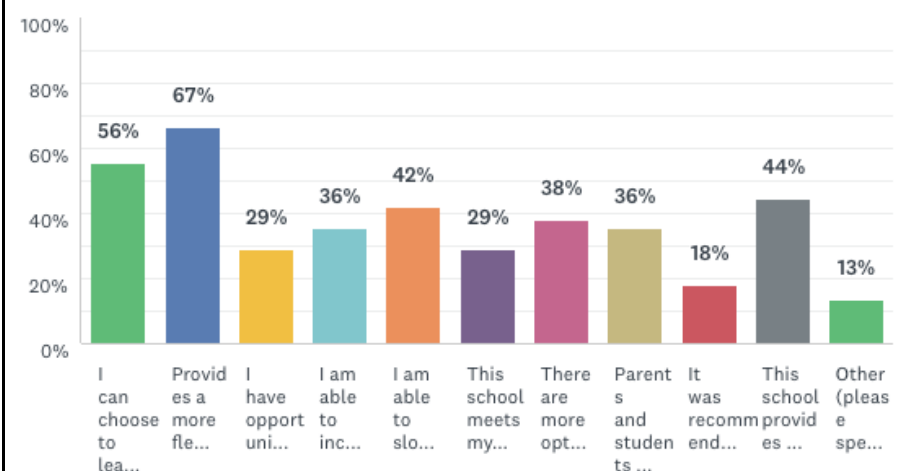


## High School - Q19 + Q 25- Students + Parents - What were your reasons for choosing our school? (mark all that apply)

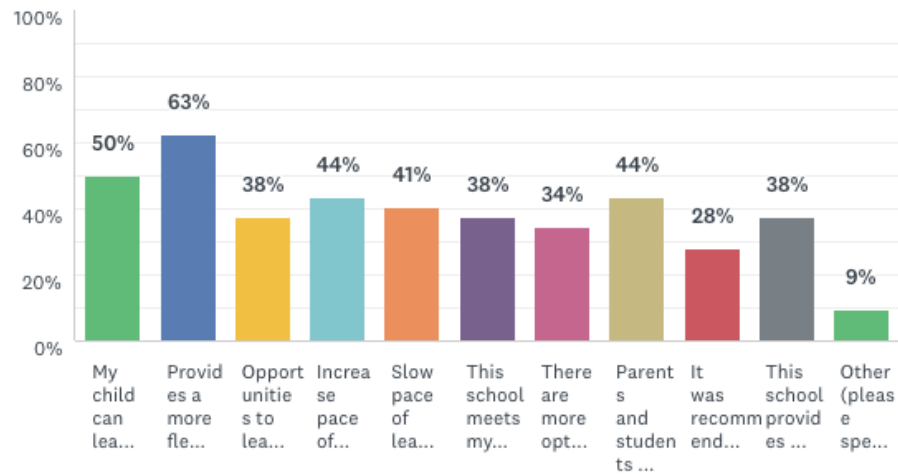
Endeavor Charter School High School Students



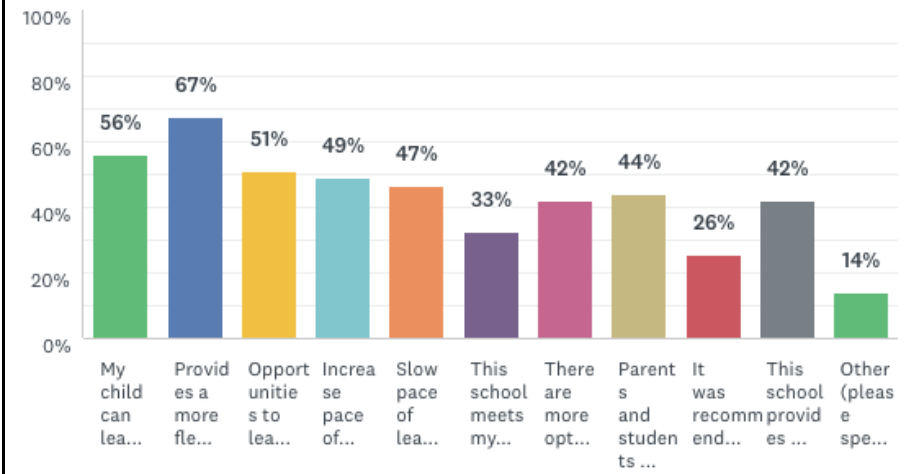
Glacier High School Students



Endeavor Charter School High School Parents



Glacier High School Parents



### KEY

- My child can learn in the classroom, online, and/or at home
- Provides a more flexible learning schedule for my child
- Opportunities to learn through the community and college

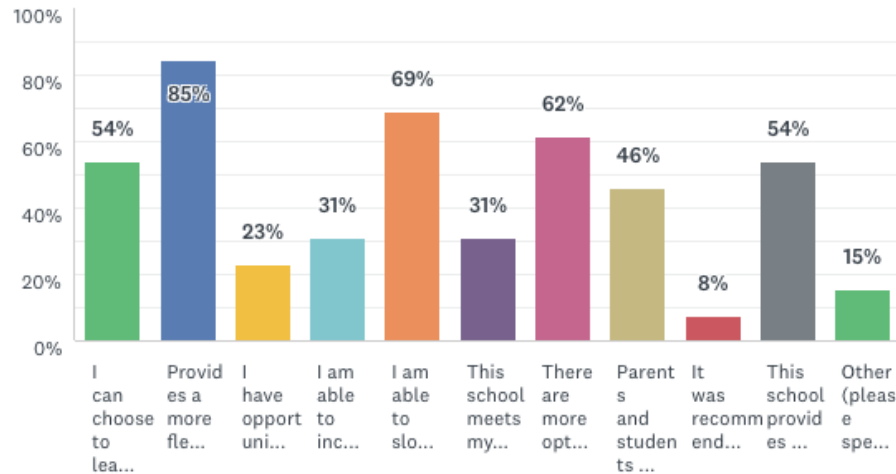
- This school meets my child's special needs or circumstances better than our previous school
- There are more options for learning programs and activities
- Parents and students are actively involved in the learning program

- Increase pace of learning
- Slow pace of learning (if they need extra time to master concepts or catch up)

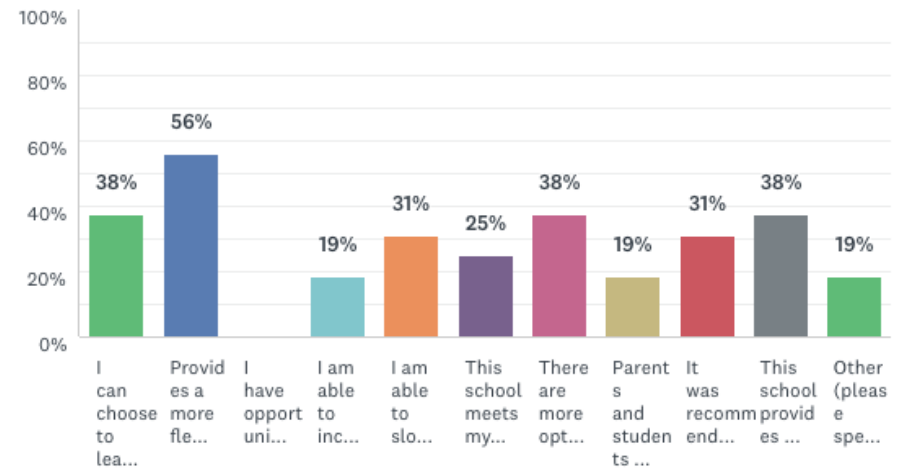
- It was recommended by someone I know
- This school provides a safer, more secure learning environment
- Other

**Elementary - Q19 + Q 25- Students + Parents - What were your reasons for choosing our school? (mark all that apply)**

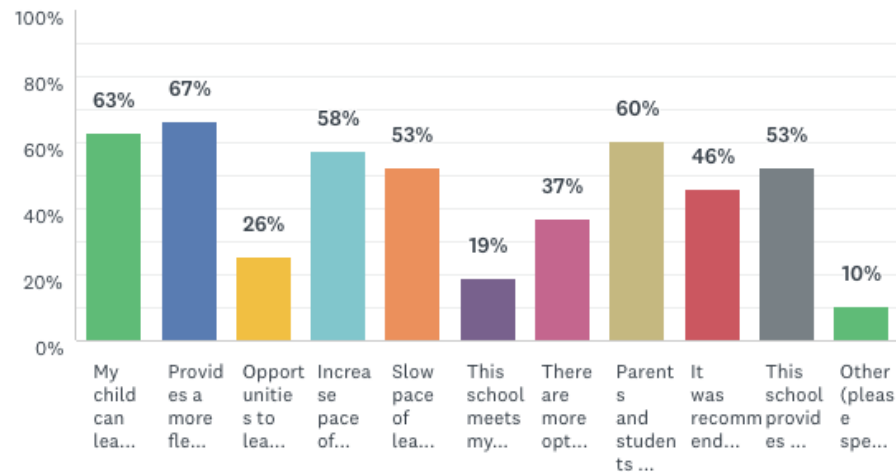
Endeavor Charter School Tk-8 Students



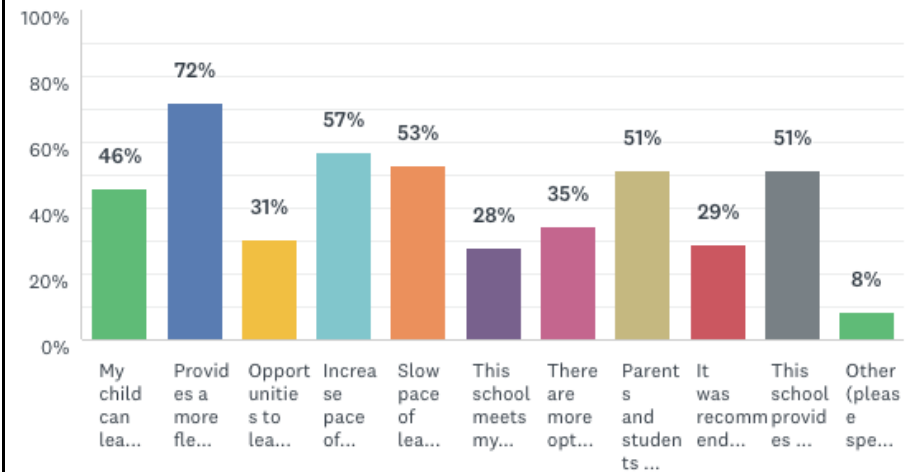
Mountain Home School TK-8 Students



Endeavor Charter School TK-8 Parents



Mountain Home School TK-8 Parents



**KEY**

- My child can learn in the classroom, online, and/or at home
- This school meets my child's special needs or circumstances better than our previous school

- Provides a more flexible learning schedule for my child
- Opportunities to learn through the community and college
- Increase pace of learning
- Slow pace of learning (if they need extra time to master concepts or catch up)

- There are more options for learning programs and activities
- Parents and students are actively involved in the learning program
- It was recommended by someone I know
- This school provides a safer, more secure learning environment
- Other

# Western Sierra Charter Schools 2021-2022 Calendar

## AUGUST 2021

S	M	T	W	Th	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				

8/9-8/11 Teacher Work Day

8/12 First Day of School/  
Semester 1 Begins

## FEBRUARY 2022

S	M	T	W	Th	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					

2/14-2/18 Presidents' Week  
Break

2/18 Attendance 7  
Due February 18

## SEPTEMBER 2021

S	M	T	W	Th	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		

9/3 Attendance 1  
Due Sept. 3

9/6 Labor Day

## MARCH 2022

S	M	T	W	Th	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		

3/18 Attendance 8  
Due March 18

## OCTOBER 2021

S	M	T	W	Th	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						

10/1 Attendance 2  
Due October 1

10/18-10/22 October Break

10/29 Attendance 3  
Due October 29

## APRIL 2022

S	M	T	W	Th	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

4/11- 4/18 Spring Break

4/15 Attendance 9  
Due April 15

4/15 P 2

## NOVEMBER 2021

S	M	T	W	Th	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				

11/11-11/12 Veterans Day  
Break

11/22-11/26 Thanksgiving  
Break

11/26 Attendance 4  
Due November 26

## MAY 2022

S	M	T	W	Th	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				

5/13 Attendance 10  
Due May 13

5/30 Memorial Day

## DECEMBER 2021

S	M	T	W	Th	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	

12/17 Semester 1 Ends

12/20 - 12/31 Winter Break

12/24 Attendance 5  
Due December 24

12/24 P 1

## JUNE 2022

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

6/2 Last Day of School/  
Semester 2 Ends

6/2 Attendance 11  
Due June 2

6/3 Teacher Work Day

## JANUARY 2022

S	M	T	W	Th	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					

1/3 Semester 2 Begins

1/17 MLK Day

1/21 Attendance 6  
Due January 21

### Mountain Home & Glacier

41267 Hwy 41  
Oakhurst, CA 93644  
559-642-1422

### Endeavor

777 W. Shaw Ave.  
Fresno, CA 93704  
559-248-0471

- Beginning/End of Semester
- Teacher Work Day
- Holiday/Vacation
- Attendance Due
- Teaching Day-175 days

# Mountain Home School 2020-21 Financial Report As of 1/31/21

Category		Budget		Actual	Comments
Revenue		Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date
State Aid Block Grant (LCFF)	8011	620,900	31,078	651,978	747,254
Education Protection Account "EPA" (LCFF)	8012	169,746	(130,288)	39,458	163,691
In Lieu Prop Tax (LCFF)	8096	959,202	76,273	1,035,475	826,406
Lottery	8560	42,048	0	42,048	20,644
Interest	8660	4,850	0	4,850	3,067
Mandate Block Grant	8550	3,058	0	3,058	3,326
One-time Funding LLMF	8550	0	26,851	26,851	26,851
State STRS Contribution on Behalf - Paper Trans	7690-8590	133,053	0	133,053	-
Low Performing Student Block Grant	7510-8590	0	0	0	-
Other Local Revenue	8699	38,000	(36,000)	2,000	1,848
SPED Revenue (6500)	8792	57,166	0	57,166	34,607
<b>Total Revenue</b>		<b>2,028,023</b>	<b>(32,086)</b>	<b>1,995,937</b>	<b>1,827,693</b>
Total Revenue					
Expense		(Annual)	(Annual)	(Annual)	Year-to-date
Salaries (Certificated and Classified)		928,734	13,539	942,273	515,347
Benefits (All Combined)		442,628	(129)	442,499	175,946
<b>Total Salary &amp; Benefits</b>		<b>1,371,362</b>	<b>13,410</b>	<b>1,384,772</b>	<b>691,293</b>
<b>Instructional (Func.1000)</b>	<b>Object Code</b>				
Textbooks and Core Curricula	4100	11,831	-	11,831	2,364
Books and Ref Mat	4200	4,344	1,076	5,420	-
Instructional Supplies (>\$500)	4300	31,026	13,895	44,921	20,704
Instructional Equipment (\$500-\$4900)	4400	0	-	0	-
Travel & Conference	5200	500	-	500	12
Contracted Services	5800	39,246	-	39,246	30,255
Communications	5900	4,312	2,079	6,391	5,618
Equipment	6400	-	-	-	-
<b>Building (Func. 8100)</b>					
Supplies	4300	10,000	-	10,000	4,296
Equipment	4400	1,025	-	1,025	-
Utilities	5500	8,805	-	8,805	1,799
Rentals, Leases & Repairs	5600	0	-	0	-
Custodial/Site Expense	5800	0	2,063	2,063	7,165
Equipment	6400	0	-	0	-
<b>Facilities Construct(Func. 8500)</b>					
Site Improvement	6100	0	-	0	-
Building Improvements	6200	0	-	0	-
<b>Administrative (Func. 2700)</b>					
Admin. Supplies	4300	5,000	-	5,000	1,505
Admin. Equipment	4400	500	-	500	-
Travel & Conference	5200	3,420	-	3,420	1,088
Service Memberships/ Fees	5300	11,381	-	11,381	7,302
Insurance 7200	5400	5,925	2,733	8,658	-
Contracted Services	5800	2,951	-	2,951	3,995
Contracted Services-Business Svc Fees	5800	42,871	(578)	42,293	-
Communications	5900	4,673	-	4,673	3,703
Equipment	6400	-	-	-	-
<b>Health Services (Func. 3120 &amp; 3140)</b>					
Contracted Services	5800	17,962	-	17,962	6,444
<b>Food (Func. 3700)</b>					
Food Costs	4700	2,280	(1,000)	1,280	197
<b>Administrative (Func. 7191)</b>					
Contracted Services -auditors	5800	14,440	-	14,440	10,906
<b>General Administration (Func.7200/7300)</b>					
YUSD Oversight 1%	5800	17,498	(236)	17,262	2,160
Business Services (3.5% of Rev)	5800	18,373	(248)	18,125	-
<b>Fiscal Services (Func. 9200)</b>					
Special Education		2,998	30,481	33,479	336
<b>Total Expense</b>		<b>1,632,723</b>	<b>63,675</b>	<b>1,696,398</b>	<b>801,142</b>
Total Expense					
Revenue Less Expenses		395,300		299,539	1,026,552
Carryover from Prior Year		544,414		544,414	
Carryover as a Percentage of Total Expenses		33.3%		32.1%	
Ending Balance/Future Carryover		939,714		843,953	
Carryover as a Percentage of Total Expenses		57.6%		49.7%	
Net Income		395,300		299,539	
Net Income as a percentage of Total Revenue		19.5%		15.0%	
Extraordinary Items					
One-time Expenditures		-	26,851	26,851	
One-time Funding Income		(38,000)	9,149	(28,851)	
Total		(38,000)	36,000	(2,000)	
Net Income Adjusted for Extraordinary Items		357,300		297,539	
Adjusted Net Income as a percentage of Total Revenue		17.6%		14.9%	



# Glacier High School 2020-21 Financial Report As of 1/31/21

Category		Budget			Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp	Revision Notes
<b>Revenue</b>		(Annual)	(Annual)	(Annual)	Year-to-date	LCFF Calculator ADA of 78.8 Actual Enrollment: 86
State Aid Block Grant (LCFF)	8011	312,400	1,691	314,091	284,515	GHS is receiving funding for GHS and part of ECS until Feb. 2021
Education Protection Account "EPA" (LCFF)	8012	133,823	(59,989)	73,834	118,859	
In Lieu Prop Tax (LCFF)	8096	399,667	14,124	413,791	278,250	
Lottery	8560	20,269	0	20,269	6,707	Total Revenue
Interest	8660	1,500	0	1,500	1,415	
Mandate Block Grant	8550	2,943	0	2,943	3,695	
One-time Funding LLMF	8550	0	7,911	7,911	8,068	
State STRS Contribution on Behalf - Paper Transaction	8590	62,763	0	62,763	-	
Low Performing Student Block Grant	7510-8590	0	0	-	-	
Other Local Revenue	8699	16,000	(14,000)	2,000	592	
SPED Revenue (6500)	8792	21,804	0	21,804	13,054	
<b>Total Revenue</b>		<b>971,169</b>	<b>(50,263)</b>	<b>920,906</b>	<b>715,155</b>	
Category		Budget			Actual	Comments
<b>Expenses</b>		(Annual)	(Annual)	(Annual)	Year-to-date	
Salaries (Certificated and Classified)		485,457	1,836	487,293	271,133	Total Expense
Benefits (All Combined)		230,399	1,323	231,722	94,027	
<b>Total Salary &amp; Benefits</b>		<b>715,856</b>	<b>3,159</b>	<b>719,015</b>	<b>365,160</b>	
<b>Instructional (Func.1000)</b>	<b>Object Code</b>					
Textbooks and Core Curricula	4100	5,988	-	5,988	4,042	
Books and Ref Mat	4200	1,488	-	1,488	-	
Instructional Supplies (>\$500)	4300	8,365	6,702	15,067	7,322	
Instructional Equipment (\$500-\$4900)	4400	-	-	-	-	
Travel & Conference	5200	500	500	1,000	499	
Contracted Services	5800	15,492	-	15,492	15,508	
Communications	5900	1,576	-	1,576	2,390	Total Expense
Equipment	6400	-	-	-	-	
<b>Building (Func. 8100)</b>						
Supplies	4300	5,035	-	5,035	1,536	
Equipment	4400	475	-	475	-	
Utilities	5500	3,424	-	3,424	764	
Rentals, Leases & Repairs	5600	-	-	-	-	
Custodial/Site Expense	5800	-	776	776	2,963	
Equipment	6400	-	-	-	-	
<b>Facilities Construct (Func. 8500)</b>						
Site Improvement	6100	-	-	-	-	Total Expense
Building Improvements	6200/6250	-	-	-	-	
<b>Administrative (Func. 2700)</b>						
Admin. Supplies	4300	3,000	-	3,000	1,712	
Admin. Equipment	4400	500	-	500	-	
Travel & Conference	5200	1,350	-	1,350	396	
Service Memberships/ Fees	5300	4,493	-	4,493	4,165	
Insurance	5400	2,339	1,079	3,418	-	
Contracted Services	5800	1,165	-	1,165	2,438	
Contracted Services-Business Svcs	5800	20,724	(1,017)	19,707	-	
Communications	5900	1,746	-	1,746	1,619	Total Expense
Equipment	6400	-	-	-	-	
<b>Health Services (Func. 3120/3140)</b>						
Contracted Services	5800	5,215	-	5,215	2,431	
<b>Food (Funct. 3700)</b>						
Food Costs	4700	900	-	900	61	
<b>Administrative (Func.7191)</b>						
Contracted Services -auditors	5800	5,700	-	5,700	-	
<b>General Administration (Func.7200/7300)</b>						
YUSD Oversight 1%	5800	8,459	(415)	8,044	-	
Business Services (3.5% of Rev)	5800	8,882	(436)	8,446	-	Total Expense
<b>Fiscal Services (Func. 9200)</b>						
SPED-Costs		(683)	14,274	13,591	1,453	
<b>Total Expense</b>		<b>821,989</b>	<b>24,622</b>	<b>846,611</b>	<b>414,458</b>	
<b>Revenue Less Expenses</b>		<b>149,180</b>		<b>74,295</b>	<b>300,697</b>	
<b>Carryover from Prior Year</b>		<b>305,177</b>		<b>305,177</b>		
Carryover as a Percentage of Total Expenses		37.1%		36.0%		
<b>Ending Balance/Future Carryover</b>		<b>454,357</b>		<b>379,472</b>		
Carryover as a Percentage of Total Expenses		55.3%		44.8%		
<b>Net Income</b>		<b>149,180</b>		<b>74,295</b>		
<b>Net Income as a percentage of Total Revenue</b>		<b>15.4%</b>		<b>8.1%</b>		
<b>Extraordinary Items</b>						
One-time Expenditures		-	6,702	6,702		
One-time Funding Income		(14,000)	(6,089)	(20,089)		
Total		(14,000)	613	(13,387)		
<b>Net Rev. Adjusted for Extraordinary Items</b>		<b>135,180</b>		<b>60,908</b>		
Adjusted Net Income as a percentage of Total Revenue		13.9%		6.6%		

# Endeavor Charter School 2020-21 Financial Report As of 1/31/21

Category		Budget			Actual	Comments
		Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date	Revision Notes
<b>Revenue</b>						LCFF Calculator ADA of 233.7 Actual Enrollment: 283
State Aid Block Grant (LCFF)	8011	2,040,659	(605,344)	1,435,315	-	
Education Protection Account "EPA" (LCFF)	8012	56,170	386,319	442,489	-	
In Lieu Prop Tax (LCFF)	8096	274,383	(41,110)	233,273	142,633	
Lottery	8560	0	0	0	-	Checking on Lottery with CDE
Interest	8660	0	458	458	(458)	
Mandate Block Grant	8550	0	5,427	5,427	5,427	
One-time Funding LLMF	8550	0	37,156	37,156	37,156	Learning Loss Mitigation Funding
State STRS Contribution on Behalf - Paper Trans	7690-8590	0	0	0	-	STRS On Behalf Entry
Low Performing Student Block Grant	7510-8590	0	0	0	-	
Other Local Revenue	8699	1,000	0	1,000	-	
SPED Revenue (6500)	8792	138,239	0	138,239	-	
<b>Total Revenue</b>		<b>2,510,451</b>	<b>(217,094)</b>	<b>2,293,357</b>	<b>184,758</b>	Total Revenue
Category		Budget			Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date	
<b>Expense</b>						
Salaries (Certificated and Classified)		1,268,247	625	1,268,872	740,041	
Benefits (All Combined)		425,224	51,292	476,516	264,169	
<b>Total Salary &amp; Benefits</b>		<b>1,693,471</b>	<b>51,917</b>	<b>1,745,388</b>	<b>1,004,210</b>	
<b>Instructional (Func.1000)</b>	<b>Object Code</b>					
Textbooks and Core Curricula	4100	14,756	(5,152)	9,604	5,129	
Books and Ref Mat	4200	29,513	(26,000)	3,513		
Instructional Supplies (>\$500)	4300	41,402	31,519	72,921	41,376	
Instructional Equipment (\$500-\$4900)	4400	50,000	(47,488)	2,512	999	
Travel & Conference	5200	3,000		3,000	697	
Contracted Services	5800	49,541		49,541	33,147	
Communications	5900	7,019		7,019	7,042	
Equipment	6400	-		-	-	
<b>Building (Func. 8100)</b>						
Supplies	4300	8,605	2,925	11,530	3,045	
Equipment	4400	3,117		3,117	-	
Utilities	5500	15,577		15,577	10,870	
Rentals, Leases & Repairs	5600	136,200		136,200	90,800	
Custodial/Site Expense	5800	30,000		30,000	16,574	
Equipment	6400	0		0	-	
<b>Facilities Construct(Func. 8500)</b>						
Site Improvement	6100	0		0	-	
Building Improvements	6200	0		0	-	
<b>Administrative (Func. 2700)</b>						
Admin. Supplies	4300	4,000		4,000	2,019	
Admin. Equipment	4400	500		500	-	
Travel & Conference	5200	4,230		4,230	2,953	
Service Memberships/ Fees	5300	14,077		14,077	4,542	
Insurance 7200	5400	7,329	3,380	10,709	-	
Contracted Services	5800	3,650	2,595	6,245	10,510	
Contracted Services-Business Svc Fees	5800	58,095	(6,374)	51,721	-	
Communications	5900	6,835		6,835	4,610	
Equipment	6400	-		0		
<b>Health Services (Func. 3120 &amp; 3140)</b>						
Contracted Services	5800	5,631		5,631	-	
<b>Food (Func. 3700)</b>						
Food Costs	4700	2,820	-	2,820	234	
<b>Administrative (Func. 7191)</b>						
Contracted Services -auditors	5800	17,860		17,860	3,610	
<b>General Administration (Func. 7200/7300)</b>						
District Oversight Fee (1% of LCFF Rev)	5800	23,712	(2,732)	20,980	8,461	
Business Services (3.5% of Rev)	5800	24,898	(2,602)	22,296	-	
<b>Fiscal Services (Func. 9200)</b>						
Special Education		55,773	(24,688)	31,085	12,595	
<b>Total Expense</b>	<b>5750</b>	<b>2,311,611</b>	<b>(22,700)</b>	<b>2,288,911</b>	<b>1,263,423</b>	Total Expense
<b>Revenue Less Expenses</b>		<b>198,840</b>		<b>4,446</b>	<b>(1,078,665)</b>	
<b>Carryover from Prior Year</b>		-		-		
Carryover as a Percentage of Total Expenses		0.0%		0.0%		
<b>Ending Balance/Future Carryover</b>		<b>198,840</b>		<b>4,446</b>		
Carryover as a Percentage of Total Expenses		8.6%		0.2%		
<b>Net Income</b>		198,840		4,446		
<b>Net Income as a percentage of Total Revenue</b>		7.9%		0.2%		
<b>Extraordinary Items</b>						
One-time Expenditures		-	37,156	37,156		
One-time Funding Income		-	(37,156)	(37,156)		
<b>Total</b>		-	-	-		
<b>Net Income Adjusted for Extraordinary Items</b>		<b>198,840</b>		<b>4,446</b>		
Adjusted Net Income as a percentage of Total Revenue		7.9%		0.2%		

# Western Sierra Charter Schools Combined 20-21 Financial Report As of 1/31/21

Category		Budget			Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp	
		(Annual)	(Annual)	(Annual)	Year-to-date	
<b>Revenue</b>						
State Aid Block Grant	8011	2,973,959	(572,575)	2,401,384	1,031,769	
EPA	8012	359,739	196,042	555,781	282,550	
In Lieu Prop Tax	8096	1,633,252	49,287	1,682,539	1,247,289	
Lottery	8560	62,317	-	62,317	27,350	
Interest	8660	6,350	458	6,808	4,023	
Mandate Block Grant	8550	6,001	5,427	11,428	12,448	
One-time Funding	8550	-	71,918	71,918	72,075	
State STRS Contribution on Behalf - Paper Transacti	8590	195,816	-	195,816	-	
Low Performing Student Block Grant	8590	-	-	-	-	
Other Local Revenue	8699	55,000	(50,000)	5,000	2,440	
SPED Revenue (6500)	8792	217,209	-	217,209	47,661	
<b>Total Revenue</b>		<b>5,509,643</b>	<b>(299,443)</b>	<b>5,210,200</b>	<b>2,727,606</b>	Total Revenue
Category		Budget			Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date	
<b>Expenses</b>						
Salaries (Certificated and Classified)		2,682,438	16,000	2,698,438	1,526,521	
Benefits (All Combined)		1,098,251	52,486	1,150,737	534,142	
<b>Total Salary &amp; Benefits</b>		<b>3,780,689</b>	<b>68,486</b>	<b>3,849,175</b>	<b>2,060,663</b>	
<b>Instructional (Func.1000)</b>	<b>Object Code</b>					
Textbooks and Core Curricula	4100	32,575	(5,152)	27,423	11,535	
Books and Ref Mat	4200	35,345	(24,924)	10,421	-	
Instructional Supplies (>\$500)	4300	80,793	52,116	132,909	69,402	
Instructional Equipment (\$500-\$4900)	4400	50,000	(47,488)	2,512	999	
Travel & Conference	5200	4,000	500	4,500	1,209	
Contracted Services	5800	104,279	-	104,279	78,910	
Communications	5900	12,907	2,079	14,986	15,050	
Equipment	6400	0	-	-	-	
<b>Building (Func. 8100)</b>						
Supplies	4300	23,640	2,925	26,565	8,876	
Equipment	4400	4,617	-	4,617	-	
Utilities	5500	27,806	-	27,806	13,433	
Rentals, Leases & Repairs	5600	136,200	-	136,200	90,800	
Custodial/Site Expense	5800	30,000	2,839	32,839	26,703	
Equipment	6400	0	-	-	-	
<b>Facilities Construct (Func. 8500)</b>						
Site Improvement	6100	0	-	-	-	
Building Improvements	6200	0	-	-	-	
<b>Administrative (Func. 2700)</b>						
Admin. Supplies	4300	12,000	-	12,000	5,236	
Admin. Equipment	4400	1,500	-	1,500	-	
Travel & Conference	5200	9,000	-	9,000	4,437	
Service Memberships/ Fees	5300	29,951	-	29,951	16,009	
Insurance	5400	15,593	7,192	22,785	-	
Contracted Services	5800	7,766	2,595	10,361	16,943	
Contracted Services-Business Svcs	5800	121,690	(7,969)	113,721	-	
Communications	5900	13,254	-	13,254	9,932	
Equipment	6400	0	-	-	-	
<b>Health Services (Func. 3140)</b>						
Contracted Services	5800	28,808	-	28,808	8,875	
<b>Food (Funct. 3700)</b>						
Food Costs	4700	6,000	(1,000)	5,000	492	
<b>Administrative (Func.7100)</b>						
Contracted Services - auditors	5800	38,000	-	38,000	14,516	
<b>General Administration (Func.7200/7300)</b>						
District Oversight 1%	5800	49,669	(3,383)	46,286	10,621	
Business Services (3.5% of Rev)	5800	52,153	(3,286)	48,867	-	
<b>Fiscal Services (Func. 9200)</b>						
Special Education	7141	58,088	20,067	78,155	14,384	
<b>Total Expense</b>		<b>4,766,323</b>	<b>65,597</b>	<b>4,831,920</b>	<b>2,479,022</b>	Total Expense
<b>Revenue Less Expenses</b>		<b>743,320</b>		<b>378,280</b>	<b>\$ 248,584</b>	
<b>Carryover from Prior Year</b>		<b>849,591</b>		<b>849,591</b>		
Carryover as a Percentage of Total Expenses		17.8%		17.6%		
<b>Ending Balance/Future Carryover</b>		<b>1,592,911</b>		<b>1,227,871</b>		
Carryover as a Percentage of Total Expenses		33.4%		25.4%		
<b>Net Income</b>		<b>743,320</b>		<b>378,280</b>		
<b>Net Income as a percentage of Total Revenue</b>		<b>13.5%</b>		<b>7.3%</b>		
<b>Extraordinary Items</b>						
One Time Expenditures		-	70,709	70,709		
One-time Funding Income		(52,000)	(34,096)	(86,096)		
Total		(52,000)	36,613	(15,387)		
<b>Net Rev. Adjusted for Extraordinary Items</b>		<b>691,320</b>		<b>362,893</b>		
Adjusted Net Income as a percentage of Adj. Total Revenue		12.5%		7.0%		

**Western Sierra Charter Schools 2020-21 2nd Interim Report Overview (as of 1/31/21)**

		Mountain Home School		Glacier High School		Endeavor Charter School	
<b>FINANCIAL REPORT</b>							
<b>Revenues, Expenditures, and Changes in Fund Balance</b>							
<b>Summary - Unrestricted/Restricted</b>		<b>Actuals to Date</b>	<b>Projected Year Totals</b>	<b>Actuals to Date</b>	<b>Projected Year Totals</b>	<b>Actuals to Date</b>	<b>Projected Year Totals</b>
Total Revenues		1,827,693.24	2,031,937.00	715,154.50	934,906.00	184,758.41	2,293,356.00
Total Expenditures		801,141.34	1,696,398.00	414,457.95	846,611.00	1,263,422.96	2,288,911.00
Excess/Deficiency		1,026,551.90	335,539.00	300,696.55	88,295.00	(1,078,664.55)	4,445.00
Other Financing Sources/Uses		0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,026,551.90	335,539.00	300,696.55	88,295.00	(1,078,664.55)	4,445.00
<b>Fund Balance</b>							
Beginning Balance Unaudited as of 7/1/20			665,002.00		309,923.00		-
Audit Adjustments			-		-		-
Audited Balance			665,002.00		309,923.00		-
Other Restatements			0		0		-
Adjusted Beginning Balance			665,002.00		309,923.00		-
Ending Balance			1,000,541.00		398,218.00		4,445.00
<b>Components of Ending Balance</b>							
Restricted Balance			58,469.00		27,664.00		-
Unrestricted							
Assigned Temp Loan Reserve			26.5% 450,000.00		17.7% 150,000.00		0.0% -
Unassigned/Unappropriated Amount			29.0% 492,072.00		26.1% 220,554.00		0.2% 4,445.00
Total Unrestricted Reserve			55.5% 942,072.00		43.8% 370,554.00		0.2% 4,445.00
<b>AVERAGE DAILY ATTENDANCE</b>							
Charter School Estimated Budgeted ADA			197.29		78.84		233.7
Charter School Estimated Funded P-2 ADA			197.29		78.84		233.7
Difference			-		-		-
<b>CASH FLOW Current Year</b>							
Beginning Cash July 2020			376,264.00		179,340.00		-
Total Receipts			2,825,618.00		1,178,761.00		2,752,339.00
Plus/(Minus) Accruals & Adjustments			-		-		-
Total Disbursements			(2,373,663.00)		(1,037,383.00)		(2,581,831.00)
Plus/(Minus) Accruals & Adjustments			-		-		-
Balance Sheet Changes			-		-		-
Ending Cash June 2021			828,219.00		320,718.00		170,508.00
<b>Year 2</b>							
Total Revenues			1,979,517.00		1,010,296.00		2,880,632.64
Total Expenditures			1,727,271.98		873,294.79		2,490,243.00
Excess/Deficiency			252,245.02		137,001.21		390,389.64
Other Financing Sources/Uses			0		0		0
Net Increase/Decrease in Fund Balance			252,245.02		137,001.21		390,389.64
<b>Year 3</b>							
Total Revenues			1,979,517.00		1,039,754.00		2,957,281.33
Total Expenditures			1,779,090.14		901,326.34		2,486,617.83
Excess/Deficiency			200,426.86		138,427.66		470,663.50
Other Financing Sources/Uses			0		0		0
Net Increase/Decrease in Fund Balance			200,426.86		138,427.66		470,663.50

**AMENDMENT**

**COVER PAGE**

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

**1. Office, Agency, or Court**

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: \_\_\_\_\_

Position: \_\_\_\_\_

**2. Jurisdiction of Office (Check at least one box)**

State

Judge, Retired Judge, Pro Tem Judge, or Court Commissioner  
(Statewide Jurisdiction)

Multi-County \_\_\_\_\_

County of \_\_\_\_\_

City of \_\_\_\_\_

Other \_\_\_\_\_

**3. Type of Statement (Check at least one box)**

**Annual:** The period covered is January 1, 2020, through  
December 31, 2020.

**Leaving Office:** Date Left \_\_\_\_/\_\_\_\_/\_\_\_\_\_  
(Check one circle.)

-or-

The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_\_, through  
December 31, 2020.

The period covered is January 1, 2020, through the date of  
leaving office.

**Assuming Office:** Date assumed \_\_\_\_/\_\_\_\_/\_\_\_\_\_  
\_\_\_\_\_

-or-

The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_\_, through  
the date of leaving office.

**Candidate:** Date of Election \_\_\_\_\_ and office sought, if different than Part 1: \_\_\_\_\_

**4. Schedule Summary (must complete) ► Total number of pages including this cover page: \_\_\_\_\_**

**Schedules attached**

**Schedule A-1 - Investments** – schedule attached

**Schedule C - Income, Loans, & Business Positions** – schedule attached

**Schedule A-2 - Investments** – schedule attached

**Schedule D - Income – Gifts** – schedule attached

**Schedule B - Real Property** – schedule attached

**Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or-

**None - No reportable interests on any schedule**

**5. Verification**

MAILING ADDRESS STREET CITY STATE ZIP CODE  
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER E-MAIL ADDRESS  
( )

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed \_\_\_\_\_  
(month, day, year)

Signature \_\_\_\_\_  
(File the originally signed paper statement with your filing official.)

# Instructions

## Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

### Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court)
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst)
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission), you may be required to file statements with each agency. To simplify your filing obligations, you may complete an expanded statement.
- To do this, enter the name of the other agency(ies) with which you are required to file and your position title(s) in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement covering the disclosure requirements for all positions. Each copy must contain an original signature. Therefore, before signing the statement, make a copy for each agency. Sign each copy with an original signature and file with each agency.

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April 1 annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand his or her annual filing to include both positions.

### Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers Placer and Yuba counties. Brian will complete one Form 700 using full disclosure (as required for the city position) and covering interests in both Placer and Yuba counties (as required for the multi-county position) and list both positions on the Cover Page. Before signing the statement, Brian will make a copy and sign both statements. One statement will be filed with City of Lincoln and the other will be filed with Camp Far West Irrigation District. Both will contain an original signature.

### Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.

- If your agency is a multi-county office, list each county in which your agency has jurisdiction.
- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

### Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

<b>1. Office, Agency, or Court</b>	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position: _____
<b>2. Jurisdiction of Office (Check at least one box)</b>	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

### Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2020 annual statement, **do not** change the pre-printed dates to reflect 2021. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2021, through December 31, 2021, will be disclosed on your statement filed in 2022. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

### Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

### Part 5. Verification

Complete the verification by signing the statement and entering the date signed. All statements must have an original “wet” signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2.

**When you sign your statement, you are stating, under penalty of perjury, that it is true and correct.** Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

**SCHEDULE A-1****Investments****Stocks, Bonds, and Other Interests**

(Ownership Interest is Less Than 10%)

*Investments must be itemized.**Do not attach brokerage or financial statements.*

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE \_\_\_\_\_

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/20      \_\_\_\_/\_\_\_\_\_/20  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE \_\_\_\_\_

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/20      \_\_\_\_/\_\_\_\_\_/20  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE \_\_\_\_\_

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/20      \_\_\_\_/\_\_\_\_\_/20  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE \_\_\_\_\_

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/20      \_\_\_\_/\_\_\_\_\_/20  
ACQUIRED      DISPOSED

► NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

FAIR MARKET VALUE \_\_\_\_\_

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/20      \_\_\_\_/\_\_\_\_\_/20  
ACQUIRED      DISPOSED

**Filer's Verification**

Print Name \_\_\_\_\_

Office, Agency  
or Court \_\_\_\_\_

Statement Type	2020/2021 Annual	Assuming	Leaving
	____ Annual	Candidate	
	(yr)		

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete.

**I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.**

Date Signed \_\_\_\_\_  
(month, day, year)

Filer's Signature \_\_\_\_\_

Comments: \_\_\_\_\_

## Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. See Reference Pamphlet, page 13.

### Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together have a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. See Reference Pamphlet, page 15, for more information on disclosing trusts.
- Business trusts

### You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. See Reference Pamphlet, page 13, for detailed information. (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)
- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)

- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

**Use Schedule A-1** to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. See second example below.

**Use Schedule A-2** to report ownership of 10% or greater (e.g., a sole proprietorship).

### To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 21 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

### Examples:

Frank Byrd holds a state agency position. His conflict of interest code requires full disclosure of investments. Frank must disclose his stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by his spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

### Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.



**SCHEDULE A-2**  
**Investments, Income, and Assets**  
**of Business Entities/Trusts**  
(Ownership Interest is 10% or Greater)

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one

Trust, go to 2

Business Entity, complete the box, then go to 2

**GENERAL DESCRIPTION OF THIS BUSINESS**

**FAIR MARKET VALUE**

**IF APPLICABLE, LIST DATE:**

\$0 - \$1,999

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

\_\_\_\_\_/\_\_\_\_\_/20  
ACQUIRED

\_\_\_\_\_/\_\_\_\_\_/20  
DISPOSED

**NATURE OF INVESTMENT**

Partnership

Sole Proprietorship

\_\_\_\_\_  
Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None

or

Names listed below

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:

INVESTMENT

REAL PROPERTY

Name of Business Entity, if Investment, or  
Assessor's Parcel Number or Street Address of Real Property

Description of Business Activity or  
City or Other Precise Location of Real Property

**FAIR MARKET VALUE**

**IF APPLICABLE, LIST DATE:**

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

\_\_\_\_\_/\_\_\_\_\_/20  
ACQUIRED

\_\_\_\_\_/\_\_\_\_\_/20  
DISPOSED

**NATURE OF INTEREST**

Property Ownership/Deed of Trust

Stock

Partnership

Leasehold

\_\_\_\_\_  
Yrs. remaining

Other

Check box if additional schedules reporting investments or real property are attached

**Comments:**

**Filer's Verification**

Print Name \_\_\_\_\_

Office, Agency or Court \_\_\_\_\_

Statement Type

2020/2021 Annual

\_\_\_\_\_  
(yr) Annual

Assuming

Leaving

Candidate

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed \_\_\_\_\_

(month, day, year)

Filer's Signature \_\_\_\_\_

## Instructions – Schedule A-2

### Investments, Income, and Assets of Business Entities/Trusts

---

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. See Reference Pamphlet, page 13. A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

#### To Complete Schedule A-2:

**Part 1.** Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

**Part 2.** Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

**Part 3.** Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting

period. See Reference Pamphlet, page 11, for examples. Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.

- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. See Reference Pamphlet, page 8, for an explanation of commission income.

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.

**Part 4.** Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

# **SCHEDULE B** **Interests in Real Property** (Including Rental Income)

► ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY \_\_\_\_\_

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000	____/____/20	____/____/20
\$10,001 - \$100,000	ACQUIRED	DISPOSED
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	Other _____
Yrs. remaining	Yrs. remaining

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None \_\_\_\_\_

► ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY \_\_\_\_\_

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000	____/____/20	____/____/20
\$10,001 - \$100,000	ACQUIRED	DISPOSED
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	Other _____
Yrs. remaining	Yrs. remaining

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None \_\_\_\_\_

\* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE TERM (Months/Years)

_____%	None	_____
--------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000	OVER \$100,000
\$10,001 - \$100,000		

Guarantor, if applicable \_\_\_\_\_

**Filer's Verification**

Print Name \_\_\_\_\_

Office, Agency or Court \_\_\_\_\_

Statement Type      2020/2021 Annual      Assuming      Leaving

\_\_\_\_ Annual      Candidate

(yr)

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete.

**I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.**

Date Signed \_\_\_\_\_

(month, day, year)

Filer's Signature \_\_\_\_\_

Comments: \_\_\_\_\_

## Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be "within the jurisdiction" of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. See Reference Pamphlet, page 13.

### Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

### You are not required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16, for exceptions.)
  - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

### To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

disclose the number of years remaining on the lease.

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender's business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

### Example:

Allison Gande is a city planning commissioner. During the reporting period, she received rental income of \$12,000, from a single tenant who rented property she owned in the city's jurisdiction. If Allison received \$6,000 each from two tenants, the tenants' names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ACQUIRED <u>19 XX</u> / <u>49 XX</u> DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold <input type="checkbox"/> Yrs. remaining <input type="checkbox"/> Other	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None Henry Wells	
NAME OF LENDER* Sophia Petroillo ADDRESS (Business Address Acceptable) 2121 Blue Sky Parkway, Sacramento BUSINESS ACTIVITY, IF ANY, OF LENDER Restaurant Owner	
INTEREST RATE 8 % <input type="checkbox"/> None	TERM (Months/Years) 15 Years
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments:	

### Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

**CALIFORNIA FORM 700**  
**FAIR POLITICAL PRACTICES COMMISSION**  
**AMENDMENT**

**Comments:**

\* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

## Filer's Verification

FPPC Form 700 - Schedule C (2020/2021)  
advice@fppc.ca.gov • 866-275-3772 • www.fppc.ca.gov

# Instructions – Schedule C

## Income, Loans, & Business Positions

### (Income Other Than Gifts and Travel Payments)

#### Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. See Reference Pamphlet, page 11. You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. See Reference Pamphlet, page 13, for more information about doing business in the jurisdiction. Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

#### Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

#### Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10, concerning your ability to receive future honoraria.)
- Incentive compensation (See Reference Pamphlet, page 12.)

#### Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

#### You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

**See Reference Pamphlet, page 11, for more exceptions to income reporting.**

#### To Complete Schedule C:

##### Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. See Reference Pamphlet, page 8. **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

##### Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
  - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
  - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

# SCHEDULE D

## Income – Gifts

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

### Filer's Verification

Print Name \_\_\_\_\_

Office, Agency  
or Court \_\_\_\_\_

Statement Type      2020/2021 Annual      Assuming      Leaving  
   (yr) Annual      Candidate

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete.

**I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.**

Date Signed \_\_\_\_\_  
(month, day, year)

Filer's Signature \_\_\_\_\_

Comments: \_\_\_\_\_

## Instructions – Schedule D

### Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

#### Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10, regarding your ability to receive future honoraria.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

#### Reminders

- Gifts from a single source are subject to a \$500 limit in 2020. See Reference Pamphlet, page 10.
- Code filers – you only need to report gifts from reportable sources.

#### Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

#### You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

#### To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.



**SCHEDULE E**  
**Income – Gifts**  
**Travel Payments, Advances,**  
**and Reimbursements**

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift    **-or-**      Income

Made a Speech/Participated in a Panel \_\_\_\_\_

Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift    **-or-**      Income

Made a Speech/Participated in a Panel \_\_\_\_\_

Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift    **-or-**      Income

Made a Speech/Participated in a Panel \_\_\_\_\_

Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

**Filer's Verification**

Print Name \_\_\_\_\_

Office, Agency  
or Court \_\_\_\_\_

Statement Type	2020/2021 Annual	Assuming	Leaving
	____ Annual	Candidate	
	<i>(yr)</i>		

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete.

**I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.**

Date Signed \_\_\_\_\_  
*(month, day, year)*

Filer's Signature \_\_\_\_\_

Comments: \_\_\_\_\_

## Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).

### You are **not** required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a non-profit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

**Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.**

### To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
  - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$50 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift and the **date(s)** received. If the travel occurred on or after January 1, 2017, you must also disclose the **travel destination**

- **Travel payments are income** if you provided services that were equal to or greater in value than the payments received. You must disclose income totaling \$500 or more from a single source during the period

covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

### Example:

City council member MaryClaire Chandler is the chair of a 501 (c)(6) trade association, and the association pays for her travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which she is not providing services are likely considered gifts. Note that the same payment from a 501(c)(3) would NOT be reportable.

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$150.00
(If gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	

### Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as his meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose. Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at [www.fppc.ca.gov](http://www.fppc.ca.gov).)

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St, CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$3,874.38
(If gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
▶ If Gift, Provide Travel Destination	
Sichuan Sheng, China	

# **2020/2021 Form 700 Statement of Economic Interests**

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## **Reference Pamphlet**

### **California Fair Political Practices Commission**

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Toll-free advice line: 1 (866) ASK-FPPC • (866) 275-3772

Telephone: (916) 322-5660 • Website: [www.fppc.ca.gov](http://www.fppc.ca.gov)

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# Who Must File

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## **1. Officials and Candidates Specified in Gov. Code Section 87200 and Members of Boards and Commissions of Newly Created Agencies**

The Act requires the following individuals to fully disclose their personal assets and income described in Form 700, Statement of Economic Interests:

### State Offices

- Governor
- Lieutenant Governor
- Attorney General
- Controller
- Insurance Commissioner
- Secretary of State
- Treasurer
- Members of the State Legislature
- Superintendent of Public Instruction
- State Board of Equalization Members
- Public Utilities Commissioners
- State Energy Resources Conservation and Development Commissioners
- State Coastal Commissioners
- Fair Political Practices Commissioners
- State public officials (including employees and consultants) who manage public investments
- Elected members of and candidates for the Board of Administration of the California Public Employees' Retirement System
- Elected members of and candidates for the Teachers' Retirement Board
- Members of the High Speed Rail Authority

Other officials and employees of state boards, commissions, agencies, and departments file Form 700 as described in Part 2 on this page.

### Judicial Offices

- Supreme, Appellate, and Superior Court Judges
- Court Commissioners
- Retired Judges, Pro-Tem Judges, and part-time Court Commissioners who serve or expect to serve 30 days or more in a calendar year

### County and City Offices

- Members of Boards of Supervisors
- Mayors and Members of City Councils
- Chief Administrative Officers
- District Attorneys
- County Counsels
- City Attorneys
- City Managers
- Planning Commissioners
- County and City Treasurers
- County and city public officials (including employees and consultants) who manage public investments

### Members of Boards and Commissions of Newly Created Agencies

Members must fully disclose their investments, interests in real property, business positions, and income (including loans, gifts, and travel payments) until the positions are covered under a conflict of interest code.

## **2. State and Local Officials, Employees, Candidates, and Consultants Designated in a Conflict of Interest Code ("Code Filers")**

The Act requires every state and local government agency to adopt a unique conflict of interest code. The code lists each position within the agency filled by individuals who make or participate in making governmental decisions that could affect their personal economic interests.

The code requires individuals holding those positions to periodically file Form 700 disclosing certain personal economic interests as determined by the code's "disclosure categories." These individuals are called "designated employees" or "code filers."

Obtain your disclosure categories from your agency – they are not contained in the Form 700. Persons with broad decisionmaking authority must disclose more interests than those in positions with limited discretion. For example, you may be required to disclose only investments and business positions in or income (including loans, gifts, and travel payments) from businesses of the type that contract with your agency, or you may not be required to disclose real property interests.

In addition, certain consultants to public agencies may qualify as public officials because they make, participate in making, or act in a staff capacity for governmental decisions. Agencies determine who is a consultant and the level of disclosure and may use Form 805.

Note: An official who holds a position specified in Gov. Code Section 87200 is not required to file statements under the conflict of interest code of any agency that has the same or a smaller jurisdiction (for example, a state legislator who also sits on a state or local board or commission).

### Employees in Newly Created Positions of Existing Agencies

An individual hired for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the agency's broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. The Form 804 may be used to satisfy this requirement.

# Types of Form 700 Filings

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## Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

## Annual Statement:

Generally, the period covered is January 1, 2020, through December 31, 2020. If the period covered by the statement is different than January 1, 2020, through December 31, 2020, (for example, you assumed office between October 1, 2019, and December 31, 2019 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2020.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

## Leaving Office Statement:

Generally, the period covered is January 1, 2020, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2020, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2019, and December 31, 2019, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2020.

## Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

## Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at [www.fppc.ca.gov](http://www.fppc.ca.gov).

# Where to File

## 1. Officials Specified in Gov. Code Section 87200 (See Reference Pamphlet, page 3):

In most cases, the filing officials listed below will retain a copy of your statement and forward the original to the FPPC.

Filers	Where to File
<b>87200 Filers</b>	
State offices	Your agency
Judicial offices	The clerk of your court
Retired Judges	Directly with FPPC
County offices	Your county filing official
City offices	Your city clerk
Multi-County offices	Your agency
<b>87200 Candidates</b>	
State offices	County elections official with whom you file your declaration of candidacy
Judicial offices	
Multi-County offices	
County offices	County elections official
City offices	City Clerk
Public Employees' Retirement System (CalPERS)	CalPERS
State Teachers' Retirement Board (CalSTRS)	CalSTRS

**Note:** Individuals that invest public funds for a city or county agency must file Form 700 with the agency. Unlike most other 87200 filers, the original statement will **not** be forwarded to the FPPC pursuant to Regulation 18753.

## 2. Code Filers — State and Local Officials, Employees, Candidates, and Consultants Designated in a Conflict of interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's conflict of interest code. In most cases, the agency, board, or commission will retain the statements.

Candidates for local elective offices designated in a conflict of interest code file with the elections office where the declaration of candidacy or other nomination documents are filed.

## 3. Members of Boards and Commissions of Newly Created Agencies:

File with your newly created agency or with your agency's code reviewing body as provided by your code reviewing body.

State Senate and Assembly staff members file statements directly with the FPPC.

Exceptions:

- Elected state officers are not required to file statements under any agency's conflict of interest code.
- Filers listed in Section 87200 are not required to file statements under any agency's conflict of interest code in the same jurisdiction. For example, a county supervisor who is appointed to serve in an agency with jurisdiction in the same county has no additional filing obligations.

## 4. Positions Not Yet Covered Under a Conflict of interest Code

An individual hired for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. Agencies may use FPPC Form 804 for this disclosure. Such individuals are referred to as "code filers." See Regulation 18734.

# When to File

## Assuming Office Statements:

Filer	Deadline
Elected officials	<b>30 days</b> after assuming office
Appointed positions specified in Gov. Code Section 87200  <b>or</b> Newly created board and commission members not covered by a conflict of interest code	<b>30 days</b> after assuming office  <b>or</b> <b>10 days</b> after appointment or nomination if subject to Senate or judicial confirmation
Other appointed positions (including those held by newly-hired employees) that are or will be designated in a conflict of interest code	<b>30 days</b> after assuming office (30 days after appointment or nomination if subject to Senate confirmation)
Positions newly added to a new or amended conflict of interest code	<b>30 days</b> after the effective date of the code or code amendment

### Exceptions:

- Elected state officers who assume office in December or January are not required to file an assuming office statement, but will file the next annual statement due.
- If you complete a term of office and, within 30 days, begin a new term of the same office (for example, you are reelected or reappointed), you are not required to file an assuming office statement. Instead, you will simply file the next annual statement due.
- If you leave an office specified in Gov. Code Section 87200 and, within 45 days, you assume another office or position specified in Section 87200 that has the same jurisdiction (for example, a city planning commissioner elected as mayor), you are not required to file an assuming office statement. Instead, you will simply file the next annual statement due.
- If you transfer from one designated position to another designated position within the same agency, contact your filing officer or the FPPC to determine your filing obligations.

**Late statements are subject to a late fine of \$10 per day per position up to \$100 for each day the statement is late.**

## Annual Statements:

1. Elected state officers (including members of the state legislature, members elected to the Board of Administration of the California Public Employees' Retirement System and members elected to the Teachers' Retirement Board);  
Judges and court commissioners; and  
Members of state boards and commissions specified in Gov. Code Section 87200:  
File no later than **Monday, March 1, 2021.**
2. County and city officials specified in Gov. Code Section 87200:  
File no later than **Wednesday, April 1, 2021.**
3. Multi-County officials:  
File no later than **Wednesday, April 1, 2021.**
4. State and local officials and employees designated in a conflict of interest code:  
File on the date prescribed in the code (April 1 for most filers).

### Exception:

If you assumed office between October 1, 2020, and December 31, 2020, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2022, or April 1, 2022, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2021.

Incumbent officeholders who file candidate statements also must file annual statements by the specified deadlines.



# When to File - (continued)

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## Leaving Office Statements:

Leaving office statements must be filed no later than 30 days after leaving the office or position.

Exceptions:

- If you complete a term of office and, within 30 days, begin a new term of the same office (for example, you are reelected or reappointed), you are not required to file a leaving office statement. Instead, you will simply file the next annual statement due.
- If you leave an office specified in Gov. Code Section 87200 and, within 45 days, you assume another office or position specified in Section 87200 that has the same jurisdiction (for example, a city planning commissioner elected as mayor), you are not required to file a leaving office statement. Instead, you will simply file the next annual statement due.
- If you transfer from one designated position to another designated position within the same agency, contact your filing officer or the FPPC to determine your filing obligations.

## Candidate Statements:

All candidates (including incumbents) for offices specified in Gov. Code Section 87200 must file statements no later than the final filing date for their declaration of candidacy.

Candidates seeking a position designated in a conflict of interest code must file no later than the final filing date for the declaration of candidacy or other nomination documents.

Exception:

A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction **within 60 days** before filing a declaration of candidacy or other nomination documents.

## Late Statements:

Late statements should be submitted as soon as possible after the filing deadline, in the same manner and place as a timely filed statement.

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or District Attorney) for investigation and possible prosecution. In addition to the late filing penalties from the filing officer, a fine of up to \$5,000 per violation may be imposed.

# Terms & Definitions

The instructions located on the back of each schedule describe the types of interests that must be reported. The purpose of this section is to explain other terms used in Form 700 that are not defined in the instructions to the schedules or elsewhere.

**Blind Trust:** See Trusts, Reference Pamphlet, page 16.

**Business Entity:** Any organization or enterprise operated for profit, including a proprietorship, partnership, firm, business trust, joint venture, syndicate, corporation, or association. This would include a business for which you take business deductions for tax purposes (for example, a small business operated in your home).

**Code Filer:** An individual who has been designated in a state or local agency's conflict of interest code to file statements of economic interests.

An individual hired on or after January 1, 2020 for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. Agencies may use FPPC Form 804 for such disclosure. See Regulation 18734.

**Commission Income:** "Commission income" means gross payments of \$500 or more received during the period covered by the statement as a broker, agent, or salesperson, including insurance brokers or agents, real estate brokers or agents, travel agents or salespersons, stockbrokers, and retail or wholesale salespersons, among others.

In addition, you may be required to disclose the names of sources of commission income if your pro rata share of the gross income was \$10,000 or more from a single source during the reporting period. If your spouse or registered domestic partner received commission income, you would disclose your community property share (50%) of that income (that is, the names of sources of \$20,000 or more in gross commission income received by your spouse or registered domestic partner).

Report commission income as follows:

- If the income was received through a business entity in which you and your spouse or registered domestic partner had a 10% or greater ownership interest (or if you receive commission income on a regular basis as an independent contractor or agent), use Schedule A-2.
- If the income was received through a business entity in which you or your spouse or registered domestic partner **did not receive commission income on a regular basis** or you had a less than 10% ownership interest, use Schedule C.

The "source" of commission income generally includes all parties to a transaction, and each is attributed the full value of the commission.

Examples:

- You are a partner in Jameson and Mulligan Insurance Company and have a 50% ownership interest in the company. You sold two Businessmen's Insurance Company policies to XYZ Company during the reporting period. You received commission income of \$5,000 from the first transaction and \$6,000 from the second. On Schedule A-2, report your partnership interest in and income received from Jameson and Mulligan Insurance Company in Parts 1 and 2. In Part 3, list both Businessmen's Insurance Company and XYZ Company as sources of \$10,000 or more in commission income.
- You are a stockbroker for Prince Investments, but you have no ownership interest in the firm. You receive commission income on a regular basis through the sale of stock to clients. Your total gross income from your employment with Prince Investments was over \$100,000 during the reporting period. On Schedule A-2, report your name as the name of the business entity in Part 1 and the gross income you have received in Part 2. (Because you are an employee of Prince Investments, you do not need to complete the information in the box in Part 1 indicating the general description of business activity, fair market value, or nature of investment.) In Part 3, list Prince Investments and the names of any clients who were sources of \$10,000 or more in commission income to you.
- You are a real estate agent and an independent contractor under Super Realty. On Schedule A-2, Part 1, in addition to your name or business name, complete the business entity description box. In Part 2, identify your gross income. In Part 3, for each transaction that resulted in commission income to you of \$10,000 or more, you must identify the brokerage entity, each person you represented, and any person who received a finder's or other referral fee for referring a party to the transaction to the broker.

Note: If your pro rata share of commission income from a single source is \$500 or more, you may be required to disqualify yourself from decisions affecting that source of income, even though you are not required to report the income. (See Reference Pamphlet, page 12.)

## Terms & Definitions - (continued)

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**Conflict of Interest:** A public official or employee has a conflict of interest under the Act when all of the following occur:

- The official makes, participates in making, or uses his or her official position to influence a governmental decision;
- It is reasonably foreseeable that the decision will affect the official's economic interest;
- The effect of the decision on the official's economic interest will be material; and
- The effect of the decision on the official's economic interest will be different than its effect on the public generally.

**Conflict of Interest Code:** The Act requires every state and local government agency to adopt a conflict of interest code. The code may be contained in a regulation, policy statement, or a city or county ordinance, resolution, or other document.

An agency's conflict of interest code must designate all officials and employees of, and consultants to, the agency who make or participate in making governmental decisions that could cause conflicts of interest. These individuals are required by the code to file statements of economic interests and to disqualify themselves when conflicts of interest occur.

The disclosure required under a conflict of interest code for a particular designated official or employee should include only the kinds of personal economic interests he or she could significantly affect through the exercise of his or her official duties. For example, an employee whose duties are limited to reviewing contracts for supplies, equipment, materials, or services provided to the agency should be required to report only those interests he or she holds that are likely to be affected by the agency's contracts for supplies, equipment, materials, or services.

**Consultant:** An individual who contracts with or whose employer contracts with state or local government agencies and who makes, participates in making, or acts in a staff capacity for making governmental decisions. The agency determines who is a consultant. Consultants may be required to file Form 700. Such consultants would file under full disclosure unless the agency provides in writing a limited disclosure requirement. Agencies may use FPPC Form 805 to assign such disclosure. The obligation to file Form 700 is always imposed on the individual who is providing services to the agency, not on the business or firm that employs the individual.

FPPC Regulation 18700.3 defines "consultant" as an individual who makes a governmental decision whether to:

- Approve a rate, rule, or regulation
- Adopt or enforce a law
- Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
- Authorize the agency to enter into, modify, or renew a contract provided it is the type of contract that requires agency approval
- Grant agency approval to a contract that requires agency approval and to which the agency is a party, or to the specifications for such a contract
- Grant agency approval to a plan, design, report, study, or similar item
- Adopt, or grant agency approval of, policies, standards, or guidelines for the agency or for any of its subdivisions

A consultant also is an individual who serves in a staff capacity with the agency and:

- participates in making a governmental decision; or
- performs the same or substantially all the same duties for the agency that would otherwise be performed by an individual holding a position specified in the agency's conflict of interest code.

**Designated Employee:** An official or employee of a state or local government agency whose position has been designated in the agency's conflict of interest code to file statements of economic interests or whose position has not yet been listed in the code but makes or participates in making governmental decisions. Individuals who contract with government agencies (consultants) may also be designated in a conflict of interest code.

A federal officer or employee serving in an official federal capacity on a state or local government agency is not a designated employee.

**Disclosure Categories:** The section of an agency's conflict of interest code that specifies the types of personal economic interests officials and employees of the agency must disclose on their statements of economic interests. Disclosure categories are usually contained in an appendix or attachment to the conflict of interest code. Contact your agency to obtain a copy of your disclosure categories.

# Terms & Definitions - (continued)

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**Diversified Mutual Fund:** Diversified portfolios of stocks, bonds, or money market instruments that are managed by investment companies whose business is pooling the money of many individuals and investing it to seek a common investment goal. Mutual funds are managed by trained professionals who buy and sell securities. A typical mutual fund will own between 75 to 100 separate securities at any given time so they also provide instant diversification. *Only diversified mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 are exempt from disclosure.* In addition, Regulation 18237 provides an exception from reporting other funds that are similar to diversified mutual funds. (See Reference Pamphlet, page 13.)

**Elected State Officer:** Elected state officers include the Governor, Lieutenant Governor, Attorney General, Insurance Commissioner, State Controller, Secretary of State, State Treasurer, Superintendent of Public Instruction, members of the State Legislature, members of the State Board of Equalization, elected members of the Board of Administration of the California Public Employees' Retirement System and members elected to the Teachers' Retirement Board.

**Enforcement:** The FPPC investigates suspected violations of the Act. Other law enforcement agencies (the Attorney General or district attorney) also may initiate investigations under certain circumstances. If violations are found, the Commission may initiate administrative enforcement proceedings that could result in fines of up to \$5,000 per violation.

Instead of administrative prosecution, a civil action may be brought for negligent or intentional violations by the appropriate civil prosecutor (the Commission, Attorney General, or district attorney), or a private party residing within the jurisdiction. In civil actions, the measure of damages is up to the amount or value not properly reported.

Persons who violate the conflict of interest disclosure provisions of the Act also may be subject to agency discipline, including dismissal.

Finally, a knowing or willful violation of any provision of the Act is a misdemeanor. Persons convicted of a misdemeanor may be disqualified for four years from the date of the conviction from serving as a lobbyist or running for elective office, in addition to other penalties that may be imposed. The Act also provides for numerous civil penalties, including monetary penalties and damages, and injunctive relief from the courts.

**Expanded Statement:** Some officials or employees may have multiple filing obligations (for example, a city council member who also holds a designated position with a county agency, board, or commission). Such officials or employees may complete one expanded statement covering the disclosure requirements for all positions and file a complete, originally signed copy with each agency.

**Fair Market Value:** When reporting the value of an investment, interest in real property, or gift, you must disclose the fair market value – the price at which the item would sell for on the open market. This is particularly important when valuing gifts, because the fair market value of a gift may be different from the amount it cost the donor to provide the gift. For example, the wholesale cost of a bouquet of flowers may be \$10, but the fair market value may be \$25 or more. In addition, there are special rules for valuing free tickets and passes. Call or email the FPPC for assistance.

## Gift and Honoraria Prohibitions

### Gifts:

State and local officials who are listed in Gov. Code Section 87200 (except judges – see below), candidates for these elective offices (including judicial candidates), and officials and employees of state and local government agencies who are designated in a conflict of interest code were prohibited from accepting a gift or gifts totaling more than \$500 in a calendar year from a single source in 2019-2020. The gift limit is \$520 in 2021 and 2022.

In addition, elected state officers, candidates for elective state offices, and officials and employees of state agencies are subject to a \$10 per calendar month limit on gifts from lobbyists and lobbying firms registered with the Secretary of State.

### Honoraria:

State and local officials who are listed in Gov. Code Section 87200 (except judges – see below), candidates for these elective offices (including judicial candidates), and employees of state and local government agencies who are designated in a conflict of interest code are prohibited from accepting honoraria for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering.

Exceptions:

## Terms & Definitions - (continued)

- Some gifts are not reportable or subject to the gift and honoraria prohibitions, and other gifts may not be subject to the prohibitions, but are reportable. For detailed information, see the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans," which can be obtained from your filing officer or the FPPC website ([www.fppc.ca.gov](http://www.fppc.ca.gov)).
- The gift limit and the honorarium prohibitions do not apply to a part-time member of the governing board of a public institution of higher education, unless the member is also an elected official.
- If you are designated in a state or local government agency's conflict of interest code, the gift limit and honorarium prohibition are applicable only to sources you would otherwise be required to report on your statement of economic interests. However, this exception is not applicable if you also hold a position listed in Gov. Code Section 87200 (See Reference Pamphlet, page 3.)
- For state agency officials and employees, the \$10 lobbyist/lobbying firm gift limit is applicable only to lobbyists and lobbying firms registered to lobby your agency. This exception is not applicable if you are an elected state officer or a member or employee of the State Legislature.
- Payments for articles published as part of the practice of a bona fide business, trade, or profession, such as teaching, are not considered honoraria. A payment for an "article published" that is customarily provided in connection with teaching includes text book royalties and payments for academic tenure review letters. An official is presumed to be engaged in the bona fide profession of teaching if he or she is employed to teach at an accredited university.

### Judges:

Section 170.9 of the Code of Civil Procedure imposes gift limits on judges and prohibits judges from accepting any honorarium. Section 170.9 is enforced by the Commission on Judicial Performance. The FPPC has no authority to interpret or enforce the Code of Civil Procedure. Court commissioners are subject to the gift limit under the Political Reform Act.

**Income Reporting:** Reporting income under the Act is different than reporting income for tax purposes. The Act requires **gross** income (the amount received before deducting losses, expenses, or taxes, as well as income reinvested in a business entity) to be reported.

**Pro Rata Share:** The instructions for reporting income refer to your pro rata share of the income received. Your pro rata share is normally based on your ownership interest in the entity or property. For example, if you are a sole proprietor, you must disclose 100% of the gross

income to the business entity on Schedule A-2. If you own 25% of a piece of rental property, you must report 25% of the gross rental income received. When reporting your community property interest in your spouse's or registered domestic partner's income, your pro rata share is 50% of his or her income.

**Separate Property Agreement:** Generally, a public official is required to disclose his or her community property share of his or her spouse's income. But, when a public official and his or her spouse have a legally separate property agreement (e.g., prenuptial agreement), the official is not required to report the spouse's community property share of income, unless the funds are commingled with community funds or used to pay for community expenses or to produce or enhance the separate income of the official.

**Note:** This reporting exception does not apply to investments and interests in real property. Even if a public official and his or her spouse have a separate property agreement, the spouse's investments and interests in real property must still be disclosed because the definitions of reportable investments and interests in real property include those held by the official's immediate family (spouse, registered domestic partner, and dependent children). These definitions are not dependent on community property law.

**Income to a Business Entity:** When you are required to report sources of income to a business entity, sources of rental income, or sources of commission income, you are only required to disclose individual sources of income of \$10,000 or more. However, you may be required to **disqualify** yourself from decisions affecting sources of \$500 or more in income, even though you are not required to report them.

### Examples:

- Alice Ruiz is a partner in a business entity. She has a 25% interest. On Schedule A-2, she must disclose 25% of the fair market value of the business entity; 25% of the gross income to the business entity (even though all of the income received was reinvested in the business and she did not personally receive any income from the business); and the name of each source of \$40,000 or more to the business.
- Pat and Mark Johnson, a married couple, own Classic Autos. Income to this business was \$200,000. In

## Terms & Definitions - (continued)

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determining the amount to report for income on Schedule A-2, Part 2, Mark must include his 50% share (\$100,000) and 50% of his spouse's share (\$50,000). Thus, his reportable income would be \$150,000 and he will check the box indicating \$100,001-\$1,000,000. (See Reference Pamphlet, page 13, for an example of how to calculate the value of this investment and interest in real property.)

### You are not required to report:

- Salary, reimbursement for expenses or per diem, social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.
- Campaign contributions
- A cash bequest or cash inheritance
- Returns on a security registered with the Securities and Exchange Commission, including dividends, interest, or proceeds from a sale of stocks or bonds unless the purchaser can be identified.
- Redemption of a mutual fund
- Payments received under an insurance policy, including an annuity
- Interest, dividends, or premiums on a time or demand deposit in a financial institution, shares in a credit union, an insurance policy, or a bond or other debt instrument issued by a government agency
- Your spouse's or registered domestic partner's income that is legally "separate" income so long as the funds are not commingled with community funds or used to pay community expenses
- Income of dependent children
- Automobile trade-in allowances from dealers
- Loans and loan repayments received from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin unless he or she was acting as an intermediary or agent for any person not covered by this provision
- Alimony or child support payments
- Payments received under a defined benefit pension plan qualified under Internal Revenue Code Section 401(a)
- Any loan from a commercial lending institution made in the lender's regular course of business on terms

available to the public without regard to your official status

- Any retail installment or credit card debts incurred in the creditor's regular course of business on terms available to the public without regard to your official status
- Loans made to others. However, repayments may be reportable on Schedule C
- A loan you co-signed for another person unless you made payments on the loan during the reporting period

**Incentive Compensation:** "Incentive compensation" means income over and above salary that is either ongoing or cumulative, or both, as sales or purchases of goods or services accumulate. Incentive compensation is calculated by a predetermined formula set by the official's employer which correlates to the conduct of the purchaser in direct response to the effort of the official.

Incentive compensation does not include:

- Salary
- Commission income (*For information regarding disclosure of "commission income," see Reference Pamphlet, page 8.*)
- Bonuses for activity not related to sales or marketing, the amount of which is based solely on merit or hours worked over and above a predetermined minimum
- Executive incentive plans based on company performance, provided that the formula for determining the amount of the executive's incentive income does not include a correlation between that amount and increased profits derived from increased business with specific and identifiable clients or customers of the company
- Payments for personal services which are not marketing or sales

The purchaser is a source of income to the official if all three of the following apply:

- the official's employment responsibilities include directing sales or marketing activity toward the purchaser; and
- there is direct personal contact between the official and the purchaser intended by the official to generate sales or business; and
- there is a direct relationship between the purchasing activity of the purchaser and the amount of the incentive compensation received by the official.

Report incentive compensation as follows:

- In addition to salary, reimbursement of expenses, and

## Terms & Definitions - (continued)

other income received from your employer, separately report on Schedule C the name of each person who purchased products or services sold, marketed or represented by you if you received incentive compensation of \$500 or more attributable to the purchaser during the period covered by the statement.

- If incentive compensation is paid by your employer in a lump sum, without allocation of amounts to specific customers, you must determine the amount of incentive compensation attributable to each of your customers. This may be based on the volume of sales to those customers.

(See Regulations 18700.1 and 18728.5 for more information.)

**Investment Funds:** The term “investment” no longer includes certain exchange traded funds, closed-end funds, or funds held in an Internal Revenue Code qualified plan. These non-reportable investment funds (1) must be bona fide investment funds that pool money from more than 100 investors, (2) must hold securities of more than 15 issuers, and (3) cannot have a stated policy of concentrating their holdings in the same industry or business (“sector funds”). In addition, the filer may not influence or control the decision to purchase or sell the specific fund on behalf of his or her agency during the reporting period or influence or control the selection of any specific investment purchased or sold by the fund. (Regulation 18237)

**Investments and Interests in Real Property:** When disclosing investments on Schedules A-1 or A-2 and interests in real property on Schedules A-2 or B, you must include investments and interests in real property held by your spouse or registered domestic partner, and those held by your dependent children, as if you held them directly.

Examples:

- Julia Pearson, husband, and two dependent children each own \$600 in stock in General Motors. Because the total value of their holdings is \$2,400, Julia must disclose the stock as an investment on Schedule A-1.
- Pat and Mark Johnson, a married couple, jointly own Classic Autos. Mark must disclose Classic Autos as an investment on Schedule A-2. To determine the reportable value of the investment, Mark will aggregate the value of his 50% interest and Pat’s 50% interest. Thus, if the total value of the business entity is \$150,000, he will check the box \$100,001 - \$1,000,000 in Part 1 of Schedule A-2. (Also see Reference Pamphlet, page 11, for an example of how to calculate reportable income.)

The Johnsons also own the property where Classic Autos is located. To determine the reportable value of the real property, Mark will again aggregate the value

of his 50% interest and Pat’s 50% interest to determine the amount to report in Part 4 of Schedule A-2.

- Katie Lee rents out a room in her home. She receives \$6,000 a year in rental income. Katie will report the fair market value of the rental portion of her residence and the income received on Schedule B.

**Jurisdiction:** Report disclosable investments and sources of income (including loans, gifts, and travel payments) that are either located in or doing business in your agency’s jurisdiction, are planning to do business in your agency’s jurisdiction, or have done business during the previous two years in your agency’s jurisdiction, and interests in real property located in your agency’s jurisdiction.

A business entity is doing business in your agency’s jurisdiction if the entity has business contacts on a regular or substantial basis with a person who maintains a physical presence in your jurisdiction.

Business contacts include, but are not limited to, manufacturing, distributing, selling, purchasing, or providing services or goods. Business contacts do not include marketing via the Internet, telephone, television, radio, or printed media.

The same criteria are used to determine whether an individual, organization, or other entity is doing business in your jurisdiction.

Exception:

Gifts are reportable regardless of the location of the donor. For example, a state agency official with full disclosure must report gifts from sources located outside of California. (Designated employees/code filers should consult their disclosure categories to determine if the donor of a gift is of the type that must be disclosed.)

When reporting interests in real property, if your jurisdiction is the state, you must disclose real property located within the state of California unless your agency’s conflict of interest code specifies otherwise.

For local agencies, an interest in real property is located in your jurisdiction if any part of the property is located in, or within two miles of, the region, city, county, district, or other geographical area in which the agency has jurisdiction, or if the property is located within two miles of any land owned or used by the agency.

See the following explanations to determine what your jurisdiction is:

## Terms & Definitions - (continued)

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**State Offices and All Courts:** Your jurisdiction is the state if you are an elected state officer, a state legislator, or a candidate for one of these offices. Judges, judicial candidates, and court commissioners also have statewide jurisdiction. (*In re Baty* (1979) 5 FPPC Ops. 10) If you are an official or employee of, or a consultant to, a state board, commission, or agency, or of any court or the State Legislature, your jurisdiction is the state.

**County Offices:** Your jurisdiction is the county if you are an elected county officer, a candidate for county office, or if you are an official or employee of, or a consultant to, a county agency or any agency with jurisdiction solely within a single county.

**City Offices:** Your jurisdiction is the city if you are an elected city officer, a candidate for city office, or you are an official or employee of, or a consultant to, a city agency or any agency with jurisdiction solely within a single city.

**Multi-County Offices:** If you are an elected officer, candidate, official or employee of, or a consultant to a multi-county agency, your jurisdiction is the region, district, or other geographical area in which the agency has jurisdiction. (Example: A water district has jurisdiction in a portion of two counties. Members of the board are only required to report interests located or doing business in that portion of each county in which the agency has jurisdiction.)

**Other (for example, school districts, special districts and JPAs):** If you are an elected officer, candidate, official or employee of, or a consultant to an agency not covered above, your jurisdiction is the region, district, or other geographical area in which the agency has jurisdiction. See the multi-county example above.

**Leasehold Interest:** The term "interest in real property" includes leasehold interests. An interest in a lease on real property is reportable if the value of the leasehold interest is \$2,000 or more. The value of the interest is the total amount of rent owed by you during the reporting period or, for a candidate or assuming office statement, during the prior 12 months.

You are not required to disclose a leasehold interest with a value of less than \$2,000 or a month-to-month tenancy.

**Loan Reporting:** Filers are not required to report loans from commercial lending institutions or any indebtedness created as part of retail installment or credit card transactions that are made in the lender's regular course of business, without regard to official status, on terms available to members of the public.

**Loan Restrictions:** State and local elected and appointed public officials are prohibited from receiving any personal loan totaling more than \$250 from an official, employee, or

consultant of their government agencies or any government agency over which the official or the official's agency has direction or control. In addition, loans of more than \$250 from any person who has a contract with the official's agency or an agency under the official's control are prohibited unless the loan is from a commercial lending institution or part of a retail installment or credit card transaction made in the regular course of business on terms available to members of the public.

State and local elected officials are also prohibited from receiving any personal loan of \$500 or more unless the loan agreement is in writing and clearly states the terms of the loan, including the parties to the loan agreement, the date, amount, and term of the loan, the date or dates when payments are due, the amount of the payments, and the interest rate on the loan.

Campaign loans and loans from family members are not subject to the \$250 and \$500 loan prohibitions.

A personal loan made to a public official that is not being repaid or is being repaid below certain amounts will become a gift to the official under certain circumstances. Contact the FPPC for further information, or see the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans," which can be obtained from your filing officer or the FPPC website ([www.fppc.ca.gov](http://www.fppc.ca.gov)).

**Privileged Information:** FPPC Regulation 18740 sets out specific procedures that must be followed in order to withhold the name of a source of income. Under this regulation, you are not required to disclose on Schedule A-2, Part 3, the name of a person who paid fees or made payments to a business entity if disclosure of the name would violate a legally recognized privilege under California or Federal law. However, you must provide an explanation for nondisclosure, separately stating for each undisclosed person: the legal basis for the assertion of the privilege, facts demonstrating why the privilege is applicable, and that to the best of your knowledge you have not and will not make, participate in making, or use your official position to influence a governmental decision affecting the undisclosed person in violation of Government Code Section 87100. This explanation may be included with, or attached to, the public official's Form 700.

We note that the name of a source of income is privileged only to a limited extent under California law. For example, a name is protected by attorney-client privilege only when facts concerning an attorney's representation of an anonymous client are not publicly known and those facts,

when coupled with disclosure of the client's identity, might expose the client to an official investigation or to



## Terms & Definitions - (continued)

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civil or criminal liability. A patient's name is protected by physician-patient privilege only when disclosure of the patient's name would also reveal the nature of the treatment received by the patient. A patient's name is also protected if the disclosure of the patient's name would constitute a violation by an entity covered under the Federal Health Insurance Portability and Accountability Act (also known as HIPAA).

### **Public Officials Who Manage Public Investments:**

Individuals who invest public funds in revenue-producing programs must file Form 700. This includes individuals who direct or approve investment transactions, formulate or approve investment policies, and establish guidelines for asset allocations. FPPC Regulation 18700.3 defines "public officials who manage public investments" to include the following:

- Members of boards and commissions, including pension and retirement boards or commissions, and committees thereof, who exercise responsibility for the management of public investments;
- High-level officers and employees of public agencies who exercise primary responsibility for the management of public investments (for example, chief or principal investment officers or chief financial managers); and
- Individuals who, pursuant to a contract with a state or local government agency, perform the same or substantially all the same functions described above.

**Registered Domestic Partners:** Filers must report investments and interests in real property held by, and sources of income to, registered domestic partners. (See Regulation 18229.)

### **Retirement Accounts (for example, deferred compensation and individual retirement accounts (IRAs)):**

Assets held in retirement accounts must be disclosed if the assets are reportable items, such as common stock (investments) or real estate (interests in real property). For help in determining whether your investments and real property are reportable, see the instructions to Schedules A-1, A-2, and B.

If your retirement account holds reportable assets, disclose only the assets held in the account, not the account itself. You may have to contact your account manager to determine the assets contained in your account.

**Schedule A-1:** Report any business entity in which the value of your investment interest was \$2,000 or more during the reporting period. (Use Schedule A-2 if you have a 10% or greater ownership interest in the business entity.)

**Schedule B:** Report any piece of real property in which the value of your interest was \$2,000 or more during the reporting period.

Examples:

- Anaya Tiwari deposits \$500 per month into her employer's deferred compensation program. She has chosen to purchase shares in two diversified mutual funds registered with the Securities and Exchange Commission. Because her funds are invested solely in non-reportable mutual funds (see Schedule A-1 instructions), Anaya has no disclosure requirements with regard to the deferred compensation program.
- Earl James Jones has \$6,000 in an individual retirement account with an investment firm. The account contains stock in several companies doing business in his jurisdiction. One of his stock holdings, Misac Computers, reached a value of \$2,500 during the reporting period. The value of his investment in each of the other companies was less than \$2,000. Earl must report Misac Computers as an investment on Schedule A-1 because the value of his stock in that company was \$2,000 or more.
- Adriane Fisher has \$5,000 in a retirement fund that invests in real property located in her jurisdiction. The value of her interest in each piece of real property held in the fund was less than \$2,000 during the reporting period. Although her retirement fund holds reportable assets, she has no disclosure requirement because she did not have a \$2,000 or greater interest in any single piece of real property. If, in the future, the value of her interest in a single piece of real property reaches or exceeds \$2,000, she will be required to disclose the real property on Schedule B for that reporting period.

## Terms & Definitions - (continued)

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**Trusts:** Investments and interests in real property held and income received by a trust (including a living trust) are reported on Schedule A-2 if you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater interest in the trust and your pro rata share of a single investment or interest in real property was \$2,000 or more.

You have an interest in a trust if you are a trustor and:

- Can revoke or terminate the trust;
- Have retained or reserved any rights to the income or principal of the trust or retained any reversionary or remainder interest; or
- Have retained any power of appointment, including the power to change the trustee or the beneficiaries.

Or you are a beneficiary and:

- Presently receive income (see Gov. Code Section 82030); or
- Have an irrevocable future right to receive income or principal. (See FPPC Regulation 18234 for more information.)

Examples:

- Sarah Murphy has set up a living trust that holds her principal residence, stock in several companies that do business in her jurisdiction, and a rental home in her agency's jurisdiction. Since Sarah is the trustor and can revoke or terminate the trust, she must disclose any stock worth \$2,000 or more and the rental home on Schedule A-2. Sarah's residence is not reportable because it is used exclusively as her personal residence.
- Chao Yee is listed as a beneficiary in his grandparents' trust. However, Chao does not presently receive income from the trust, nor does he have an irrevocable future right to receive income or principal. Therefore, Chao is not required to disclose any assets contained in his grandparents' trust.

### **Blind Trusts:**

A blind trust is a trust managed by a disinterested trustee who has complete discretion to purchase and sell assets held by the trust. If you have a direct, indirect, or beneficial interest in a blind trust, you may not be required to disclose your pro rata share of the trust's assets or income. However, the trust must meet the standards set out in FPPC Regulation 18235, and you must disclose reportable assets originally transferred into the blind trust and income

from those original assets on Schedule A-2 until they have been disposed of by the trustee.

### **Trustees:**

If you are only a trustee, you do not have a reportable interest in the trust. However, you may be required to report the income you received from the trust for performing trustee services.

**Wedding Gifts:** Wedding gifts must be disclosed if they were received from a reportable source during the period covered by the statement. Gifts valued at \$50 or more are reportable; however, a wedding gift is considered a gift to both spouses equally. Therefore, you would count one-half of the value of a wedding gift to determine if it is reportable and need only report individual gifts with a total value of \$100 or more.

For example, you receive a place setting of china valued at \$150 from a reportable source as a wedding gift. Because the value to you is \$50 or more, you must report the gift on Schedule D, but may state its value as \$75.

Wedding gifts are not subject to the \$500 gift limit (\$520 in 2021-2022), but they are subject to the \$10 lobbyist/lobbying firm gift limit for state officials.

### **Privacy Information Notice**

Information requested on all FPPC forms is used by the FPPC to administer and enforce the Political Reform Act (Gov. Code Sections 81000-91014 and California Code of Regulations Sections 18110-18997). All information required by these forms is mandated by the Political Reform Act. Failure to provide all of the information required by the Act is a violation subject to administrative, criminal, or civil prosecution. All reports and statements provided are public records open for public inspection and reproduction.

If you have any questions regarding this Privacy Notice or how to access your personal information, please contact the FPPC at:

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