



# BOARD OF DIRECTORS MEETING AGENDA

An Individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public, will be advertised and recorded in accordance with the Brown Act.

**Regular Meeting: September 12, 2017 at 6:30 p.m.**

**Location(s):**

- RMCS Community Meeting Room: 3880 Cypress Drive, Suite B, Petaluma CA 94954
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**A. Opening/Call to Order**

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Betsy Ehlen Hall, Eva Covarrubias

Staff: Kelly Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

**B. Reading of RMCS Mission & Vision**

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

**C. Student Presentations: Copper Creek**

**D. Agenda Review & Approval**

**E. Public Comment**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

F. Approval: Minutes from 06/27/17 RMCS BOD Meeting

G. Communications

- 1. River Montessori Foundation Report
- 2. Executive Director's Report
- 3. Finance Committee Report
- 4. Facilities Committee Report
- 5. Policy/Compliance Committee Report
- 6. Positive Resolution Committee Report

H. Board Business

- 1. Discussion & Action: 2016-17 Unaudited Actuals
- 2. Discussion & Action: Review & Set 2017-18 School Year BOD Meetings  
(Shared Google Calendar & 06/27/17 Minutes)
- 3. Discussion & Action: Board Hosted Coffee Social for River Montessori Foundation  
(Date Options:
- 4. Discussion & Action: TK/K Approvals
- 5. Discussion: 2016-2017 CAASPP
- 6. Discussion: Secondary Education Prospect Update
- 7. Discussion: Board Development - New Family & Community Member

I. Future Agenda Items

J. Adjournment of Board Meeting

Future Meeting Date(s): Upon Board Approval

Instructions for Presentations to the Board by Members of the Community

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[For office use only: Posted On-site: Initial gc /Date 9/8/17 Posted Website: Initial gc /Date 9/8/17 ]

3880 Cypress Drive, Ste B • Petaluma, CA 94954 • 707.778.6414 • www.rivermontessoricharter.org

*River Montessori Charter School is an Equal Opportunity Employer and does not discriminate against any persons (actual or perceived disability, gender, gender identity or expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crime) set forth in Section 422.55 of the Penal Code or association with an individual who has any of the above mentioned characteristics)*

**REGULAR MEETING OF THE  
RIVER MONTESSORI CHARTER SCHOOL (RMCS) BOARD OF DIRECTORS**  
RIVER MONTESSORI CHARTER SCHOOL  
3880 Cypress Drive, Suite B, Petaluma CA 94954 (707)778-6414  
June 27, 2017  
6:30 PM

**MINUTES**

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The regular meeting of the Governing Board held in public will be advertised and recorded in accordance with the Brown Act.

**Location(s):**

- RMCS Community Room, 3880 Cypress Drive, Suite B, Petaluma, CA 94954
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**1. CALL TO ORDER**

- 1.1. Norman called the meeting to order at 6:39 PM.
- 1.2. Directors Norman Lorenz, Ginny Hautau, Tim Lohrentz, Eresa Puch, and Ruben Mejia were present. (Absent: Betsy Ehlen Hall, Eva Covarrubias, and Tammy Cleland)
- 1.3. Kelly Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager, and Amy Atchley, RMF Chairperson were present.

**2. READING OF RMCS MISSION & VISION**

- 2.1. Norman read the Mission and Vision statements.

**3. STUDENT PRESENTATION:**

- 3.1. No student presentation.

**4. APPROVAL OF AGENDA**

- 4.1. Meeting Agenda was approved unanimously (5-0-3). (Absent - 3)

**5. PUBLIC COMMENT**

- 5.1. No public comment.

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**6. APPROVAL OF 05/09/2017 MEETING MINUTES**

- 6.1. Minutes of the May 9, 2017 Board meeting were approved with a motion from Ginny, second from Norman, and unanimous consent (5-0-3). (Absent - 3)

**7. COMMUNICATIONS**

- 7.1. Foundation Report - Amy
  - 7.1.1. River Montessori Foundation provided RMCS with \$75,000 check for 2016-17.
  - 7.1.2. RMF aims to provide financial support at the beginning of each school year beginning 2017-18.
  - 7.1.3. Amazon wish list for faculty.
  - 7.1.4. RMF is looking for Vice-Chairperson.
  - 7.1.5. RMF is in the process of transitioning to a new Treasurer as Melissa Frank's term is up.
  - 7.1.6. Amy presented new schedules for various RMF projects ('Color Run' themed Walkathon in Aug; Creator Faire in Jan; Welcome Coffee for Families on 1st day of school; Back To School BBQ in Aug; Golf Tournament in Aug; Lagunitas in Sep; Physics Olympics-TBD)
  - 7.1.7. Administration and Board expressed gratitude to River Montessori Foundation
- 7.2. Executive Director's Report - Kelly
  - 7.2.1. Kelly reported on school's busy and successful end-of-year with positive experiences.
  - 7.2.2. June was filled with LCAP work, 2017-18 budget development, classroom transitions and preparations for the next school year.
- 7.3. Fiscal Report - Michelle
  - 7.3.1. Michelle is in the process of Fiscal Year-End Closing and finalizing new hires for the next school year.
  - 7.3.2. Michelle and Kelly just finished 2017-18 Budget Development and ready to present for Board approval.
- 7.4. Facilities Report - Ruben
  - 7.4.1. Solar project benefits - awaiting electricity bill
  - 7.4.2. Future facility - lease vs. purchase
  - 7.4.3. Administration will consult with more than one broker for broader options
- 7.5. Policy/Compliance Committee Report - No report.

## 8. BOARD BUSINESS

- 8.1. Discussion & Action: 2017-18 Budget Approval
  - 8.1.1. Please see Business Manager's 2017-18 Proposed Budget Narrative.
  - 8.1.2. 2017-18 Budget was approved with a motion from Tim, second from Norman and unanimous consent (5-0-3). (*Absent - 3*)
- 8.2. Discussion & Action: Gratitude for Board Member Service
  - 8.2.1. Gratitude for Board Member Service is postponed and will be moved to August 8, 2017 BOD meeting.
- 8.3. Discussion & Action: Review & Set 2017-18 School Year BOD Meetings (Shared Google Calendar)
  - 8.3.1. 2017-18 BOD Meeting dates - tentatively scheduled for 8/8/17, 9/12/17, 10/10/17, 11/14/17, 12/12/17, 1/20/18, 2/13/18, 3/13/18, 4/10/18, 5/8/18, and 6/26/18. To be checked with calendar of state deadlines for fiscal and other required approvals, etc.
  - 8.3.2. 2017-18 BOD tentative meeting dates were approved with a motion from Eresa, second from Norman, and unanimous consent (5-0-3). (*Absent - 3*)
- 8.4. Discussion & Action: 2017-18 LCAP Approval
  - 8.4.1. Ruben and Norman recommended to add the following in the 2017-18 LCAP:

*“Unique in an independent charter school, the RMCS Board of Directors continues its governance through a diverse group of board members well-representative of the community who lead by example to ensure consistent and open invitations for the participation of all stakeholders.”*

- 8.4.2. With the addition from 8.4.1, the 2017-18 LCAP was approved with a motion from Norman, second from Ginny, and unanimous consent (5-0-3). *(Absent - 3)*
- 8.5. Discussion & Action: Educator Effectiveness Plan
  - 8.5.1. The Educator Effectiveness Plan was approved with unanimous consent (5-0-3). *(Absent - 3)*
- 8.6. Discussion & Action: Approve New Faculty Hires
  - 8.6.1. The Board approved the new faculty hires for 2017-18 with a motion from Ruben, second from Norman, and unanimous consent (5-0-3). *(Absent - 3)*
- 8.7. Discussion & Action: Education Protection Account
  - 8.7.1. The Board approved the revenue allocation of Education Protection Account with a motion from Eresa, second from Ruben, and unanimous consent (5-0-3). *(Absent - 3)*
- 8.8. Discussion: SMART Train’s transportation to RMCS
  - 8.8.1. With SMART Train’s operation scheduled to begin in July 2017, Tim recommended to Administration to inform families who may benefit from this additional option of transportation to RMCS.
- 8.9. Discussion: Update on Facilities Grant
  - 8.9.1. Michelle reported that the final decision whether RMCS will be a beneficiary to the Facilities Grant will be known in August 2017.
- 8.10. Discussion: Secondary Education Prospects Update
  - 8.10.1. Norman provided a general update regarding meeting with the Director of Inspire Independent Charter School. Inspire School Director would like to visit RMCS.

**9. FUTURE AGENDA ITEMS**

- 9.1. Gratitude for Board Member Service
- 9.2. Secondary education prospect update
- 9.3. New Board member - family & community member
- 9.4. Approval of new BOD Meeting structure

**10. ADJOURNMENT**

- 10.1. Norman moved to adjourn the meeting at 9:08 PM. The motion passed with a unanimous consent (5-0-3). *(Absent - 3)*

**Future Meeting Dates: TENTATIVE SCHEDULE (For Board approval in 9/12/2017 BOD meeting)**

**Board of Directors Meeting Schedule  
2017-18 School Year**

DATE	BOARD MEETING (Member Voting – Quorum Required)	COMMITTEE WORK (Policy / Board Development/ Facilities)	FINANCE COMMITTEE
<b>2017 August (8)</b>		Committee Work, as Needed	

<b>2017 September 12</b>	<b>X</b>		<b>Sep 8, 1:00pm</b>
<b>2017 October* 10</b>	<b>X</b>		
<b>2017 November (14)</b>		<b>Committee Work, as Needed</b>	
<b>2017 December 12</b>	<b>X</b>		<b>Dec 8, 1:00pm</b>
<b>2018 January 20</b>	<b>Board Retreat</b>		
<b>2018 February (13)</b>		<b>Committee Work, as Needed</b>	
<b>2018 March 13</b>	<b>X</b>		<b>Mar 2, 1:00pm</b>
<b>2018 April ((10)</b>		<b>Committee Work, as Needed</b>	
<b>2018 May 10</b>	<b>LCAP Public Hearing**</b>		
<b>2018 June 26</b>	<b>X</b>		<b>Jun 22, 1:00pm</b>

\* **Annual Meeting**

\*\* **Child Care Offered/RSVP Required**

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Charter Number: 1081

To the entity that approved the charter school:

2016-17 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 9/6/17  
Charter School Official  
(Original signature required)

Printed Name: Kelly Griffith Mannion Title: Executive Director

To the County Superintendent of Schools:

2016-17 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Craig Conte Title: Superintendent

To the Superintendent of Public Instruction:

2016-17 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:	For Charter School:
<u>Lynda Williams</u>	<u>Michelle Leonard</u>
Name	Name
<u>Director of Business Services</u>	<u>Business Manager</u>
Title	Title
<u>707-765-4323</u>	<u>7007-778-6414</u>
Telephone	Telephone
<u>williams@oldadobe.org</u>	<u>mleonard@rivermontessoricharter.org</u>
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,207,146.00	1,334,314.00	10.5%
2) Federal Revenue		8100-8299	20,625.00	21,000.00	1.8%
3) Other State Revenue		8300-8599	69,682.02	70,931.00	1.8%
4) Other Local Revenue		8600-8799	267,743.52	283,352.00	5.8%
5) TOTAL, REVENUES			1,565,196.54	1,709,597.00	9.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	586,943.44	561,117.00	-4.4%
2) Classified Salaries		2000-2999	310,940.65	359,976.00	15.8%
3) Employee Benefits		3000-3999	193,067.36	258,183.00	33.7%
4) Books and Supplies		4000-4999	69,047.82	80,800.00	17.0%
5) Services and Other Operating Expenses		5000-5999	394,466.31	396,521.00	0.5%
6) Depreciation		6000-6999	53,579.77	53,000.00	-1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	784.92	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,608,830.27	1,709,597.00	6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,633.73)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(43,633.73)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	557,854.22	514,220.49	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			557,854.22	514,220.49	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			557,854.22	514,220.49	-7.8%
2) Ending Net Position, June 30 (E + F1e)			514,220.49	514,220.49	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	246,605.01	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	267,615.48	514,220.49	92.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	221,191.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,000.00		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	64,440.81		
4) Due from Grantor Government		9290	14,288.58		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	10,111.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	539,598.02		
e) Accumulated Depreciation - Buildings		9435	(304,679.07)		
f) Equipment		9440	124,360.52		
g) Accumulated Depreciation - Equipment		9445	(112,674.46)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			577,636.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	34,705.11		
2) Due to Grantor Governments		9590	7,421.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	21,290.00		
7) TOTAL LIABILITIES			63,416.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			514,220.49		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	360,141.00	423,598.00	17.6%
Education Protection Account State Aid - Current Year		8012	31,186.00	33,600.00	7.7%
State Aid - Prior Years		8019	(386.00)	0.00	-100.0%
<b>LCFF Transfers</b>					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	816,205.00	877,116.00	7.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,207,146.00</b>	<b>1,334,314.00</b>	<b>10.5%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	20,625.00	21,000.00	1.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,625.00</b>	<b>21,000.00</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	36,033.00	27,251.00	-24.4%
Lottery - Unrestricted and Instructional Materials		8560	30,002.96	31,752.00	5.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,646.06	11,928.00	227.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>69,682.02</b>	<b>70,931.00</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,405.80	2,000.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	189,265.72	195,000.00	3.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	75,072.00	86,352.00	15.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>267,743.52</b>	<b>283,352.00</b>	<b>5.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,565,196.54</b>	<b>1,709,597.00</b>	<b>9.2%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	485,900.71	356,356.00	-26.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,103.93	98,111.00	0.0%
Other Certificated Salaries		1900	2,938.80	106,650.00	3529.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>586,943.44</b>	<b>561,117.00</b>	<b>-4.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	139,808.61	196,864.00	40.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	114,508.54	70,200.00	-38.7%
Clerical, Technical and Office Salaries		2400	56,623.50	92,912.00	64.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>310,940.65</b>	<b>359,976.00</b>	<b>15.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	66,597.64	80,969.00	21.6%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	32,817.11	35,675.00	8.7%
Health and Welfare Benefits		3401-3402	78,764.65	116,569.00	48.0%
Unemployment Insurance		3501-3502	5,359.07	9,211.00	71.9%
Workers' Compensation		3601-3602	9,528.88	12,159.00	27.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	3,600.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>193,067.36</b>	<b>258,183.00</b>	<b>33.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,706.18	71,800.00	24.4%
Noncapitalized Equipment		4400	4,343.11	3,000.00	-30.9%
Food		4700	6,998.53	6,000.00	-14.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>69,047.82</b>	<b>80,800.00</b>	<b>17.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,040.03	17,725.00	76.5%
Dues and Memberships		5300	1,156.32	1,500.00	29.7%
Insurance		5400-5450	10,764.00	9,258.00	-14.0%
Operations and Housekeeping Services		5500	40,644.54	30,000.00	-26.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229,584.04	251,000.00	9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	94,491.20	79,488.00	-15.9%
Communications		5900	7,786.18	7,550.00	-3.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>394,466.31</b>	<b>396,521.00</b>	<b>0.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	53,579.77	53,000.00	-1.1%
<b>TOTAL, DEPRECIATION</b>			<b>53,579.77</b>	<b>53,000.00</b>	<b>-1.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	784.92	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>784.92</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL EXPENSES</b>			1,608,830.27	1,709,597.00	6.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,207,146.00	1,334,314.00	10.5%
2) Federal Revenue		8100-8299	20,625.00	21,000.00	1.8%
3) Other State Revenue		8300-8599	69,682.02	70,931.00	1.8%
4) Other Local Revenue		8600-8799	267,743.52	283,352.00	5.8%
5) TOTAL, REVENUES			1,565,196.54	1,709,597.00	9.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		831,027.30	815,223.00	-1.9%
2) Instruction - Related Services	2000-2999		203,802.11	350,482.00	72.0%
3) Pupil Services	3000-3999		39,896.57	50,750.00	27.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		54,988.39	63,976.00	16.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,476.05	143,166.00	-28.9%
8) Plant Services	8000-8999		276,874.93	286,000.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	784.92	0.00	-100.0%
10) TOTAL, EXPENSES			1,608,830.27	1,709,597.00	6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(43,633.73)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(43,633.73)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	557,854.22	514,220.49	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			557,854.22	514,220.49	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			557,854.22	514,220.49	-7.8%
2) Ending Net Position, June 30 (E + F1e)			514,220.49	514,220.49	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	246,605.01	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	267,615.48	514,220.49	92.1%



Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	155.93	157.99	157.99	168.00	168.00	168.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	155.93	157.99	157.99	168.00	168.00	168.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	155.93	157.99	157.99	168.00	168.00	168.00



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	383,258.00	0.00	383,258.00	156,340.00		539,598.00
Equipment	124,361.00	0.00	124,361.00	0.00		124,361.00
Total capital assets being depreciated	507,619.00	0.00	507,619.00	156,340.00	0.00	663,959.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(257,286.60)	0.00	(257,286.60)	(47,392.47)		(304,679.07)
Equipment	(106,487.16)		(106,487.16)	(6,187.30)		(112,674.46)
Total accumulated depreciation	(363,773.76)	0.00	(363,773.76)	(53,579.77)	0.00	(417,353.53)
Total capital assets being depreciated, net	143,845.24	0.00	143,845.24	102,760.23	0.00	246,605.47
Governmental activity capital assets, net	143,845.24	0.00	143,845.24	102,760.23	0.00	246,605.47
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) 79,327.39
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

None

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,011,624.06

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.84%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
 Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	128,072.76
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,158.63
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	17,548.36
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	149,779.75
9. Carry-Forward Adjustment (Part IV, Line F)	7,344.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	157,124.36

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	777,447.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	203,802.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	39,896.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	54,968.39
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	64,478.29
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	8,925.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	48,885.17
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	206,282.77
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,404,685.83

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
 (Line A8 divided by Line B18) 10.66%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2018-19 see [www.cde.ca.gov/fg/ac/fic/](http://www.cde.ca.gov/fg/ac/fic/))  
 (Line A10 divided by Line B18) 11.19%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>149,779.75</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.14%) times Part III, Line B18); zero if negative	<u>7,344.61</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>7,344.61</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>7,344.61</u>

Approved indirect cost rate: 10.14%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals  
 2016-17 Unaudited Actuals  
**LOTTERY REPORT**  
 Revenues, Expenditures and  
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	22,344.11		7,658.85	30,002.96
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		22,344.11	0.00	7,658.85	30,002.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	22,344.11		7,658.85	30,002.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		22,344.11	0.00	7,658.85	30,002.96
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,608,830.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	53,723.99
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	54,968.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	53,579.77
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	784.92
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				109,333.08
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,445,773.20



		2016-17 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		157.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,151.04
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,447,661.77	9,167.64
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,447,661.77	9,167.64
B. Required effort (Line A.2 times 90%)	1,302,895.59	8,250.88
C. Current year expenditures (Line I.E and Line II.B)	1,445,773.20	9,151.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

Goal	Program/Activity	Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	873,259.41	289,799.96	1,163,059.37	167,428.91		1,330,488.28
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	181,543.01	0.00	181,543.01	26,134.13		207,677.14
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	54,968.39	0.00	54,968.39	7,913.01		62,881.40
<b>Other Costs</b>							
----	Food Services						
----	Enterprise					6,998.53	6,998.53
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					784.92	784.92
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	1,109,770.81	289,799.96	1,399,570.77	201,476.05	7,783.45	1,608,830.27

Unaudited Actuals  
 2016-17  
 General Fund and Charter Schools Funds  
 Program Cost Report  
 Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	690,772.67	0.00	0.00	181,983.70	503.04	0.00	0.00			0.00	0.00	873,259.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	140,254.63	3,080.11	0.00	5,813.27	32,395.00	0.00	0.00			0.00	0.00	181,543.01
6000	RDC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services								0.00		0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,968.39		0.00	0.00	54,968.39
<b>Total Direct Charged Costs</b>		831,027.30	3,080.11	0.00	187,796.97	32,898.04	0.00	0.00	54,968.39	0.00	0.00	0.00	1,109,770.81

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	12,925.03	276,874.93	0.00	289,799.96
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		12,925.03	276,874.93	0.00	289,799.96

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	64,478.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	8,925.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	128,072.76
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	201,476.05
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,109,770.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	289,799.96
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,399,570.77
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		1,399,570.77
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		14.40%

Unaudited Actuals  
 2016-17  
 General Fund and Charter Schools Funds  
 Program Cost Report  
 Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	6,998.53				6,998.53
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				784.92	784.92
<b>Total Other Costs</b>	<b>6,998.53</b>	<b>0.00</b>	<b>0.00</b>	<b>784.92</b>	<b>7,783.45</b>

A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	Teacher Full-Time Equivalents						Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rent and Leases (Function 8700)	Pupil Transportation (Function 3600)		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
<b>Instructional Goals Description</b>									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	8.00	0.00	8.00	0.00	16.00	16.00	0.00		
3100 Alternative Schools									
3200 Continuation Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)									
6000 ROC/P									
<b>Other Goals Description</b>									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
<b>Other Funds Description</b>									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
<b>C. Total Allocation Factors</b>	8.00	0.00	8.00	0.00	16.00	16.00	0.00		



SACS2017ALL Financial Reporting Software - 2017.2.0  
9/6/2017 9:23:00 AM

49-70847-0119750

Unaudited Actuals  
2016-17 Unaudited Actuals  
Technical Review Checks

River Montessori Elementary Charter  
Old Adobe Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	6230	-21,289.89
Explanation:Waiting for final payment from CA Clean Energy Fund.		
Total of negative resource balances for Fund 62		-21,289.89

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	5800	-94,935.80
Explanation:Solar project that was journaled from 5800 to Fixed Assets.			
62	6230	9790	-21,289.89
Explanation:Waiting for final payment from CA Clean Energy Fund.			

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
62	0000	8200	-110,393.11
Explanation:This was the solar project that was credited from this account to fixed assets.			

## SUPPLEMENTAL CHECKS

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.66%

Explanation: I reviewed the ICR and it looks accurate. We have a large facilities cost that creates a higher administration percentage.

## EXPORT CHECKS

Checks Completed.



# BOARD OF DIRECTORS MEETING AGENDA

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The regular meeting of the Governing Board held in public, will be advertised and recorded in accordance with the Brown Act.

**Regular/Annual Meeting: October 30, 2017 at 6:30 p.m.**

**Location(s):**

- RMCS Community Meeting Room: 3880 Cypress Drive, Suite B, Petaluma CA 94954
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818

**A. Opening/Call to Order**

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Betsy Ehlen Hall, Eva Covarrubias

Staff: Kelly Griffith Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

**B. Reading of RMCS Mission & Vision**

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

**C. Student Presentation**

**D. Agenda Review & Approval**

**E. Public Comment**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**F. Approval: Minutes from 09/12/17 RMCS BOD Meeting**

**G. Communications**

1. River Montessori Foundation Report
2. Executive Director's Report
3. Finance Committee Report
4. Facilities Committee Report
5. Policy/Compliance Committee Report
6. Positive Resolution Committee Report

**H. Board Business**

1. Discussion & Action: Board Development/Installation of New Parent Board Member
2. Discussion & Action: Emergency School Closure Waiver (J-13A) for Board Approval
3. Discussion & Action: Board Meeting Schedule Update, Possible Revision
4. Discussion & Action: Committee Development: Add Policy Committee Member
5. Discussion & Action: School Development/Growth Committee Structure
6. Discussion: Board Reflection & Survey
7. Discussion: Executive Director Evaluation
8. Discussion: Secondary Education Prospect

**I. Future Agenda Items**

**J. Adjournment of Board Meeting**

**Future Meeting Date(s):**

December 12, 2017, 6:30pm	January 20, 2018 (Retreat), 9:00am - 4:00pm
March 13, 2018, 6:30pm	May 10, 2018 (LCAP Public Hearing), 5:00pm
June 26, 2018, 6:30pm	

**Instructions for Presentations to the Board by Members of the Community**

River Montessori Charter School welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. We hope that you will visit these meetings often and your participation assures us of continuing community interest in our School. To assist you in speaking/participating in our meetings, the following guidelines are provided.

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[For office use only: Posted On-site: Initial\_jc Date\_10/27/17\_ Posted Website: Initial\_jc\_\_\_\_/Date\_\_10/27/17\_\_\_\_ ]

**REGULAR MEETING OF THE  
RIVER MONTESSORI CHARTER SCHOOL (RMCS) BOARD OF DIRECTORS**  
RIVER MONTESSORI CHARTER SCHOOL  
3880 Cypress Drive, Suite B, Petaluma CA 94954 (707)778-6414  
September 12, 2017  
6:30 PM

**MINUTES**

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public will be advertised and recorded in accordance with the Brown Act.

**Location(s):**

- RMCS Community Room, 3880 Cypress Drive, Suite B, Petaluma, CA 94954
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**1. CALL TO ORDER**

- 1.1. Norman called the meeting to order at 6:30 PM.
- 1.2. Directors Norman Lorenz, Ginny Hautau, Tim Lohrentz, Eresa Puch, Betsy Ehlen Hall, Ruben Mejia, and Eva Covarrubias were present.
- 1.3. Kelly Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

**2. READING OF RMCS MISSION & VISION**

- 2.1. Reading of the Mission and Vision statements

**3. STUDENT PRESENTATION:**

- 3.1. Student presentation by Copper Creek

**4. APPROVAL OF AGENDA**

- 4.1. Meeting Agenda was approved with a motion from Ruben, second by Ginny, and Betsy abstained (6-0-1).

**5. PUBLIC COMMENT**

- 5.1. Norman read the letter of resignation submitted by Board member Tammy Cleland.

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**6. APPROVAL OF 09/12/2017 MEETING MINUTES**

- 6.1. Minutes of the September 12, 2017 Board meeting were approved with a motion from Ruben, second from Ginny, and abstention from Betsy (6-0-1).

**7. COMMUNICATIONS**

- 7.1. Foundation Report - Amy
  - 7.1.1. River Montessori Foundation provided RMCS with \$30,000 check.

- 7.1.2. Successful Walk-a-thon received around \$13K
- 7.1.3. Fall activities
- 7.1.4. Lagunitas event coming up soon
- 7.2. Executive Director's Report - Kelly
  - 7.2.1. Welcome to the new school year
  - 7.2.2. Invited everyone to see changes made in UE classrooms
  - 7.2.3. Partnership meetings
  - 7.2.4. CAASPP Analysis & Supports
  - 7.2.5. Music program - Young Performers International
  - 7.2.6. Cypress Friendship program
  - 7.2.7. New guides are doing very well
  - 7.2.8. Trio meetings to share best practice (RMCS, Eagle Peak, and Golden Oak Montessori)
  - 7.2.9. Upcoming events - Montessori Journey
- 7.3. Finance Committee Report - Michelle
  - 7.3.1. Presentation to Finance Committee on 9/8/2017 regarding 2016-17 Unaudited Actuals
- 7.4. Facilities Committee Report
  - 7.4.1. Ruben asked regarding Solar power's impact on electricity bill. Michelle will reach out to PG&E to inquire about bill.
- 7.5. Policy/Compliance Committee Report - No report
- 7.6. Positive Resolution Committee Report
  - 7.6.1. Kelly requested for discussion on communication flow
  - 7.6.2. Positive Resolution Committee will meet and report back to the Board

**8. BOARD BUSINESS**

- 8.1. Discussion & Action: 2016-17 Unaudited Actuals
  - 8.1.1. 2016-17 Unaudited Actuals was unanimously approved with motion from Eresa, second by Betsy (7-0-0).
- 8.2. Discussion & Action: Review and set 2017-08 SY BOD Meetings
  - 8.2.1. 2017-18 SY BOD meeting dates were unanimously approved with motion from Eresa, second by Ruben (7-0-0).
- 8.3. Discussion & Action: Board Hosted Coffee Social - January 19, 2017
- 8.4. Discussion & Action: TK/K Approvals
  - 8.4.1. Discussion: (Kelly) Twelve 2016-17 Transitional Kindergarten students are continuing from Transitional Kindergarten into 2017-18 Kindergarten per age/ed code.
  - 8.4.2. Action: Board approved unanimously with a motion from Tim, second by Eresa (7-0-0)
- 8.5. Discussion: 2016-17 CAASPP
  - 8.5.1. Lorna presented that CAASPP results are not yet released by CDE.
- 8.6. Discussion: Secondary Education Update - Norman
- 8.7. Discussion: Board development and new family and community member

**9. FUTURE AGENDA ITEMS**

- 9.1. Additional Policy Committee member
- 9.2. Discuss important elements of Board evaluation
- 9.3. Secondary education project discussion

**10. ADJOURNMENT**

- 10.1. Norman moved to adjourn the meeting at 8:48 PM. The motion passed with a unanimous consent (7-0-0).

**Future Meeting Dates:**

- October 10, 2017 - 6:30 PM
- November 2017 - Committee work as needed
- December 8, 2017 - 1:00 PM (Finance Committee)
- December 12, 2017 - 6:30 PM
- January 20, 2018 (All-Day Board Retreat)
- February 2018 - Committee work as needed
- March 2, 2018 - 1:00 PM (Finance Committee)
- March 13, 2018 - 6:30 PM
- April 2018 - Committee work as needed
- May 10, 2018 - LCAP Hearing
- June 22, 2018 - 1:00 PM (Finance Committee)
- June 26, 2018 - 6:30 PM

**Instructions for Presentations to the Board by Members of the Community**

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**REQUEST FOR ALLOWANCE OF ATTENDANCE  
BECAUSE OF EMERGENCY CONDITIONS  
Form J-13A (Rev. 01-05)**

School District (or Charter School) Name: **River Montessori Charter School**

School District (or Charter School) Address: **3880 Cypress Dr., Ste. B, Petaluma, CA 94954**

County-District Code: **49-78047**

County Name: **Sonoma**

This form replaces the Form J-13A (Rev. 4-90) and should be used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code* Section 41422
- When one or more schools were kept open but experienced a material decrease in attendance because of conditions described in *Education Code* Section 46392
- When attendance records have been lost or destroyed as described in *Education Code* Section 46391

Approved credit for instructional time may be used in conjunction with regular instructional days to satisfy the requirements of *Education Code* Section 37202 (equal length of instructional time among schools within a district).

A separate form should be submitted for each emergency event, but credit may be requested for more than one school and under one or more of the foregoing conditions on the same form. Each separate form must include the affidavit of the governing board members and the county superintendent before it can be approved by the State Superintendent of Public Instruction.

The original form (with the board members' affidavit) and two copies should be filed with the county superintendent of schools. If the county superintendent approves the request, he or she should execute the affidavit certifying that approval and forward all pages of the original and one copy of the form to:

Office of Principal Apportionment and Special Education  
School Fiscal Services Division  
California Department of Education  
1430 N Street, Suite 3800  
Sacramento, CA 95814

This form consists of five preprinted pages. Pages 1 and 5 (5C for charter schools) must accompany all submissions. Page 4 (Lost or Destroyed Attendance Records) will not need to be submitted by most



districts. Multiple copies of Pages 2 and/or 3 may have to be submitted when claims are made on a school-by-school basis.

California Department of Education

Form J-13A

## SCHOOL CLOSURE

Nature of Emergency (describe):

**Sonoma County Wildfires, Firestorm due to 50+ mile per hour winds, Road Closures, Loss of Homes for families, Severely bad air quality due to smoke from fires within ten miles, evacuations and evacuation readiness for many days after fires began on October 8, 2017.**

Name of School(s): **All Schools**  
(if request covers all schools, write "all schools")

School Code(s): **0119750**

We request that apportionments be maintained and instructional time credited for the above named school(s) without regard to the fact that the school(s) were closed on (dates):

**October 9, 2017**  
**October 10, 2017**  
**October 11, 2017**  
**October 12, 2017**  
**October 13, 2017**  
**October 16, 2017**

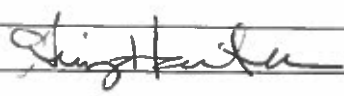
because of the described emergency. Approval of this request authorizes the local educational agency to disregard these days in the computation of average daily attendance (ADA) (per Section 41422) and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *Education Code* Section 46200, et seq.

If the school closure resulted from a power outage or impassable roads caused by inclement weather, state the number of school closure days for the same conditions in each of the last five years:

**AFFIDAVIT OF CHARTER SCHOOL GOVERNING BOARD MEMBERS**

We, members constituting a majority of the governing board of the River Montessori charter school, hereby swear (or affirm) that the foregoing statements are true and are based on official district records.

Norman Lorenz  
Ginny Hautau  
Tim Lorentz  
Eresa Puch  
Ruben Mejia  
Betsy Hall  
Eva Covarrubias

  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Printed Names

Signatures

**At least a majority of the members of the governing board shall execute this affidavit.**

Subscribed and sworn (or affirmed) before me, this 30th day of October, 2017.

Signature, Title Kelly Griffith Mannion, Superintendent  
of Sonoma County, California

Contact/Individual responsible for preparing this form:

Name: Michelle Leonard Title: Business Manager

Phone: 707-778-6414 Fax : 707-773-5300 Email : mleonard@rivermontessoricharter.org

**Approval by Superintendent of Authorized Local Educational Agency (LEA)**

Signature, Title Kelly Griffith Mannion,  
Superintendent of River Montessori Charter School (LEA).

**AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

Signature, County Superintendent of Schools \_\_\_\_\_  
Date: \_\_\_\_\_

Subscribed and sworn (or affirmed) before me, this \_\_\_ day of \_\_\_\_\_, 2\_\_\_.

Signature, Title \_\_\_\_\_  
of \_\_\_\_\_ County, California

Contact/Individual responsible for preparing this form:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax : \_\_\_\_\_ E-mail: \_\_\_\_\_



# BOARD OF DIRECTORS MEETING AGENDA

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The regular meeting of the Governing Board held in public, will be advertised and recorded in accordance with the Brown Act.

## Regular Meeting: November 14, 2017 at 6:30 p.m.

### Location(s):

- RMCS Community Meeting Room: 3880 Cypress Drive, Suite B, Petaluma CA 94954

### A. Opening/Call to Order

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Betsy Ehlen Hall, Eva Covarrubias

Staff: Kelly Griffith Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

### B. Reading of RMCS Mission & Vision

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

### C. Agenda Review & Approval

### D. Public Comment

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### E. Board Business

1. Discussion: Secondary Education Prospect Presentation:  
Inspire School Director of Development, Darryl Collins

### F. Adjournment of Board Meeting

**Future Meeting Date(s):**

December 12, 2017, 6:30pm                      January 20, 2018 (Retreat), 9:00am - 4:00pm  
March 13, 2018, 6:30pm                        May 10, 2018 (LCAP Public Hearing), 5:00pm  
June 26, 2018, 6:30pm

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[For office use only: Posted On-site: Initial    / Date 11/9/17    Posted Website: Initial    / Date 11/9/17

3880 Cypress Drive, Ste B • Petaluma, CA 94954 • 707.778.6414 • [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

*River Montessori Charter School is an Equal Opportunity Employer and does not discriminate against any persons (actual or perceived disability, gender, gender identity or expression, natinnality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics)*



# BOARD OF DIRECTORS MEETING AGENDA

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**Regular Meeting: December 12, 2017 at 6:30 p.m.**

**Location(s):**

- RMCS Community Meeting Room: 3880 Cypress Drive, Suite B, Petaluma CA 94954
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818
- Ginny Hautau: 239 Bosque Acres Road, Corrales, NM 87804

**A. Opening/Call to Order**

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Eva Covarrubias, Linda Alvarez

Staff: Kelly Griffith Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

**B. Special Guest Presentation: Petaluma Music Festival guest presentation of check to RMCS.**

**C. Reading of RMCS Mission & Vision**

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

**D. Agenda Review & Approval**

**E. Public Comment**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**F. Approval: Minutes from 10/30/17 Annual & 11/14/17 RMCS BOD Meeting**

**G. Communications:**

1. Foundation/Fundraising Report
2. RMCS Executive Director’s Report
3. Finance Report
4. Facilities Report - Facilities/Monthly Physical Plant Checklist

**H. Board Business**

1. Discussion & Action: 2016-17 Final Audit Report
2. Discussion & Action: 2017-18 First Interim Report
3. Discussion: Board Retreat Planning
4. Discussion: Board Development, Chapter One
5. Discussion: Board Survey

**I. Adjournment of Board Meeting**

**Future Meeting Date(s):**

January 20, 2018 (Retreat), 9:00am - 4:00pm	March 13, 2018, 6:30pm
May 10, 2018 (LCAP Public Hearing), 5:00pm	June 26, 2018, 6:30pm
(Committee Meetings February, April)	

**Instructions for Presentations to the Board by Members of the Community**

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1. Agendas are available to all community members
2. Community members who wish to speak on any agenda items or under the general category of “Public Comment” will be given an opportunity to do so.
3. “Public Comment” is set aside for members of the community to raise issues that are not specifically on the agenda. However, due to public meeting laws (Brown Act), the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. Exceptions to these time limits may be made at the discretion of the Board Chair. The board may give direction to staff to respond to your concerns or you may be offered the option of returning with a citizen requested agenda item.
4. With regard to items that are on the agenda, you may speak for up to (3) minutes when the Board discusses that item. Exceptions to this time may be made at the discretion of the Board Chair.
5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.

[For office use only: Posted On-site: Initial jc /Date 12/9/17 Posted Website: Initial jc /Date 12/8/17 ]

3880 Cypress Drive, Ste B • Petaluma, CA 94954 • 707.778.6414 • [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

*River Montessori Charter School is an Equal Opportunity Employer and does not discriminate against any persons (actual or perceived disability, gender, gender identity or expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics).*

**REGULAR MEETING OF THE  
RIVER MONTESSORI CHARTER SCHOOL (RMCS) BOARD OF DIRECTORS**  
RIVER MONTESSORI CHARTER SCHOOL  
3880 Cypress Drive, Suite B, Petaluma CA 94954 (707)778-6414  
October 30, 2017  
6:30 PM

**MINUTES**

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public will be advertised and recorded in accordance with the Brown Act.

**Location(s):**

- RMCS Community Room, 3880 Cypress Drive, Suite B, Petaluma, CA 94954
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**A. CALL TO ORDER**

1. Norman called the meeting to order at 6:31 PM.
2. Directors Norman Lorenz, Ginny Hautau, Tim Lohrentz, Eresa Puch, Betsy Ehlen Hall, Ruben Mejia, and Eva Covarrubias were present.
3. Kelly Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

**B. READING OF RMCS MISSION & VISION**

1. Reading of the Mission and Vision statements by Ruben.

**C. STUDENT PRESENTATION - None**

**D. APPROVAL OF AGENDA**

1. Meeting Agenda was approved with unanimous consent (7-0-0).

**E. PUBLIC COMMENT - None**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**F. APPROVAL OF 09/12/2017 MEETING MINUTES**

1. Minutes from the September 12, 2017 Board meeting was approved with a motion from Betsy, second from Tim, and unanimous consent (7-0-0).

**G. COMMUNICATIONS**

1. Foundation Report - None
2. Executive Director's Report - Kelly
  - i. Current enrollment = 174

- ii. Collaboration with Charter Smart - marketing
- iii. Great feedback from Student-School-Family Partnership meetings
- iv. Impacts and stories from tragic north bay fires
- v. Professional development day meetings and training
- vi. Upcoming events:
  - a. Hispanic Family Gathering
  - b. Parent university: Montessori Journey moved to Spring
  - c. Early Human Primitive Skills Day - Nov 17
  - d. CSDC Charter Conference - November 16-17
  - e. International Family Festival- Dec 1, 3-6
  - f. Music concert & fundraiser, "Kids Rock for River" - Dec 18
- 3. Finance Committee Report - Michelle
  - i. Kelly & Michelle are reviewing budget for possible cost reductions to match current enrollment
  - ii. 1st Interim report - December BOD meeting
- 4. Facilities Committee Report
  - i. Ruben asked regarding Solar power's impact on electricity bill. Michelle has reached out to PG&E multiple times. The latest response from PG&E shows no savings impact which may be inaccurate. Michelle will submit a written communication to PG&E to request for corrective review of the bill.
  - ii. Admin will schedule a meeting regarding space
- 5. Policy/Compliance Committee Report - No report
- 6. Positive Resolution Committee Report - No report

## H. BOARD BUSINESS

- 1. Discussion & Action: Board Development / Installation of New Parent Board Member
  - i. Action: Installed Linda Alvarez as the newest Parent Board Member with a motion from Eresa, second by Norman, and unanimous consent (7-0-0).
- 2. Discussion & Action: Emergency School Closure Waiver (J-13A) for Board Approval
  - i. Action: Approved and signed the application for waiver (J-13A) with a motion from Ruben, second by Ginny, and unanimous consent (7-0-0). All board members signed.
- 3. Discussion & Action: Board Meeting Schedule Update, Possible Revision
  - i. No action **(Hi reviewers ~ was there an action on this?)**
- 4. Discussion & Action: Committee Development: Add Policy Committee Member
  - i. Action: Added Linda Alvarez to the Policy/Compliance committee as member with a motion from Ruben, second by Eresa, and unanimous consent (7-0-0).
- 5. Discussion & Action: School Development/Growth Committee Structure
  - i. Action: No action
- 6. Discussion: Board Reflection & Survey
  - i. Ginny expressed difficulty with survey and recommended to reinstate the 12-month board development process where every member will take a lead role during each BOD meeting in continuously developing Board governance skills.
- 7. Discussion: Executive Director Evaluation
- 8. Discussion: Secondary Education Prospect
  - i. Director of Inspire Independent Charter School will present to the Board on November 14, 2017



## **I. FUTURE AGENDA ITEMS**

1. Board development
2. Board survey

## **J. ADJOURNMENT**

1. Norman moved to adjourn the meeting at 10:07 PM. The motion passed with a unanimous consent (7-0-0).

### **Future Meeting Dates:**

- December 12, 2017 - 6:30 PM
- January 20, 2018 - 9:00 AM - 4:00 PM (Retreat)
- March 13, 2018 - 6:30 PM
- May 10, 2018 - 5:00 PM (LCAP Public Hearing)
- June 26, 2018 - 6:30 PM

#### **Instructions for Presentations to the Board by Members of the Community**

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**REGULAR MEETING OF THE  
RIVER MONTESSORI CHARTER SCHOOL (RMCS) BOARD OF DIRECTORS**  
RIVER MONTESSORI CHARTER SCHOOL  
3880 Cypress Drive, Suite B, Petaluma CA 94954 (707)778-6414  
November 14,, 2017  
6:30 PM

**MINUTES**

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**Location(s):**

- ☐ RMCS Community Room, 3880 Cypress Drive, Suite B, Petaluma, CA 94954

**A. CALL TO ORDER**

1. Norman called the meeting to order at 6:33 PM.
2. Directors Norman Lorenz, Ginny Hautau, Tim Lohrentz, Eresa Puch, Ruben Mejia, Eva Covarrubias, and Linda Alvarez were present.
3. Kelly Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

**B. READING OF RMCS MISSION & VISION**

1. Reading of the Mission and Vision statements by Norman.

**C. APPROVAL OF AGENDA**

1. Meeting Agenda was approved with unanimous consent (7-0-0).

**D. PUBLIC COMMENT - None**

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**E. Board Business**

1. Discussion: Secondary Education Prospect Presentation by Inspire School Director of Development, Mr. Darryl Collins.
  - i. Top considerations for expansion:
    - a. Ability to grow our TK-6 and growth sustainability
    - b. Current finances
    - c. Partnership possibilities
    - d. Needs of our community and buy-in
    - e. Facilities - separate or co-location
    - f. Timeline

**F. ADJOURNMENT**

1. Norman moved to adjourn the meeting at 9:02 PM. The motion passed with a unanimous consent (7-0-0).

**Future Meeting Dates:**

- December 12, 2017 - 6:30 PM
- January 20, 2018 - 9:00 AM - 4:00 PM (Retreat)
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- May 10, 2018 - 5:00 PM (LCAP Public Hearing)
- June 26, 2018 - 6:30 PM

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5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.

**RIVER MONTESSORI CHARTER SCHOOL**

**Independent Auditor's Report  
and Financial Statements  
For the Year Ended  
June 30, 2017**

- Tentative Report -  
For Discussion Purposes Only  
Subject to Revision

**RIVER MONTESSORI CHARTER SCHOOL**

**TABLE OF CONTENTS**  
**June 30, 2017**

Independent Auditor’s Report..... 1

Statement of Financial Position ..... 3

Statement of Activities..... 4

Statement of Cash Flows ..... 5

Statement of Functional Expenses ..... 6

Notes to the Financial Statements..... 7

Local Education Agency Organization Structure ..... 12

Schedule of Instructional Time ..... 13

Schedule of Average Daily Attendance ..... 14

Reconciliation of Annual Financial Report with Audited Financial Statements ..... 15

Notes to the Supplementary Information..... 16

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*..... 17

Independent Auditor’s Report on State Compliance ..... 19

Schedule of Findings and Questioned Costs..... 21

Status of Prior Year Findings and Questioned Costs..... 22



CliftonLarsonAllen LLP  
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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
River Montessori Charter School  
Petaluma, CA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of River Montessori Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, cash flows and functional expenses 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 of 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.

Board of Directors  
River Montessori Charter School

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 on page one present fairly, in all material respects, the financial position of the School as of June 30, 2017, 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**

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis 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 a report dated December 5, 2017 on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

**CliftonLarsonAllen LLP**  
Glendora, CA  
December 5, 2017

**RIVER MONTESSORI CHARTER SCHOOL**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2017**

**ASSETS**

**CURRENT ASSETS:**

Cash and cash equivalents	\$ 242,191
Accounts receivable	78,730
Prepaid expenses and other assets	10,111
Total current assets	<u>331,032</u>

**LONG-TERM ASSETS:**

Property, plant and equipment, net	246,606
Total long-term assets	<u>246,606</u>
Total assets	<u>\$ 577,638</u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES:**

Accounts payable and accrued liabilities	\$ 63,418
Total current liabilities	<u>63,418</u>

**NET ASSETS:**

Unrestricted	514,220
Total net assets	<u>514,220</u>
Total liabilities and net assets	<u>\$ 577,638</u>

*The accompanying notes are an integral part of these financial statements.*



**RIVER MONTESSORI CHARTER SCHOOL**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES:</b>			
State revenue:			
State apportionments	\$ 390,941	\$ -	\$ 390,941
Other state revenue	69,682	-	69,682
Federal revenue:			
Grants and entitlements	20,625		20,625
Local revenue:			
In-lieu property tax revenue	816,205		816,205
Investment income	3,406		3,406
Other revenue	264,339		264,339
Total revenues	<u>1,565,198</u>	-	<u>1,565,198</u>
Net assets released from restriction	<u>136,394</u>	<u>(136,394)</u>	<u>-</u>
Total revenues and amounts released	<u>1,701,592</u>	<u>(136,394)</u>	<u>1,565,198</u>
<b>EXPENSES:</b>			
Program services - Education	1,348,688		1,348,688
Management and general	260,144		260,144
Total expenses	<u>1,608,832</u>	-	<u>1,608,832</u>
Change in net assets	92,760	(136,394)	(43,634)
Beginning net assets	<u>421,460</u>	<u>136,394</u>	<u>487,512</u>
Ending net assets	<u>\$ 514,220</u>	<u>\$ -</u>	<u>\$ 443,878</u>

*The accompanying notes are an integral part of these financial statements.*

**RIVER MONTESSORI CHARTER SCHOOL**

**STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2017**

**CASH FLOWS from OPERATING ACTIVITIES:**

Change in net assets	\$ (43,634)
Adjustments to reconcile change in net assets to net cash flows from operating activities:	
Depreciation	53,580
Change in operating assets:	
Accounts receivable	124,652
Change in operating liabilities:	
Accounts payable and accrued liabilities	<u>(100,606)</u>
Net cash flows from operating activities	<u>33,992</u>

**CASH FLOWS from INVESTING ACTIVITIES:**

Purchases of property, plant and equipment	<u>(156,341)</u>
Net cash flows from investing activities	<u>(156,341)</u>
Net change in cash and cash equivalents	(122,349)
Cash and cash equivalents at the beginning of the year	<u>364,540</u>
Cash and cash equivalents at the end of the year	<u>\$ 242,191</u>

*The accompanying notes are an integral part of these financial statements.*

**RIVER MONTESSORI CHARTER SCHOOL**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the Year Ended June 30, 2017**

	<b>Program</b>	<b>Management</b>	<b>Total</b>
	<b>Services</b>	<b>and General</b>	<b>Expenses</b>
Salaries and wages	\$ 726,753	\$ 171,133	\$ 897,886
Pension expense	66,598	-	66,598
Other employee benefits	81,839	11,814	93,653
Payroll taxes	19,974	12,843	32,817
Legal expenses	-	11,480	11,480
Accounting expenses	-	8,925	8,925
Instructional materials	46,689	-	46,689
Other fees for services	55,132	12,405	67,537
Advertising and promotion expenses	-	4,712	4,712
Office expenses	-	13,433	13,433
Printing and postage expenses	6,018	-	6,018
Information technology expenses	4,144	-	4,144
Occupancy expenses	275,530	-	275,530
Travel expenses	4,276	-	4,276
Conference and meeting expenses	1,156	-	1,156
Interest expense	-	785	785
Depreciation expense	53,580	-	53,580
Insurance expense	-	10,764	10,764
Other expenses	6,999	1,850	8,849
	<u>\$ 1,348,688</u>	<u>\$ 260,144</u>	<u>\$ 1,608,832</u>

*The accompanying notes are an integral part of these financial statements.*

**RIVER MONTESSORI CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of Activities* – River Montessori Charter School (the School) is a nonprofit public benefit corporation, incorporated by the State of California November 2007, and became an independent charter school in 2009 for first through sixth grade through the California Department of Education, with the addition of Kindergarten added in 2015.

Approximately 70% of the School's revenue is derived from basic aid apportionment of State funds made available to school districts based on average daily attendance. Federal and State grants represent approximately 20% of total revenue. 10% of revenues received from local revenues, including donations.

The School's mission is to provide students with a learning culture which is grounded in Montessori Philosophy. This educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery and a love of learning, as well as respect for self, others, and the environment.

The vision of the School, located in Petaluma, CA, is a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

*Cash and Cash Equivalents* – The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

*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, and disclosures. Accordingly, actual results could differ from those estimates.

*Basis of Accounting* – The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

*Functional Allocation of Expenses* – Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

*Basis of Presentation* – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States as prescribed by the Financial Accounting Standards Board.

## RIVER MONTESSORI CHARTER SCHOOL

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2017

#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Net Asset Classes** – The School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets of the School are defined as:

- **Unrestricted:** All resources over which the governing board has discretionary control to use in carrying on the general operations of the School.
- **Temporarily restricted:** These net assets are restricted by donors to be used for specific purposes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. There were no temporarily restricted net assets as of June 30, 2016.
- **Permanently restricted:** These net assets are permanently restricted by donors and cannot be used by the School. The School does not currently have any permanently restricted net assets.

**Receivables** – Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2017. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

**Property, Plant and Equipment** – Property, plant and equipment are stated at cost if purchased or at estimated fair market value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset.

**Contributed Assets and Services** – Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

**Property Taxes** – Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**Compensated Absences** – Employees of the School are entitled to “paid time-off” depending upon job classification, length of service, and other factors. Due to the nature of the employees' position, accrued “paid time-off” is not carried over from year to year, and the School does not pay employees in lieu of unused “paid time-off”; accordingly, no liability has been recorded in the accompanying financial statements. The School's policy is to recognize the cost when actually paid.

**RIVER MONTESSORI CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Revenue Recognition** – Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

**Contributions** – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted revenue. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair market value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**Income Taxes** – The School is a non-profit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files informational returns in the U.S. federal jurisdiction, and the state of California. The statute of limitations for federal and California state purposes is generally three and four years, respectively.

**Evaluation of Subsequent Events** – The School has evaluated subsequent events through December 5, 2017, the date these financial statements were available to be issued.

**NOTE 2: CONCENTRATION OF CREDIT RISK**

The School maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

**NOTE 3: PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings and equipment in excess of \$5,000. Depreciation expense was \$53,580 as of June 30, 2017.

**RIVER MONTESSORI CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 3: PROPERTY, PLANT AND EQUIPMENT**

The components of property, plant and equipment as of June 30, 2017 are as follows:

Leasehold improvements	\$ 539,598
Furniture, fixtures, equipment	<u>124,361</u>
	663,959
Less accumulated depreciation and amortization	<u>(417,353)</u>
Property, plant and equipment, net	<u>\$ 246,606</u>

**NOTE 4: EMPLOYEE RETIREMENT**

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 State Teachers' Retirement System (STRS).

The risks of participating in this multiemployer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law, and (c) if the School chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiemployer plan.

**State Teachers' Retirement System (STRS)**

**Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2016, total plan net assets are \$189 billion, the total actuarial present value of accumulated plan benefits is \$333 billion, contributions from all employers totaled \$3.4 billion, and the plan is 63.7% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

**RIVER MONTESSORI CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended June 30, 2017**

**NOTE 4: EMPLOYEE RETIREMENT**

**Funding Policy**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for the year ended June 30, 2017 was 12.58% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

The School's contributions to STRS for the past three fiscal years are as follows:

Year Ended June 30,	Required Contribution	Percent Contributed
2015	\$ 43,012	100%
2016	\$ 44,454	100%
2017	\$ 66,598	100%

**NOTE 5: OPERATING LEASES**

River Montessori Charter School leases its facility under a non-cancelable operating lease agreement dated July 15, 2009. The lease requires that the School pay its pro-rata share of maintenance and insurance. The lease commenced September 2009 and expires in June 2018. Future minimum rental payments under the terms of the lease are as follows:

Year Ended June 30,	
2018	\$ 200,556
2019	206,573
Total	<u>\$ 407,129</u>

Rent expense, including maintenance and insurance, for the year ended June 30, 2016 was \$222,517.

**NOTE 6: CONTINGENCIES**

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



**RIVER MONTESSORI CHARTER SCHOOL**

**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**

**For the Year Ended June 30, 2017**

River Montessori Charter School was established to provide elementary education to pupils in kindergarten through sixth grade. The School was granted authority as a charter school in May 2009 through the State Board of Education. Beginning July 2014, the School's authorizing agent became Old Adobe Union School District.

The charter school number is: 1086

The Board of Directors and the Administrator as of the year ended June 30, 2017 were as follows:

**BOARD OF DIRECTORS**

<b><u>Member</u></b>	<b><u>Office</u></b>	<b><u>Term Expires (term)</u></b>
Norman Lorenz	Chairperson	October 2017 (3 yrs)
Ginny Hautau	Vice Chairperson	October 2017 (2 yrs)
Tim Lohrentz	Treasurer	October 2017 (3 yrs)
Eresa Puch	Secretary	October 2018 (3 yrs)
Eva Covarrubias	Parent Member	October 2019 (2 yrs)
Tammy Cleland	Parent Member	October 2017 (2 yrs)
Ruben Mejia	Parent Member	October 2018 (2 yrs)
Betsy Hall	Community Member	October 2017 (2 yrs)

**ADMINISTRATOR**

Kelly Griffith Mannion      Executive Director and  
Superintendent

**RIVER MONTESSORI CHARTER SCHOOL**

**SCHEDULE OF INSTRUCTIONAL TIME  
For the Year Ended June 30, 2017**

	<b>Instructional Minutes</b>		<b>Traditional Days</b>	<b>Status</b>
	<b>Requirement</b>	<b>Actual</b>		
Kindergarten	36,000	60,075	175	In compliance
Grade 1	50,400	55,935	175	In compliance
Grade 2	50,400	55,935	175	In compliance
Grade 3	50,400	55,935	175	In compliance
Grade 4	54,000	55,935	175	In compliance
Grade 5	54,000	55,935	175	In compliance
Grade 6	54,000	55,935	175	In compliance

- Tentative Report -  
For Discussion Purposes Only  
Subject to Revision

*See independent auditor's report and the notes to the supplementary information.*

**RIVER MONTESSORI CHARTER SCHOOL**

**SCHEDULE OF AVERAGE DAILY ATTENDANCE  
For the Year Ended June 30, 2017**

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Classroom</u>		<u>Classroom</u>	
	<u>Based</u>	<u>Total</u>	<u>Based</u>	<u>Total</u>
Grades TK / K-3	110.08	111.51	112.51	113.90
Grades 4-6	43.79	44.42	43.49	44.09
ADA Totals	<u>153.87</u>	<u>155.93</u>	<u>156.00</u>	<u>157.99</u>

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**RIVER MONTESSORI CHARTER SCHOOL**

**RECONCILIATION OF ANNUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

There were no differences between the Annual Financial Report and the Audited Financial Statements.

- Tentative Report -  
For Discussion Purposes Only  
Subject to Revision

*See independent auditor's report and the notes to the supplementary information.*

**RIVER MONTESSORI CHARTER SCHOOL**

**NOTES TO THE SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2017**

**NOTE 1: PURPOSE OF SCHEDULES**

**Schedule of Instructional Time**

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

**Schedule of Average Daily Attendance**

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

**Reconciliation of Annual Financial Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



CliftonLarsonAllen LLP  
CLAconnect.com

**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 Directors  
River Montessori Charter School  
Petaluma, CA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of River Montessori Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, cash flows and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 5, 2017.

**Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the 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.

**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***

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance 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 *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**  
Glendora, CA  
December 5, 2017

## INDEPENDENT AUDITOR’S REPORT ON STATE COMPLIANCE

Board of Directors  
River Montessori Charter School  
Petaluma, CA

We have audited River Montessori Charter School’s (the School) compliance with the types of compliance requirements described in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2017. The School’s State compliance requirements are identified in the table below.

### Management’s Responsibility

Management is responsible for the compliance with the State laws and regulations as identified below.

### Auditor’s Responsibility

Our responsibility is to express an opinion on the School’s compliance based on our audit of the types of compliance requirements referred to below. 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 *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School’s compliance.

### Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes



## INDEPENDENT AUDITOR’S REPORT ON STATE COMPLIANCE

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	No <sup>1</sup>
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Not applicable

<sup>1</sup>We did not perform testing for independent study because the independent study ADA was under the level which requires testing.

### **Opinion on State Compliance**

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2017.

### **Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Glendora, CA

December 5, 2017

**RIVER MONTESSORI CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2017**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements or state awards for June 30, 2017.

**RIVER MONTESSORI CHARTER SCHOOL**

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

- Tentative Report -  
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Subject to Revision

**River Montessori Charter School (RMCS)  
FY17 (2016-17) Final Audit Narrative  
Michelle Leonard, Chief Business Officer  
December 7, 2017**

**The Final Audit report** is the financial status of River Montessori Charter School for the prior fiscal year, and reflects the activity of July 1, 2016 through June 30, 2017. This report is prepared by our outside CPA auditors, after thoroughly reviewing our financial reports and business procedures. The audit report addresses the question of whether the school will be able to meet its financial obligations, adheres to governmental guidelines, and follows generally accepted accounting procedures.

**Enrollment:**

The projected enrollment has remained the same as the Adopted Budget of 175, but the projected ADA (Average Daily Attendance) has been reduced. This becomes an issue because the school is funded on ADA, not total enrollment. The projected ADA was 168, and has been reduced to 158. There are a few reasons for the average attendance to decline; 1) a higher student absent rate, from 5% to 8%, 2) there are more unfunded TK children than anticipated, and 3) some mid-year un-enrollments which opened spots for new students to enroll. On the last day of school we are at 174 total enrollment.

**Revenues:**

Revenues are funded from multiple sources, which are based on ADA: Local Control Funding Formula (LCFF), Educational Protection Account (EPA), In-Lieu of Property Taxes, Lottery, and State & Federal Special Education Entitlements. Additional revenue comes from local contributions such as The River Montessori Foundation (a separate non-profit entity similar to a Parent Student Teacher Organization of which the school is the benefactor), revenue from River Crew (the before and after school care program for enrolled students), and donations from parents for field trips. At Adoption, total revenues for 2016-17 were projected to be \$1,630,733, but final revenue came in at \$1,565,198. This reduction in revenue was all ADA based.

**Expenditures:**

Expenses are came in at \$1,608,832, lower than the adopted budget of \$1,630,733. Even with lower expenses, there was still a deficiency for the year of \$43,634. With the resignation of one of our upper elementary teachers, expenses for substitute teachers and Montessori trainings went up and are over budget by \$33,015. Student materials were \$2,980 over budget, along with office supplies being over budget of around \$5,857. Both of these line items were under-budgeted, as necessary instructional materials and office supplies had to be replaced. Legal expense is over budget by around \$6,000. This is due to an unexpected need for legal advice, and a thorough vetting of our new employee handbook. Due to the increase in the above expenditure line items and decrease in revenue, the Executive Director and CBO made some expenditure reductions in other areas. In clerical salaries, the decision to rehire another front office person was postponed until next fiscal year, which saved around \$20,000. Equipment

expense was reduced, with the postponement of purchasing new chrome books until next fiscal year. Conferences/Staff development cost went down \$13,700 as the decision was made to send 3 teachers instead of 8 to the American Montessori Society conference in San Diego.

**Cash Balance:**

There is a current cash balance of \$221,191 in the county treasury account and two revolving cash accounts, one for River Crew After School Care of \$1,000, and the other for general operations (payroll tax payments) in the amount of \$20,000. There is a restricted amount of \$136,394 for the solar project in the above cash balance. The remaining cash balance of \$84,797 is approximately a 5.4% reserve, \$6,442 above the required amount of at least a 5% reserve in the county fund, 3% per OAUSD MOU and 2% per board resolution.

**River Montessori Charter School (RMCS)  
FY18 (2017-18) First Interim Narrative  
Michelle Leonard, Chief Business Officer  
December 12, 2017**

The **First Interim report** is an update of the financial status of the charter for the current fiscal year, and reflects current activity July 1, 2017 through October 31, 2017 and budget projections as of October 31, 2017. The interim report addresses the question of whether the charter will be able to meet its financial obligations for 2017-18.

**Enrollment:**

Due to several families moving to other states, the projected average daily attendance (ADA) has been reduced to 164 from the Adopted budget of 168 ADA.

**Revenues:**

Revenues are funded from multiple sources, which are based on ADA: Local Control Funding Formula (LCFF), Educational Protection Account (EPA), In-Lieu of Property Taxes, Lottery, and State & Federal Special Education Entitlements. Additional revenue comes from local contributions such as The River Montessori Foundation (a separate non-profit entity similar to a Parent Student Teacher Organization of which the school is the benefactor), revenue from River Crew (the before and after school care program for enrolled students), and donations from parents for field trips. As of October 31st, total revenues for 2017-18 are projected to be \$1,671,948. Year to date revenue is \$396,463 or 24.5% of budget.

**Expenditures:**

Year to date we have spent \$499,067 or 30.8% of the budget. Expenses have been adjusted to reflect the lower ADA from budget adoption. Conferences, instructional materials, office supplies, professional consultants, and legal costs were all reduced for this year's budget. The budget was also adjusted to reflect the resignation of one of the office support staff. This is currently leaving an anticipated fund balance of \$51,451. Administration will be meeting to address front office needs, and possibly hiring a new office support position.

**Cash Balance:**

Current cash balance is \$160,621 which is approximately a 9.6% reserve of total revenue. \$76,874 above the required amount of at least a 5% reserve in the county fund, 3% per OAUSD MOU and 2% per board resolution. Per the common message from the state governor, we should be preparing for a recession, and keep a healthier reserve for uncertainty of future years. It should be noted, the school also has a revolving cash account for River Crew After School Care of \$1,000 and general operations (payroll tax payments) in the amount of \$20,000.

The RMCS Board and Committees should continue its long term exploration and evaluation of additional funding and building/site options.

Based on this report, it is recommended that the Board accept the First Interim Report for 2017-18 fiscal year.

Charter Number: 1086

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2017-18 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Kelly Griffith Mannion Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Michelle Leonard  
Name

Chief Business Officer  
Title

707-778-6414  
Telephone

mleonard@rivermontessoricharter.org  
E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,334,314.00	1,301,143.00	329,286.00	1,301,143.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,000.00	20,473.00	0.00	20,473.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,931.00	69,149.00	4,489.60	69,149.00	0.00	0.0%
4) Other Local Revenue		8600-8799	283,352.00	281,183.00	62,707.38	281,183.00	0.00	0.0%
5) TOTAL, REVENUES			1,709,597.00	1,871,948.00	396,482.98	1,871,948.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	561,117.00	561,117.00	186,938.70	561,117.00	0.00	0.0%
2) Classified Salaries		2000-2999	359,976.00	321,276.00	93,412.47	321,276.00	0.00	0.0%
3) Employee Benefits		3000-3999	258,183.00	240,583.00	65,852.06	240,583.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,800.00	73,100.00	35,939.08	73,100.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	396,521.00	371,421.00	116,442.64	371,421.00	0.00	0.0%
6) Depreciation		6000-6999	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	484.32	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,709,597.00	1,820,497.00	499,097.27	1,820,497.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	51,451.00	(102,604.29)	51,451.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	101.48	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	101.48	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	51,451.00	(102,502.81)	51,451.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	541,580.00	514,221.00		514,220.49	(0.51)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,580.00	514,221.00		514,220.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
a) Adjusted Beginning Net Position (F1c + F1d)			541,580.00	514,221.00		514,220.49		
2) Ending Net Position, June 30 (E + F1e)			541,580.00	565,672.00		565,671.49		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9788	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	541,580.00	565,672.00		565,671.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	423,598.00	391,271.00	118,609.00	391,271.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	33,600.00	32,756.00	7,797.00	32,756.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	877,116.00	877,118.00	202,680.00	877,116.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,334,314.00</b>	<b>1,301,143.00</b>	<b>329,286.00</b>	<b>1,301,143.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	21,000.00	20,473.00	0.00	20,473.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Acts	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>21,000.00</b>	<b>20,473.00</b>	<b>0.00</b>	<b>20,473.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	27,251.00	26,567.00	0.00	26,567.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	31,752.00	30,954.00	1,669.60	30,954.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,628.00	11,628.00	2,800.00	11,628.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>70,931.00</b>	<b>69,149.00</b>	<b>4,489.60</b>	<b>69,149.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	790.04	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	195,000.00	195,000.00	47,451.34	195,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	86,352.00	84,183.00	14,466.00	84,183.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>283,352.00</b>	<b>281,183.00</b>	<b>62,707.38</b>	<b>281,183.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,709,597.00</b>	<b>1,671,948.00</b>	<b>396,462.98</b>	<b>1,671,948.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	356,356.00	356,356.00	153,731.30	356,356.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,111.00	98,111.00	33,205.40	98,111.00	0.00	0.0%
Other Certificated Salaries		1900	106,650.00	106,650.00	0.00	106,650.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>561,117.00</b>	<b>561,117.00</b>	<b>186,936.70</b>	<b>561,117.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	196,864.00	196,864.00	49,387.28	196,864.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	70,200.00	120,400.00	40,156.68	120,400.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,912.00	4,012.00	3,868.51	4,012.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>359,976.00</b>	<b>321,276.00</b>	<b>93,412.47</b>	<b>321,276.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	80,969.00	80,969.00	26,917.31	80,969.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	35,675.00	29,675.00	9,055.88	29,675.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	116,569.00	98,989.00	22,051.47	98,989.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,211.00	9,211.00	131.82	9,211.00	0.00	0.0%
Workers' Compensation		3601-3602	12,159.00	18,159.00	7,695.58	18,159.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	0.00	3,600.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>258,183.00</b>	<b>240,583.00</b>	<b>65,852.08</b>	<b>240,583.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	71,800.00	66,100.00	33,803.18	66,100.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	1,000.00	(178.40)	1,000.00	0.00	0.0%
Food		4700	6,000.00	6,000.00	2,314.30	6,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>80,800.00</b>	<b>73,100.00</b>	<b>35,939.08</b>	<b>73,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,725.00	8,625.00	2,088.59	8,625.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	587.00	1,500.00	0.00	0.0%
Insurance		5400-5450	9,258.00	9,258.00	5,445.50	9,258.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,000.00	9,776.98	30,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,000.00	250,500.00	87,513.09	250,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	79,488.00	63,988.00	7,222.52	63,988.00	0.00	0.0%
Communications		5900	7,550.00	7,550.00	3,628.98	7,550.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>396,521.00</b>	<b>371,421.00</b>	<b>116,442.64</b>	<b>371,421.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>53,000.00</b>	<b>53,000.00</b>	<b>0.00</b>	<b>53,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7261-7263	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7269	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	484.32	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>484.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>			<b>1,709,597.00</b>	<b>1,820,497.00</b>	<b>499,067.27</b>	<b>1,820,497.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	101.48	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	101.48	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	101.48	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>5. County Operations Grant ADA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	168.00	168.00	163.78	164.00	(4.00)	-2%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	168.00	168.00	163.78	164.00	(4.00)	-2%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	168.00	168.00	163.78	164.00	(4.00)	-2%

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First Interim  
2017-18 Actuals to Date  
Technical Review Checks

River Montessori Elementary Charter  
Old Adobe Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) do not net to zero by fund. EXCEPTION

ACCOUNT	AMOUNT
FD - RS -PY- GO - FN - OB	
62-0000-0-0000-0000-8980	101.48
Explanation: Coding error, will do a journal entry to correct object code.	
Net Fund 62	101.48

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

River Montessori Elementary Charter (119750) - First Interim Reporting 2017-18						v18.2c
<b>LOCAL CONTROL FUNDING FORMULA</b>					<b>2017-18</b>	
<b>CALCULATE LCFF TARGET</b>						
Unduplicated as % of Enrollment	3 yr average			29.15%	COLA 29.15%	1.560% <b>2017-18</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	116.28	7,193	748	463	-	977,213
Grades 4-6	47.50	7,301		426	-	367,016
Grades 7-8	-	7,518		438	-	-
Grades 9-12	-	8,712	227	521	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>163.78</b>	<b>1,183,200</b>	<b>86,977</b>	<b>74,051</b>	<b>-</b>	<b>1,344,228</b>
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>1,344,228</b>
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>					5/8	-
<b>CALCULATE LCFF FLOOR</b>						
Current year Funded ADA times Base per ADA			12-13 Rate	17-18 ADA		
Current year Funded ADA times Other RL per ADA			5,145.83	163.78	842,784	
Necessary Small School Allowance at 12-13 rates			-	163.78	-	
2012-13 Categoricals					-	
Floor Adjustments					-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			597.58	163.78	97,872	
Less Fair Share Reduction					-	
Non-CDE certified New Charter: District PY rate * CY ADA					-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 2,001.05	163.78	327,732	
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>1,268,388</b>
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>						
LOCAL CONTROL FUNDING FORMULA TARGET						<b>2017-18</b> 1,344,228
LOCAL CONTROL FUNDING FORMULA FLOOR						1,268,388
LCFF Need (LCFF Target less LCFF Floor, if positive)						75,840
Current Year Gap Funding						43.19% 32,755
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
<b>LCFF Entitlement before Minimum State Aid provision</b>						<b>1,301,143</b>
<b>CALCULATE STATE AID</b>						
Transition Entitlement						1,301,143
Local Revenue (including RDA)						(877,116)
Gross State Aid						424,027
<b>CALCULATE MINIMUM STATE AID</b>						
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	17-18 ADA				N/A
2012-13 NSS Allowance (deficit)	5,145.83	163.78				842,784
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(877,116)
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						97,872
Minimum State Aid Guarantee						97,872
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>						
Local Control Funding Formula Floor plus Funded Gap						1,301,143
Minimum State Aid plus Property Taxes including RDA						974,988
Offset						-
Minimum State Aid Prior to Offset						97,872
Total Minimum State Aid with Offset						97,872
<b>TOTAL STATE AID</b>						<b>424,027</b>
<b>Additional State Aid (Additional SA)</b>						
						-
<b>LCFF Phase-In Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>					<b>1,301,143</b>	
<b>CHANGE OVER PRIOR YEAR</b>			7.75%	93,549		
<b>LCFF Entitlement PER ADA</b>					7,944	
<b>PER ADA CHANGE OVER PRIOR YEAR</b>			2.58%	200		
<b>BASIC AID STATUS (school districts only)</b>						
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
			<b>Increase</b>		<b>2017-18</b>	
State Aid			6.34%	25,279	424,027	
Property Taxes net of in-lieu			0.00%	-	-	
Charter in-Lieu Taxes			8.44%	68,270	877,116	
LCFF pre COE, Choice, Supp			7.75%	93,549	1,301,143	

River Montessori Elementary Charter (119750) - First Inter						V18.2c
<b>LOCAL CONTROL FUNDING FORMULA</b>						<b>2018-19</b>
<b>CALCULATE LCFF TARGET</b>						
Unduplicated as % of Enrollment	3 yr average			COLA	2.150%	
			28.60%	28.60%	<b>2018-19</b>	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	118.00	7,348	764	464	-	1,011,959
Grades 4-6	48.00	7,458		427	-	378,461
Grades 7-8	-	7,680		439	-	-
Grades 9-12	-	8,899	231	522	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>166.00</b>	<b>1,225,048</b>	<b>90,152</b>	<b>75,230</b>	<b>-</b>	<b>1,390,430</b>
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>1,390,430</b>
Funded Based on Target Formula (based on prior year P-2 certification)						<b>FALSE</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						3/4
<b>CALCULATE LCFF FLOOR</b>						
Current year Funded ADA times Base per ADA			12-13 Rate	18-19 ADA		854,208
Current year Funded ADA times Other RL per ADA			5,145.83	166.00		-
Necessary Small School Allowance at 12-13 rates			-	166.00		-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			597.58	166.00		99,198
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 2,201.05	166.00		365,374
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>1,318,780</b>
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>						<b>2018-19</b>
LOCAL CONTROL FUNDING FORMULA TARGET						1,390,430
LOCAL CONTROL FUNDING FORMULA FLOOR						1,318,780
LCFF Need (LCFF Target less LCFF Floor, if positive)						71,650
Current Year Gap Funding					66.12%	47,375
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
<b>LCFF Entitlement before Minimum State Aid provision</b>						<b>1,366,155</b>
<b>CALCULATE STATE AID</b>						
Transition Entitlement						1,366,155
Local Revenue (including RDA)						(937,371)
Gross State Aid						428,784
<b>CALCULATE MINIMUM STATE AID</b>						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	18-19 ADA		N/A
2012-13 NSS Allowance (deficit)			5,145.83	166.00		854,208
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						-
Subtotal State Aid for Historical RL/Charter General BG						(937,371)
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						99,198
Minimum State Aid Guarantee						99,198
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>						
Local Control Funding Formula Floor plus Funded Gap						1,366,155
Minimum State Aid plus Property Taxes including RDA						1,036,569
Offset						-
Minimum State Aid Prior to Offset						99,198
Total Minimum State Aid with Offset						99,198
<b>TOTAL STATE AID</b>						<b>428,784</b>
<b>Additional State Aid (Additional SA)</b>						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)						1,366,155
CHANGE OVER PRIOR YEAR			5.00%	65,012		
LCFF Entitlement PER ADA						8,230
PER ADA CHANGE OVER PRIOR YEAR			3.60%	286		
<b>BASIC AID STATUS (school districts only)</b>						-
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
			Increase			2018-19
State Aid			1.12%	4,757		428,784
Property Taxes net of In-lieu			0.00%	-		-
Charter In-Lieu Taxes			6.87%	60,255		937,371
LCFF pre COE, Choice, Supp			5.00%	65,012		1,366,155

River Montessori Elementary Charter (119750) - First Inter							v18.2c
<b>LOCAL CONTROL FUNDING FORMULA</b>						<b>2019-20</b>	
<b>CALCULATE LCFF TARGET</b>							
Unduplicated as % of Enrollment	3 yr average			27.20%	COLA	2.350%	
	ADA	Base	Gr Span	Supp	Concen	TARGET	2019-20
Grades TK-3	118.00	7,521	782	452	-	1,033,053	
Grades 4-6	48.00	7,633		415	-	386,315	
Grades 7-8	-	7,860		428	-	-	
Grades 9-12	-	9,108	237	508	-	-	
Subtract NSS	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	
<b>TOTAL BASE</b>	<b>166.00</b>	<b>1,253,862</b>	<b>92,276</b>	<b>73,230</b>	<b>-</b>	<b>1,419,368</b>	
Targeted Instructional Improvement Block Grant							
Home-to-School Transportation							
Small School District Bus Replacement Program							
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>1,419,368</b>	
Funded Based on Target Formula (based on prior year P-2 certification)							<b>FALSE</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>7/8</b>	
<b>CALCULATE LCFF FLOOR</b>							
Current year Funded ADA times Base per ADA				12-13 Rate	19-20 ADA		
Current year Funded ADA times Other RL per ADA				5,145.83	166.00	854,208	
Necessary Small School Allowance at 12-13 rates				-	166.00	-	
2012-13 Categoricals							
Floor Adjustments							
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				597.58	166.00	99,198	
Less Fair Share Reduction							
Non-CDE certified New Charter: District PY rate * CY ADA							
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,486.44	166.00	412,749	
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>1,366,155</b>	
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>						<b>2019-20</b>	
LOCAL CONTROL FUNDING FORMULA TARGET						1,419,368	
LOCAL CONTROL FUNDING FORMULA FLOOR						1,366,155	
LCFF Need (LCFF Target less LCFF Floor, if positive)						53,213	
Current Year Gap Funding					64.92%	34,546	
ECONOMIC RECOVERY PAYMENT							
Miscellaneous Adjustments							
<b>LCFF Entitlement before Minimum State Aid provision</b>						<b>1,400,701</b>	
<b>CALCULATE STATE AID</b>							
Transition Entitlement						1,400,701	
Local Revenue (including RDA)						(1,002,266)	
Gross State Aid						398,435	
<b>CALCULATE MINIMUM STATE AID</b>							
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	19-20 ADA	N/A	
2012-13 NSS Allowance (deficit)				5,145.83	166.00	854,208	
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In Lieu						(1,002,266)	
Subtotal State Aid for Historical RL/Charter General BG							
Categorical funding from 2012-13							
Charter Categorical Block Grant adjusted for ADA						99,198	
Minimum State Aid Guarantee						99,198	
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>							
Local Control Funding Formula Floor plus Funded Gap						1,400,701	
Minimum State Aid plus Property Taxes including RDA						1,101,464	
Offset							
Minimum State Aid Prior to Offset						99,198	
Total Minimum State Aid with Offset						99,198	
<b>TOTAL STATE AID</b>						<b>398,435</b>	
<b>Additional State Aid (Additional SA)</b>							
<b>LCFF Phase-in Entitlement (before COE transfer, Choice &amp; Charter)</b>						<b>1,400,701</b>	
<b>CHANGE OVER PRIOR YEAR</b>				2.53%	34,546		
<b>LCFF Entitlement PER ADA</b>						<b>8,438</b>	
<b>PER ADA CHANGE OVER PRIOR YEAR</b>				2.53%	208		
<b>BASIC AID STATUS (school districts only)</b>							
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>							
			Increase		2019-20		
State Aid			-7.08%	(30,349)	398,435		
Property Taxes net of in-lieu			0.00%	-	-		
Charter In-Lieu Taxes			6.92%	64,895	1,002,266		
LCFF pre COE, Choice, Supp			2.53%	34,546	1,400,701		

**LCFF Calculator Universal Assumptions**  
**River Montessori Elementary Charter**

Summary of Funding	2017-18	2018-19	2019-20
<b>Target Components:</b>			
Base Grant	1,183,200	1,225,048	1,253,862
Grade Span Adjustment	86,977	90,152	92,276
Supplemental Grant	74,051	75,230	73,230
Concentration Grant	-	-	-
Add-ons	-	-	-
<b>Total Target</b>	<b>1,344,228</b>	<b>1,390,430</b>	<b>1,419,368</b>
<b>Transition Components:</b>			
Target	\$ 1,344,228	\$ 1,390,430	\$ 1,419,368
Funded Based on Target Formula (based on prior year P-2 certification)	FALSE	FALSE	FALSE
Floor	1,268,388	1,318,780	1,366,155
<i>Remaining Need after Gap (informational only)</i>	43,085	24,275	18,667
Current Year Gap Funding	32,755	47,375	34,546
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 1,301,143</b>	<b>\$ 1,366,155</b>	<b>\$ 1,400,701</b>

Components of LCFF By Object Code	2012-13	2017-18	2018-19	2019-20
8011 - State Aid	\$ -	\$ 391,271	\$ 395,584	\$ 365,235
8311 & 8590 - Categoricals	95,458	-	-	-
EPA (for LCFF Calculation purposes)	167,973	32,756	33,200	33,200
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	654,022	877,116	937,371	1,002,266
Property Taxes net of in-lieu	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 917,453</b>	<b>\$ 1,301,143</b>	<b>\$ 1,366,155</b>	<b>\$ 1,400,701</b>
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 1,301,143</b>	<b>\$ 1,366,155</b>	<b>\$ 1,366,155</b>	<b>\$ 1,400,701</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 175,833	\$ 32,756	\$ 33,200	\$ 33,200

**LCFF Calculator Universal Assumptions**  
**River Montessori Elementary Charter**

Summary of Student Population			
	2017-18	2018-19	2019-20
<b>Unduplicated Pupil Population</b>			
Agency Unduplicated Pupil Count	46.00	48.00	48.00
COE Unduplicated Pupil Count	-	-	-
Total Unduplicated pupil Count	46.00	48.00	48.00
Rolling %, Supplemental Grant	29.1500%	28.6000%	27.2000%
Rolling %, Concentration Grant	29.1500%	28.6000%	27.2000%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>			
Grades TK-3	116.28	118.00	118.00
Grades 4-6	47.50	48.00	48.00
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>163.78</b>	<b>166.00</b>	<b>166.00</b>
<b>Necessary Small School ADA</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>163.78</b>	<b>166.00</b>	<b>166.00</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	116.28	118.00	118.00
Grades 4-6	47.50	48.00	48.00
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>163.78</b>	<b>166.00</b>	<b>166.00</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>-</b>	<b>-</b>



River Montessori Charter School  
Multi Year Projected Budget

COLA		1.48%	2.15%	2.35%
Budget Year	2017/2018	2018/2019	2019/2020	
ADA	164	166	166	166
Object #	DESCRIPTION	First Interim 2017/2018	Proposed 2018/2019	Proposed 2019/2020
<b>REVENUE</b>				
<b>8000-8999</b>	<b>Revenues</b>			
8011	Local Control Funding Formula (LCFF)	391,271	395,584	365,235
8096	In Lieu of Property Tax (LCFF)	877,116	937,371	1,002,266
8012	Education Protection Account (LCFF)	32,756	33,200	33,200
3310-8181	Federal IDEA (Special Education)	20,473	20,913	21,404
6512-8590	Special Education Mental Health	11,628	11,878	12,158
1100-8560	State Lottery Revenue	23,584	24,091	24,658
6300-8560	State Lottery Revenue Prop 20	7,370	7,529	7,705
8550	Mandated Block Grant	26,567	2,639	2,639
8660	Interest	2,000	2,043	2,091
8650	Rent, Other	0	0	0
8699-FOUN	Donation from River Foundation	85,000	85,000	85,000
8699-DAYC	River Crew Revenue	80,000	80,000	80,000
8699-Other	Field Trip Donations & Fundraisers	30,000	30,000	30,000
6500-8792	Special Education-State	84,183	85,993	88,014
	<b>TOTAL REVENUES</b>	<b>1,671,948</b>	<b>1,716,241</b>	<b>1,754,370</b>
<b>SALARIES/WAGES</b>				
<b>1000-1999</b>	<b>Certificated Positions</b>	0	0	0
1100	Teachers Salaries	332,706	339,860	347,846
1100	Substitutes	20,950	21,400	21,903
6500-1900	Teacher Salaries - Special Education	106,650	108,943	111,503
5000-1100	River Crew Director/Cert Supervisor	1,200	1,226	1,255
1130	Teacher Add-On/Slipends	1,500	1,532	1,568
1300	Certificated Admin Salaries	98,111	100,221	102,576
	<b>Subtotal - Certificated Salaries</b>	<b>561,118</b>	<b>573,182</b>	<b>586,651</b>
<b>2000-2999</b>	<b>Classified Positions</b>	0	0	0
2100	Non Certificated Instruction (TAs)	123,216	125,865	128,823
6500-2100	Non Cert Special Education (TAs)	0	0	0
7200-2300	Business Manager	14,820	15,139	15,494
2700-2400	Office Manager/Registrar	70,200	71,709	73,394
2700-2400	Office Assistant	50,272	51,353	52,560
5000-2100	River Crew Salaries	62,400	63,742	65,240

River Montessori Charter School  
Multi Year Projected Budget

<b>Subtotal - Classified Salaries</b>		<b>62,400</b>	<b>327,808</b>	<b>335,511</b>
<b>TOTAL Salaries</b>		<b>320,908</b>	<b>900,989</b>	<b>922,163</b>
<b>3000-3999 Employee Benefits</b>				
3101 STRS- Certified (.1443)	80,969	82,710	84,654	
3102 PERS	0			
3203 Retirement	3,600	3,677	3,764	
3311 OASDI- Certified (.062)	6,000	6,129	6,273	
3312 OASDI- Classified (.062)	13,896	14,195	14,529	
3331 Medicare/Alt- Certified (.0145)	8,136	8,311	8,506	
3332 Medicare/Classified (.0145)	4,653	4,753	4,865	
3401 Health/Welfare- Certified	64,496	65,883	67,431	
3402 Health/Welfare- Classified	34,457	35,197	36,025	
3501 SUJ- Certified (.01)	5,611	5,732	5,867	
3502 SUJ- Classified (.01)	3,209	3,278	3,355	
3601 Workers Comp- Certified	7,407	7,566	7,744	
3602 Workers Comp- Classified	4,236	4,327	4,429	
<b>Subtotal - Benefits</b>	<b>236,671</b>	<b>241,759</b>	<b>247,441</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,118,697</b>	<b>1,142,749</b>	<b>1,169,603</b>	
<b>BOOKS &amp; MATERIALS</b>				
<b>4000-4999 Books &amp; Supplies</b>				
4310 Student Materials	23,200	23,699	24,256	
4310-FDTP Student Materials (Field Trip)	25,000	25,538	26,138	
4340 Computer Software	9,100	9,296	9,514	
4350 Office Supplies	3,000	3,065	3,137	
4370 Custodial Supplies	4,000	4,086	4,182	
4390 Other Supplies	1,000	1,022	1,046	
4400 Equipment/Furniture	1,000	1,022	1,046	
4700 Food	6,000	6,129	6,273	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>72,300</b>	<b>73,854</b>	<b>75,590</b>	
<b>SERVICES &amp; OPER EXP (UNRESTRICTED)</b>				
<b>5000-5999 Services &amp; Operations</b>				
5201 Travel, Mileage	1,700	1,737	1,777	
5202 Conference Expense & Tuition Reimbursement	6,565	6,706	6,864	
5301 Dues	1,000	1,022	1,046	
5450 Other Insurance (Property & Liability)	9,258	9,457	9,679	
5500 Utilities	5,000	5,108	5,228	
5510 Janitorial Service	25,000	25,538	26,138	

River Montessori Charter School  
Multi Year Projected Budget

5600 Non Capitalized Improvements	5,500	35,000	35,823
5601 Lease	240,000	245,160	250,921
5630 Maintenance	5,000	5,108	5,228
5800 Other Operating Costs	0	0	0
5809 Vendor/Consultants	19,750	20,175	20,649
5812 Copies/Print Shop	200	204	209
5817 Data Processing - SCOE	1,200	1,226	1,255
5821 Audit Costs	10,000	10,215	10,455
5823 Legal	3,000	3,065	3,137
5830 Prof/Consultant Fees	7,000	7,151	7,319
5850 Advertising	4,000	4,086	4,182
5860 Other Employment cost	200	204	209
5862 Fingerprinting Fees	600	613	627
5883 Oversight Fee - OAUDS	13,216	13,500	13,818
5884 Miscellaneous Expense	500	511	523
5885 Copier - Lease	5,300	5,414	5,541
5911 Telephone	2,500	2,554	2,614
5940 Communications- Internet	4,800	4,903	5,018
5950 Postage	250	255	261
<b>TOTAL SERVICES &amp; OTHER OPER EXP</b>	<b>371,539</b>	<b>408,909</b>	<b>418,518</b>
<b>CAPITAL OUTLAY</b>			
<b>6000-6999</b>			
6100 Improvement to Sites/Bldgs.	0	0	0
6900 Depreciation Expense	53,000	54,140	55,412
<b>OTHER OUTGO</b>			
<b>7000-7999</b>			
7438 Other Debt Service Payments (Interest)	0	0	0
<b>TOTAL 6000/7000 SERIES</b>	<b>53,000</b>	<b>54,140</b>	<b>55,412</b>
Total Expenditures	1,615,536	1,679,652	1,719,123
Overage/(Deficit)	56,412	36,590	35,246

**MONTHLY CASH FLOW FOR  
RIVER MONTESSORI CHARTER  
2017-2018 FISCAL YEAR**

Object Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	Projected Total for the Fiscal Year
<b>BEGINNING CASH</b>	242,191	201,045	119,264	187,535	181,621	178,873	199,276	217,729	211,487	228,396	247,502	203,283		203,283
<b>REVENUES</b>														
LCFF - State Aid	27,276	19,855	35,239	35,739	35,265	35,265	35,265	31,770	31,770	31,770	31,770	31,770		383,233
LCFF - EPA	-	-	7,297	-	-	8,400	-	-	8,400	-	-	8,400		32,997
LCFF - In Lieu of Property Tax	(7,421)	48,531	97,062	64,708	70,169	70,169	70,169	70,169	95,518	32,192	32,192	32,192	163,487	877,116
Misc Funds	-	-	-	-	-	-	-	-	-	-	-	-		-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-		-
8100-8299	-	-	-	-	-	-	-	-	-	-	-	-		-
Other State Revenue	(6,585)	160	2,640	8,254	8,190	22,941	8,190	8,190	23,941	8,190	8,190	43,941	28,000	163,242
8300-8599	-	-	-	-	-	-	-	-	-	-	-	-		-
Other Local Revenue	124	3,807	51,287	7,489	16,417	16,417	37,617	16,417	16,417	16,417	16,417	16,417		215,240
8600-8792	-	-	-	-	-	-	-	-	-	-	-	-		-
Interfund Transfer In	101	-	-	-	-	-	-	-	-	-	-	-		101
8900-8999	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL REVENUES</b>	13,394	72,454	194,323	116,191	130,041	133,191	151,241	126,546	149,697	151,895	86,569	132,720	191,487	1,671,950
<b>EXPENDITURES</b>														
1000-1999	45,942	46,960	46,687	47,348	46,760	46,760	46,760	46,760	46,760	46,760	46,760	46,760		561,015
Certificated Salaries	10,039	25,575	32,579	25,219	26,742	26,742	26,742	26,742	26,742	26,742	26,742	26,742		334,093
2000-2999	14,631	15,855	17,042	18,324	21,515	21,515	21,515	21,515	21,515	21,515	21,515	21,515		237,974
Classified Salaries	21,935	6,933	5,608	1,423	4,727	4,727	4,727	4,727	4,727	4,727	4,727	4,727		73,737
3000-3999	28,426	28,538	29,486	29,992	33,043	33,043	33,043	33,043	33,043	33,043	33,043	33,043		380,790
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-		-
4000-4999	-	-	-	-	-	-	-	-	-	-	-	-		-
Books and Supplies	-	-	-	-	-	-	-	-	-	-	-	-		-
5000-5999	-	-	-	-	-	-	-	-	-	-	-	-		-
Stores/Other Oper Exps	-	-	-	-	-	-	-	-	-	-	-	-		-
6000-6999	-	-	-	-	-	-	-	-	-	-	-	-		-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-		-
7000-7999	120,993	123,882	131,487	122,306	132,788	132,788	132,788	132,788	132,788	132,788	132,788	132,788	26,742	1,588,114
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURES</b>	120,993	123,882	131,487	122,306	132,788	132,788	132,788	132,788	132,788	132,788	132,788	132,788	26,742	1,588,114
<b>CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)</b>														
Revolving Cash	(107,599)	(51,427)	62,638	(6,115)	(2,748)	20,403	18,452	(6,242)	16,909	19,106	(44,219)	(68)		(80,909)
9110-9130	82,922	(4,573)	380	-	-	-	-	-	-	-	-	-		78,729
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-		-
9210-9299	-	-	-	-	-	-	-	-	-	-	-	-		-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-		-
9310-9319	-	-	-	-	-	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-	-	-	-	-	-		-
932X	-	-	-	-	-	-	-	-	-	-	-	-		-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-		-
9330	-	-	-	-	-	-	-	-	-	-	-	-		-
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-		-
9400-9499	-	-	-	-	-	-	-	-	-	-	-	-		-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-		-
6,900	(24,678)	(56,000)	63,019	(6,115)	(2,748)	20,403	18,452	(6,242)	16,909	19,106	(44,219)	(68)		(2,180)
<b>TOTAL CHANGES IN ASSETS</b>														
<b>CHANGES IN LIABILITIES: (INCREASE)/DECREASE</b>														
Accounts Payable/	(16,468)	(25,781)	5,251	201	-	-	-	-	-	-	-	-		(36,796)
9500-9599	-	-	-	-	-	-	-	-	-	-	-	-		-
Payroll Due to Govt	-	-	-	-	-	-	-	-	-	-	-	-		-
9610	-	-	-	-	-	-	-	-	-	-	-	-		-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-		-
9615	-	-	-	-	-	-	-	-	-	-	-	-		-
Temporary Loans	-	-	-	-	-	-	-	-	-	-	-	-		-
9640	-	-	-	-	-	-	-	-	-	-	-	-		-
Current Loans	-	-	-	-	-	-	-	-	-	-	-	-		-
9650-9659	-	-	-	-	-	-	-	-	-	-	-	-		-
Unearned Revenue	(16,468)	(25,781)	5,253	201	-	-	-	-	-	-	-	-		(36,796)
9700	(41,146)	(81,782)	68,271	(5,914)	(2,748)	20,403	18,452	(6,242)	16,909	19,106	(44,219)	(68)		(38,976)
Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL CHANGE IN LIABILITIES</b>														
<b>NET CHANGE IN CASH: INCREASE/(DECREASE)</b>														
<b>ENDING CASH</b>	201,045	119,264	187,535	181,621	178,873	199,276	217,729	211,487	228,396	247,502	203,283	203,215		
Less Reserve	65,127	65,127	65,127	65,127	65,127	65,127	65,127	65,127	65,127	65,127	65,127	65,127		65,127
Actual Cash	135,918	54,137	122,408	116,493	113,746	134,149	152,602	146,360	163,268	182,375	138,156	138,088		

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Principal Apport-State Aid	423,598.00	391,271.00	118,609.00	272,662.00	30.31
8012	Education Protection Account	33,600.00	32,756.00	7,797.00	24,959.00	23.80
8096	In Lieu Of Property Taxes	877,116.00	877,116.00	202,880.00	674,236.00	23.13
	<b>Total LCFF Revenue Sources</b>	<b>1,334,314.00</b>	<b>1,301,143.00</b>	<b>329,286.00</b>	<b>971,857.00</b>	<b>25.31</b>
<b>Federal Revenue</b>						
8181	Sp Ed-Entitlement per UDC	21,000.00	20,473.00	.00	20,473.00	
	<b>Total Federal Revenue</b>	<b>21,000.00</b>	<b>20,473.00</b>	<b>.00</b>	<b>20,473.00</b>	
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursement	27,251.00	26,567.00		26,567.00	
8560	State Lottery Revenue	31,752.00	30,954.00	1,669.60	29,284.40	5.39
8590	All Other State Revenues	11,928.00	11,628.00	2,800.00	8,828.00	24.08
	<b>Total Other State Revenues</b>	<b>70,931.00</b>	<b>69,149.00</b>	<b>4,469.60</b>	<b>64,679.40</b>	<b>6.46</b>
<b>Other Local Revenue</b>						
8660	Interest Income	2,000.00	2,000.00	790.04	1,209.96	39.50
8699	All Other Local Revenue	195,000.00	195,000.00	47,451.34	147,548.66	24.33
8792	Transfers of Appor from CO	86,352.00	84,183.00	14,466.00	69,717.00	17.18
	<b>Total Other Local Revenue</b>	<b>283,352.00</b>	<b>281,183.00</b>	<b>62,707.38</b>	<b>218,475.62</b>	<b>22.30</b>
	<b>Total Year To Date Revenues</b>	<b>1,709,597.00</b>	<b>1,671,948.00</b>	<b>396,462.98</b>	<b>1,275,485.02</b>	<b>23.71</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Expenditure Detail</b>						
<b>Certificated Salaries</b>						
1100	Teachers' Salaries - Regular	354,856.00	354,856.00	153,731.30	201,124.70	43.32
1130	Teacher Salary Add-on	1,500.00	1,500.00		1,500.00	
1300	Cert Suprvrs' & Admins' Sal	98,111.00	98,111.00	33,205.40	64,905.60	33.84
1900	Other Cert Salaries-regular	106,650.00	106,650.00		106,650.00	
	<b>Total Certificated Salaries</b>	<b>561,117.00</b>	<b>561,117.00</b>	<b>186,936.70</b>	<b>374,180.30</b>	<b>33.32</b>
<b>Classified Salaries</b>						
2100	Non Certificated Instruction	196,864.00	196,864.00	49,387.28	147,476.72	25.09
2300	Classified Managers Salary	70,200.00	120,400.00	40,156.68	80,243.32	33.35
2400	Clerical & Office Salaries	92,912.00	4,012.00	3,868.51	143.49	96.42
	<b>Total Classified Salaries</b>	<b>359,976.00</b>	<b>321,276.00</b>	<b>93,412.47</b>	<b>227,863.53</b>	<b>29.08</b>
<b>Employee Benefits</b>						

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 40, Starting Period = 1, Ending Account Period = 4, SImt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Employee Benefits (continued)</b>							
3101	Benefits - STRS / Certificated	80,969.00	80,969.00		26,917.31	54,051.69	33.24
3311	Benefits - OASDI/ Certificated	6,000.00	6,000.00				NO BDGT
3312	Benefits - OASDI/ Classified	16,319.00	16,319.00		5,234.61	11,084.39	32.08
3331	Benefits - Medicare / Cert.	8,136.00	8,136.00		2,486.82	5,649.18	30.57
3332	Benefits - Medicare / Class.	5,220.00	5,220.00		1,334.45	3,885.55	25.56
3401	Benefits - H&W / Cert.	64,496.00	64,496.00		13,196.77	51,299.23	20.46
3402	Health & Welfare Class.	52,073.00	34,473.00	973.36	8,654.70	24,644.94	25.69
3501	Benefits - SUJ / Cert.	5,611.00	5,611.00		85.80	5,525.20	1.53
3502	Benefits - SUJ / Class.	3,600.00	3,600.00		46.02	3,553.98	1.28
3601	Benefits - WComp / Cert.	7,407.00	13,407.00	5,764.13	6,705.39	937.48	50.01
3602	Benefits - WComp / Class.	4,752.00	4,752.00		990.19	3,761.81	20.84
3902	Other Retirement-Class.	3,600.00	3,600.00			3,600.00	
	<b>Total Employee Benefits</b>	<b>258,183.00</b>	<b>240,583.00</b>	<b>6,737.49</b>	<b>65,852.06</b>	<b>167,993.45</b>	<b>27.37</b>
<b>Books and Supplies</b>							
4310	Instructional Mat'ls&Supplies	50,700.00	48,000.00	1,520.50	23,142.46	23,337.04	48.21
4340	Computer Software	9,100.00	9,100.00		7,571.28	1,528.72	83.20
4350	Office Supplies	6,000.00	3,000.00	5,466.90	1,650.81	4,117.71-	55.03
4370	Janitorial Supplies	5,000.00	5,000.00	2,551.24	1,345.76	1,103.00	26.92
4390	Other Supplies	1,000.00	1,000.00		92.87	907.13	9.29
4400	Equipment	3,000.00	1,000.00	1,384.23	178.40-	205.83-	-17.84
4700	Food	6,000.00	6,000.00		2,314.30	3,685.70	38.57
	<b>Total Books and Supplies</b>	<b>80,800.00</b>	<b>73,100.00</b>	<b>10,922.87</b>	<b>35,939.08</b>	<b>26,238.05</b>	<b>49.16</b>
<b>Services and Other Operating Expenditures</b>							
5201	Travel	5,500.00	2,000.00		203.59	1,796.41	10.18
5202	Conference/Staff Developmt.	12,225.00	6,625.00		1,885.00	4,740.00	28.45
5301	Dues & Membership	1,500.00	1,500.00		567.00	933.00	37.80
5450	P&L and Other Insurance	9,258.00	9,258.00	4,645.50	5,445.50	833.00-	58.82
5500	Utilities	5,000.00	5,000.00	2,001.34	2,998.66		59.97
5510	Janitorial Services	25,000.00	25,000.00	16,117.68	6,778.32	2,104.00	27.11
5600	Non Capitalized Improvements	6,000.00	5,500.00		5,219.71	280.29	94.90
5601	Building Lease	240,000.00	240,000.00	158,030.16	79,635.89	2,333.95	33.18
5630	Maintenance-Building	5,000.00	5,000.00	206.00	2,657.49	2,136.51	53.15
5900	Other Operating Expenses				3.42	3.42-	NO BDGT
5909	Vendor/Consultant Services	23,750.00	17,750.00		1,912.50	15,837.50	10.77
5812	Copies/Print Shop	200.00	200.00			200.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 40, Starting Period = 1, Ending Account Period = 4, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5817	SCOE Data Processing Charges	1,200.00	1,200.00			1,200.00	
5821	Audit Costs	10,000.00	10,000.00	8,000.00	2,000.00		20.00
5823	Legal Costs	7,000.00	3,000.00		498.75	2,501.25	16.63
5830	Professional/Consultant Svcs	12,500.00	7,000.00			7,000.00	
5850	Advertising	4,000.00	4,000.00		227.66	3,772.34	5.69
5860	Other Employment Costs	1,000.00	1,000.00		210.00	210.00-	NO BDGT
5862	Fingerprinting				475.44	524.56	47.54
5883	Authorizing Agency Oversight	13,553.00	13,553.00			13,553.00	
5884	Miscellaneous Expense	985.00	985.00		211.60	773.40	21.48
5885	Copier-Lease	5,300.00	5,300.00		1,683.15	3,616.85	31.76
5911	Telephone	2,500.00	2,500.00	2,515.96	1,553.54	1,569.50-	62.14
5940	Internet Communications	4,800.00	4,800.00	2,359.58	2,275.42	165.00	47.40
5950	Postage	250.00	250.00			250.00	
	<b>Total Services and Other Operating Expenditures</b>	<b>396,521.00</b>	<b>371,421.00</b>	<b>193,876.22</b>	<b>116,442.64</b>	<b>61,102.14</b>	<b>31.35</b>
6600 - 6999							
6900	Depreciation Expense	53,000.00	53,000.00			53,000.00	
	<b>Total 6600 - 6999</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>.00</b>	<b>.00</b>	<b>53,000.00</b>	
Debt Service							
7438	Interest Paid on Debt				484.32	484.32-	NO BDGT
	<b>Total Debt Service</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>484.32</b>	<b>484.32-</b>	<b>NO BDGT</b>
	<b>Total Year To Date Expenditures</b>	<b>1,709,597.00</b>	<b>1,620,497.00</b>	<b>211,536.58</b>	<b>499,067.27</b>	<b>909,893.15</b>	<b>30.80</b>
<b>Other Financing Sources</b>							
<b>Contributions</b>							
8980	Contrib Unrestricted Revenue				101.48	101.48-	NO BDGT
	<b>Total Contributions</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>101.48</b>	<b>101.48-</b>	<b>NO BDGT</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>101.48</b>	<b>101.48-</b>	<b>NO BDGT</b>

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash	221,191.20	60,570.70-	160,620.50
9120	Cash in Bank	20,000.00		20,000.00
9130	Revolving Cash Account	1,000.00		1,000.00
9213	Accts Receivable - Payroll	2,081.81	2,081.81-	
9218	A/R CHARTER/DISTRICT	62,359.00	62,359.00-	
9290	A/R Due from Govt (PY)	14,288.58	14,288.58-	
9330	Prepaid Expenditures	10,111.00		10,111.00
9430	Buildings	539,598.02		539,598.02
9435	Building Accum. Depreciation	304,679.07-		304,679.07-
9440	Equipment	124,360.52		124,360.52
9445	Equipment Accum. Depreciation	112,674.46-		112,674.46-
	<b>Total Assets</b>	<b>577,636.60</b>	<b>139,300.09-</b>	<b>438,336.51</b>
<b>Liabilities</b>				
9510	Accounts Payable (prior year)	19,650.96	18,650.96-	1,000.00
9529	Acct Payable Setup (cur yr)		1,000.00-	1,000.00-
9542	Federal Income Tax	4,566.02	60.36-	4,505.66
9543	State Income Tax	1,108.43	43.47-	1,064.96
9546	OASDI EE	1,244.31	643.64-	600.67
9548	Medicare EE	833.59	111.41-	722.18
9553	OASDI Liability(er-pd clear)	4,599.22	3,998.55-	600.67
9555	Unemployment Ins Liability		149.11-	149.11-
9556	Workers Comp Ins Liability	1,351.84	1,093.29-	258.55
9557	SDI charter	517.15	68.90-	448.25
9558	Medicare Liability(er-pd cir)	833.59	111.41-	722.18
9572	Health Insurance Clearing		22,561.06-	22,561.06-
9573	Dental Insurance Clearing		18,655.38	18,655.38
9574	Vision Insurance Clearing		460.50	460.50
9599	A/P Due to Govt (PY)	7,421.00	7,421.00-	
9689	Long Term Liability	21,290.00		21,290.00
	<b>Total Liabilities</b>	<b>63,416.11</b>	<b>36,797.28-</b>	<b>26,618.83</b>
	<b>Calculated Fund Balance</b>	<b>514,220.49</b>	<b>102,502.81-</b>	<b>411,717.68</b>
<b>Beginning Fund Balance</b>				
9791	Undesignated/Unappropriated	514,220.49		514,220.49
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>102,502.81-</b>	<b>102,502.81-</b>



Fund 62 - Charter School Enterprise Fund

Fiscal Year 2017/18 Through October 2017

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
	Change in Fund Balance - Excess Revenues ( Expenditures )		(102,502.81)	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
Reserves		
9720		211,536.58
Other Designations		
9790	541,560.00	565,671.49
Undesignated/unappropriated		

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,709,597.00	1,671,948.00		396,462.98	1,275,485.02	23.71
B. Expenditures	1,709,597.00	1,620,497.00	211,536.58	499,067.27	909,893.15	30.80
C. Subtotal (Revenue LESS Expense)	.00	51,451.00		102,604.29-	365,591.87	
D. Other Financing Sources and Uses				101.48	101.48-	NO BDGT
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	51,451.00		102,502.81-	365,490.39	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)	541,560.00	514,220.49		514,220.49		
Other Restatements (9795)						
Adjusted Beginning Balance	541,560.00	514,220.49		514,220.49		
G. Calculated Ending Balance						
*Components of Ending Fund Balance						
Legally Restricted (9740)	541,560.00	565,671.49		411,717.68		
Other Designations (9780)						
Undesig/Unapprop (9790)	541,560.00	565,671.49				
Other				211,536.58		

# Introduction to the Creating an Effective Governing Board Guidebook

## *Purpose*

The word “govern” derives from a Greek word meaning “to steer a ship.” John Carver, an expert on board governance and the author of Boards That Make a Difference, writes, “Governance is not about budget lines, personnel issues and field trip approvals. It is about values and vision and strategic leadership. The re-invention of the school board calls for a new paradigm, a fresh reconstruction of what the work of the board is to be.”

Like other organizations, charter schools often face challenges in building effective boards of directors. Many charter schools report serious difficulty in creating and operating good working boards. Tensions among board directors, conflict between board and staff, and non-functioning boards are among the problems that have plagued charter schools in many places. The nonprofit world is rich with workshop opportunities and guides on nonprofit board effectiveness. Local district boards of education usually are able to draw upon state and national school board associations for consultation and instruction. However, there is little specific guidance on the development and effectiveness of charter school boards.

The Creating an Effective Governing Board Guidebook offers charter developers information on how to prepare and sustain board directors to lead an autonomous public school. It attempts to build upon the best of nonprofit, district and private school governance training and resources.

## ***Why Effective Charter School Boards Are Critical To The Success Of The Charter School Movement***

The ability of the charter school to carry out its mission and vision depend on the strength of its organizational foundation. A critical element of this foundation is the charter school board itself. The board carries the mission of the school into the community and brings the views of the community into the school. Its importance to the health of the charter school and its financial base is primary.

Charter schools, after all, are organizations. While charter schools can be organized in different ways, increasingly they exist as independent, freestanding entities apart from the traditional public school system. If we see a future for charter schools within the broader movement of school reform in America, we need to see ourselves as building organizations that will last, organizations that are healthy, thriving, and continuously

learning and improving -- organizations that are capable of sustaining dramatic improvements in student achievement.


The charter school governing board is a critical element in developing this kind of organization. Charter school boards will be one of the important places where a new generation of school leadership develops and strengthens its skill base. These leaders will have impact within the charter schools on whose boards they serve and they can have impact beyond charter schools in the broader community.

Specifically charter schools need boards for some of the following reasons:

- **Boards fulfill a legal responsibility.** A board of directors is a legal requirement for a charter school organized as a nonprofit corporation. Charter schools, as public schools, serve the public and do not operate for any individual's personal gain and they are eligible for special treatment, such as tax exemptions. The charter school is required to have a governing board to ensure that its operations continue to focus on serving the public.
- **Boards provide oversight functions.** In exchange for direct and indirect financial assistance from the state and federal governments, state charter school legislation as well as nonprofit corporation law requires that a group of individuals voluntarily serve on a board of directors and act as guardians of the "public trust." This structure makes the school's management accountable to a diverse group of people who have the general interest of the charter school at heart, are not directly involved in the operational activities of the school, and, due to the voluntary nature of the board, can effectively provide financial oversight since no personal financial gain is involved.<sup>1</sup> The ability of the board to remain objective is critical to its effectiveness in guiding the charter school.
- **Boards promote the charter school's mission.** In addition to fulfilling legal requirements, a charter school needs a board of directors composed of individuals who support the school's mission, believe in it, and seek to promote it. Advocating for the charter school and its educational philosophy is an important function of the board and involves promoting the mission and goals of the charter school within the community and with the wider educational reform arena.
- **Boards help to raise funds.** The ability to raise funds is an important measure of a board's effectiveness in serving a charter school. Board directors who are influential in the community can often successfully elicit major contributions from a variety of private and business sources. Building an active group of financial supporters who regularly donate money to the charter school will increase the

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<sup>1</sup> In some states, board members of nonprofit organizations may be paid. Check with the charter school resource center or the office of the Secretary of State in your state to determine what the law requires and allows.



resources available to implement the educational program, making it easier for the charter school to fulfill its mission and achieve its goals.

## **Structure Of The Guidebook**

The Creating an Effective Governing Board Guidebook contains thirteen chapters. Each chapter addresses a critical challenge facing charter school governing boards. Each guidebook chapter is structured to include the following components:

- Basic principles, concepts and best practices relevant to the chapter topic.
- Models of essential documents, procedures and practices gathered from charter schools. and other relevant examples that will be applicable to the board of a new charter school.
- Worksheets, diagnostic tools and planning forms that can be used to develop the relevant documents, procedures and practices.
- Essential resources relevant to the chapter topic.

The following table summarizes the guidebook structure, listing the chapter title and critical board building challenge in the left column and corresponding key concepts and best practices in the right column:

<b><u>Chapter and Critical Board Building Challenges</u></b>	<b><u>Key Concepts and Best Practices Relevant to Chapter</u></b>
<b>Chapter 1 - Building the Foundation for an Effective Charter School Board - How does a charter school board clearly define its roles, responsibilities and philosophy of governance?</b>	<ul style="list-style-type: none"> <li>• Written description of board roles and responsibilities.</li> <li>• Formal process for board director development led by a board development committee supported by the full board of directors.</li> </ul>
<b>Chapter 2 - Identification and Recruitment Of Board Directors - How does the charter school board recruit board directors that are committed to the charter school and possess skills, knowledge and other attributes needed in order for the board to effectively carry out its responsibilities?</b>	<ul style="list-style-type: none"> <li>• Written job description for individual board directors.</li> <li>• Clear recruitment priorities based on analysis of current board and future skills and knowledge needs of the board.</li> <li>• Commitment to personal contact with prospective board directors.</li> <li>• Formal orientation sessions to provide critical information before individuals are brought on to the board of directors.</li> </ul>
<b>Chapter 3 - Orientation and Training Of Board Directors - How do charter school board directors acquire the skills and knowledge they need to be effective leaders and decision-makers?</b>	<ul style="list-style-type: none"> <li>• Formal training and orientation based on skills and knowledge board directors will need to be effective.</li> <li>• Use of written board director manual.</li> </ul>
<b>Chapter 4 - Board Decision-Making - How does the charter school board make effective decisions?</b>	<ul style="list-style-type: none"> <li>• Use of decision-making flowchart.</li> <li>• Formal process for policy development by the board.</li> </ul>

	<ul style="list-style-type: none"> <li>• Decision-making matrix to communicate roles and responsibilities in decision-making.</li> <li>• Functioning executive committee.</li> <li>• Organizational dashboard to gauge charter school progress and effectiveness.</li> <li>• Providing the board with the necessary information to make effective decisions.</li> <li>• Use of a board book that contains agenda and information packet in advance of board meetings.</li> </ul>
<b>Chapter 5 - Board Role In Strategic Planning And Thinking</b> - How can the charter school board organize itself in order to function as an effective, future-focused leadership team?	<ul style="list-style-type: none"> <li>• Commitment to and active role in, strategic planning.</li> <li>• Building dialog on critical issues into every board meeting.</li> </ul>
<b>Chapter 6 - Legal And Financial Responsibilities Of Boards</b> - How does the charter school board carry out its legal and financial oversight responsibilities?	<ul style="list-style-type: none"> <li>• Well-written, up-to-date bylaws and other governance documents.</li> <li>• Standards of conduct for board directors.</li> <li>• Financial oversight and risk management policies and procedures in place.</li> </ul>
<b>Chapter 7 - Board-Staff Relations</b> - How does the charter school board build and maintain an effective, mutually supportive working relationship with the charter school administrator?	<ul style="list-style-type: none"> <li>• Clarity regarding distinct roles and responsibilities of the board and the charter school administrator.</li> <li>• Effective process for hiring the charter school administrator.</li> <li>• Annual administrator performance review process.</li> </ul>
<b>Chapter 8 - Board-Community/Parent Relations</b> - How does the charter school board maintain strong parent and community relations?	<ul style="list-style-type: none"> <li>• Formal plan for parents, family and community involvement.</li> <li>• Use of advisory committees.</li> <li>• Board leadership in building community collaborations and alliances.</li> </ul>
<b>Chapter 9 - Board Director Motivation And Accountability</b> - How does the charter school board foster and maintain a high level of board director motivation and accountability?	<ul style="list-style-type: none"> <li>• Annual board self-evaluation process.</li> <li>• Commitment to board director recognition and appreciation.</li> <li>• Personal goal setting by board directors.</li> </ul>
<b>Chapter 10 - The Board at Work: Effective Committees</b> - How does the board develop and maintain a committee structure that enhances its overall effectiveness?	<ul style="list-style-type: none"> <li>• Written job descriptions for all committees.</li> <li>• Annual committee calendar of major decisions and meetings.</li> <li>• Regular reporting to hold committees accountable.</li> </ul>
<b>Chapter 11 - Board Role In Fund-Raising</b> -	<ul style="list-style-type: none"> <li>• Fund-raising responsibility as a formal</li> </ul>

How can the charter school board play an effective role in fund-raising?	<p>expectation of board directorship.</p> <ul style="list-style-type: none"> <li>• Standing board fund-raising committee.</li> <li>• Training to support the board's role in fund-raising.</li> <li>• Annual fund development plan that incorporates a variety of fund-raising strategies.</li> </ul>
<b>Chapter 12 - Board Self-Assessment</b> - How does the charter school board continuously enhance its effectiveness?	<ul style="list-style-type: none"> <li>• Use of formal board assessment surveys.</li> <li>• Use of the board retreats.</li> <li>• Development of formal plan for board improvement plan.</li> </ul>
<b>Chapter 13 - Resources</b> - Where can charter school boards find the resources needed to continuously enhance their effectiveness?	<ul style="list-style-type: none"> <li>• Utilize a variety of local, state, and national resources for board development.</li> </ul>

### ***A Few Points to Consider . . .***

#### ***It Takes Time to Build an Effective Charter School Board***

There is no getting around it: developing effective boards requires a serious time commitment. Already busy charter school developers and organizers will find it hard to make this commitment. However the investment of time and energy creates a board that becomes a self-renewing resource that adds value to the charter school.

#### ***"They're Only Volunteers?"***

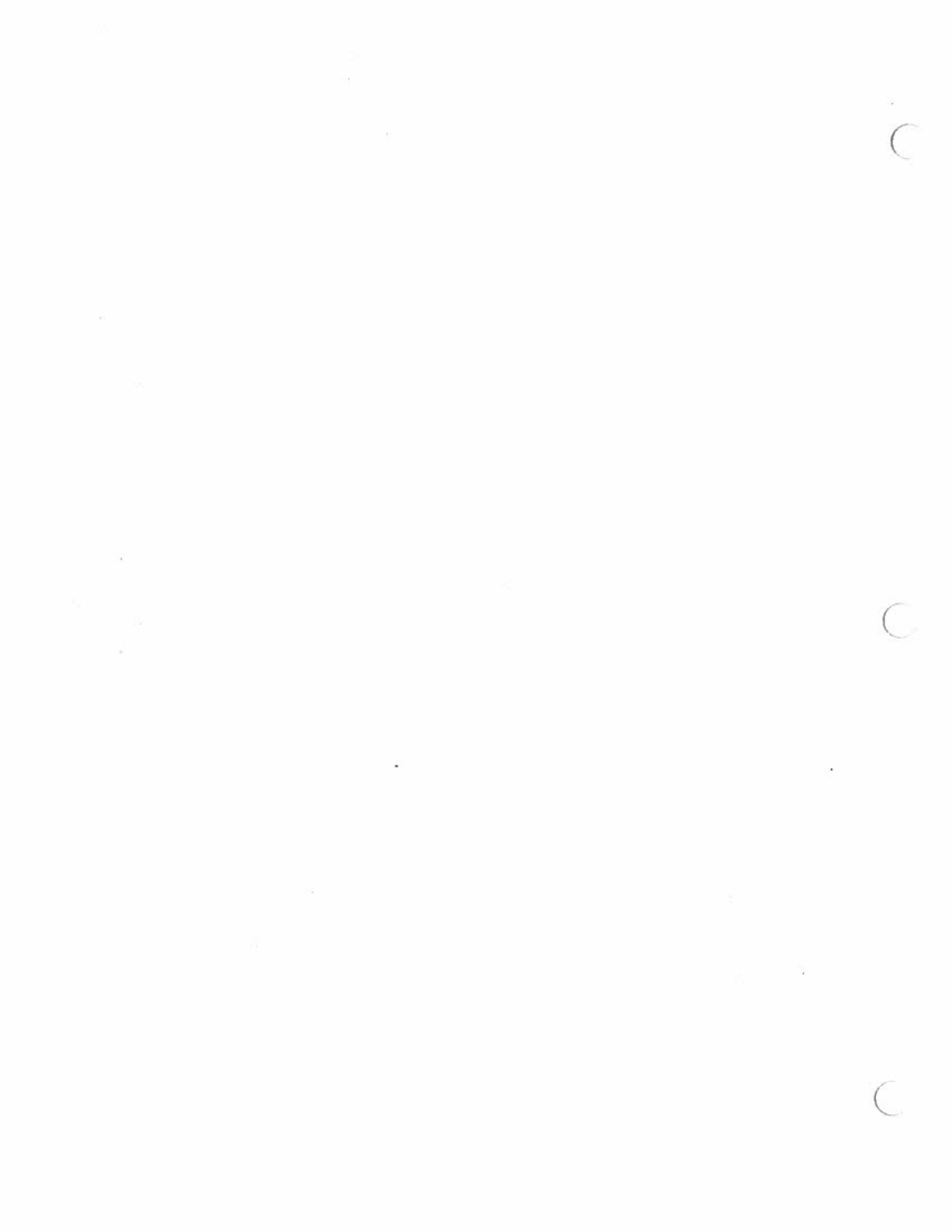
One of the key assumptions throughout the governance guidebook is that the volunteer status of board directors can never be used as excuse for lack of performance. The very success of the charter school, which is to say the success of children, requires a "no excuses" commitment on the part of the board -- the same commitment by the way the charter schools expect from their paid professional staff. While it is absolutely true that some of our board directors, especially those who are low income and/or single parents, face major challenges of their own in their personal and working lives, the charter school board must, nonetheless, expect a commitment and a level of performance commensurate with the considerable authority that a board exercises. In the same way the charter school will look for ways to overcome external barriers to student learning, the charter school board must commit itself to removing barriers to high-performance by the board of directors. The success of the charter school -- in fact the success of the charter school movement -- rests on the success of the charter school board.





## ***The Approach***

This guidebook assumes a nonprofit board of directors' approach. Some charter schools may not be quite like this -- they may have more hands-on "working boards" in which members are also involved in day-to-day operations of the charter school, or you may be part of some broader corporate entity. In any case, the material in this guidebook should be somewhat applicable because the same fundamental issues are going to exist for any school. For a fuller description of the "nonprofit" model of governance, see Chapter 1.



## Chapter 1

### Building the Foundation for an Effective Charter School Governing Board

***Critical Board Building Challenge: How does a charter school board clearly define its roles, responsibilities and philosophy of governance?***

### Common Governance Problems Facing Charter Schools

According to Dr. Chenzi Grignano, director of the Charter Schools Project at Duquesne University, charter schools have been plagued by some of the following governance problems:<sup>1</sup>

1. Meddlesome boards who become entangled with issues normally entrusted to administrators or teachers
2. Unstable leadership by founders who prove better at articulating a vision than at actually running a school
3. Internal dissension, often exacerbated by insufficiently clear division of roles and responsibilities
4. Lack of professional competence in financial, managerial, or administrative areas
5. Difficulty in balancing input among various stakeholder groups
6. Exhausting volunteers (including board directors) by expecting too much of them

This governance guidebook will provide practical information, tools and techniques to address these and other governance problems. In many cases, the guidebook will offer concrete suggestions for structuring the charter school governing board and selecting operating procedures that prevent many of these problems from arising in the first place.

### Barriers To Board Effectiveness

In addition to the problems that plague charter schools, there are a number of additional factors that help to explain why some boards don't function effectively. Taken together, these factors provide a checklist for assessing a board and identifying problem areas. Examining these barriers to board effectiveness can be the first step in revitalizing an existing charter school board or building an effective board from scratch. Let's take a look at some of them now:

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<sup>1</sup> Grignano, Chenzi, Guidance for Charter School Operators, Charter Schools Project, Duquesne University, 1999.

- **Temptation to micro-manage.** Practically everyone can share hair-raising stories about boards that spent untold hours discussing trivial subjects while neglecting major agenda items deserving their more careful deliberation. It is critical that the board focuses its attention on issues of critical importance to the charter school. In order to do this, the board must avoid the temptation to micro-manage or meddle in lesser matters or in areas that are more appropriately handled by the charter school administrator and other staff. A board, meeting monthly for two hours, has approximately 24 hours of meeting time per year to make all of the major decisions as well as address critical issues that come before it unannounced. It is simply impossible to do an effective job within those 24 hours of meeting time, even if only a few hours are wasted on less important matters.
- **Ineffective nominating committee.** Many boards lack an effective nominating committee. We need to remember that the work of the nominating committee has lasting impact on the charter school -- and this committee's work determines who board leaders will be for many years into the future. The nominating committee should be well organized, have a clear sense of recruiting priorities as well as expectations for individual board directors. These elements are frequently missing in many charter schools. If the nominating committee, sometimes called the board development committee, is poorly organized, board directors in turn are not likely to have a good understanding of the charter school and their role as board directors.
- **No plan for rotation.** Another problem is the lack of a plan for orderly rotation of board directors on and off the board. Frequently, there is bylaw language that specifies regular rotation. Sometimes the bylaws requirements are overlooked out of fear that new board directors will not be found. If the same people serve year after year, there is no way for new blood and new ideas to come into the board. Despite their sense of commitment, these same people will make the charter school a "closed organization." Rotation prevents the ingrown possessiveness sometimes found on self-perpetuating boards. In a time of rapid change, the presence of new people who bring a fresh perspective will promote creativity and innovation in board decision-making.
- **Failure to remove unproductive members.** Another problem that leads to poor performance is the failure to remove unproductive board directors. People who are not carrying out their commitments as board directors become major blocks to overall board effectiveness. Again, there is usually bylaw language that specifies a consequence for lack of performance --- usually failure to attend a certain number of meetings. Beyond this formal bylaw mandate, there needs to be a process for evaluating board director performance and making recommendations regarding their future service with the board.
- **Too small.** Sometimes the charter school board is ineffective because it is simply too small in number. When we consider the awesome responsibilities of board leadership, it's easy to see why we need enough people to do the work. The ideal number of board directors is the smallest number that allows the charter school board to be effective. While it is difficult to specify an appropriate size for all charter school boards, in general,

a board should range in number from 11 to 21 members. The board's organizational structure will also have bearing on the board size. For example, if there are a large number of committees, the board will need to have more members than one that has fewer committees. We need enough members to lead and form the core of the committees and, in general, share in the other work of the board. We also need sufficient numbers to reflect the desired diversity in the board as well as assure the range of viewpoints that spurs innovation and creativity in board planning and decision-making. Often board ineffectiveness is ascribed to size. The experience of many organizations' boards, including charter school boards, suggests that even a larger board can function effectively if it has a skilled chairperson, a well-designed agenda and well-prepared board directors who have received adequate information in advance of meetings.

- **Lack of functioning committee structure.** The lack of a functioning committee structure is another reason why boards fail to perform at an acceptable level. While it is true that major decisions are made in board meetings, it is also true that most of the work that supports and implements full board decision-making occurs at the committee level. If the board has a committee structure that functions inadequately, this can lead to poor performance in general.
- **No strategic plan.** The lack of a strategic plan, in most cases, will also lead to poor board performance. If the charter school lacks a strategic plan that provides clear direction -- so critical in this period of rapid change -- the board can spend significant amounts of time talking about topics that simply don't matter. Related to the absence of a strategic plan is the lack of a long-range program delivery and financial development plan that will advance the strategic plan.
- **No plan for orientation of new and old members.** Charter school boards can also fail because they have no plan for orientation of new and old members. Deliberate thought is rarely given to the matter of blending new and old board directors into a well-functioning team. Related to this, is the lack of a formal plan of board training and education to continually upgrade the level of board skills and knowledge.
- **No proactive plan to manage founder's syndrome.** Founder syndrome refers to the dynamic that develops when the founding leader(s) of the charter school, whose vision, high-energy and personal charisma was critical to organizing and launching a new school, becomes a block to the continuing growth and development of the charter school. This "syndrome" is observable in other organizations, both nonprofit and for-profit alike. Each developmental stage of a charter school -- pre-organizing, preparing the charter application, launching the school, early years of operation -- require different skills, expertise, leadership styles, and personal qualities. The conflicts that arise are patterned and predictable, and yet, most of the time, nothing is done to manage the very necessary transition to a more stable and structured leadership team. The results are well known, sometimes leading to the early demise of what would otherwise have been a great school, other instances resulting in a long, slow, steady drain of energy and goodwill that lessens the long-term prospects for success.

This view has some support in the research on charter schools by Loveless and Jasin (1998) who point out that starting a charter school requires founders to master two primary challenges: first, essential resources must be found (facilities, start up funds, staff, etc.); and second, governance and administrative structures must be established. In particular, these administrative structures need to be established in a way that allows the school to evolve into a 'formal' organization. In other words, one of the challenges for the school is to move from a small, informal organization based largely on the entrepreneurial skills of one to two original founders to a larger, more complex school which operates by formal or established policies and which involves a broad representation of the organization's members. We will talk more about founder's syndrome and its relation to charter school board development later in Chapter 1.

Some of the challenges described above will be painfully familiar, even to charter schools that are relatively new. To some degree, most charter schools and other organizations with governing boards encounter them. The good news is that all of these problems are preventable. Future chapters of this guidebook will explore basic tools and techniques that have proven helpful to boards in addressing the barriers discussed above.

And there is more good news: because charter schools are relatively new organizations, it will be much easier to establish effective board practices from the beginning. In the future, knowledge of these best practices will enable charter school developers to imbed some or all of these practices into the very design of the charter school before it even opens its doors. So there is great reason for hope!

## **Designing your Charter School Governance Structure: First Steps**

### ***Developing a Governance Structure***

According to the Northwest Regional Educational Laboratory (NWREL), the first priority in developing a functioning governance structure should be to review your charter contract for governance requirements. While taking these requirements into account, the governance structure should be tailored to your school's vision, mission, and goals. Every board has the responsibility to develop its own structure, policies, and procedures consistent with applicable laws, requirements of the charter authorizing body as well as the governance philosophy of the charter school leaders. At the same time, charter school experience to date suggests some characteristics of effective governance structures.

The Center for School Change at the University of Minnesota conducted a national review of charter school governance that is a good starting point for thinking about the details of the governance structure for your charter school. The sample consisted of 30 charter schools from nine states that were interviewed to uncover key elements of successful structures that were

common among schools demonstrating improved achievement as measured by standardized tests and other forms of assessment.<sup>2</sup> These schools:

- Adopted a structure that reflects the school's mission, goals, and objectives
- Designed a structure that reflects the state charter law
- Used some form of shared decision making
- Created at least one committee/council to address specific issues such as curriculum, finance, and staff development
- Produced a document that explains which decisions are made by whom (i.e., governing board, administrator, committee/council)
- Involved a variety of people in the governing board or in committees/councils
- Employed board training seminars, conferences, and/or retreats
- Selected board directors who shared the school's mission
- Focused on generating a vision and plan for school improvement
- Had relatively simple organization, without multiple levels of bureaucracy
- Were flexible and able to adapt to changing situations
- Stayed true to the mission, vision, or purpose
- Considered the clients' (students') needs at all times

In the introduction to the Charter School Governance Toolkit, Laurie Gardner and Eric Premack pose four essential questions that have to be answered in the design of a charter school governance plan:

1. What powers does a fully vested governing board of an organization have?
2. How much power do we want our charter school governing board to have?
3. Who will have this power?
4. How will the power be exercised?<sup>3</sup>

To some degree, these questions will have been answered in the required description of charter school governance included in the application to the charter authorizing body. For most charter schools, additional detail will need to be added to the governance plan before the charter school opens. Further work will be completed in the first year of operation.

### ***Three Dominant Models Of Charter School Board Governance***

Gary R. Gruber, Ph.D., a consultant with Carney Sandoe & Associates in Santa Fe and a moderator of the USCS governance discussion group<sup>4</sup>, offers a description of the three dominant

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<sup>2</sup> Cheung, S. & Nathan, Joe, What Works? Governing Structures of Effective Charter Schools. The Center for School Change at the University of Minnesota

<sup>3</sup> Gardner, Laurie, and Premack, Eric, Charter School Governance Toolkit, published by Charter Schools Development Center, 1999.

models of governance that prevail in the majority of charter schools in operation today. According to Gruber, there are advantages and benefits in each as well as issues that can arise because of disagreements, lack of clear policies and procedures, faulty communication, inadequate planning and forecasting, different or unclear expectations, and lack of agreement regarding operations. These models exist on a continuum and are not mutually exclusive. Some schools combine elements from each model. The description of the three models below draws on Gary Gruber's writing on the subject as well as the governance model of Leadership High School in San Francisco.

### **1. School committee or council composed of parents, teachers, administrators and others.**

This model draws inspiration from school shared decision-making structures and site based management councils that have operated in various forms in traditional district public schools. According to Gruber, this model may be among the most democratic and representative as it is inclusive, fully representational and delegates management and oversight to one or more of its members. Those in charge have a clear understanding of procedural matters and full inclusion in the decision-making process is essential for this model's effectiveness. Shared leadership with a division of labor according to talent and expertise is seen as the best way to serve the needs of students, families and the community as a whole. The committee or council meetings are usually open to the community and anyone is welcome to attend. This spirit of openness and inclusion are guiding principles in this form of governance and in many cases decisions are reached through consensus rather than taking a formal vote. Members may be elected and/or appointed by various groups (teachers, parents, administrators, school district officials, union representatives and others) and serve at the pleasure of those constituents. They may have defined or rotating terms of service so that others may participate in the governing process. Among the criteria for membership is the desire to implement the mission of the school and the commitment to be actively involved in the decision making process that bears responsibility for the success of the program.

### **2. A board of directors with a structure of officers, by-laws, and delegation of management to a principal, chief administrator/director or head of school.**

This model draws inspiration from the approach to board governance traditionally found in nonprofit organizations. In this model, there is a clear distinction made between the governance work of the board of directors and the administrative/management work of the paid staff. In this model, the charter school is a legally incorporated entity governed by state statutes and IRS regulations governing nonprofit, tax-exempt organizations. The board of directors is responsible for governing the school. The Trustees each have a personal fiduciary duty to look

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<sup>4</sup> Go to: [http://www.uscharterschools.org/cs/usdsp/forum/cs\\_disc/16](http://www.uscharterschools.org/cs/usdsp/forum/cs_disc/16)



out for the long-term well being of the school. The Board is responsible for addressing major matters including: setting the school's general policies and overall curriculum policies; approving and monitoring the annual budget and financial procedures; fund-raising; hiring and evaluating the school's principal; approving personnel policies and monitoring their implementation by the principal; assuring that the charter school fulfills its charter contract; and, strategic planning.

The board is composed of a broad cross-section of the school community and community-at-large and, in addition to professionals and community leaders. In some charter schools, the board will also include the principal, representatives of teaching staff, students and parents leadership. The board generally meets as a whole on a monthly basis. It operates through various committees, including an executive committee consisting of officers elected to manage the board and help monitor school policies.

The board is not involved in handling the day-to-day details of running the school, dealing with specific personnel issues, or addressing individual student needs. Consistent with the best practices of nonprofit corporation management, the board delegates the responsibility for running the charter school and implementing the board's policies to a principal or charter school administrator. Where appropriate, the charter school administrator will delegate some responsibility to other administrators, teachers, and students.

### **3. Owner/Operator, either non-profit foundation or for-profit, with or without a board or committee.**

In some cases, in this model, an advisory committee functions to provide information and support or a board of directors of the corporation or foundation serve in that capacity. Often a larger holding group or company may operate several schools in different locations but still depend upon a local group for advice and guidance. However, decisions rest with the chief executive officer who is the one responsible for the operation of the school. This individual is hired with a job description that outlines areas and lines of responsibility and accountability. This model follows a more structured chain of command that is akin to a business/corporate model of organization. The flow of responsibility follows a chart in which responsibilities are assigned or delegated to specific departments. The managers or directors of those divisions are accountable for what happens within their respective department or division.

The Creating An Effective Governing Board Guidebook is based on the second model. The tools and techniques presented can be applied, with modifications, to the other models of governance described above. Regardless of the governance model selected, board director recruitment, orientation, ongoing training, committee development, meetings, policymaking, and other elements of board effectiveness will be greatly enhanced through the use of the practices covered in the following chapters.

## **Grounding the Charter School Board in a Solid Model of Governance: Fundamental Assumptions**

There are a number of fundamental assumptions about effective governance that serve as the foundation for the Creating An Effective Governing Board Guidebook. These assumptions may challenge present governance practices of some charter schools. As was noted in the previous section though, some of the strengths of the nonprofit board governance approach can be useful to every charter school.

An effective system of board governance is organized around the following principles:

1. Distinction between governance work of the board and management work of the staff
2. Ends/means distinction with a bias in favor of high impact decision-making.
3. Clarity about who does what (specifically what does the board do and what does the staff do)

### ***Distinction Between Governance And Management***

The approach to governance in many charter schools has been influenced by the previous experience of parents, teachers, students, administrators and others who "learned" governance in the traditional public school system. Governance practices in some charter schools, as in other public schools, tend to mix the functions of board governance with parent and community involvement strategies, charter school management and administration, shared decision-making, and teacher empowerment. The approach in this guidebook is to first separate these distinct functions, roles and activities from charter school board governance and then describe ways to link them effectively with each other.

At the risk of over simplifying a complex subject, a clear distinction must be made between "governance" and "management." In an effective charter school, there will be strong links between governance and management. At the same time, there are important differences between matters of governance -- such as making decisions on major policy making or setting overall direction of the school and matters of management -- the effective allocation and deployment of the school's resources on a day-to-day and month-to-month basis in order to achieve the vision and major goals of the school.

The board has a number of major decisions and actions to take. Some of these occur annually; for example, approving the budget, reviewing the performance of the charter school administrator, and monitoring student achievement. The board has limited time in which to make them. It is for this reason that it is so important for boards to use their time well and for board structures and procedures to point them toward major decision-making and away from distractions and lesser matters. It is important to emphasize that board meeting time is a limited resource and this resource should be allocated to making major decisions and developing policies for the charter school.

The charter school board then, must focus its attention on major decisions – monitoring school progress toward meeting the student achievement and other objectives agreed to in the charter contract, budget approval, school-wide policies, strategic planning, charter school administrator appraisal and support. These broader decisions create the space or playing field for board committees, the charter school staff led by the administrator, and volunteers to plan and implement actions in their respective areas of responsibility. Autonomy is granted within the boundaries created by board decision-making in the major areas noted above. The charter school board should not micro-manage or meddle in decision-making that is best done by those responsible for the development and delivery of educational programs and support services on a daily basis. Whenever possible, the board should effectively delegate implementation responsibility with clear instructions and/or suggestions to its committees or the charter school administrator, so that the board can continue to maintain a focus on the big picture. This governance framework is illustrated in the chart entitled “Charter School Governance Framework” in this chapter’s Tools Section.

### ***“Ends” And “Means” Distinction***

John Carver, author of Boards That Make A Difference, has popularized the distinction between “Ends” and “Means” in his model of board policy governance. According to Carver, it is the board’s responsibility to prescribe or determine what he refers to as the “ends” and stay away from the “means” except to say what is unacceptable. In Carver’s view, ends policies and decisions have to do with three things: the charter school’s results or outcomes (educational achievement at a level acceptable to the charter school leadership and the charter authorizing body as specified in the contract), the recipients of those results (children attending the charter school), and the costs to achieve those results. “Means” refers chiefly to the approaches or methods used by staff to achieve the ends determined by the board.

While a literal interpretation of Carver might appear to many charter schools to be unworkable, his important work has helped boards of all kinds to focus more on major policy and decision-making and to avoid spending time on more detailed matters that are best left to staff, or the board’s committees. This focus on “ends” policy and major decision-making greatly increases the level of the board’s effectiveness. Charter school boards will benefit from an examination of the Carver model even if they decide that the model as a whole does not meet their needs.<sup>5</sup> The governance framework chart in the Tools Section of this chapter illustrates this distinction between “ends” on the one hand, and the “means” used to achieve the ends on the other.

According to Carver, it is also the board’s responsibility to set “executive limitations”. Paul Shay, Executive Director of Canada World Youth describes the purpose of executive limitations:

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<sup>5</sup> For a good summary of some of the perceived advantages and disadvantages of the Carver model, go to the Canadian Centre on Philanthropy, [http://www.ccp.ca/information/boards\\_of\\_directors/governance/fc242.htm](http://www.ccp.ca/information/boards_of_directors/governance/fc242.htm). It should be further noted that the Carver model may not work well if there are not enough “staff” to whom responsibilities can be delegated.

"A board delegates responsibility for the achievement of the ends to the CEO (charter school administrator), and provides parameters on the acceptable means that the CEO and other staff can use. By providing parameters on what the administrator cannot do instead of telling the CEO what to do, the board empowers the CEO and staff to choose the most successful, creative and cost-effective means within the parameters. The board is saying, "Find the best way to achieve these ends, but stay within these boundaries." The boundaries allow the board to clarify what level of risk it finds unacceptable and what ethical standards it insists upon". For more information of the Carver governance model, see Carver resources listed in the Tools Section of this chapter and in Chapter 13 as well.

### ***Clarity and Agreement About Who Does What***

As was pointed out earlier, many problems arise when there is a lack of clarity regarding roles and responsibilities between the board and staff of the charter school.

An effective governance model requires that everyone is clear and in agreement about their roles and responsibilities. As noted above, there are numerous examples of charter schools having difficulties because of disagreements regarding responsibilities of board and staff. An effective governance model will require clear and detailed descriptions of the roles and responsibilities of the board, its committees, its officers, and staff. Included in this guidebook are sample job descriptions and commissions for each of these groups.

## **Specific Roles And Responsibilities Of The Charter School Board**

The National Center For Nonprofit Boards has developed a list of the basic roles and responsibilities of board directors.<sup>6</sup> This list can serve as a guide for charter school governing boards as well:

- 1. Determine the charter school's mission and purpose.** A statement of mission and purpose should articulate the charter school's goals, means, and primary constituents served. It is the board of directors' responsibility to create the mission statement and review it periodically for accuracy and validity. Each individual board director should fully understand and support it.
- 2. Select the charter school administrator.** Boards must reach consensus on the charter school administrators' job description and undertake a careful search process to find the most qualified individual for the position.

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<sup>6</sup> Ingram, Richard T., Basic Responsibilities of Nonprofit Boards, National Center for Nonprofit Boards, 1996.

3. **Support the charter school administrator and review his or her performance.** The board should ensure that the charter school administrator has the moral and professional support he or she needs to further the goals of the charter school. The charter school administrator, in partnership with the entire board, should decide upon a periodic evaluation of the administrator's performance.
4. **Ensure effective organizational planning.** As stewards of the charter school, the board must actively participate with the staff in an overall planning process and assist in implementing the resulting plan.
5. **Ensure adequate resources.** One of the board's foremost responsibilities is to provide adequate resources for the charter school to fulfill its mission. The board should work in partnership with the charter school administrator and development staff, if any, to raise funds from the community.
6. **Manage resources effectively.** The charter school board, in order to remain accountable to the charter granting entity, parents and students, its donors, the public, and, in the case of a separately incorporated nonprofit, to safeguard its tax-exempt status, must approve the annual budget and ensuring that proper financial controls are in place.
7. **Determine and monitor the charter school's programs and services.** The board's role in this area is to determine which educational programs and services are the most consistent with the charter schools mission, and to monitor their effectiveness.
8. **Enhance the charter school's public image.** A charter school's primary link to the community, including constituents, the public, and the media, is the board. Clearly articulating the organization's mission, accomplishments, and goals to the public, as well as garnering support from important members of the community, are important elements of a comprehensive public relations strategy.
9. **Assess its own performance.** It is the board's responsibility to ensure that the total organization is effective in achieving its mission and efficient in using its resources. It should begin this annual discussion by evaluating its success as a board. By evaluating its performance in fulfilling its responsibilities, the board can recognize its achievements and reach consensus on which areas need to be improved.

## **Matching the Role of the Board with the Charter School's Stage of Organizational Development**

New charter schools typically start out with a small number of students, a small budget, and few staff. These start-up charter schools may have a number of founding leaders and other outside

advisors who help the charter school administrator plan and implement the educational program and make operational decisions. At some point, the charter school begins to formalize its relationship with founding leaders and outside advisors by creating a managing board, school steering committee or board of directors. In the early years, the board is often composed of the founding members of the charter school who work on a volunteer basis, often in a “hands-on” fashion. However, as the charter school grows, its needs inevitably change. More mature charter schools serve a larger number of students and may begin to operate a variety of family support programs as well. They manage large budgets and employ greater numbers of staff. These more mature charter schools require the input of a larger board composed of members with the special skills needed to establish and shape the mission and policies of the charter school in order to sustain long-term growth. The following table presents a brief summary of the different types of boards that are appropriate for charter schools at the three different levels of development.

Stage of Organizational Development	Stage of Charter School Operation	Type of Board	Board Functions
Emerging Stage	Pre-charter application; design of the charter school	Informal group of founders and other community volunteers	Works directly with staff that carries out the daily work of operating the school.
Growth/Consolidation Stage	Charter granted; school opens	More formal advisory board or small board of directors	Oversees development of the charter school's mission, policies, and operations.
Sustainable/Mature Stage	Ongoing operation; charter contract compliance; renewal of contract	More formal board of directors with established sub-committees	Shapes mission and policies, raises money, and oversees the charter school's financial and educational performance.

The charter school developers will need to plan for the orderly transition from the emerging or planning stage to the growth or operational stage of development that begins when staff is hired and planning members take on new roles as staff, teachers and/or board directors. According to the Northwest Regional Educational Laboratory (NWREL), Charter Starters Leadership Training Academy, here are some questions to consider:<sup>7</sup>

- What is the relationship between founders, the board, and day-to-day operators?
- Do all the founders want to remain involved in the school and if so, do they want to serve on the governing board, or as non-board school volunteers or do they want to become members of the paid staff?
- How will new board directors be recruited as the some or all founders leave the governing board in the future?
- What skills and areas of expertise are needed in different stages of development?

<sup>7</sup> Northwest Regional Educational Laboratory (NWREL), Charter Starters Leadership Training Academy Workbook 1999. Module 4: Management and Governance

- Will the board be able to maintain the workload of a committee of the whole or will the board need to establish standing committees as the school grows?
- In some charter school startup situations, how will the board transition from operational/managerial tasks to governance, policy development and strategic planning?

On the last point, though, NWREL offers the some important suggestions: In the earlier stages of development, it may be more common for the board to engage in more managerial tasks. However, as the board matures, it is to the benefit of the school to shift the focus of the board to policy development and strategic planning. This allows the board to govern and the administrators to manage. This will keep current board directors more fully engaged as it aids in alleviating boredom, conflict, and frustration that can occur from a board that gets tied into managing the day-to-day routine tasks. Board directors who focus on policy and strategic planning often feel more interested and intrinsically satisfied as their skills are more fully utilized.

Suggestions for ways to help the board stay strategically focused include:

- Define clear expectations for the board. Written descriptions of the board's basic responsibilities can help solidify the role of the governing board.
- Create clear expectations for the charter school administrator or principal.
- Structure meetings to direct the board's attention to matters of policy and strategy. This can be done through a clear agenda.

## **Board Development As A Process**

### ***Basic Elements Of Board Development***

Development of an effective governing board is an essential component of building an effective charter school. It is a responsibility that the charter school developers need to view as one of their top priorities. Experience demonstrates that boards that dedicate themselves to a planned and systematic approach to board development have the most success and face fewer problems. And a charter school board that isn't pre-occupied with internal problems can devote more energy to enhancing student achievement. The steps in the development of an effective governing board include:

- **Nominations and recruitment** -- the process of identifying the right individuals to meet the needs of the charter school, helping them understand their roles and responsibilities, and convincing them to become part of the board.
- **Orientation** -- the steps taken to give new board directors the information they need to carry out their roles and responsibilities effectively.

- **Training** -- the regular, ongoing efforts to build new skills and knowledge among the existing board directors to enhance performance.
- **Evaluation** -- the annual task of evaluating individual board director performance as well as the effectiveness of the board as a whole.
- **Recognition** -- the ongoing process of recognizing the work and accomplishments of board directors to the work of the board and to the charter school.

In the Tools Section of this chapter, there is a chart depicting the annual board development sequence that shows the relationship in time among these five activities.

Each of these elements in the board development process is critical. For this reason, the board needs to establish a board development committee with responsibility for seeing that each element is in place. The role of this committee is defined in the next section.

### ***Critical Role of the Board Development Committee***

Throughout this guidebook, the critical role of the board development committee will be emphasized. A sample job description for this important committee is included in Chapter 10 - The Board at Work: Effective Committees. Here are some responsibilities of the board development committee:

1. Develop board director criteria that express recruitment priorities in terms of skills, knowledge, contacts and resources sought after by the charter school board.
2. Recruiting potential board directors.
3. Present potential board directors to the board (or if the bylaws mandate an election, this committee prepares the slate of candidates in accordance with the bylaws)
4. Provide orientation of potential and new board directors.
5. Provide training and continuing education for all board directors.
6. Provide regular recognition to board directors.

### ***Critical Role of the Full Board***

In addition to the critical roles played by the board development committee, the full board has a number of responsibilities in building an effective charter school governing board. They include:

1. Approve board director criteria initially developed by the board development committee.
2. Elect or appoint members to the board (except in cases where the bylaws mandate an election of board directors.)
3. Terminate members for failure to perform adequately (in accordance with authority granted in the bylaws).



4. Establish a board development committee.
5. Ensure nomination and election of officers, again in accordance with authority granted by the bylaws.
6. Ensure an effective nomination process for new board directors.
7. Ensure the valuation of collective board effectiveness and individual board director effectiveness.
8. Rotates board leadership positions to assure continuing leadership development and to foster innovation and fresh thinking on the part of board directors.

All of these responsibilities will be described in more detail in the following chapters of the governance guidebook

Building an effective charter school board is a process. Most assuredly, things don't change overnight in organizations. It takes a commitment on the part of the leaders of the board and the charter school administrator to make it happen. Experience suggests that it can take 2-5 years to create an effective, self-renewing governing board. If the commitment is present, dramatic improvements in existing boards are possible almost immediately by applying the proven practices, tools and techniques that follow. In charter schools that have yet to open their doors, it's possible to build these practices into the governance design from the beginning, thus avoiding many of the governance problems that now plague many established charter schools.

## Summary

This governance guidebook has been developed with both the strengths and weaknesses of charter school boards in mind. We consider areas of special importance for the development of effective governing boards, especially those in new and developing charter schools. We examine such topics as: clarity of roles and responsibilities among the board and staff, the need for a long term board director recruitment strategy, effective orientation and training, committee structures that enhance board effectiveness, decision-making with a focus on major issues facing the charter school, forging strong working relationships between the board and staff, board accountability, and others.

An effective board of directors is built upon a number of key practices. The first is a thoughtful nominations and recruitment process that is viewed as part of a broader effort to identify, involve, and develop board leadership. The second is the presence of an executive committee that facilitates effective decision-making on the part of a board as a whole. The third practice is establishment of a committee structure. The fourth is a process for periodic evaluation of board performance. These processes and structures reinforce each other and lay the groundwork for board effectiveness.

The chapters that follow provide information, tools and techniques that will address these issues facing leaders wishing to develop effective charter school boards.

## Chapter 1: Tools You Can Use

### ***Samples Of Foundation Documents***

- Sample Articles Of Incorporation For Charter Schools That Are Separately Incorporated Nonprofit Organizations. (Source: Leadership High School, San Francisco)
- Bylaws Checklist (Source: Northwest Regional Educational Laboratory (NWREL) Charter Starters Leadership Training Academy Guidebook, Module 4 Governance and Management)
- Sample Bylaws (Source: Leadership High School, San Francisco)
- For another set of sample bylaws provided by the Independent Schools Association of the Central States, go to <http://www.isacs.org/monographs/bylawsample.html>.
- Roles of the Board of Directors (Source: Management Cornerstones, Inc., Milwaukee, WI)
- Charter School Board Governance Framework Chart (Source: The Center for Public Skills Training) – in separate file
- The Annual Board Development Sequence Chart (Source: The Center for Public Skills Training) – in separate file

### ***Essential Resources for Defining Board Roles, Responsibilities and Governance Philosophy***

- Carver, John, Boards that Make a Difference: A New Design for Leadership in Nonprofit and Public Organizations. Jossey-Bass, 1990
- Carver, John, Reinventing your Board. A Step-by-Step Guide to Implementing Policy Governance. Jossey-Bass, 1997.
- Chait, Richard, How to Help Your Board Govern More and Manage Less. National Center for Nonprofit Boards, 1994.
- Gardner, Laurie and Premack, Eric, Charter School Governance Toolkit, First Edition, Charter Schools Development Center, 1999. Section 1 includes a selection of sample foundation documents (bylaws and articles of incorporation that can be adapted to meet your charter school's specific needs.
- Ingram, Richard T., Basic Responsibilities of Nonprofit Boards, National Center for Nonprofit Boards, 1996.
- Mathiasen, Karl, Board Passages: Three Key Stages in a Nonprofit Board's Life-cycle, National Center for Nonprofit Boards. This publication is probably the only one that focuses in detail on how to understand, anticipate and manage Founder's Syndrome.
- Zeitlin, Kim Arthur, and Dorn, Susan E.. The Nonprofit Board's Guide to Bylaws: Creating a Framework for Effective Governance, National Center for Nonprofit Boards. This publication contains advice on the pros and cons of common bylaw language, a

checklist of elements bylaws should contain as well as sample language. A diskette is available with 11 complete sample bylaws that can be easily adapted to meet your needs.

**Douglas T. Gneiser**  
**Secretary**

# 1997-1998 Treasurer's Report

The Treasurer's Report for the year ending 12/31/97 is as follows:

Category	1997	1998
Operating Expenses	1,234,567	1,345,678
Capital Expenses	567,890	678,901
Reserve Fund	345,678	456,789
Other	123,456	234,567
Total	2,261,591	2,715,935

## Roles Of The Board Of Directors

The Board of Directors of every nonprofit organization plays many important roles in furthering the purpose of the organization. These may include, but are not limited to, the following.

- ❖ **PLANNER:** for the organization's future.
- ❖ **MONITOR:** of the current goals and objectives.
- ❖ **EVALUATOR:** of management efficiency and program effectiveness.
- ❖ **ORGANIZER:** of community constituencies to assist the organization.
- ❖ **EMPLOYER:** of the personnel at the organization.
- ❖ **MOTIVATOR:** of the staff and volunteers.
- ❖ **FUNDRAISER:** to ensure that all necessary funds are available.
- ❖ **CATALYST:** for long-term organizational change.
- ❖ **PROMOTER:** of the total organization as well as of its activities.
- ❖ **SUPPORTER:** of the organization's programs and services.
- ❖ **PROTECTOR:** of the public interest in exchange for tax-exempt status.
- ❖ **ADVOCATE:** for issues and positions which may affect the organization or its constituents.
- ❖ **ADVISOR:** to the Executive Director on issues which fall within the executive's purview.
- ❖ **LEADER:** to move the organization forward and not allow it to stagnate.
- ❖ **GOVERNOR:** to make corporate decisions.

(Source: Management Cornerstones, Inc. Milwaukee, WI, Revised 1989, 1990, 1995, 2000)

# **ARTICLES OF INCORPORATION of LEADERSHIP HIGH SCHOOL<sup>8</sup>**

## **Article I.**

The name of the corporation is Leadership High School.

## **Article II.**

This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Public Benefit Corporation Law for public purposes. The specific purpose of the corporation is to manage, operate, guide, direct and promote Leadership High School, and such other educational activities as the Board of Directors may define from time to time.

## **Article III.**

The name and address of the corporation's initial agent for service of process is:  
Douglas T. Gneiser, Esq.  
Hancock Rothert & Bunshoft LLP  
4 Embarcadero Center, Suite 1000  
San Francisco, California 94111

## **Article IV.**

The corporation is organized and operated exclusively to manage, operate, guide, direct and promote LHS, and to educate students, within the meaning of Internal Revenue Code Section 501(c)(3).

## **Article V.**

Notwithstanding any other provision of these Articles of Incorporation, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Internal Revenue Code Section 501(c)(3) or (2) by a corporation, the contributions to which are deductible under Internal Revenue Code Section 170(c)(2).

## **Article VI.**

No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or

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<sup>8 8</sup> State statutes and state regulatory agencies detail what needs to go into the Articles of Incorporation. Check with your state's charter school resource center and the office of the Secretary of State.

intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

#### **Article VII.**

The name and address of the person appointed to act as the incorporating director of this corporation is:

Mark E. Kushner

1 Sansome Street, Suite 2100

San Francisco, California 94104

#### **Article VIII.**

The property of this corporation is irrevocably dedicated to the management, operation, guidance, direction and promotion of Leadership High School, and the education of students, and no part of the net income or assets of the organization shall ever inure to the benefit of any director, trustee, officer or member thereof or to the benefit of any private person.

In the event of the dissolution of the corporation for any reason, any assets of the corporation remaining after compliance with applicable provisions of the California Corporation Code shall be distributed by the corporation to another nonprofit benefit corporation whose primary purpose is education.

Dated: August 8, 1997

Mark E. Kushner, Director

We, the above mentioned initial directors of this corporation, hereby declare that we are the persons who executed the foregoing Articles of Incorporation, which execution is our act and deed.

Mark E. Kushner, Director

# Bylaws Checklist<sup>9</sup>

(Source: Northwest Regional Educational Laboratory)

	In Development	Developed	N/A
<b>1. Offices</b>			
<b>2. Purpose</b>			
<b>3. Members</b>			
3.1 Members			
3.2 Associates			
<b>4. Directors</b>			
4.1 General Powers			
4.2 Specific Powers			
4.3 Number, Election And Term Of Directors			
4.4 Resignation And Removal			
4.5 Vacancies			
4.6 Place Of Meetings			
4.7 Regular Meetings			
4.8 Annual Meetings			
4.9 Special Meetings			
4.10 Retirements Applicable To Meetings			
4.11 Quorum And Voting			
4.12 Waiver Of Notice			
4.13 Adjournment			
4.14 Rights Of Inspection			
4.15 Fees And Compensation			
4.16 Restriction Of Interested To Directors			
4.17 Standard Of Care			
<b>5. Officers</b>			
5.1 Officers			
5.2 Election			
5.3 Subordinate Officers			
5.4 Removal			
5.5 Resignation			
5.6 Vacancies			
5.7 President/Chief Education Officer			
5.8 Vice Presidents			
5.9 Secretary			
5.10 Chief Financial Officer (Treasurer)			

<sup>9</sup> There are some differences regarding bylaws requirements from state to state. Once again, check with your state's charter school resource center and the office of the Secretary of State.



<b>6. Committees</b>			
6.1 Board Committees			
6.2 Meetings And Actions Aboard Committees			
6.3 Executive Board (Executive Committee)			
6.4 Other Committees			
<b>7. Self Dealing Transactions</b>			
7.1 Definition			
7.2 Action Of The Board			
7.3 Interested Director's Vote			
7.4 Committee Approval			
7.5 Persons Liable And Extent Of Liability			
7.6 Statute Of Limitations			
7.7 Corporate Loans And Advances			
7.8 Annual Statement Of Certain Transactions			
<b>8. Other Provisions</b>			
8.1 Validity Of Instrument			
8.2 Construction And Definitions			
8.3 Authority To Vote Securities			
8.4 Fiscal Year			
8.5 Conflict Of Interest			
8.6 Interpretation Of Charter			
<b>9. Indemnification Of Agents Of The Corporation; Purchase Of Liability Insurance</b>			
9.1 Definitions			
9.2 Indemnification Of Agents			
9.3 Purchase Of Liability Insurance			
9.4 Nonapplicability To Fiduciaries Of Employee			
<b>10. Amendments</b>			
10.1 Amendment Of Bylaws			

# LEADERSHIP HIGH SCHOOL BYLAWS

## BYLAWS

for the regulation, except as otherwise provided  
by the statute of its Articles of Incorporation,

of

## LEADERSHIP HIGH SCHOOL

a California nonprofit public benefit corporation

### **I. MEMBERSHIP**

The corporation has no members. The rights which would otherwise vest in the members vest in the directors of the corporation (hereinafter "Trustees") of Leadership High School (hereinafter "LHS"). Actions which would otherwise require approval by a majority of all members or approval by the members require only approval of a majority of all Trustees or approval by the Board of Trustees (hereinafter "Board").

### **II. BOARD OF TRUSTEES**

#### **A. Powers**

The Board shall conduct or direct the affairs of the corporation and exercise its powers, subject to the limitations of the California Nonprofit Public Benefit Corporation Law, the Articles of Incorporation and these Bylaws. The Board may delegate the management of the activities of the corporation to others, so long as the affairs of the corporation are managed, and its powers are exercised, under the Board's ultimate jurisdiction.

Without limiting the generality of the powers here granted to the Board, but subject to the same limitations, the Board shall have all the powers enumerated in these Bylaws, and the following specific powers:

1. To elect and remove Trustees.
2. To select and remove officers, agents and employees of the corporation; to prescribe powers and duties for them; and to fix their compensation.

3. To conduct, manage and control the affairs and activities of the corporation, and to make rules and regulations.
4. To enter into contracts, leases and other agreements which are, in the Board's judgment, necessary or desirable in obtaining the purposes of promoting the interests of the corporation.
5. To carry on a business at a profit and apply any profit that results from the business activity to any activity in which the corporation may engage.
6. To act as trustee under any trust incidental to the corporation's purposes, and to receive, hold, administer, exchange and expend funds and property subject to such a trust.
7. To acquire real or personal property, by purchase, exchange, lease, gift, devise, bequest, or otherwise, and to hold, improve, lease, sublease, mortgage, transfer in trust, encumber, convey or otherwise dispose of such property.
8. To borrow money, incur debt, and to execute and deliver promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations and other evidences of debt and securities.
9. To lend money and accept conditional or unconditional promissory notes therefore, whether interest or non-interest bearing, or secured or unsecured.
10. To indemnify and maintain insurance on behalf of any of its Trustees, officers, employees or agents for liability asserted against or incurred by such person in such capacity or arising out of such person's status as such, subject to the provisions of the California Nonprofit Public Benefit Law and the limitations noted in these Bylaws.

#### B. Number of Trustees

The number of Trustees of the corporation shall be not less than 15 nor more than 29. The Board shall fix the exact number of Trustees, within these limits, by Board resolution or amendment of the Bylaws. As of the date on which these Bylaws are adopted, the exact number of Trustees is fixed at 15.

#### C. Election of Trustees

1. Election. The LHS Principal shall automatically be a Trustee. The Board shall elect the remaining Trustees by the vote of a majority of the Trustees then in office, whether or not the number of Trustees in office is sufficient to constitute a quorum, or by the sole remaining Trustee.

2. Eligibility. The Board may elect any person who in its discretion it believes will serve the interests of the corporation faithfully and effectively. In addition to other candidates, the Board will consider the following nominees:

a. A parent of an active LHS student, who is designated by the LHS Parents' Association to represent that Association (the "Parent Representative").

b. Following the graduation of the initial class, an alumna or alumnus of LHS, who is designated by the LHS Alumni Association to represent that Association (the "Alumni Representative").

c. An LHS teacher, selected by the LHS faculty (the "LHS Faculty Representative").

d. An LHS student, selected by the LHS student body (the "LHS Student Representative").

3. Interested Persons. Not more than 49% of the persons serving on the Board may be interested persons. An "interested person" is: (1) any person currently being 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 Trustee as Trustee; or (2) any sister, brother, ancestor, descendant, spouse, sister-in-law, brother-in-law, daughter-in-law, son-in-law, mother-in-law or father-in-law of any such person.

#### 4. Term of Office

a. The term of office of all members of the initial Board of Trustees shall be one year.

b. At the end of the first year, the Board shall provide for staggered terms of its Trustees, by designating approximately one-third of the Trustees to one-, two- and three-year terms. Following the expiration of those

designated terms, the term of each Trustee shall continue for three years, except the term of any Trustee who is the Parent, Alumni, LHS Faculty or LHS Student Representative shall be one year.

c. No Trustee, other than a Trustee serving as a corporate officer or the LHS Principal, may serve for more than seven (7) consecutive years.

d. The term of office of a Trustee elected to fill a vacancy in these bylaws begins on the date of the Trustee's election, and continues: (1) for the balance of the unexpired term in the case of a vacancy created because of the resignation, removal, or death of a Trustee, or (2) for the term specified by the Board in the case of a vacancy resulting from the increase of the number of Trustees authorized.

e. A Trustee's term of office shall not be shortened by any reduction in the number of Trustee resulting from amendment of the Articles of Incorporation or the Bylaws or other Board action.

f. A Trustee's term of office shall not be extended beyond that for which the Trustee was elected by amendment of the Articles of Incorporation or the Bylaws or other Board action.

5. Time of Elections. The Board shall elect Trustees whose terms begin on July 1 of a given year at the Annual Meeting for that year, or at a Regular Meeting designated for that purpose, or at a Special Meeting called for that purpose.

#### D. Removal of Trustees

The Board may remove a Trustee without cause as provided by the California Nonprofit Public Benefit Corporation law. The Board may remove any Trustee who:

1. Has failed to attend two or more of the Board's Regular Meetings in any calendar year;
2. Has been declared of unsound mind by a final order of court;
3. Has been convicted of a felony;

4. Has been found by a final order or judgment of any court to have breached any duty imposed by the California Nonprofit Public Benefit Corporation Law; or
5. For such other good causes as the Board may determine.

#### E. Resignation by Trustee

A Trustee may resign by giving written notice to the Board Chair or Secretary. The resignation is effective on the giving of notice, or at any later date specified in the notice. A Trustee may not resign if the Trustee's resignation would leave the corporation without a duly elected Trustee in charge of its affairs, without first giving notice to the California Attorney General.

#### F. Vacancies

A vacancy is deemed to occur on the effective date of the resignation of a Trustee, upon the removal of a Trustee, upon declaration of vacancy pursuant to these Bylaws, or upon a Trustee's death. A vacancy is also deemed to exist upon the increase by the Board of the authorized number of Trustees.

#### G. Compensation of Trustees

Trustees shall serve without compensation. However, the Board may approve reimbursement of a Trustee's actual and necessary expenses while conducting corporation business.

### **III. PRINCIPAL OFFICE**

The corporation's principal office shall be at 536 Mission Street, San Francisco, California 94105, or at such other place as the Board may select by resolution or amendment of the Bylaws. The Secretary shall note any change in principal office on the copy of the Bylaws maintained by the Secretary.

### **IV. MEETINGS OF THE BOARD**

#### A. Place of Meetings

Board Meetings shall be held at the corporation's principal office or at any other reasonably convenient place as the Board may designate.

#### B. Annual Meetings

An Annual Meeting shall be held in May of each year for the purpose of electing Trustees, making and receiving reports on corporate affairs, and transacting other business as comes before the meeting.

C. Regular Meetings

Regular Meetings shall be held at various times within the year as the Board determines.

D. Special Meetings

A Special Meeting shall be held at any time called by the Chair or by any five Trustees.

E. Adjournment

A majority of the Trustees present at a meeting, whether or not a quorum, may adjourn the meeting to another time and place. Notice of the time and place of holding an adjourned meeting need not be given to absent Trustees if the time and place be fixed at the meeting adjourned, except if the meeting is adjourned for longer than 24 hours, notice of the adjournment shall be given as specified in these Bylaws.

F. Notices

Notices of Board Meetings shall be given as follows:

1. Annual Meetings and Regular Meetings may be held without notice if the Bylaws or the Board fix the time and place of such meetings.
2. Special Meetings shall be held upon four days' notice by first-class mail or 48 hours' notice delivered personally or by telephone, facsimile or e-mail. Notices will be deemed given when deposited in the United State mail, addressed to the recipient at the address shown for the recipient in the corporation's records, first-class postage prepaid; when personally delivered in writing to the recipient; or when faxed, e-mailed, or communicated orally, in person or by telephone, to the Trustee or to a person whom it is reasonably believed will communicate it promptly to the Trustee.

G. Waiver of Notice

Notice of a meeting need not be given to a Trustee who signs a waiver of notice or written consent to holding the meeting or an approval of the

minutes of the meeting, whether before or after the meeting, or attends the meeting without protest prior to the meeting or at its commencement, of the lack of notice. The Secretary shall incorporate all such waivers, consents and approvals into the minutes of the meeting.

## V. ACTION BY THE BOARD

### A. Quorum

A quorum consists of one-third of the fixed number of Trustees.

### B. Action by the Board

1. Actions Taken at Board Meetings. The actions done and decisions made by a majority of the Trustees present at a meeting duly held at which a quorum is present are the actions and decisions of the Board, except for purposes of electing Trustees, appointing committees and delegating authority thereto, or amending the corporation's Bylaws, where the action of a majority of Trustees then in office is required by the California Nonprofit Public Benefit Corporation Law or as set out in these Bylaws.

The Board may continue to transact business at a meeting at which a quorum was originally present, even though Trustees withdraw, provided that any action taken is approved by at least a majority of the quorum required.

2. Actions Without a Meeting. The Board may take any required or permitted action without a meeting if all the Trustees individually or collectively consent in writing to the taking of that action. Such consent shall have the same effect a unanimous vote of the Board, and shall be filed with the minutes of the Board proceedings.
3. Board Meeting by Conference Telephone. Trustees may participate in a Board meeting through use of conference telephone or similar communication equipment, so long as all Trustees participating in such meeting can hear one another. Participation in a meeting pursuant to this section constitutes presence in person at such meeting.

### C. Committees

1. Appointment of Committees. The Board may appoint one or more Board Committees by vote of the majority of Trustees. A Board Standing Committee will consist of not less than two Trustees, who shall serve at the pleasure of the Board.



2. Authority of Board Committees. The Board may delegate to a Board committee any of the authority of the Board, except with respect to:
  - a. The election of Trustees.
  - b. Filling vacancies on the Board or any committee which has the authority of the Board.
  - c. The fixing of Trustee compensation for serving on the Board or on any committee.
  - d. The amendment or repeal of any Board resolution.
  - e. The amendment or repeal of Bylaws or the adoption of new Bylaws.
  - f. The appointment of other committees of the Board, or the members of the committees.
  - g. The expenditure of corporate funds to support a nominee for Trustee.
  - h. The approval of any self-dealing transaction, as defined by the California Nonprofit Public Benefit Corporation Law.
    1. Procedures of Committees. The Board may prescribe the manner in which the proceedings of any Board Committee are to be conducted. In the absence of such prescription, a Board Committee may prescribe the manner of conducting its proceedings, except that the regular and special meetings of the Committee are governed by the provisions of these Bylaws with respect to the calling of meetings.

#### D. Standard of Care

1. Performance of Duties. Each Trustee shall perform all duties of a Trustee, including duties on any Board Committee, in good faith, in a manner the Trustee believes to be in the corporation's best interest and with such care, including reasonable inquiry, as an ordinary prudent person in a like position would use under similar circumstances.
2. Reliance on Others. In performing the duties of a Trustee, a Trustee shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, presented or prepared by:
  - a. One or more officers or employees of the corporation whom the Trustee believes to be reliable and competent in the matters

presented;

b. Legal counsel, independent accountants or other persons as to matters that the Trustee believes are within that person's professional or expert competence; or

c. A Board Committee on which the Trustee does not serve, as to matters within its designated authority, provided the Trustee believes the Committee merits confidence and the Trustee acts in good faith, after reasonable inquiry when the need is indicated by the circumstances, and without knowledge that would cause such reliance to be unwarranted.

3. Investments. In investing and dealing with all assets held by the corporation for investment, the Board shall exercise the standard of care described above and avoid speculation, looking instead to the permanent disposition of the funds, considering the probable income, as well as the probable safety of the corporation's capital. The Board may delegate its investment powers to others, provided that those powers are exercised within the ultimate direction of the Board. No investment violates this section where it conforms to provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to the corporation.

#### E. Rights of Inspection

Every Trustee has the right to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation, provided that such inspection is conducted at a reasonable time after reasonable notice, and provided that such right of inspection and copying is subject to the obligation to maintain the confidentiality of the reviewed information, in addition to any obligations imposed by any applicable federal, state or local law.

#### F. Participation in Discussions and Voting

Every Trustee has the right to participate in the discussion and vote on all issues before the Board or any Board Committee, except as noted below:

1. The LHS Faculty Representative shall not be present for the discussion and vote on any matter involving: (a) the performance evaluation or discipline of any administrator or faculty member; (b) administrator or faculty compensation; (c) Executive Sessions of the Board; or (d) any other matter at the discretion of a majority of the Trustees then present.

2. The LHS Student Representative shall not be present for the discussion and vote on any matter involving: (a) the performance evaluation or discipline of any administrator, faculty member or student; (b) administrator or faculty compensation; (c) Executive Session of the Board; or (d) any other matter at the discretion of a majority of the Trustees then present.
3. Any Trustee shall be excused from the discussion and vote on any matter involving: (a) a self-dealing transaction; (b) a conflict of interest, (c) indemnification of that Trustee; or (d) any other matter at the discretion of a majority of the Trustees then present.

#### G. Duty to Maintain Board Confidences

Every Trustee has a duty to maintain the confidentiality of all Board actions, including discussions and votes. Any Trustee violating this confidence may be removed from the Board. Moreover, the LHS Faculty or Student Representative may be disciplined, including immediate dismissal, if Board information is disclosed without the Chair's prior approval.

### VI. OFFICERS

#### A. Officers

The officers of the corporation consist of a President (hereinafter "Chair"), Vice President (hereinafter "Vice Chair"), a Secretary and a Chief Financial Officer (hereinafter "Treasurer"). The corporation also may have such other officers as the Board deems advisable.

1. Chair. Subject to Board control, the Chair has general supervision, direction and control of the affairs of the corporation, and such other powers and duties as the Board may prescribe. If present, the Chair shall preside at Board meetings.
2. Vice Chair. If the Chair is absent or disabled, the Vice Chair shall perform all the Chair's duties and, when so acting, shall have all the Chair's powers and be subject to the same restrictions. The Vice Chair shall have other such powers and perform such other duties as the Board may prescribe.
3. Secretary. The Secretary shall: (a) keep or cause to be kept, at the corporation's principal office, or such other place as the Board may direct a book of minutes of all meetings of the Board and Board Committees, noting the time and place of the meeting, whether it was regular or special (and if special, how authorized), the notice given, the names of those present, and the proceedings; (b) keep or cause to be kept a copy of the corporation's Articles of Incorporation and Bylaws, with amendments; (c)

give or cause to be given notice of the Board and Committee meetings as required by the Bylaws; and (d) have such other powers and perform such other duties as the Board may prescribe.

4. Treasurer. The Treasurer shall: (a) keep or cause to be kept adequate and correct accounts of the corporation's properties, receipts and disbursements; (b) make the books of account available at all times for inspection by any Trustee; (c) deposit or cause to be deposited the corporation's monies and other valuables in the corporation's name and to its credit, with the depositories the Board designates; (d) disburse or cause to be disbursed the corporation's funds as the Board directs; (e) render to the Chair and the Board, as requested but no less frequently than once every fiscal year, an account of the corporation's financial transactions and financial condition; (f) prepare any reports on financial issues required by an agreement on loans; and (g) have such other powers and perform such other duties as the Board may prescribe.

#### B. Election, Eligibility and Term of Office

1. Election. The Board shall elect the officers annually at the Annual Meeting or a Regular Meeting designated for that purpose or at a Special Meeting called for that purpose, except that officers elected to fill vacancies shall be elected as vacancies occur.
2. Eligibility. A Trustee may hold any number of offices, except that neither the Secretary or Treasurer may serve concurrently as the Chair.
3. Term of Office. Each officer serves at the pleasure of the Board, holding office until resignation, removal or disqualification from service, or until his or her successor is elected.

#### C. Removal and Resignation

The Board may remove any officer, either with or without cause, at any time. Such removal shall not prejudice the officer's rights, if any, under an employment contract. Any officer may resign at any time by giving written notice to the corporation, the resignation taking effect on receipt of the notice or at a later date of specified in the notice.

### VII. NON-LIABILITY OF TRUSTEES

The Trustees shall not be personally liable for the corporation's debts, liabilities or other obligations.

## VIII. INDEMNIFICATION OF CORPORATE AGENTS

The corporation shall indemnify any Trustee, officer, employee or other agent of this corporation, who has been successful (1) on the merits in defense of any civil, criminal, administrative or investigative proceeding brought to procure a judgment against such person by reason of the fact that he/she is, or was, the corporation's agent, or (2) in defense of any claim, issue or matter therein. In such case, the corporation will provide indemnity against expenses actually and reasonably incurred by the person in connection with such proceeding.

If the corporate agent either settles any such claim or sustains a judgment against him/her, then indemnification against expenses, judgments, fines, settlements and other amounts reasonably incurred in connection with such proceedings shall be provided by this corporation but only to the extent allowed by, and in accordance with the requirements of, the California Nonprofit Public Benefit Corporation Law.

## IX. INSURANCE FOR CORPORATE AGENTS

The Board may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any Trustee, officer, employee or other agent of the corporation, against any liability other than for violating provisions of law relating to self-dealing asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the corporation would have the power to indemnify the agent against such liability under the provisions of the California Nonprofit Public Benefit Corporation Law.

## X. SELF-DEALING TRANSACTIONS

The corporation shall not engage in any self-dealing transactions, except as approved by the Board. "Self-dealing transaction" means a transaction to which the corporation is a party in which one or more of the Trustees has a material financial interest ("interested Trustee(s)"). Notwithstanding this definition, the following transactions are not self-dealing transactions, and are subject to the Board's general standard of care:

1. The Board's action of fixing a Trustee's compensation as LHS Principal, a Trustee or corporate officer; or
2. A transaction which is part of a public or charitable program of the corporation, if the transaction (a) is approved or authorized by the Board in good faith and without unjustified favoritism, and (b) results in a benefit to one or more Trustees

or their families because they are in a class of persons intended to be benefited by the program;

## **XI. OTHER PROVISIONS**

### **A. Fiscal Year**

The fiscal year of the corporation begins on July 1 of each year and ends on June 30 of the following year.

### **B. Execution of Instruments**

Except as otherwise provided in these Bylaws, the Board may adopt a resolution authorizing any officer or agent of the corporation to enter into any contract or execute and deliver any instrument in the name of or on behalf of the corporation. Such authority may be general or confined to specific instances. Unless so authorized, no officer, agent or employee shall have any power to bind the corporation by any contract or engagement, to pledge the corporation's credit, or to render it liable monetarily for any purpose or any amount.

### **C. Checks and Notes**

Except as otherwise specifically provided by Board resolution, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the corporation may be signed by the Chair, Treasurer or LHS Principal.

### **D. Construction and Definitions**

Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the California Nonprofit Corporation Law and the California Nonprofit Public Benefit Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of the foregoing, words in these Bylaws shall be read as the masculine or feminine gender, and as the singular or plural, as the context requires, and the word "person" includes both a corporation and a natural person. The captions and headings in these Bylaws are for convenience of reference only and are not intended to limit or define the scope or effect of any provisions.

### **E. Conflict of Interest**

Any Trustee, officer, key employee, or committee member having an interest in a contract, other transaction or program presented to or discussed by the Board or Board Committee for authorization, approval, or ratification shall make a prompt,

full and frank disclosure of his or her interest to the Board or committee prior to its acting on such contract or transaction. Such disclosure shall include all relevant and material facts known to such person about the contract or transaction which might reasonably be construed to be adverse to the corporation's interest. The body to which such disclosure is made shall thereupon determine, by majority vote, whether the disclosure shows that a conflict of interest exists or can reasonably be construed to exist. If a conflict is deemed to exist, such person shall not vote on, nor use his or her personal influence on, nor be present during in the discussion or deliberations with respect to, such contract or transaction (other than to present factual information or to respond to questions prior to the discussion). The minutes of the meeting shall reflect the disclosure made, the vote thereon and, where applicable, the abstention from voting and participation. The Board may adopt conflict of interest policies requiring:

1. Regular annual statements from Trustees, officers, key employees to disclose existing and potential conflict in interest; and,
2. Corrective and disciplinary actions with respect to transgressions of such policies.

For the purpose of this section, a person shall be deemed to have an "interest" in a contract or other transaction if he or she is the party (or one of the parties) contracting or dealing with the corporation, or is a director, trustee or officer of, or has a significant financial or influential interest in the entity contracting or dealing with the corporation.

#### F. Interpretation of Charter

Whenever any provision of these Bylaws are in conflict with the provisions of the Charter, the provisions of these Bylaws control.

## **XII. AMENDMENT**

A majority of the Trustees may adopt, amend or repeal these Bylaws.

### **CERTIFICATE OF SECRETARY**

The undersigned does hereby certify that the undersigned is the Secretary of the Leadership High School, a nonprofit public benefit corporation duly organized and existing under the laws of the State of California, that the foregoing Bylaws of said corporation were duly and regularly adopted as such by the Board of Trustees of said corporation, which Trustees are the only members of said corporation; and that the above and foregoing Bylaws are now in full force and effect.



## RMCS BOARD OF DIRECTORS Board Retreat Meeting Agenda

3880 Cypress Drive, Suite B, Petaluma CA 94954  
(707)778-6414

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public, will be advertised and recorded in accordance with the Brown Act.

### **Board Retreat Meeting: January 20, 2018**

**Time: 9:00am-4:00pm**

#### **Location(s):**

- WORK, PETALUMA 10 Fourth Street , Petaluma CA 94952
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

#### **A. Opening/Call to Order**

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Eva Covarrubias, Linda Alvarez

Staff: Kelly Griffith Mannion, Executive Director, Michelle Leonard, Business Manager, Julie Carolan, Administration & Communications Manager

#### **B. Reading of RMCS Mission & Vision:**

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

#### **C. Agenda Review**

#### **D. Public Comment**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*



- E. Approval: Minutes from 12/12/17 RMCS BOD Meeting  
Minutes from 12/11/17 Policy Committee Meeting  
Minutes from 12/11/17 Finance Committee Meeting

F. **Strategic Planning Update**, Ginny Hautau & Norman Lorenz

1. **Communication & Outreach:**

a. **Spring Scheduling**

- b. **Community Partnerships and Potential Community Board Member -**  
Development/Appointment of Search & Recommendation Committee/  
Member

2. **Curriculum & Instruction:**

- a. Assessments  
b. Faculty/Staff/Management Training  
c. CSDC updates

3. **Facilities, HR, & Operations:**

- a. Fall 2018-19 Outlook  
i. Lease  
ii. Contracts  
iii. Budget/Salaries

12:00 -1:00 **Lunch Break**

G. **Board Business: Committee Structure and work**

1. Discussion: Board Roles and Job Descriptions
2. Discussion: BOD Survey (Ginny reporting)
3. Discussion: Adolescent Program
  - a) [Development of Montessori Adolescents](#)
  - b) Adolescent Program Presentation
  - c) High School Partnership with Inspire
4. Discussion & Action: Fall 2018 Calendar Planning

H. **Next Steps**

Action Items:

- Board Trainings across Annual Calendar

**I. Closing remarks- Board Members**

**J. Adjournment**

**Future Meeting Date(s):**

March 13, 2018, 6:30pm

May 10, 2018 (LCAP Public Hearing), 5:00pm

June 26, 2018, 6:30pm

**Instructions for Presentations to the Board by Members of the Community**

River Montessori Charter School welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. We hope that you will visit these meetings often and your participation assures us of continuing community interest in our School. To assist you in speaking/participating in our meetings, the following guidelines are provided.

1. Agendas are available to all community members
2. Community members who wish to speak on any agenda items or under the general category of "Public Comment" will be given an opportunity to do so.
3. "Public Comment" is set aside for members of the community to raise issues that are not specifically on the agenda. However, due to public meeting laws (Brown Act), the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. Exceptions to these time limits may be made at the discretion of the Board Chair. The board may give direction to staff to respond to your concerns or you may be offered the option of returning with a citizen requested agenda item.
4. With regard to items that are on the agenda, you may speak for up to (3) minutes when the Board discusses that item. Exceptions to this time may be made at the discretion of the Board Chair.
5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.

[For office use only: Posted On-site: Initial JC /Date 1/17/18 \_\_\_ Posted Website: Initial JC /Date 1/17/18 \_ ]



# BOARD OF DIRECTORS MEETING AGENDA

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public, will be advertised and recorded in accordance with the Brown Act.

**Regular Meeting: March 13, 2018 at 6:30 p.m.**

**Location(s):**

- RMCS Community Meeting Room: 3880 Cypress Drive, Suite B, Petaluma CA 94954
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**A. Opening/Call to Order**

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Eva Covarrubias  
Staff: Kelly Griffith Mannion, Executive Director, Michelle Leonard, CBO, Julie Carolan, Administration & Communications Manager

**B. Reading of RMCS Mission & Vision**

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

**C. RMCS STUDENT PRESENTATION**

**D. Agenda Review & Approval**

**E. Public Comment**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**F. Approval: Minutes from 01/20/18 Board Retreat**

**G. Communications:**

- 1. Foundation/Fundraising Report
- 2. RMCS Executive Director’s Report
- 3. Outreach Report
- 4. Finance Report
- 5. Facilities Report

**H. Board Business**

- 1. Discussion & Action: RMCS 2018-19 Academic Calendar
- 2. Discussion & Action: Second Interim Presentation
- 3. Discussion & Action: 18-19 Auditor Selection
- 4. Discussion & Action: SELPA Participation Agreement & Board Resolution
- 5. Discussion & Action: Form 700-Conflict of Interest

**I. Adjournment of Board Meeting**

**Future Meeting Date(s):**

May 8, 2018 (LCAP Public Hearing), 5:00pm  
(Committee Meetings February, April)

June 26, 2018, 6:30pm

**Instructions for Presentations to the Board by Members of the Community**

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- 2. Community members who wish to speak on any agenda items or under the general category of “Public Comment” will be given an opportunity to do so.
- 3. “Public Comment” is set aside for members of the community to raise issues that are not specifically on the agenda. However, due to public meeting laws (Brown Act), the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. Exceptions to these time limits may be made at the discretion of the Board Chair. The board may give direction to staff to respond to your concerns or you may be offered the option of returning with a citizen requested agenda item.
- 4. With regard to items that are on the agenda, you may speak for up to (3) minutes when the Board discusses that item. Exceptions to this time may be made at the discretion of the Board Chair.
- 5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.

[For office use only: Posted On-site: Initial JC /Date 03/09/18 Posted Website: Initial JC /Date 03/09/18 ]

3880 Cypress Drive, Ste B • Petaluma, CA 94954 • 707.778.6414 • www.rivermontessoricharter.org

*River Montessori Charter School is an Equal Opportunity Employer and does not discriminate against any persons (actual or perceived disability, gender, gender identity or expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics).*

**RMCS BOARD OF DIRECTORS  
BOARD RETREAT MEETING**  
RIVER MONTESSORI CHARTER SCHOOL  
3880 Cypress Drive, Suite B, Petaluma CA 94954 (707)778-6414  
January 20, 2018  
9:00 AM

**MINUTES**

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public will be advertised and recorded in accordance with the Brown Act.

**Location(s):**

- WORK PETALUMA: 10 Fourth Street, Petaluma CA 94952
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**A. CALL TO ORDER**

1. Norman called the meeting to order at 9:03 AM.
2. Directors Norman Lorenz, Ginny Hautau, Tim Lohrentz, Eresa Puch, and Ruben Mejia were present. (Absent: Eva Covarrubias and Linda Alvarez)
3. Kelly Mannion, Executive Director, Michelle Leonard, Chief Business Official, Julie Carolan, Administration & Communications Manager

**B. READING OF RMCS MISSION & VISION**

1. Reading of the Mission and Vision statements by Ruben.

**C. APPROVAL OF AGENDA**

1. Meeting Agenda was approved with unanimous consent.
  - i. Ayes: 5
  - ii. Nays: 0
  - iii. Absent: 2

**D. PUBLIC COMMENT - None**

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**E. APPROVAL OF MEETING MINUTES:**

1. Minutes from 12/12/17 RMCS BOD Meeting
  - i. Norman moved to approve the meeting minutes from 12/12/17.
    - a. Ayes: 3
    - b. Nays: 0
    - c. Abstention: 2 (Eresa & Ruben)
2. Minutes from 12/11/17 Policy Committee Meeting
  - i. Eresa presented the discussion from Policy Committee Meeting

- ii. Policy Committee meeting minutes approval is pending until March 13, 2018
- 3. Minutes from 12/11/17 Finance Committee Meeting
  - i. Tim presented the discussion from Finance Committee Meeting
  - ii. Finance Committee meeting minutes approved by Tim and Eresa

## **F. STRATEGIC PLANNING UPDATE**

- 1. Communications & Outreach:
  - i. Spring Scheduling
    - a. Board development and training:
      - a. Norman and Ginny will create rules and plan. They will make Chapter 1 available in February.
      - b. Tim recommended to pick one or two board members to test it out before releasing to all.
      - c. Kelly reminded the use of one-way communication, then bring to board for discussion.
      - d. Ginny stated the use of survey to bring back to board meeting as a report.
    - b. Latin community meetings
    - c. Parent University for Children Moving-Up - Feb 1
    - d. Open house - Feb 28
    - e. Hispanic family gathering - Mar 1
    - f. Montessori Journey - Mar 9 & 10
  - ii. Community Partnership and Potential Community Board Member - Development/Appointment of Search & Recommendation Committee/Member
    - a. Eresa will make a spreadsheet list for the board to categorize potential community board members' expertise area.
    - b. Norman reached out to CA State Assemblyman Mark Levine's office and spoke with staffer Michael Miller who provided names for potential community board members.
    - c. Ginny, Kelly, and Tim provided a list of potential candidates for community board member position.
    - d. Ruben will look into Facilities experts from known organizations
    - e. Importance of reaching a broader community.
    - f. Ginny and Kelly will create a formal letter or splash page.
    - g. Next step: Peer teaching and analysis of the list. Then, make a decision to narrow down to few.
- 2. Curriculum and Instruction: (presented by Kelly)
  - i. Assessments
    - a. Lorna developed assessment program well, getting every student in online system that follows the child. Programs and materials are continuously being aligned for CAASPP.
  - ii. Faculty/Staff/Management Training
    - a. Two full-days professional development for Montessori Assistant Training and Two half-days (Fridays) to create two full-days for faculty to work on curriculum development and continuums of every curriculum area/subject from TK through to Sixth Level. Ultimately, to add Adolescent curriculum. New faculty and faculty team has established great rapport with level

- peers to lean into current expertise and leadership. Beneficial to have new lenses and perspectives.
- b. Norman expressed gratitude to Kelly's great work in these areas.
- iii. CSDC updates (presented by Kelly)
    - a. Kelly discussed the Dashboard workshops and how the current Dashboard does not represent small schools/populations well due to cohort and subgroups size. It is not representative of RMCS as one student can create a volatility in the data and misrepresent the small group.
    - b. State of California pension (STRS) problem persists; no solutions from state yet. Schools must absorb the increasing costs with no increased funding.
    - c. CCEE is creating programs to handle schools not meeting goals.
3. Facilities, HR, & Operations:
- i. Fall 2018-19 Outlook (presented by Michelle)
    - a. Lease
      - a. Expiration of current lease in 2019.
      - b. Ruben and Michelle will seek consultation from realtor. Michelle did some research regarding lease rates.
      - c. PG&E still not processing credits with solar billing. Michelle will reach out to attorney for a letter to turn on our solar billing and credit us overcharged bills.
    - b. Contracts
      - a. Contract with Selpa is being amended and reviewed now. Approval will go to March BOD meeting agenda.
    - c. Budget/Salaries
      - a. Per governor, budget is fully funded this year and no deferral. However, there is a downturn coming.
      - b. Governor is pushing for one-time funding of \$285/child for next year which will help previous year's ending of another one-time funding.
      - c. COLA increase. There was none last year.
      - d. Biggest concern are STRS and health insurance.
      - e. Minimum wage increase.

**12:00 - 1:00: Lunch Break**

**G. BOARD BUSINESS: Committee Structure and Work**

1. Discussion: Board Roles and Job Descriptions
  - i. Norman led the discussion in putting together the online collaboration as far as board roles are concerned.
  - ii. Formalization of similar policies of job descriptions for board, personnel, and faculty.
2. Discussion: BOD Survey (Ginny reporting)
  - i. Creation of an effective board survey and method of gathering information.
3. Discussion: Adolescent Program
  - i. Development of Montessori Adolescent Program

- a. Adolescent Program Presentation of the videos, *Montessori Middle School of the 21st Century* and *Compass Montessori: The High School*.
  - b. Kelly spoke about various Montessori Adolescent programs available in US and abroad. Model Public Montessori adolescent programs exist in Denver, Cincinnati, Redlands, and others and are worth observing.
  - c. Kelly recommended the creation of committee for the adolescent program and the value of a consultant relationship to help answer our questions, as well as educate for the recruiting, training, and hiring processes.
  - d. Kelly suggested looking at The Grove School's adolescent program to view an adolescent curriculum and articulation.
  - e. Kelly will show adolescent program presentations to parents and school communities to open the conversation.
- ii. High School Partnership with Inspire
    - a. Norman provided updates regarding Inspire's work with other schools that are growing their adolescent programs.
    - b. Discussion & Action: Fall 2018 Calendar Planning Moved to BOD meeting agenda in March.

**H. NEXT STEPS**

- 1. Action Items:
  - i. Board Trainings across Annual Calendar

**I. CLOSING REMARKS**

**J. ADJOURNMENT**

- 1. Norman moved to adjourn the meeting at 4:07 PM. The motion passed with a unanimous consent (5-0-2).
  - i. Ayes: 5
  - ii. Nays: 0
  - iii. Absent: 2

**Future Meeting Dates:**

- March 13, 2018 - 6:30 PM
- May 10, 2018 - 5:00 PM (LCAP Public Hearing)
- June 26, 2018 - 6:30 PM

**Instructions for Presentations to the Board by Members of the Community**

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# River Montessori Charter School 2018-2019 Calendar - **DRAFT**

July '18						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
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August '18						
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September '18						
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30						

SCHOOL DAY INFORMATION	
<b>Regular School Day Session</b>	
Monday - Thursday: 8:15 a.m. - 3:00 p.m.	
Friday: 8:15 a.m. - 12:00 p.m.	
First Day of School - July 25, 2018	
Last Day of School - May 31, 2019	
Report Cards: February 1 & May 31	

October '18						
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November '18						
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December '18						
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30	31					

NO SCHOOL	
Break	
Conferences	
Faculty Workdays/Prof. Dev.	
HOLIDAYS	
7/4/18	Independence Day
9/3/18	Labor Day
11/12/18	Veterans Day, Observed
11/22/18	Thanksgiving
12/25/17	Christmas Day
1/1/18	New Years Day
1/21/18	Martin Luther King Day
2/12/18	Lincoln's Holiday
2/18/18	Washington's Holiday
5/27/18	Memorial Day

January '19						
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February '19						
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March '19						
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EXTRA CURRICULAR	
<b>Bridge to Success Program</b>	
July 23 & 24, 8:15 AM-12:00 PM	
TK, First, Fourth, & New Students	
<b>River Crew Child Care Program</b>	
Fall Break: September 27 - October 12	
Professional Development: November 1	
Thanksgiving: November 19-20	
Winter Break: December 27-28, January 2-8	
Spring Break: March 14-29	
Summer Camp: June 3-28; July 9-13	

April '19						
Su	M	Tu	W	Th	F	Sa
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May '19						
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June '19						
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**River Montessori Charter School (RMCS)  
FY18 (2017-18) Second Interim Narrative  
Michelle Leonard, Chief Business Officer  
March 2, 2018**

The **Second Interim report** is an update of the financial status of the charter for the current fiscal year, and reflects current activity July 1, 2017 through January 31, 2018 and budget projections as of January 31, 2018. The interim report addresses the question of whether the charter will be able to meet its financial obligations for 2017-18.

**Enrollment:**

Due to several families moving to other states, a horrendous flu season, and increased illness due to the Sonoma County Wildfires, the projected average daily attendance (ADA) has been reduced to 160 from the Adopted budget of 168 ADA.

**Revenues:**

Revenues are funded from multiple sources, which are based on ADA: Local Control Funding Formula (LCFF), Educational Protection Account (EPA), In-Lieu of Property Taxes, Lottery, and State & Federal Special Education Entitlements. Additional revenue comes from local contributions such as The River Montessori Foundation (a separate non-profit Parent Teacher Student Association of which the school is the benefactor), revenue from River Crew (the before and after school care program for enrolled students), and donations from parents for field trips. As of January 31st, total revenues for 2017-18 are projected to be \$1,694,179. Year to date revenue is \$844,277 or 49.8% of budget. It should be noted that \$50,720 of our revenue is a one-time funding source from California Clean Energy Jobs Act. This revenue was used for the final payment of our installed solar panels.

**Expenditures:**

Year to date we have spent \$893,660 or 55.1% of the budget. Expenses have been adjusted to reflect the lower ADA from budget adoption. Conferences, instructional materials, office supplies, professional consultants, and legal costs were all reduced for this year's budget. Some of the expenditures are front loaded at the beginning of the year, for example student materials. This makes the financial statements appear that we have a larger percentage of expenditures as compared to revenue. The percentages balance out over the course of the school year.

**Cash Balance:**

Current cash balance is \$250,497 which is approximately a 14.8% reserve of total revenue. \$165,788 above the required amount of at least a 5% reserve in the county fund, 3% per OAUSD MOU and an additional 2% per RMCS board resolution. Per the common message from the state governor, we should be preparing for an inevitable recession and keep a healthier reserve for uncertainty of future years. The governor recommends reserves being at least two months of average operating costs, which for us equals around \$142,000.

It should also be noted, as the school plans for growth, our cash reserve will continue to build to accommodate the corresponding costs to expand.

Based on this report, it is recommended that the Board accept the Second Interim Report for 2017-18 fiscal year.

Charter Number: 1084

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2017-18 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Kelly Griffith Mannion  
Charter School Official  
(Original signature required)

Date:

2/22/18

Printed

Name: Kelly Griffith Mannion

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Michelle Leonard

Name

Chief Business Officer

Title

707-778-6414

Telephone

mleonard@rivermontessoricharter.org

E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,334,314.00	1,272,654.00	638,423.00	1,272,654.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,000.00	20,473.00	0.00	20,473.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,931.00	119,869.00	74,441.72	118,869.00	0.00	0.0%
4) Other Local Revenue		8800-8799	283,352.00	281,183.00	131,412.43	281,183.00	0.00	0.0%
5) TOTAL, REVENUES			1,709,597.00	1,694,179.00	844,277.15	1,694,179.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	561,117.00	561,117.00	325,640.60	561,117.00	0.00	0.0%
2) Classified Salaries		2000-2999	359,976.00	321,276.00	176,008.75	321,276.00	0.00	0.0%
3) Employee Benefits		3000-3999	258,183.00	240,583.00	142,703.37	240,583.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,800.00	73,100.00	42,707.33	73,100.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	396,521.00	371,421.00	206,115.17	371,421.00	0.00	0.0%
6) Depreciation		6000-6999	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	484.32	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,709,597.00	1,620,497.00	893,659.74	1,620,497.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	73,682.00	(49,382.59)	73,682.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	73,682.00	(49,382.59)	73,682.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	541,560.00	514,221.00		514,220.49	(0.51)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,560.00	514,221.00		514,220.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			541,560.00	514,221.00		514,220.49		
2) Ending Net Position, June 30 (E + F1e)			541,560.00	587,903.00		587,902.49		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9780	541,560.00	587,903.00		587,902.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	423,598.00	363,516.00	225,826.00	363,516.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	33,600.00	32,022.00	15,593.00	32,022.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	877,116.00	877,116.00	397,004.00	877,116.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,334,314.00</b>	<b>1,272,654.00</b>	<b>638,423.00</b>	<b>1,272,654.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	21,000.00	20,473.00	0.00	20,473.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Acts	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>21,000.00</b>	<b>20,473.00</b>	<b>0.00</b>	<b>20,473.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	27,251.00	26,567.00	10,136.00	26,567.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	31,752.00	30,954.00	10,785.72	30,954.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	50,720.00	50,720.00	50,720.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,928.00	11,628.00	2,800.00	11,628.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>70,931.00</b>	<b>119,869.00</b>	<b>74,441.72</b>	<b>119,869.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,428.90	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	195,000.00	195,000.00	94,961.53	195,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	86,352.00	84,183.00	35,022.00	84,183.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>283,352.00</b>	<b>281,183.00</b>	<b>131,412.43</b>	<b>281,183.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,709,597.00</b>	<b>1,694,179.00</b>	<b>644,277.15</b>	<b>1,694,179.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	358,358.00	358,358.00	287,531.35	358,358.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,111.00	98,111.00	58,109.45	98,111.00	0.00	0.0%
Other Certificated Salaries		1900	108,650.00	108,650.00	0.00	108,650.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>565,119.00</b>	<b>565,119.00</b>	<b>325,640.80</b>	<b>565,119.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	198,864.00	198,864.00	101,868.05	198,864.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	70,200.00	120,400.00	70,274.19	120,400.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,812.00	4,012.00	3,868.51	4,012.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>361,876.00</b>	<b>323,276.00</b>	<b>176,008.75</b>	<b>323,276.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	80,989.00	80,989.00	48,737.55	80,989.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	35,675.00	29,675.00	16,832.42	29,675.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	116,569.00	98,989.00	65,397.13	98,989.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,211.00	9,211.00	821.38	9,211.00	0.00	0.0%
Workers' Compensation		3601-3602	12,159.00	18,159.00	12,923.41	18,159.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	191.50	3,600.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>258,183.00</b>	<b>240,583.00</b>	<b>142,703.37</b>	<b>240,583.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	71,800.00	68,100.00	39,212.28	68,100.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	6,000.00	6,000.00	4,495.05	6,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>80,800.00</b>	<b>75,100.00</b>	<b>42,707.33</b>	<b>75,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,725.00	8,825.00	2,855.18	8,825.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,087.00	1,500.00	0.00	0.0%
Insurance		5400-5450	9,258.00	9,258.00	7,788.25	9,258.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,000.00	19,140.84	30,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,000.00	250,500.00	148,344.08	250,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	79,488.00	63,988.00	21,819.21	63,988.00	0.00	0.0%
Communications		5900	7,550.00	7,550.00	5,320.51	7,550.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>398,521.00</b>	<b>371,421.00</b>	<b>208,115.17</b>	<b>371,421.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	484.32	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	484.32	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,709,597.00	1,620,497.00	893,659.74	1,620,497.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>5. County Operations Grant ADA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	168.00	168.00	160.11	160.11	(7.89)	-5%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	168.00	168.00	160.11	160.11	(7.89)	-5%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	168.00	168.00	160.11	160.11	(7.89)	-5%

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Second Interim  
2017-18 Actuals to Date  
Technical Review Checks

River Montessori Elementary Charter  
Old Adobe Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.



**MONTHLY CASH FLOW FOR  
RIVER MONTESSORI CHARTER  
2017-2018 FISCAL YEAR**

Object Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	Projected Total for the Fiscal Year
<b>BEGINNING CASH</b>	242,191	201,045	119,264	187,555	181,621	147,313	215,876	250,497	247,095	251,699	273,647	232,268		232,268
<b>REVENUES</b>														
LCFF - State Aid	27,276	19,855	35,739	35,739	35,739	35,739	35,739	27,480	27,480	27,480	27,480	27,480		363,226
LCFF - EPA			7,797			7,796			8,006			8,006		31,664
LCFF - In Lieu of Property Tax	(7,421)	48,531	97,062	64,708	64,708	64,708	64,708	70,169	70,169	95,518	32,192	32,192	179,871	877,116
Misc Funds														
Federal Revenue														
Other State Revenue			160	8,254	2,479	58,377	9,116	8,190	8,190	8,190	8,190	8,190		20,473
Other Local Revenue	124	3,807	51,287	7,489	26,680	6,864	35,161	23,432	23,432	23,432	23,432	56,044		119,892
Interfund Transfer In		101			(101)									281,183
<b>TOTAL REVENUES</b>	13,394	72,454	194,525	116,191	129,504	173,484	144,724	129,271	137,277	154,620	91,294	131,912	204,844	1,693,495
<b>EXPENDITURES</b>														
1000-1999	45,942	46,960	46,687	47,348	47,729	42,608	48,368	46,760	46,760	46,760	46,760	46,760		559,440
2000-2999	10,039	25,575	32,579	25,219	27,877	25,647	29,072	26,742	26,742	26,742	26,742	26,742	15,186	324,906
3000-3999	14,631	15,855	17,042	18,324	39,471	17,874	19,507	20,049	20,049	20,049	20,049	20,049		242,946
4000-1999	21,955	6,953	5,608	1,423	3,710	1,664	1,394	6,079	6,079	6,079	6,079	6,079		73,100
5000-5999	28,426	28,538	29,486	29,992	46,712	14,719	28,241	33,043	33,043	33,043	33,043	33,043		371,332
6000-6999														
7000-7999			484											484
<b>TOTAL EXPENDITURES</b>	120,993	123,882	131,887	122,306	165,498	102,513	126,582	132,673	132,673	132,673	132,673	132,673	15,186	1,572,210
<b>CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)</b>														
9110-9130	(107,599)	(51,427)	62,638	(6,115)	(35,994)	70,972	18,143	(3,401)	4,604	21,947	(41,378)	(761)		(68,373)
Accounts Receivable	82,922	(4,573)	380			(2,023)	2,023							78,729
Due from Other Funds														
Stores														
912X														
Prepaid Expenditures														
9130														
Fixed Assets														
9400-9499														
Depreciation														
6,900														
<b>TOTAL CHANGES IN ASSETS</b>	(24,678)	(56,000)	63,019	(6,115)	(35,994)	68,949	20,165	(3,401)	4,604	21,947	(41,378)	(761)		10,356
<b>CHANGES IN LIABILITIES: INCREASE/DECREASE</b>														
Accounts Payable/														
9500-9599	(16,468)	(25,781)	5,253	201	1,686	(386)	14,455							(21,040)
Payroll/Due to Govt														
Due to Other Funds														
9610														
Temporary Loans														
9615														
Current Loans														
9640														
Unearned Revenue														
9650-9659														
Audit Adjustments														
9700														
<b>TOTAL CHANGE IN LIABILITIES</b>	(16,468)	(25,781)	5,253	201	1,686	(386)	14,455							(21,040)
<b>NET CHANGE IN CASH: INCREASE/(DECREASE)</b>	(41,146)	(81,782)	68,271	(5,914)	(34,308)	68,563	34,621	(3,401)	4,604	21,947	(41,378)	(761)		(10,684)
<b>ENDING CASH</b>	201,045	119,264	187,535	181,621	147,313	215,876	250,497	247,095	251,699	273,647	232,268	232,268		232,268
Less Reserve	63,618	63,618	63,618	63,618	63,618	63,618	63,618	63,618	63,618	63,618	63,618	63,618		63,618
<b>Actual Cash</b>	137,427	55,646	123,917	118,003	83,695	152,258	186,879	183,477	188,081	210,028	168,650	167,889		167,889

Old Adobe Union School District  
 River Montessori Charter School  
 Enrollment/ADA Trends

Enrollment	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
ETK/TK/K	0	0	0	27	43	51	52	52	52
1st	23	33	38	19	24	28	26	35	35
2nd	31	26	27	37	19	27	25	25	25
3rd	36	28	25	23	35	21	26	25	20
4th	22	33	23	25	17	28	18	25	25
5th	21	30	29	19	20	9	21	18	18
6th	20	16	15	21	6	8	7	10	15
7th							0	0	20
Total Enrollment	153	166	157	171	164	172	175	190	210

ADA P-2	148.68	159.74	153.04	168.37	157.52	155.92	166.25	180.50	199.50
	97.18%	96.23%	97.48%	98.46%	96.05%	94.72%	95.00%	95.00%	95.00%

Fiscal13a

Financial Statement

Fund 62 - Charter School Enterprise Fund

Fiscal Year 2017/18 Through January 2018

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Principal Apport-State Aid	423,598.00	363,516.00	225,826.00	137,690.00	62.12
8012	Education Protection Account	33,600.00	32,022.00	15,593.00	16,429.00	48.69
8096	In Lieu Of Property Taxes	877,116.00	877,116.00	397,004.00	480,112.00	45.26
	<b>Total LCFF Revenue Sources</b>	<b>1,334,314.00</b>	<b>1,272,654.00</b>	<b>638,423.00</b>	<b>634,231.00</b>	<b>50.16</b>
<b>Federal Revenue</b>						
8181	Sp Ed-Entitlement per UDC	21,000.00	20,473.00	.00	20,473.00	
	<b>Total Federal Revenue</b>	<b>21,000.00</b>	<b>20,473.00</b>			
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursement	27,251.00	26,567.00	10,136.00	16,431.00	38.15
8560	State Lottery Revenue	31,752.00	30,954.00	10,785.72	20,168.28	34.84
8590	All Other State Revenues	11,928.00	62,348.00	53,520.00	8,828.00	85.84
	<b>Total Other State Revenues</b>	<b>70,931.00</b>	<b>119,869.00</b>	<b>74,441.72</b>	<b>45,427.28</b>	<b>62.10</b>
<b>Other Local Revenue</b>						
8660	Interest Income	2,000.00	2,000.00	1,428.90	571.10	71.44
8699	All Other Local Revenue	195,000.00	195,000.00	94,961.53	100,038.47	48.70
8792	Transfers of Appor from CO	86,352.00	84,183.00	35,022.00	49,161.00	41.60
	<b>Total Other Local Revenue</b>	<b>283,352.00</b>	<b>281,183.00</b>	<b>131,412.43</b>	<b>149,770.57</b>	<b>46.74</b>
	<b>Total Year To Date Revenues</b>	<b>1,709,597.00</b>	<b>1,694,179.00</b>	<b>844,277.15</b>	<b>849,901.85</b>	<b>49.83</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Expenditure Detail</b>						
<b>Certificated Salaries</b>						
1100	Teachers' Salaries - Regular	354,856.00	354,856.00	267,531.35	87,324.65	75.39
1130	Teacher Salary Add-on	1,500.00	1,500.00		1,500.00	
1300	Cert Suprvrs' & Admins' Sal	98,111.00	98,111.00	58,109.45	40,001.55	59.23
1900	Other Cert Salaries-regular	106,650.00	106,650.00		106,650.00	
	<b>Total Certificated Salaries</b>	<b>561,117.00</b>	<b>561,117.00</b>	<b>325,640.80</b>	<b>235,476.20</b>	<b>58.03</b>
<b>Classified Salaries</b>						
2100	Non Certificated Instruction	196,864.00	196,864.00	101,866.05	94,997.95	51.74
2300	Classified Managers Salary	70,200.00	120,400.00	70,274.19	50,125.81	58.37
2400	Clerical & Office Salaries	92,912.00	4,012.00	3,868.51	143.49	96.42
	<b>Total Classified Salaries</b>	<b>359,976.00</b>	<b>321,276.00</b>	<b>176,008.75</b>	<b>145,267.25</b>	<b>54.78</b>
<b>Employee Benefits</b>						
Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 40, Starting Period = 1, Ending Account Period = 7, Smt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)						

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Employee Benefits (continued)</b>							
3101	Benefits - STRS / Certificated	80,969.00	80,969.00		46,737.55	34,231.45	57.72
3311	Benefits - OASDI/ Certificated	6,000.00					NO BDGT
3312	Benefits - OASDI/ Classified	16,319.00	16,319.00		10,069.58	6,249.42	61.70
3331	Benefits - Medicare / Cert.	8,136.00	8,136.00		4,297.61	3,838.39	52.82
3332	Benefits - Medicare / Class.	5,220.00	5,220.00		2,465.23	2,754.77	47.23
3401	Benefits - H&W / Cert.	64,496.00	64,496.00		46,742.12	17,753.88	72.47
3402	Health & Welfare Class.	52,073.00	34,473.00		18,655.01	15,817.99	54.11
3501	Benefits - SUI / Cert.	5,611.00	5,611.00		536.35	5,074.65	9.56
3502	Benefits - SUI / Class.	3,600.00	3,600.00		85.01	3,514.99	2.36
3601	Benefits - WComp / Cert.	7,407.00	13,407.00	2,882.06	11,057.70	532.76-	82.48
3602	Benefits - WComp / Class.	4,752.00	4,752.00		1,865.71	2,886.29	39.26
3902	Other Retirement-Class.	3,600.00	3,600.00		191.50	3,408.50	5.32
	<b>Total Employee Benefits</b>	<b>258,183.00</b>	<b>240,583.00</b>	<b>2,882.06</b>	<b>142,703.37</b>	<b>94,997.57</b>	<b>59.32</b>
<b>Books and Supplies</b>							
4310	Instructional Mat'ls&Supplies	50,700.00	48,000.00	3,496.08	25,431.17	19,072.75	52.98
4340	Computer Software	9,100.00	9,100.00		7,571.28	1,528.72	83.20
4350	Office Supplies	6,000.00	3,000.00	1,337.02	2,021.22	358.24-	67.37
4370	Janitorial Supplies	5,000.00	5,000.00	1,909.45	1,987.55	1,103.00	39.75
4390	Other Supplies	1,000.00	1,000.00		1,201.06	201.06-	120.11
4400	Equipment	3,000.00	1,000.00			1,000.00	
4700	Food	6,000.00	6,000.00		4,495.05	1,504.95	74.92
	<b>Total Books and Supplies</b>	<b>80,800.00</b>	<b>73,100.00</b>	<b>6,742.55</b>	<b>42,707.33</b>	<b>23,650.12</b>	<b>58.42</b>
<b>Services and Other Operating Expenditures</b>							
5201	Travel	5,500.00	2,000.00		770.18	1,229.82	38.51
5202	Conference/Staff Developmt.	12,225.00	6,625.00		1,885.00	4,740.00	28.45
5301	Dues & Membership	1,500.00	1,500.00		1,067.00	433.00	71.13
5450	P&L and Other Insurance	9,258.00	9,258.00	2,322.75	7,768.25	833.00-	83.91
5500	Utilities	5,000.00	5,000.00		6,638.62	1,638.62-	132.77
5510	Janitorial Services	25,000.00	25,000.00	10,393.68	12,502.32	2,104.00	50.01
5600	Non Capitalized Improvements	6,000.00	5,500.00		5,219.71	280.29	94.90
5601	Building Lease	240,000.00	240,000.00	98,768.85	138,897.20	2,333.95	57.87
5630	Maintenance-Building	5,000.00	5,000.00	135.50	4,227.17	637.33	84.54
5800	Other Operating Expenses				3.42	3.42-	NO BDGT
5809	Vendor/Consultant Services	23,750.00	17,750.00	2,520.00	5,152.50	10,077.50	29.03
5812	Copies/Print Shop	200.00	200.00			200.00	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5817	SCOE Data Processing Charges	1,200.00	1,200.00			1,200.00	81.25
5821	Audit Costs	10,000.00	10,000.00	1,875.00	8,125.00		27.04
5823	Legal Costs	7,000.00	3,000.00		811.30	2,188.70	46.43
5830	Professional/Consultant Svcs	12,500.00	7,000.00		3,250.00	3,750.00	9.99
5850	Advertising	4,000.00	4,000.00		399.46	3,600.54	NO BDGT
5860	Other Employment Costs	1,000.00	1,000.00		285.00	285.00-	53.94
5862	Fingerprinting	13,553.00	13,553.00		539.44	460.56	
5883	Authorizing Agency Oversight	985.00	985.00			13,553.00	
5884	Miscellaneous Expense	5,300.00	5,300.00	849.03	211.60	773.40	21.48
5885	Copier-Lease	2,500.00	2,500.00	1,774.31	3,041.49	1,409.48	57.39
5911	Telephone	4,800.00	4,800.00	1,616.28	2,295.19	1,569.50-	91.81
5940	Internet Communications	250.00	250.00		3,018.72	165.00	62.89
5950	Postage	396,521.00	371,421.00	120,255.40	6.60	243.40	2.64
	<b>Total Services and Other Operating Expenditures</b>				<b>206,115.17</b>	<b>45,050.43</b>	<b>55.49</b>
6600 - 6999	Depreciation Expense	53,000.00	53,000.00			53,000.00	
	<b>Total 6600 - 6999</b>			.00	.00	<b>53,000.00</b>	
<b>Debt Service</b>							
7438	Interest Paid on Debt	.00	.00		484.32	484.32-	NO BDGT
	<b>Total Debt Service</b>			.00	<b>484.32</b>	<b>484.32-</b>	<b>NO BDGT</b>
	<b>Total Year To Date Expenditures</b>	<b>1,709,597.00</b>	<b>1,620,497.00</b>	<b>129,880.01</b>	<b>893,659.74</b>	<b>596,957.25</b>	<b>55.15</b>

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash	221,191.20	8,305.46	229,496.66
9120	Cash in Bank	20,000.00		20,000.00
9130	Revolving Cash Account	1,000.00		1,000.00
9213	Accis Receivable - Payroll	2,081.81	2,081.81-	
9218	A/R CHARTER/DISTRICT	62,359.00	62,359.00-	
9290	A/R Due from Govt (PY)	14,288.58	14,288.58-	
9330	Prepaid Expenditures	10,111.00		10,111.00
9430	Buildings	539,598.02		539,598.02
9435	Building Accum.Depreciation	304,679.07-		304,679.07-
9440	Equipment	124,360.52		124,360.52
9445	Equipment Accum. Depreciation	112,674.46-		112,674.46-
	<b>Total Assets</b>	<b>577,636.60</b>	<b>70,423.93-</b>	<b>507,212.67</b>
<b>Liabilities</b>				
9510	Accounts Payable (prior year)	19,650.96	19,650.96-	
9542	Federal Income Tax	4,566.02	981.67-	3,584.35
9543	State Income Tax	1,108.43	134.25-	974.18
9546	OASDI EE	1,244.31	643.64-	600.67
9548	Medicare EE	833.59	119.84-	713.75
9553	OASDI Liability(er-pd clear)	4,599.22	3,998.55-	600.67
9555	Unemployment Ins Liability		91.43	91.43
9556	Workers Comp Ins Liability	1,351.84	1,252.47	2,604.31
9557	SDI charter	517.15	24.91-	492.24
9558	Medicare Liability(er-pd clr)	833.59	119.84-	713.75
9572	Health Insurance Clearing		4,389.73	4,389.73
9573	Dental Insurance Clearing		6,130.39	6,130.39
9574	Vision Insurance Clearing		189.30	189.30
9599	A/P Due to Govt (PY)	7,421.00	7,421.00-	
9669	Long Term Liability	21,290.00		21,290.00
	<b>Total Liabilities</b>	<b>63,416.11</b>	<b>21,041.34-</b>	<b>42,374.77</b>
	<b>Calculated Fund Balance</b>	<b>514,220.49</b>	<b>49,382.59-</b>	<b>464,837.90</b>
<b>Beginning Fund Balance</b>		<b>514,220.49</b>		<b>514,220.49</b>
9791	Undesignated/Unappropriated	.00	<b>49,382.59-</b>	<b>49,382.59-</b>
	<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>		<b>(49,382.59)</b>	

**Fiscal13a**

**Financial Statement**

**Fund 62 - Charter School Enterprise Fund**  
**Memo Only - Ending Fund Balance Accounts**

Fiscal Year 2017/18 Through January 2018

	Adopted	Revised
<b>Reserves</b>		
9720		129,880.01
<b>Other Designations</b>		
9790 Undesignated/unappropriated	541,560.00	587,902.49
		129,880.01

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,709,597.00	1,694,179.00		844,277.15	849,901.85	49.83
B. Expenditures	1,709,597.00	1,620,497.00	129,880.01	893,659.74	596,957.25	55.15
C. Subtotal (Revenue LESS Expense)	.00	73,682.00		49,382.59-	252,944.60	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	73,682.00		49,382.59-	252,944.60	
F. Fund Balance:						
Beginning Balance (9791)	541,560.00	514,220.49		514,220.49		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	541,560.00	514,220.49		514,220.49		
G. Calculated Ending Balance	541,560.00	587,902.49		464,837.90		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	541,560.00	587,902.49		129,880.01		
Other						



	2017-18	2018-19	2019-20
<b>LOCAL CONTROL FUNDING FORMULA</b>			
<b>CALCULATE LCFF TARGET</b>			
Unduplicated % of Enrollment	29.33%	28.97%	27.53%
Grades TK-3	748	764	782
Grades 4-6	431	445	457
Grades 7-8	444	445	433
Grades 9-12	227	231	217
Subtract KSS			
KSS Allowance			
<b>TOTAL BASE</b>	1,145,561	1,132,048	1,051,863
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation			
Small School District Fee Replacement Program			
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>	1,145,561	1,132,048	1,051,863
Permitted (Based on Target Formula) Allowed on prior year P-2 commitment			
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>			
<b>CALCULATE LCFF FLOOR</b>			
Current Year Funded ADA times Base per ADA	17.13	18.19	19.20
Current Year Funded ADA times Other RL per ADA	5,145.83	5,145.83	5,145.83
Necessary Small School Allowance at 12-13 rates			
2013-13 Categoricals			
Floor Adjustments			
2013-13 Categorical Program Enrollment Rate per ADA * C1 ADA	597.58	597.58	597.58
Non-COE certified New Charter: $Enroll \times Pr \times rate \times C1 \text{ ADA}$			
Beginning in 2016-15, prior year LCFF 800 funding per ADA * C1 ADA	2,001.05	2,205.21	2,491.72
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>	1,377,654	1,387,082	1,401,820
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>			
LOCAL CONTROL FUNDING FORMULA TARGET	1,145,561	1,132,048	1,051,863
LOCAL CONTROL FUNDING FORMULA FLOOR	1,377,654	1,387,082	1,401,820
LCFF Need $LCFF \text{ Target} - \text{Floor}$ (if positive)	232,091	255,034	349,957
Current Year Gap Funding	75,635	71,932	51,278
ECONOMIC RECOVERY PAYMENT			
Accumulated Adjustments			
LCFF Entitlement before Minimum State Aid provision	1,377,654	1,387,082	1,401,820
<b>CALCULATE STATE AID</b>			
Transition Entitlement	1,272,454	1,272,454	1,272,454
Local Revenue (excluding C2)	(877,116)	(877,116)	(877,116)
Gross State Aid	395,338	395,338	395,338
<b>CALCULATE MINIMUM STATE AID</b>			
2012-13 RL/Charter Gen BG substituted for ADA			
2012-13 KSS Allowance (deducted)			
Minimum State Aid Adjustments			
Less Current Year Property Tax/In Lieu			
Subtotal State Aid for Historical RL/Charter General BG			
Categorical funding from 2012-13			
Charter Categorical Block Grant adjusted for ADA			
Minimum State Aid Guarantee			
CHARTER SCHOOL MINIMUM STATE AID OFFSET (allowance 2012-13)			
Local Control Funding Formula Floor plus Funded Gap			
Minimum State Aid plus Property Taxes including ADA Offset			
Minimum State Aid Prior to Offset			
Total Minimum State Aid with Offset	395,338	395,338	395,338
<b>TOTAL STATE AID</b>	395,338	395,338	395,338
Additional State Aid (Additional SA)			
<b>LCFF Phase-In Entitlement (before COE transfer, Charter &amp; Charter Supplemental)</b>	1,772,654	1,772,654	1,772,654
<b>CHANGE OVER PRIOR YEAR</b>	5,329	65,060	7,949
<b>LCFF Entitlement PER ADA</b>	17.13	18.19	19.20
<b>PER ADA CHANGE OVER PRIOR YEAR</b>	0.06%	6.00%	5.97%
<b>BASIC AID STATUS (exceeds district only)</b>	205	286	205
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>			
State Aid	395,338	395,338	395,338
Property Taxes net of In-Lieu	68,270	68,270	68,270
Charter In-Lieu Taxes	877,116	877,116	877,116
<b>LCFF # of COE Change, Supp.</b>	5,329	65,060	7,949
<b>INCREASE</b>			
2018-19	2019-20	2019-20	
395,338	399,334	399,334	
68,270	68,270	68,270	
877,116	877,116	877,116	
7,949	7,949	7,949	
1,772,654	1,772,654	1,772,654	
0.06%	0.00%	0.00%	
6.00%	6.00%	6.00%	
5.97%	5.97%	5.97%	
205	205	205	
395,338	399,334	399,334	
68,270	68,270	68,270	
877,116	877,116	877,116	
7,949	7,949	7,949	
1,772,654	1,772,654	1,772,654	
0.00%	0.00%	0.00%	
6.00%	6.00%	6.00%	
5.97%	5.97%	5.97%	
205	205	205	
395,338	399,334	399,334	
68,270	68,270	68,270	
877,116	877,116	877,116	
7,949	7,949	7,949	
1,772,654	1,772,654	1,772,654	

River Montessori Charter School  
Multi Year Projected Budget

COLA		1.48%	2.15%	2.35%
Budget	Second Interim	Proposed	Proposed	Proposed
Year	2017/2018	2018/2019	2019/2020	2019/2020
ADA	160	166	166	166
<b>Object #</b>	<b>DESCRIPTION</b>			
<b>REVENUE</b>				
<b>8000-8999</b>	<b>Revenues</b>			
8011	Local Control Funding Formula (LCFF)	363,516	395,584	365,235
8096	In Lieu of Property Tax (LCFF)	877,116	937,371	1,002,266
8012	Education Protection Account (LCFF)	32,022	33,200	33,200
3310-8181	Federal IDEA (Special Education)	20,014	20,444	20,924
6512-8590	Special Education Mental Health	11,368	11,612	11,885
6230-8590	California Clean Energy	50,720	0	0
1100-8560	State Lottery Revenue	23,376	23,879	24,440
6300-8560	State Lottery Revenue Prop 20	7,685	7,851	8,035
8550	Mandated Block Grant	26,082	51,676	2,706
8660	Interest	2,000	2,043	2,091
8650	Rent, Other	0	0	0
8699-FOUN	Donation from River Foundation	85,000	85,000	85,000
8699-DAYC	River Crew Revenue	80,000	80,000	80,000
8699-Other	Field Trip Donations & Fundraisers	30,000	30,000	30,000
6500-8792	Special Education-State	82,297	84,066	86,041
	<b>TOTAL REVENUES</b>	<b>1,691,195</b>	<b>1,762,725</b>	<b>1,751,824</b>
<b>SALARIES/WAGES</b>				
<b>1000-1999</b>	<b>Certificated Positions</b>	0	0	0
1100	Teachers Salaries	332,706	339,860	347,846
1100	Substitutes	20,950	10,000	10,235
6500-1900	Teacher Salaries - Special Education	106,650	108,943	111,503
5000-1100	River Crew Director/Cert Supervisor	1,200	1,226	1,255
1130	Teacher Add-On/Slipends	1,500	1,532	1,568
1300	Certificated Admin Salaries	98,111	100,221	102,576
	<b>Subtotal - Certificated Salaries</b>	<b>561,118</b>	<b>561,781</b>	<b>574,983</b>
<b>2000-2999</b>	<b>Classified Positions</b>	0	0	0
2100	Non Certificated Instruction (TAs)	126,800	129,526	132,570
6500-2100	Non Cert Special Education (TAs)	0	0	0
7200-2300	Business Manager	12,084	12,344	12,634
2700-2400	Office Manager/Registrar	120,400	122,989	125,879
2700-2400	Office Assistant	4,012	4,098	4,195

River Montessori Charter School  
Multi Year Projected Budget

5000-2100	River Crew Salaries	57,980	59,227	60,618
	<b>Subtotal - Classified Salaries</b>	<b>57,980</b>	<b>328,183</b>	<b>335,896</b>
	<b>TOTAL Salaries</b>	<b>321,276</b>	<b>889,965</b>	<b>910,879</b>
<b>3000-3999</b>	<b>Employee Benefits</b>			
3101	STRS- Certified (.1443)	80,969	91,458	104,244
3102	PERS	0		
3203	Retirement	3,600	3,677	3,764
3311	OASDI- Certified (.062)	0	0	0
3312	OASDI- Classified (.062)	16,319	16,670	17,062
3331	Medicare/Alt- Certified (.0145)	8,136	8,311	8,506
3332	Medicare/Classified (.0145)	5,220	5,332	5,458
3401	Health/Welfare- Certified	64,496	65,883	67,431
3402	Health/Welfare- Classified	34,473	35,214	36,042
3501	SUI- Certified (.01)	5,611	5,732	5,867
3502	SUI- Classified (.01)	3,600	3,677	3,764
3601	Workers Comp- Certified	13,407	13,695	14,017
3602	Workers Comp- Classified	4,752	4,854	4,968
	<b>Subtotal - Benefits</b>	<b>240,584</b>	<b>254,504</b>	<b>271,122</b>
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,122,977</b>	<b>1,144,469</b>	<b>1,182,001</b>
<b>BOOKS &amp; MATERIALS</b>				
<b>4000-4999</b>	<b>Books &amp; Supplies</b>			
4310	Student Materials	23,000	23,495	24,047
4310-FDTP	Student Materials (Field Trip)	25,000	25,538	26,138
4340	Computer Software	9,100	9,296	9,514
4350	Office Supplies	3,000	3,065	3,137
4370	Custodial Supplies	5,000	5,108	5,228
4390	Other Supplies	1,000	1,022	1,046
4400	Equipment/Furniture	1,000	1,022	1,046
4700	Food	6,000	6,129	6,273
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>73,100</b>	<b>74,672</b>	<b>76,426</b>
<b>SERVICES &amp; OPER EXP (UNRESTRICTED)</b>				
<b>5000-5999</b>	<b>Services &amp; Operations</b>			
5201	Travel, Mileage	2,000	2,043	2,091
5202	Conference Expense & Tuition Reimbursement	6,625	6,767	6,926
5301	Dues	1,500	1,532	1,568
5450	Other Insurance (Property & Liability)	9,258	9,457	9,679
5500	Utilities	5,000	5,108	5,228

River Montessori Charter School  
Multi Year Projected Budget

5510	Janitorial Service	25,000	25,538	26,138
5600	Non Capitalized Improvements	5,500	35,000	35,823
5601	Lease	240,000	245,160	250,921
5630	Maintenance	5,000	5,108	5,228
5800	Other Operating Costs	0	0	0
5809	Vendor/Consultants	17,750	18,132	18,558
5812	Copies/Print Shop	200	204	209
5817	Data Processing - SCOE	1,200	1,226	1,255
5821	Audit Costs	10,000	10,215	10,455
5823	Legal	3,000	3,065	3,137
5830	Prof/Consultant Fees	7,000	7,151	7,319
5850	Advertising	4,000	4,086	4,182
5860	Other Employment cost	200	204	209
5862	Fingerprinting Fees	1,000	1,022	1,046
5883	Oversight Fee - OAUUSD	13,553	13,844	14,170
5884	Miscellaneous Expense	985	1,006	1,030
5885	Copier - Lease	5,300	5,414	5,541
5911	Telephone	2,500	2,554	2,614
5940	Communications- Internet	4,800	4,903	5,018
5950	Postage	250	255	261
<b>TOTAL SERVICES &amp; OTHER OPER EXP</b>		<b>371,621</b>	<b>408,993</b>	<b>418,604</b>
<b>CAPITAL OUTLAY</b>				
6000-6999				
6100	Improvement to Sites/Bldgs.	0	0	0
6900	Depreciation Expense	53,000	54,140	55,412
<b>OTHER OUTGO</b>				
7000-7999				
7438	Other Debt Service Payments (Interest)	0	0	0
<b>TOTAL 6000/7000 SERIES</b>		<b>53,000</b>	<b>54,140</b>	<b>55,412</b>
Total Expenditures		1,620,698	1,682,273	1,732,443
Overage/(Deficit)		70,497	80,452	19,380



CliftonLarsonAllen LLP  
2210 East Route 66  
Glendora, CA 91740  
626-857-7300 | fax 626-857-7302  
CLAcconnect.com

February 26, 2018

Board of Directors  
c/o Michelle Leonard, Business Manager  
River Montessori Charter School  
3880 Cypress Drive  
Petaluma, CA 94928

Dear Members of the Board:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for River Montessori Charter School (“you,” “your,” or “the Organization”) for the year ended June 30, 2018.

Wade McMullen is responsible for the performance of the audit engagement.

**Audit services**

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

The information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor’s report will not provide an opinion or any assurance on that information.

We will also evaluate and report on the presentation of the following supplementary information accompanying the financial statements in relation to the financial statements as a whole:

1. Local Education Agency Organization Structure
2. Schedule of Instructional Time
3. Schedule of Average Daily Attendance
4. Reconciliation of Annual Financial report with Audited Financial Statements
5. Notes to Supplementary Information
6. Independent Auditor’s Report on Internal Control Matters Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

7. Independent Auditor's Report on State Compliance
8. Schedule of Findings and Questioned Costs
9. Schedule of Prior Year Findings and Questioned Costs

### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of adjusting journal entries.
- Preparation of state and federal information tax returns, as described in a separate service agreement.

### **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 accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) 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 your financial statements. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and on 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 over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that 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 the entity 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

conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We also will issue a written report upon completion of our audit.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, 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 entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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 and those charged with governance 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 and those charged with governance 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.

In making our risk assessments, we consider 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a 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 deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial

statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. 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*.

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

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.

#### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.



You are responsible for ensuring that management is reliable and 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, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us 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. You are 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.

### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements and related notes. Since the preparation and fair presentation of the financial statements is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for those financial statements. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

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*.

### **Use of financial statements**

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

### **Engagement administration and other matters**

We expect to begin our audit in May 2018.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; 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.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary 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 the regulator or its 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 CLA 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 seven years after the report release date or for any additional period requested by the regulator. If we are aware that a federal awarding agency, pass-through entity, 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.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Mediation**

Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

### **Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

### **Fees**

Our fees for these services will be based on the time involved and the degree of responsibility and skills required, plus expenses including internal and administrative charges. Based on our preliminary estimates, the fee for the engagement is approximately \$8,400. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. 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 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

***Subcontractors***

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return the enclosed copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**



Wade McMullen, CPA  
Principal  
626-387-8215  
wade.mcmullen@CLAconnect.com

Enclosure

**Response:**

This letter correctly sets forth the understanding of River Montessori Charter School.

Authorized governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**BOARD RESOLUTION**  
**APPROVAL OF EL DORADO CHARTER SELPA PARTICIPATION AGREEMENT**

Whereas River Montessori Charter School is a member of the El Dorado Charter SELPA; and.  
(School Name)

Whereas the El Dorado Charter SELPA CEO Council approved an updated Participation Agreement on October 12, 2017; and

Whereas adoption of a current Participation Agreement by each member is a condition of membership in the SELPA:

Therefore be it resolved that the Executive Officer is authorized to enter into this agreement.

The above-mentioned resolution was passed by the board of directors of the above named schools at a duly authorized meeting where a quorum was present on the 13th Day of March, 2018, and the resolution has not been altered or revoked by any subsequent action of the board.

Yeas: \_\_\_\_\_ Nays: \_\_\_\_\_

By: \_\_\_\_\_ Date 03/13/2018  
Executive Officer

**AGREEMENT FOR PARTICIPATION**  
**EL DORADO CHARTER SELPA**

This Agreement for Participation (“Agreement”) is entered into by and between the El Dorado Charter SELPA (“SELPA”), the El Dorado County Office of Education (“EDCOE”), and \_\_\_\_\_ River Montessori Charter School \_\_\_\_\_ (“LEA”), a California public charter school, collectively referred to as the “Parties.”

**RECITALS**

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education;

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f);

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies;

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation (“Agreement”);

WHEREAS, EDCOE is designated in the local plan as the “responsible local agency” for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan;

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance;
2. Integrity – adherence to moral and ethical principles in all aspects of the work;
3. Fairness – impartial and just treatment of all stakeholders;
4. Partnership – collaborative decision making and accountability;
5. Knowledge – understanding of charter school law and practice; and
6. Transparency- access to the information, decisions, and actions of the organization;

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs.

NOW, THEREFORE, IT IS HEREBY AGREED between the parties hereto as follows:

**1. SHARED COMMITMENTS**

- 1.1. Resource Allocation. Parties shall demonstrate commitment to the promises set forth in this Agreement by allocating appropriate resources.
- 1.2. Standard of Conduct. Parties, at all times, shall conduct themselves in such a manner as to act in the best interests of all other SELPA members. LEA shall not engage in any



activity or enterprise which would tend to injure or expose the SELPA or any of its members to any significant risk of harm or injury of any kind.

- 1.3. Compliance. All parties to this agreement shall identify and comply with applicable laws, regulations, policies, procedures and generally accepted standards. Each party will address any identified compliance gaps in a responsible and timely fashion.
- 1.4. Continual Improvement. Parties are expected to continually improve by setting performance objectives, executing plans and taking necessary corrective actions for deficiencies identified by any and all internal and/or external assessments.
- 1.5. Accuracy of Business Records. Parties shall ensure that any and all financial books and records conform to generally accepted accounting principles and state reporting requirements. Records must be accurate in all material respects. Records must be legible, transparent, and reflect actual transactions and payments and be open to inspection by the other party upon a reasonable request.
- 1.6. Accuracy of Student Records. Parties shall ensure that any and all student records conform to prescribed formats. Records must be legible, transparent, reflect actual transactions and payments, and be accurate in all material respects. Records must be open to inspection and review by other parties with legitimate educational interest upon a request.
- 1.7. Documentation. Parties shall maintain documentation necessary to demonstrate compliance with this Agreement and compliance with applicable state and federal statutes and regulations.
- 1.8. Local and Allocation Plans. Parties agree to the provisions of the Local and Allocation Plans as updated and approved by the CEO Council.
- 1.9. Provision of Free and Appropriate Public Education. The LEA is solely responsible for the provision of special education programs and services to eligible students enrolled in the LEA. The Parties understand and agree that the SELPA or EDCOE shall have no responsibility for the operation of any direct educational program service of any kind, that the SELPA has no duty or authority to provide FAPE to individual students, and that the SELPA has no duty or authority to make decisions regarding the educational programming of students enrolled in the LEA.

## 2. LEA RESPONSIBILITIES

- 2.1 Programs and Services. The LEA is solely and exclusive responsible for the following mandated activities in order to operate its special education programs and services for students enrolled in the LEA. As such, the LEA shall:
  - 2.1.1. Select, employ, compensate, and determine the duties of, or establish appropriate contracts for the provision of, special education teachers, instructional aides, and other personnel as required to conduct the program specified in the Local Plan, and in compliance with state and federal mandates.
  - 2.1.2. Conduct and/or contract those programs operated by the LEA in conformance with the Local Plan and the state and federal mandates.
  - 2.1.3. Organize and administer the activities of the IEP teams, including the selection of the LEA staff and who will serve as members of the IEP team in conformance with Education Code Section 56341 and in compliance with the Local Plan.

- 2.1.4. Develop and implement program objectives and the evaluation of the program effectiveness.
  - 2.1.5. Communicate with the parents and/or legal guardians of students in conformance with laws, regulations and the provisions of the Local Plan.
  - 2.1.6. Provide for the documentation and reporting of assessment procedures used for the placement of individuals and the security thereof.
  - 2.1.7. Provide for the continuous review of placements and the assessment procedures employed to insure their effectiveness and applicability, and insure the continued implementation and compliance with eligibility criteria.
  - 2.1.8. Provide for the integration of students with disabilities into the general education school programs and provide for evaluating the results of such integration according to specifications of the Local Plan.
  - 2.1.9. Conduct the review of individual placements requested by the parents and/or legal guardians of the student in accordance with the Local Plan.
  - 2.1.10. Prepare and submit all required reports, including reports on student enrollment, program expenditures, and program evaluation.
- 2.2. Fiscal Responsibilities. Receive and expend special education funding in accordance with the Charter SELPA Allocation Plan.
- 2.3. Restricted Funds. As a condition of membership and participation in the SELPA, LEA warrants and represents that at no time during the term of this Agreement and LEA's membership and participation in the SELPA shall the LEA, directly or indirectly, provide special education funding for the benefit of a for-profit entity. All funding provided through the Charter SELPA shall be treated as a restricted funding source to be expended only for special education or special education services. Nothing contained herein shall be interpreted as prohibiting any LEA from expending funds to contract with a state-certified nonpublic agency/school for the benefit of children served, in accordance with the approved master contract and individual services agreements as provided for in federal and state law.
- 2.4. Audit Report. Annually provide the SELPA with the LEA's annual, independent financial audit report, on or before December 20th each year, unless an extension has been granted by the State Controller's Office, in which case an extension will be granted to the charter as well. LEA further agrees to provide SELPA copies of any and all State Controller's Office communications regarding audit report corrective actions and a corrected audit report, if applicable. Should an LEA be the subject of an investigation by any federal, state, or local agency, including but not limited to the Fiscal Crisis Management and Assistance Team ("FCMAT") arising out of or related to allegations of fiscal mismanagement, failure to meet generally accepted accounting principles, or any violation of a provision of law, the LEA shall immediately notify SELPA and provide the SELPA with a copy of any written correspondence related thereto.
- 2.5. Membership Responsibilities. Adhere to governance structure within SELPA Local Plan and Policies including designating appropriate representatives to serve on required councils and committees; ensure appropriate LEA representatives attend and participate in SELPA governance meetings as set forth in the Local Plan, Policies and Procedures.
- 2.6. Management Decisions. Consistent with this Agreement, LEA shall have full and exclusive authority and responsibility for classifying employment positions within their

LEA. The managerial prerogatives of any participating LEA member shall not be infringed upon by any other participating LEA member except upon mutual consent of an affected LEA member(s), or unless as otherwise set forth. LEA shall not undertake to independently act on behalf of the SELPA or any of its members without express written authorization of the SELPA.

- 2.7. Participation. Ensure appropriate LEA representatives attend and participate in SELPA governance meetings and committees as set forth in the Local Plan, Policies and Procedures.
- 2.8. Reporting Requirements. Submit all required federal, state and SELPA reports and data requests in the prescribed format and at the specified due date. Upon written request by the SELPA, LEA shall provide any requested information, documents, writings, or information of any sort without delay, except as otherwise prohibited by law.
- 2.9. Indemnification and Hold Harmless. To the fullest extent allowed by law, LEA agrees to defend, indemnify, and hold harmless the SELPA and its individual other members, EDCOE, the El Dorado County Superintendent of Schools, and each of their respective directors, officers, agents, employees, and volunteers (the Indemnified Parties), from any claim or demand, damages, losses or expenses (including, without limitation, reasonable attorney fees) that arise in any manner from an actual or alleged failure by LEA to fulfill one or more of the LEA member's obligations except to the extent that such suit arises from the SELPA, EDCOE, or the El Dorado County Superintendent of Schools' negligence.

### 3. **SELPA DUTIES AND RESPONSIBILITIES**

- 3.1 Services. In order to accomplish the goals set forth in the Local Plan, SELPA shall provide the following services and activities for the LEA:
  - 3.1.1. Receive, compile, and submit required enrollment reports and compute all special education apportionments; receive data from LEA to compile and submit budgets for the programs and monitor the fiscal aspects of the program conducted, and receive the special education apportionments as authorized by applicable law.
  - 3.1.2. Maintain SELPA policies and procedures for referring and placing individuals with exceptional needs who are enrolled in the LEA, including the methods and procedures for communication with the parents and/or guardians of the students according to SELPA Local Plan, Policies and Procedures.
  - 3.1.3. Coordinate the organization and maintenance of the Special Education Community Advisory Committee ("CAC") to coordinate the implementation of the Local Plan and provide for the attendance of designated members of the SELPA's staff at all regularly scheduled CAC meetings as required by law.
  - 3.1.4. Coordinate community resources with those provided by LEA and SELPA, including providing such contractual agreements as may be required.
  - 3.1.5. Coordinate state Quality Assurance Process.
  - 3.1.6. Provide alternative dispute resolution supports and services.
  - 3.1.7. Develop interagency referral and placement procedures.
  - 3.1.8. Provide regular personnel development training sessions for LEA staff responsible for administering or delivering special education programs and services.

- 3.1.9. Provide the method and forms to enable the LEA to report to the SELPA on student enrollment and program expenditures. Establish and maintain a pupil information system.
- 3.1.10. Provide reasonable and appropriate technical assistance and information to the LEA upon request from LEA administration, including but not limited to:
  - 1. Evidenced Based Practices;
  - 2. Program Development and Improvement;
  - 3. Individual cases;
  - 4. State complaints;
  - 5. Requests for due process mediation and hearing; and
  - 6. Appropriate programs and services for specific pupils.
- 3.1.11. Perform other services reasonable and necessary to the administration and coordination of the Local Plan.

- 3.2. Governance. Organize and maintain the governance structure of the Local Plan including various committees and councils to monitor the operations of the SELPA and make recommendations for necessary revisions, including, but not limited to, the Local Plan, Allocation Plan and Policies.
- 3.3. Data Reporting. Establish and maintain methods, timelines and forms to submit required federal, state and SELPA reports.
- 3.4. Public Meetings. Schedule public meetings for purposes of governance activities and adopting the Annual Service Plan and Budget Plan.
- 3.5. Fiscal Responsibilities. Receive, distribute, and oversee the expenditure of special education funds in accordance with federal and state regulations and the SELPA Allocation Plan.
- 3.6. Indemnification and Hold Harmless. The SELPA shall be held harmless and indemnify EDCOE and the El Dorado County Superintendent of Schools for any costs of any kind or nature arising out of or related to this agreement other than as specifically contemplated herein, except to the extent that such cost arises from EDCOE and the El Dorado County Superintendent of Schools' negligence.

**4. EDCOE DUTIES AND RESPONSIBILITIES**

- 4.1. The Parties understand that EDCOE is designated in the Local Plan as the “responsible local agency” for the SELPA. EDCOE shall receive and distribute state and federal special education funds pursuant to the Allocation Plan, provide administrative support, and coordinate implementation of the Local Plan in accordance with state and federal law.
- 4.2. EDCOE shall not be responsible for any LEA or SELPA obligations or duties of any kind or nature except as explicitly set forth in this agreement.

**5. TERMINATION OF THIS AGREEMENT AND PARTICIPATION IN SELPA**

- 5.1. LEA may terminate this Agreement and participation in the SELPA in its sole discretion at the end of the fiscal year next occurring after having provided prior written notice to the SELPA, as follows:

- 5.1.1. Prior initial written notice of intended termination to the SELPA at least twelve (12) months and one (1) day in advance of date of termination; and
  - 5.1.2. Final written notice of termination to the SELPA no more than six (6) months after the LEA's initial notice of intended termination.
- 5.2. The SELPA may initiate and complete termination of this Agreement and LEA's participation in the SELPA in its sole discretion in accordance with the process and standards in SELPA Policies. The SELPA will provide prior written notice to the LEA at least twelve (12) months as follows:
  - 5.2.1. Prior initial written notice of intended termination to the LEA at least twelve (12) months and one (1) day in advance of date of termination, and
  - 5.2.2. Final written notice of termination to the LEA no more than six (6) months after the SELPA's initial notice of intended termination.
- 5.3. Specifically the timeline and process above does not preclude the SELPA from initiating and completing the termination process in less than 12 months or by June 30 of the year immediately preceding the summary termination, if the member demonstrates:
  - 5.3.1. Egregious disregard of state and federal requirements to provide services to students; and/or
  - 5.3.2. Demonstrated systemic and material issues that would cause the SELPA to make a finding of "going concern" based on leadership, programmatic and/or fiscal solvency that would cause SELPA to reasonably believe the SELPA may be harmed by the continued membership of the LEA.

The standards and timeline as determined by the SELPA shall, at a minimum, provide the LEA a reasonable opportunity for prior written notice and an opportunity to be heard by the Membership Appeals Committee.

## **6. DISPUTE RESOLUTION**

Should a dispute arise relating to the responsibility for service provision, governance activities, the distribution of funding, if a party believes that an action taken by the CEO Council will create an undue hardship, or that the action taken exceeds the authority granted to the CEO Council within the Local Plan and/or state or federal statute, the aggrieved party may request a review of the action with the appropriate governing body or CDE as appropriate.

## **7. MUTUAL REPRESENTATIONS**

- 7.1. Authority and Capacity. The Parties have the authority and capacity to enter into this agreement.
- 7.2. Full Disclosure. All information heretofore furnished by the Parties for purposes of or in connection with this Agreement or any transaction contemplated hereby or thereby is true and accurate in all material respects on the date as of which such information is stated.
- 7.3. No Conflicts. Neither party is under any restriction or obligation that may affect the performance of its obligations under this agreement.
- 7.4. Enforceability. This Agreement constitutes a legal, valid, and binding obligation, enforceable against the Parties according to its terms.

**8. RESERVATION OF RIGHTS**

The Parties hereto agree that nothing contained in this Agreement or otherwise shall be deemed to have waived or modified any of their rights or remedies under the law.

**This agreement is entered into for the 2018-19 year and, absent a new agreement or termination, continues each year thereafter.**

Executed on this 13th day of March, 2018.

In accordance with SELPA policy, River Montessori Charter School,

**[INSERT Charter LEA Name]**

**certifies that this agreement has been approved by the appropriate local board(s).**

**LEA**

March 13, 2018

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of CEO of Charter LEA

Kelly Griffith Mannion, Executive Director/Superintendent

\_\_\_\_\_  
**[PRINT CEO Name, Title]**

**EL DORADO COUNTY OFFICE OF EDUCATION**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ed Manansala, Ed.D., Superintendent  
El Dorado County Office of Education

\_\_\_\_\_  
Date

\_\_\_\_\_  
David M. Toston, Associate Superintendent  
SELPA Programs  
El Dorado County Office of Education

# 2017/2018 Statement of Economic Interests



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## Form 700

A Public Document

*Also available on the FPPC website:*

- ***Form 700 in Excel format***
- ***Reference Pamphlet for Form 700***

California Fair Political Practices Commission

Email Advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916)322-5660 • Website: [www.fppc.ca.gov](http://www.fppc.ca.gov)

## What's New

### Gift Limit Increase

The gift limit increased to \$470 for calendar years 2017 and 2018. The gift limit during 2016 was \$460.

### Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers").  
**Obtain your disclosure categories, which describe the interests you must report, from your agency; they are not part of the Form 700**
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

**Exception:** Candidates for a county central committee are not required to file the Form 700.

- Members of newly created boards and commissions not yet covered under a conflict of interest code
- Employees in newly created positions of existing agencies

See Reference Pamphlet, page 3, at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Where to file:

#### 87200 Filers

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

#### Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

#### Members of Boards and Commissions of Newly Created Agencies:

File with your newly created agency or with your agency's code reviewing body.

#### Employees in Newly Created Positions of Existing Agencies:

File with your agency or with your agency's code reviewing body. See Reference Pamphlet, page 3.

**Candidates:** File with your local elections office.

### How to file:

The Form 700 is available at [www.fppc.ca.gov](http://www.fppc.ca.gov). Form 700 schedules are also available in Excel format. 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. Instructions, examples, FAQs, and a reference pamphlet are available to help answer your questions.

### When to file:

#### Annual Statements

##### ⇒ March 1, 2018

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

##### ⇒ April 2, 2018

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their local filing officers.

Statements postmarked by the filing deadline are considered filed on time.

#### Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2017, and December 31, 2017, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2019, or April 1, 2019, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2018. See Reference Pamphlet, pages 6 and 7, for additional exceptions.

#### Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents.

#### Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at [www.fppc.ca.gov](http://www.fppc.ca.gov).

#### There is no provision for filing deadline extensions unless the filer is serving in active military duty.

Statements of 30 pages or less may be faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.



## Introduction

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their personal assets and income. They also must disqualify themselves from participating in decisions that may affect their personal economic interests. The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the law's provisions.

### Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. During 2017 and 2018, the gift limit is \$470 from a single source during a calendar year.

In addition, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

### Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose (i.e., a personal residence is often not reportable, but may be disqualifying). Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. See Reference Pamphlet, page 10.

### Loan Restrictions

Certain state and local officials are subject to restrictions on loans. See Reference Pamphlet, page 14.

### Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

### Late Filing

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, a fine of up to \$5,000 per violation may be imposed.

**For assistance** concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov).
- Call the FPPC toll-free at (866) 275-3772.

### Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

## 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.

- 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 is reportable.

For positions subject to confirmation by the State Senate or the Commission on Judicial Performance, 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.

- 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 is reportable.

### Annual Statement:

Generally, the period covered is January 1, 2017, through December 31, 2017. If the period covered by the statement is different than January 1, 2017, through December 31, 2017, (for example, you assumed office between October 1, 2016, and December 31, 2016 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 2017.

- 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, 2017, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2017, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2016, and December 31, 2016, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- 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 2017.

### 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).

# 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:

Scott Baker 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. Scott 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, Scott 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 2017 annual statement, **do not** change the pre-printed dates to reflect 2018. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2018, through December 31, 2018, will be disclosed on your statement filed in 2019. 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. Instructions, examples, FAQs, and a reference pamphlet are available to help answer your questions. **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.

FPPC Form 700 (2017/2018)

FPPC Advice Email: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

FPPC Toll-Free Helpline: 866/275-3772 [www.fppc.ca.gov](http://www.fppc.ca.gov)

Instructions – 1

**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 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, 2017, through December 31, 2017.  
-or-  
The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_, through December 31, 2017.
- Assuming Office:** Date assumed \_\_\_\_/\_\_\_\_/\_\_\_\_
- Candidate:** Date of Election \_\_\_\_\_ and office sought, if different than Part 1: \_\_\_\_\_
- Leaving Office:** Date Left \_\_\_\_/\_\_\_\_/\_\_\_\_  
*(Check one)*
  - The period covered is January 1, 2017, through the date of leaving office.
  - or-  
 The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_, through the date of leaving office.

**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 \_\_\_\_\_ Signature \_\_\_\_\_  
*(month, day, year) (File the originally signed statement with your filing official.)*

## Which Schedule Do I Use?

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### Common Reportable Interests

Schedule A-1	Stocks, including those held in an IRA or a 401K
Schedule A-2	Business entities (including certain independent contracting), sole proprietorships, partnerships, LLCs, corporations, and trusts
Schedule B	Rental property in the jurisdiction, or within two miles of the boundaries of the jurisdiction
Schedule C	Non-governmental salaries of public official and spouse/registered domestic partner
Schedule D	Gifts from businesses (such as tickets to sporting or entertainment events)
Schedule E	Travel payments from third parties (not your employer)

### Common Non-Reportable Interests

Schedule A-1	Insurance policies, 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)
Schedule A-2	Savings and checking accounts and annuities
Schedule B	A residence used exclusively as a personal residence (such as a home or vacation cabin)
Schedule C	Governmental salary (such as a school district)
Schedule D	Gifts from family members
Schedule E	Travel paid by your government agency

#### Remember:

- ✓ Mark the “No reportable interests” box on Part 4 of the Schedule Summary on the Cover Page if you determine you have nothing to disclose and file the Cover Page only. **Make sure you carefully read all instructions to ensure proper reporting.**
- ✓ The Form 700 is a public document.
- ✓ **Most individuals must consult their agency’s conflict of interest code for reportable interests.**
- ✓ Most individuals file the Form 700 with their agencies.

## Questions and Answers

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### General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may complete one statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Report your economic interests using the largest jurisdiction and highest disclosure requirements assigned to you by the three agencies. Make two copies of the entire statement before signing it, sign each copy with an original signature, and distribute one original to the county and to each of the two boards. Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.

### Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. See Reference Pamphlet, page 13.
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

## Questions and Answers Continued

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Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?

A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.

Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?

A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.

Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?

A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.

Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?

A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

### Income Disclosure

Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?

A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.

Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?

A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at [www.fppc.ca.gov](http://www.fppc.ca.gov). See Reference Pamphlet, page 14.

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

## Questions and Answers Continued

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Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. See Reference Pamphlet, page 8, for the definition of "business entity."

Q. My husband is a partner in a four-person firm where all of his business is based on his own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your husband's investment in the firm is 10% or greater, disclose 100% of his share of the business on Schedule A-2, Part 1 and 50% of his income on Schedule A-2, Parts 2 and 3. For example, a client of your husband's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. See Reference Pamphlet, page 14, for additional information.

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

### Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in real property for you.

### Gift Disclosure

Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?

A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.



## Questions and Answers Continued

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- Q. Mary and Joe Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2017 the gift limit was \$470, so the Bensons may have given the supervisor artwork valued at no more than \$940. The supervisor must identify Joe and Mary Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.

## 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 had 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.
- 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:

John Smith holds a state agency position. His conflict of interest code requires full disclosure of investments. John 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.

Susan Jones is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Susan 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-1

## Investments

### Stocks, Bonds, and Other Interests (Ownership Interest is Less Than 10%)

Do not attach brokerage or financial statements.

Name \_\_\_\_\_

▶ 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:  
\_\_\_\_\_/\_\_\_\_\_/17      \_\_\_\_/\_\_\_\_\_/17  
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:  
\_\_\_\_\_/\_\_\_\_\_/17      \_\_\_\_/\_\_\_\_\_/17  
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:  
\_\_\_\_\_/\_\_\_\_\_/17      \_\_\_\_/\_\_\_\_\_/17  
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:  
\_\_\_\_\_/\_\_\_\_\_/17      \_\_\_\_/\_\_\_\_\_/17  
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:  
\_\_\_\_\_/\_\_\_\_\_/17      \_\_\_\_/\_\_\_\_\_/17  
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:  
\_\_\_\_\_/\_\_\_\_\_/17      \_\_\_\_/\_\_\_\_\_/17  
ACQUIRED                      DISPOSED

Comments: \_\_\_\_\_

## 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. Using phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" may trigger a request for an amendment to your statement. See Reference Pamphlet, page 14, for details about requesting 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 A-2

## Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 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

---

<b>FAIR MARKET VALUE</b> <input type="checkbox"/> \$0 - \$1,999 <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<b>IF APPLICABLE, LIST DATE:</b> _____/_____/17    _____/_____/17 ACQUIRED                      DISPOSED
---	--

NATURE OF INVESTMENT  
 Partnership     Sole Proprietorship     \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 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

---

<b>FAIR MARKET VALUE</b> <input type="checkbox"/> \$0 - \$1,999 <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<b>IF APPLICABLE, LIST DATE:</b> _____/_____/17    _____/_____/17 ACQUIRED                      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)**

<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> \$1,001 - \$10,000	

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> \$1,001 - \$10,000	

**▶ 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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**▶ 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 \_\_\_\_\_

<b>FAIR MARKET VALUE</b> <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<b>IF APPLICABLE, LIST DATE:</b> _____/_____/17    _____/_____/17 ACQUIRED                      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

**▶ 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 \_\_\_\_\_

<b>FAIR MARKET VALUE</b> <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<b>IF APPLICABLE, LIST DATE:</b> _____/_____/17    _____/_____/17 ACQUIRED                      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: \_\_\_\_\_

## 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.)

**Please note:** A non-reportable residence can still be grounds for a conflict of interest and may be disqualifying.

- Interests in real property held through a blind trust (See Reference Pamphlet, page 16, for exceptions.)

### 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.

### 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?

- 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:

Joe Nelson is a city planning commissioner. Joe received rental income of \$12,000 during the reporting period from a single tenant who rented property Joe owned in the city's jurisdiction. If Joe had received the \$12,000 from two or more tenants, the tenants' names would not be required as long as no single tenant paid \$10,000 or more. A married couple would be considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS <b>4600 24th Street</b>	
CITY <b>Sacramento</b>	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE: ACQUIRED _____ / ____ / 17      DISPOSED _____ / ____ / 17
<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	
NATURE OF INTEREST	
<input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Leasehold	<input type="checkbox"/> Easement <input type="checkbox"/> Other
Yes remaining      No remaining	
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 <input checked="" type="checkbox"/> <b>Henry Wells</b>	
NAME OF LENDER*	
<b>Sophia Petroillo</b>	
ADDRESS (Business Address Acceptable) <b>2121 Blue Sky Parkway, Sacramento</b>	
BUSINESS ACTIVITY, IF ANY, OF LENDER <b>Restaurant Owner</b>	
INTEREST RATE <b>8</b> % <input type="checkbox"/> None	TERM (Months/Years) <b>15 Years</b>
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:	



# 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.





## 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

### 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

### Reminders

- Gifts from a single source are subject to a \$470 limit during 2017. 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.

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 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)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ 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)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

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" at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### 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 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, the **date(s)** received, and 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 Rick Chandler is the chairman of a 501 (c)(6) trade association and the association pays for Rick's travel to attend its meetings. Because Rick 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 Rick to attend other events for which he is not providing services are likely considered gifts.

▶ 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>	

Name \_\_\_\_\_

**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. These payments are not subject to the gift limit, but 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 \_\_\_\_\_

▶ 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 \_\_\_\_\_

Comments: \_\_\_\_\_



# BOARD OF DIRECTORS MEETING AGENDA

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public, will be advertised and recorded in accordance with the Brown Act.

**Regular Meeting: May 8, 2018 at 6:30 p.m.**

**Location(s):**

- RMCS Community Meeting Room: 3880 Cypress Drive, Suite B, Petaluma CA 94954
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**A. Opening/Call to Order**

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Eva Covarrubias  
Staff: Kelly Griffith Mannion, Executive Director, Michelle Leonard, CBO, Julie Carolan, Administration & Communications Manager

**B. Reading of RMCS Mission & Vision**

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

**C. Agenda Review & Approval**

**D. Public Comment**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**E. Approval: Minutes from 03/13/18 Board Meeting**

**F. Communications:**

1. Foundation/Fundraising Report
2. RMCS Executive Director's Report
3. Outreach Report
4. Finance Report
5. Facilities Report

**G. Board Business**

1. Discussion & Action: 2016-17 Tax Return Approval

**H. Adjournment of Board Meeting**

**Future Meeting Date(s):**

June 26, 2018, 6:30pm

**Instructions for Presentations to the Board by Members of the Community**

River Montessori Charter School welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. We hope that you will visit these meetings often and your participation assures us of continuing community interest in our School. To assist you in speaking/participating in our meetings, the following guidelines are provided.

1. Agendas are available to all community members
2. Community members who wish to speak on any agenda items or under the general category of "Public Comment" will be given an opportunity to do so.
3. "Public Comment" is set aside for members of the community to raise issues that are not specifically on the agenda. However, due to public meeting laws (Brown Act), the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. Exceptions to these time limits may be made at the discretion of the Board Chair. The board may give direction to staff to respond to your concerns or you may be offered the option of returning with a citizen requested agenda item.
4. With regard to items that are on the agenda, you may speak for up to (3) minutes when the Board discusses that item. Exceptions to this time may be made at the discretion of the Board Chair.
5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.

[For office use only: Posted On-site: Initial\_JC\_\_\_/Date\_05/0418\_\_\_ Posted Website: Initial\_JC\_\_\_/Date\_\_05/04/18\_\_\_ ]

3880 Cypress Drive, Ste B • Petaluma, CA 94954 • 707.778.6414 • [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

*River Montessori Charter School is an Equal Opportunity Employer and does not discriminate against any persons (actual or perceived disability, gender, gender identity or expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics).*

**REGULAR MEETING OF THE  
RIVER MONTESSORI CHARTER SCHOOL (RMCS) BOARD OF DIRECTORS**  
RIVER MONTESSORI CHARTER SCHOOL  
3880 Cypress Drive, Suite B, Petaluma CA 94954 (707)778-6414  
March 13, 2018  
6:30 PM

**MINUTES**

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public will be advertised and recorded in accordance with the Brown Act.

**Location(s):**

- RMCS Community Room, 3880 Cypress Drive, Suite B, Petaluma, CA 94954
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**A. CALL TO ORDER**

- a. Norman called the meeting to order at 6:31 PM.
- b. Directors Norman Lorenz, Ginny Hautau, Tim Lohrentz, Eresa Puch, Ruben Mejia, and Eva Covarrubias were present.
- c. Staff present: Kelly Mannion, Executive Director and Michelle Leonard, CBO

**B. READING OF RMCS MISSION & VISION**

- a. Eva read the Mission and Vision statements

**C. STUDENT PRESENTATION:**

- a. Student presentation by Guadalupe students

**D. APPROVAL OF AGENDA**

- a. Meeting Agenda was approved with unanimous vote (6-0-0).

**E. PUBLIC COMMENT - None**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**F. APPROVAL OF 01/20/2018 MEETING MINUTES**

- a. Minutes of the January 20, 2018 Board retreat meeting were approved with a motion from Norman, second from Ruben, and unanimous consent. Motion passed.
  - i. Ayes: 6
  - ii. Nay: 0
  - iii. Absent: 0

**G. COMMUNICATIONS**



- a. Foundation Report - None
- b. Executive Director's Report - Kelly
  - i. Enrollment = 175
  - ii. Getting ready for CAASPP
  - iii. Montessori Journey for Parents
  - iv. HR change - Yuba Guide's resignation
  - v. Renewal meeting with OAUSD
- c. Outreach Report - Eva
  - i. Hispanic community and communication
- d. Finance Report
  - i. See Board Business
- e. Facilities Report
  - i. Meeting with realtor and landlord

## **H. BOARD BUSINESS**

- a. Discussion & Action: RMCS 2018-19 Academic Calendar
  - i. Eresa moved to approve the RMCS 2018-19 Academic Calendar with typo correction. See corrected calendar.
  - ii. Second by Ruben
  - iii. Motion passed:
    - Ayes: 6
    - Nay: 0
    - Absent: 0
- b. Discussion & Action: Second Interim Presentation
  - i. Michelle presented the 2nd Interim report
  - ii. Tim moved to approve the 2nd interim report
  - iii. Second by Norman
  - iv. Motion passed:
    - Ayes: 6
    - Nay: 0
    - Absent: 0
- c. Discussion & Action: 2018-19 Auditor Selection
  - i. Norman moved to approve the selection of CliftonLarsonAllen LLP as auditor for 2018-19
  - ii. Second by Ginny
  - iii. Motion passed:
    - Ayes: 6
    - Nay: 0
    - Absent: 0
- d. Discussion & Action: SELPA Participation Agreement & Board Resolution
  - i. Norman moved to approve the SELPA Participation Agreement & Board Resolution
  - ii. Second by Tim
  - iii. Motion passed:
    - Ayes: 6
    - Nay: 0
    - Absent: 0
- e. Discussion & Action: Form 700 - Conflict of Interest

- i. All board members signed

## I. ADJOURNMENT

- a. Norman moved to adjourn the meeting at 8:09 PM. The motion passed with a unanimous consent (6-0-0).
  - i. Aye: 6
  - ii. Nay: 0
  - iii. Absent: 0

### Future Meeting Dates:

- May 8, 2018 - 5:00 PM (LCAP Hearing)
- June 26, 2018 - 6:30 PM
- Committee Meetings - April 2018

#### Instructions for Presentations to the Board by Members of the Community

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4. With regard to items that are on the agenda, you may speak for up to (3) minutes when the Board discusses that item. Exceptions to this time may be made at the discretion of the Board Chair.
5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.

CliftonLarsonAllen LLP  
2210 East Route 66  
Glendora, CA 91740  
626-857-7300

March 30, 2018

River Montessori Charter School  
3880 Cypress Drive, Suite B  
Petaluma, CA 94954

River Montessori Charter School:

Enclosed is the organization's 2016 Exempt Organization return. The state Exempt Organization return is also enclosed. These should be signed, dated, and mailed, as indicated.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by May 15, 2018.

CALIFORNIA FORM 199 RETURN:

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return electronically to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,

Wade McMullen

DRAFT

Form **990**

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

OMB No. 1545-0047

**2016**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>RIVER MONTESSORI CHARTER SCHOOL</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>3880 CYPRESS DRIVE, SUITE B</b> City or town, state or province, country, and ZIP or foreign postal code <b>PETALUMA, CA 94954</b> <b>F</b> Name and address of principal officer: <b>KELLY GRIFFITH MANNION</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>27-0431277</b> <b>E</b> Telephone number <b>707-778-6414</b> <b>G</b> Gross receipts \$ <b>1,565,198.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.RIVERMONTESSORICHARTER.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2007</b> <b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE STUDENTS WITH A LEARNING CULTURE WHICH IS GROUNDED IN MONTESSORI</b>		
<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>	<b>8</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	<b>8</b>
<b>5</b>	Total number of individuals employed in calendar year 2016 (Part V, line 2a) .....	<b>5</b>	<b>53</b>
<b>6</b>	Total number of volunteers (estimate if necessary) .....	<b>6</b>	<b>100</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	<b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34 .....	<b>7b</b>	<b>0.</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) .....	<b>1,629,154.</b>	<b>1,433,883.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	<b>0.</b>	<b>0.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	<b>3,149.</b>	<b>3,406.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	<b>69,230.</b>	<b>127,909.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	<b>1,701,533.</b>	<b>1,565,198.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) .....	<b>0.</b>	<b>0.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	<b>0.</b>	<b>0.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) .....	<b>948,232.</b>	<b>1,090,954.</b>
<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>	<b>0.</b>	<b>0.</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	<b>682,959.</b>	<b>517,878.</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	<b>1,631,191.</b>	<b>1,608,832.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 .....	<b>70,342.</b>	<b>-43,634.</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) .....	<b>721,878.</b>	<b>577,638.</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 .....	<b>164,024.</b>	<b>63,418.</b>
		<b>557,854.</b>	<b>514,220.</b>

**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 <b>KELLY GRIFFITH MANNION, EXECUTIVE DIRECTOR</b> Type or print name and title	Date _____
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>WADE MCMULLEN</b>	Preparer's signature _____
	Date <b>03/30/18</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00541671</b>
	Firm's name ▶ <b>CLIFTONLARSONALLEN LLP</b>	Firm's EIN ▶ <b>41-0746749</b>
	Firm's address ▶ <b>2210 EAST ROUTE 66</b> <b>GLENDORA, CA 91740</b>	Phone no. <b>626-857-7300</b>

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 [X]

1 Briefly describe the organization's mission: TO PROVIDE STUDENTS WITH A LEARNING CULTURE WHICH IS GROUNDED IN MONTESSORI PHILOSOPHY. THIS HISTORICALLY PROVEN EDUCATIONAL MODEL SUPPORTS THE WHOLE CHILD, CREATES LIFELONG LEARNERS, AND EDUCATES FOR PEACE.

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 [X] 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 [X] 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 \$ 1,348,688. including grants of \$ ) (Revenue \$ 127,909. ) AS A PUBLIC CHARTER SCHOOL, RIVER MONTESSORI CHARTER SCHOOL(RMCS) ENROLLED STUDENTS IN CALIFORNIA FROM KINDERGARDEN THROUGH SIXTH GRADE. RMCS IS COMMITTED TO THE DEVELOPMENT OF EACH STUDENTS FULL HUMAN POTENTIAL IN A LEARNING ENVIRONMENT BASED ON MONTESSORI PEDAGOGY. ACCORDING TO MANDATED AND NON-MANDATED MEASUREMENTS, THE STUDENTS OF RIVER MONTESSORI CHARTER SCHOOL ARE BECOMING SELF-MOTIVATED, COMPETENT, LIFELONG LEARNERS AND THE SCHOOL IS SUCCESSFUL IN EDUCATIONAL GOALS AND STUDENT OUCOMES AS PUT FORTH IN THE CHARTER PETITION. THESE INCLUDE PROMOTING ACADEMIC EXCELLENCE, DEVELOPING ATTRIBUTES OF SUCCESSFUL LEARNERS, CREATING STRONG PARENT INVOLVEMENT AND SATISFACTION, BECOMING A MONDEL LEARNING COMMUNITY, AND SPONSORING SUCCESSFUL STAFF DEVELOPMENT. ACHIEVING WASC ACCREDITATION WAS A PROUD ACCOMPLISHMENT OF

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,348,688.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<b>3</b> 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> .....		<b>X</b>
<b>4 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> .....		<b>X</b>
<b>5</b> 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> .....		<b>X</b>
<b>6</b> 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> .....		<b>X</b>
<b>7</b> 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> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> 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> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		<b>X</b>
<b>11</b> 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.		
<b>a</b> 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> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>c</b> 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> .....		<b>X</b>
<b>d</b> 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> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> 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> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>X</b>	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>15</b> 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> .....		<b>X</b>
<b>16</b> 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> .....		<b>X</b>
<b>17</b> 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</i> .....		<b>X</b>
<b>18</b> 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> .....		<b>X</b>
<b>19</b> 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> .....		<b>X</b>

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> 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
<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>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</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>d</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>b</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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <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

Input box for Schedule O

Main table with columns for question numbers (1a-14b), Yes, and No. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4947(a)(1), and Form 720.

**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 in 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>1a</b>	Enter the number of voting members of the governing body at the end of the tax year 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 in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<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?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</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?		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	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 in Schedule O		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</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>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?		X
<b>14</b>	Did the organization have a written document retention and destruction policy?		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>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</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?		X
<b>16b</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?		

**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 (or 1024 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 in Schedule O)
- 19** Describe in 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.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **KELLY MANNION - 707-778-6414**  
**3880 CYPRESS DRIVE, PETALUMA, CA 94954**

**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**

**1a** 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 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) NORMAN LORENZ CHAIRPERSON	2.00	X		X				0.	0.	0.
(2) EVA COVARRUBIAS PARENT MEMBER	2.00	X						0.	0.	0.
(3) TIM LORENTZ TREASURER	2.00	X		X				0.	0.	0.
(4) ERESA PUCH SECRETARY	2.00	X		X				0.	0.	0.
(5) GINNY HAUTAU VICE CHAIRPERSON	2.00	X		X				0.	0.	0.
(6) TAMMY CLELAND PARENT MEMBER	2.00	X						0.	0.	0.
(7) RUBEN MEJIA PARENT MEMBER	2.00	X						0.	0.	0.
(8) BESTY HALL COMMUNITY MEMBER	2.00	X						0.	0.	0.
(9) KELLY GRIFFITH MANNION EXECUTIVE DIRECTOR	40.00			X				84,531.	0.	16,045.



**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>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	1,372,525.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	61,358.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....						
	<b>h Total.</b> Add lines 1a-1f .....		1,433,883.				
<b>Program Service Revenue</b>	<b>2 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		3,406.			3,406.	
	<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>b</b> Less: rental expenses .....					
		<b>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>b</b> Less: cost or other basis and sales expenses .....					
		<b>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>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<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>a</b>					
<b>b</b> Less: direct expenses .....		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue		<b>Business Code</b>					
<b>11 a</b> OTHER REVENUE .....	611710	127,909.	127,909.				
<b>b</b> _____							
<b>c</b> _____							
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....		127,909.					
<b>12 Total revenue.</b> See instructions. ....		1,565,198.	127,909.	0.	3,406.		

**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	113,893.	93,545.	20,348.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	801,282.	649,470.	151,812.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	54,445.	54,445.		
9 Other employee benefits	88,517.	77,730.	10,787.	
10 Payroll taxes	32,817.	19,974.	12,843.	
11 Fees for services (non-employees):				
a Management				
b Legal	11,480.		11,480.	
c Accounting	8,925.		8,925.	
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 Sch O.)	67,537.	55,132.	12,405.	
12 Advertising and promotion	4,712.		4,712.	
13 Office expenses	13,433.		13,433.	
14 Information technology	4,144.	4,144.		
15 Royalties				
16 Occupancy	275,530.	275,530.		
17 Travel	4,276.	4,276.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,156.	1,156.		
20 Interest	785.		785.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	53,580.	53,580.		
23 Insurance	10,764.		10,764.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>INSTRUCTIONAL MATERIALS</b>	46,689.	46,689.		
b <b>OTHER EXPENSES</b>	8,849.	6,999.	1,850.	
c <b>POSTAGE</b>	6,018.	6,018.		
d _____				
e All other expenses _____				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	1,608,832.	1,348,688.	260,144.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  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 .....	364,540.	<b>1</b>	242,191.
	<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 .....	203,382.	<b>4</b>	78,730.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<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 .....	10,111.	<b>9</b>	10,111.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 663,959.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 417,353.	143,845.	<b>10c</b> 246,606.
	<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 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	721,878.	<b>16</b>	577,638.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	164,024.	<b>17</b>	63,418.
	<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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	164,024.	<b>26</b>	63,418.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	421,460.	<b>27</b>	514,220.
	<b>28</b> Temporarily restricted net assets .....	136,394.	<b>28</b>	0.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	557,854.	<b>33</b>	514,220.	
<b>34</b> Total liabilities and net assets/fund balances .....	721,878.	<b>34</b>	577,638.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,565,198.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,608,832.
3	Revenue less expenses. Subtract line 2 from line 1	3	-43,634.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	557,854.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	514,220.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 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.		
2a 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 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	
c 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 in Schedule O.	X	
3a 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 If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2016)





**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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) .....					12	
<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 2016 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2015 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2016.</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 - 2015.</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 - 2016.</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 - 2015.</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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 2016 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2016.** 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 - 2015.** 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<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)? <i>If "Yes," explain in Part VI 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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, 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).</i>		
<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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<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))? <i>If "Yes," provide detail in Part VI.</i>		
<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? <i>If "Yes," provide detail in Part VI.</i>		
<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? <i>If "Yes," provide detail in Part VI.</i>		
<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)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**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>b</b> A family member of a person described in (a) above?		
<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 Part VI.		

**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 Part VI 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>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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**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>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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<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 Part VI the role the organization's supported organizations played in this regard.		

**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 line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<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 Part VI 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.	Yes	No
<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 Part VI 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>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 Part VI.		
<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 Part VI the role played by the organization in this regard.		

**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.

<b>Section A - Adjusted Net Income</b>		(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	

<b>Section B - Minimum Asset Amount</b>		(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	

<b>Section C - Distributable Amount</b>			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).		

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2016 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
<b>1</b> Distributable amount for 2016 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
<b>3</b> Excess distributions carryover, if any, to 2016:			
<b>a</b>			
<b>b</b>			
<b>c</b> From 2013			
<b>d</b> From 2014			
<b>e</b> From 2015			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2016 distributable amount			
<b>i</b> Carryover from 2011 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2016 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2016 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
<b>6</b> Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
<b>7 Excess distributions carryover to 2017.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b> Excess from 2013			
<b>c</b> Excess from 2014			
<b>d</b> Excess from 2015			
<b>e</b> Excess from 2016			

Schedule A (Form 990 or 990-EZ) 2016

**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.)

Lined area for supplemental information with a large diagonal 'DRAFT' watermark.



**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Name of the organization

RIVER MONTESSORI CHARTER SCHOOL

Employer identification number

27-0431277

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

<b>Name of organization</b>  RIVER MONTESSORI CHARTER SCHOOL	<b>Employer identification number</b>  27-0431277
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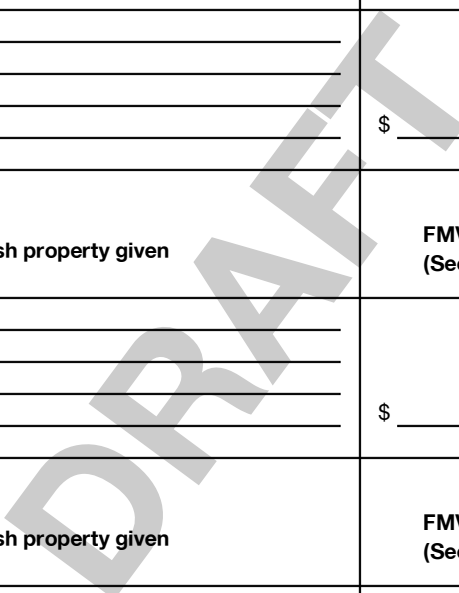
**Part I Contributors** (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MONTESSORI CHARTER SCHOOL OF PETALUM <hr/> 3880 CYPRESS DRIVE <hr/> PETALUMA, CA 94954	\$ 61,358.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>RIVER MONTESSORI CHARTER SCHOOL</b>	Employer identification number  <b>27-0431277</b>
--	---

**Part II Noncash Property** (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____



Name of organization  <b>RIVER MONTESSORI CHARTER SCHOOL</b>	Employer identification number  <b>27-0431277</b>
--	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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.**

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2016**

**Open to Public Inspection**

**Name of the organization** RIVER MONTESSORI CHARTER SCHOOL **Employer identification number** 27-0431277

**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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> 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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> 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).  
 Preservation of land for public use (e.g., recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 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 .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2d

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? .....

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)? .....

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.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 SFAS 116 (ASC 958) relating to these items:

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

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) 2016

**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 are a 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 programs
- 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.

**1a** 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
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

**2a** 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> 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** Temporarily restricted endowment  \_\_\_\_\_ %

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

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

	Yes	No
<b>(i)</b> unrelated organizations	<b>3a(i)</b>	
<b>(ii)</b> related organizations	<b>3a(ii)</b>	
<b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	<b>3b</b>	

**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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		539,598.	304,679.	234,919.
<b>d</b> Equipment		124,361.	112,674.	11,687.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				246,606.

**Part VII Investments - Other Securities.**

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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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 FIN 48 (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.**

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>	1,565,198.
<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>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,565,198.
<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>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	1,565,198.

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

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>	1,608,832.
<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>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,608,832.
<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>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	1,608,832.

**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.

**PART X, LINE 2:**

THE SCHOOL IS A NON-PROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED. THE SCHOOL FILES INFORMATIONAL RETURNS IN THE U.S. FEDERAL JURISDICTION, AND THE STATE OF CALIFORNIA. THE STATUTE OF LIMITATIONS FOR FEDERAL AND CALIFORNIA STATE PURPOSES IS GENERALLY THREE AND FOUR YEARS, RESPECTIVELY.





**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.**

OMB No. 1545-0047

**2016**

**Open to Public Inspection**

▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization

**RIVER MONTESSORI CHARTER SCHOOL**

Employer identification number

**27-0431277**

**Part I**

- 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? .....
- 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? .....
- 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 .....
- SEE PART II**

	YES	NO
<b>1</b>	X	
<b>2</b>	X	
<b>3</b>	X	
<b>4a</b>	X	
<b>4b</b>	X	
<b>4c</b>	X	
<b>4d</b>	X	
<b>5a</b>		X
<b>5b</b>		X
<b>5c</b>		X
<b>5d</b>		X
<b>5e</b>		X
<b>5f</b>		X
<b>5g</b>		X
<b>5h</b>		X
<b>6a</b>	X	
<b>6b</b>		X
<b>7</b>	X	

- 4** Does the organization maintain the following?  
**a** Records indicating the racial composition of the student body, faculty, and administrative staff? .....
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....
- d** Copies of all material used by the organization or on its behalf to solicit contributions? .....
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- 5** Does the organization discriminate by race in any way with respect to:  
**a** Students' rights or privileges? .....
- b** Admissions policies? .....
- c** Employment of faculty or administrative staff? .....
- d** Scholarships or other financial assistance? .....
- e** Educational policies? .....
- f** Use of facilities? .....
- g** Athletic programs? .....
- h** Other extracurricular activities? .....
- 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? .....
- b** Has the organization's right to such aid ever been revoked or suspended? .....
- If you answered "Yes" on either line 6a or line 6b, explain on 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 .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2016

**Part II Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.

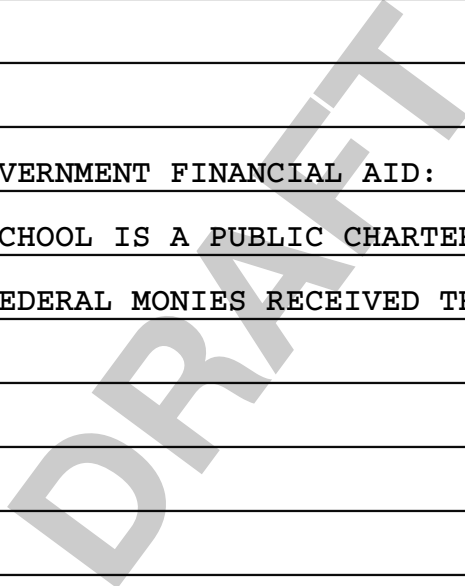
Also provide any other additional information.

**LINE 3 - EXPLANATION OF NONDISCRIMINATION POLICY:**

AFTER ADVERTISING AND NOTIFYING THE COMMUNITY THROUGH VARIOUS MEANS (I.E. FLYERS IN RETAIL ESTABLISHMENTS, LIBRARIES, & PUBLIC POSTING BOARDS AND PRESS RELEASES) APPLICATIONS WERE RECEIVED FOR ENROLLMENT. PROSPECTIVE PARENT MEETINGS WERE HELD AT VARIOUS TIMES AND VENUES IN ORDER TO ENSURE THAT THE COMMUNITY AT LARGE WAS FULLY APPRAISED OF THE OPTION OF THE RIVER MONTESSORI CHARTER SCHOOL AND ITS EDUCATIONAL METHODS AND PUBLIC AVAILABILITY.

**LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:**

RIVER MONTESSORI CHARTER SCHOOL IS A PUBLIC CHARTER SCHOLL PRINCIPALLY FUNDED BY CALIFORNIA AND FEDERAL MONIES RECEIVED TRROUGH THE CALIFORNIA DEPARTMENT OF EDUCATION.



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

Department of the Treasury  
Internal Revenue Service

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

RIVER MONTESSORI CHARTER SCHOOL

Employer identification number

27-0431277

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PHILOSOPHY. THIS HISTORICALLY PROVEN EDUCATIONAL MODEL SUPPORTS THE  
WHOLE CHILD, CREATES LIFELONG LEARNERS, AND EDUCATES FOR PEACE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

RMCS DURING 2011-12. RMCS CONTRIBUTES TO HOST STUDENT-TEACHERS,  
OBSERVERS, AND VISITORS FORM MEMBERS OF THE LARGER EDUCATIONAL COMMUNITY  
AND HAS DEVELOPED RELATIONSHIPS FOR HOSTING STUDENT-TEACHERS, EMBRACING  
LEADERSHIP ROLES IN THE LOCAL AND NATIONAL EDUCATIONAL AND CIVIC  
COMMUNITIES. DESPITE SIGNIFICANT FUNDING FLUCTUATIONS AND DEFERRALS  
FROM THE STATE OF CALIFORNIA, RMCS HAS CONTINUED TO MAINTAIN A BALANCED  
BUDGET.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINAL TAX RETURN IS PRESENTED TO THE BOARD FOR REVIEW, AND RECEIVES  
APPROVAL AND SIGNATURE BEFORE MAILING.

FORM 990, PART VI, SECTION B, LINE 12C:

INDIVIDUALS HOLDING DESIGNATED POSITIONS SHALL FILE THEIR STATEMENTS OF  
ECONOMIC INTERESTS WITH RIVER MONTESSORI CHARTER SCHOOL, WHICH WILL MAKE  
THE STATEMENTS AVAILABLE FOR PUBLIC INSPECTION AND REPRODUCTION.

FORM 990, PART VI, SECTION B, LINE 15A:

COMPENSATION, REVIEW AND APPROVAL OF THE EXECUTIVE DIRECTOR IS HELD UNDER  
CLOSED SESSION OF THE BOARD OF DIRECTORS.

Name of the organization RIVER MONTESSORI CHARTER SCHOOL	Employer identification number 27-0431277
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FORM 990, PART VI, SECTION C, LINE 19:

ORGANIZATION DOCUMENTS ARE PUBLICLY AVAILABLE ON THE RMCS SCHOOL WEBSITE,  
ON-SITE AND BY REQUEST.

DRAFT

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

**Open to Public  
Inspection**

Name of the organization **RIVER MONTESSORI CHARTER SCHOOL** Employer identification number **27-0431277**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
MONTESSORI CHARTER SCHOOL OF PETALUMA - 26-0748455, 3880 CYPRESS DRIVE, PETALUMA, CA 94954	FUNDRAISING	CALIFORNIA	510(C)3	LINE 7	N/A		X

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MONTESSORI CHARTER SCHOOL-PETALUMA	C	61,358.	
(2)			
(3)			
(4)			
(5)			
(6)			





**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Lined area for supplemental information with a large diagonal 'DRAFT' watermark.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>RIVER MONTESSORI CHARTER SCHOOL</b>	Employer identification number (EIN) or <b>27-0431277</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>3880 CYPRESS DRIVE, SUITE B</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PETALUMA, CA 94954</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**KELLY MANNION**

• The books are in the care of ▶ **3880 CYPRESS DRIVE - PETALUMA, CA 94954**  
Telephone No. ▶ **707-778-6414** Fax No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning **JUL 1, 2016**, and ending **JUN 30, 2017**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

# California Exempt Organization Annual Information Return

Calendar Year 2016 or fiscal year beginning (mm/dd/yyyy) **07/01/2016**, and ending (mm/dd/yyyy) **06/30/2017**

Corporation/Organization name <b>RIVER MONTESSORI CHARTER SCHOOL</b>		California corporation number <b>2951315</b>
Additional information. See instructions.		FEIN <b>27-0431277</b>
Street address (suite or room) <b>3880 CYPRESS DRIVE, SUITE B</b>		PMB no.
City <b>PETALUMA</b>	State <b>CA</b>	ZIP code <b>94954</b>
Foreign country name	Foreign province/state/country	Foreign postal code

<p><b>A</b> First Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Amended Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>C</b> IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final Information Return?  <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized                  Enter date: (mm/dd/yyyy)</p> <p><b>E</b> Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p><b>F</b> Federal return filed? (1) <input type="checkbox"/> 990T (2) <input type="checkbox"/> 990-PF (3) <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series</p> <p><b>G</b> Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H</b> Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name?</p> <p><b>I</b> Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>J</b> If exempt under R&amp;TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources \$ _____</p> <p><b>L</b> If organization is exempt under R&amp;TC Section 23701d and meets the filing fee exception, check box. No filing fee is required. <input checked="" type="checkbox"/></p> <p><b>M</b> Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>O</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>P</b> Is a federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____</p>
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**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	131,315.00
	2	Gross dues and assessments from members and affiliates	2	00
	3	Gross contributions, gifts, grants, and similar amounts received <span style="float: right;">STMT 1</span>	3	1,433,883.00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B	4	1,565,198.00
	5	Cost of goods sold	5	00
	6	Cost or other basis, and sales expenses of assets sold	6	00
	7	Total costs. Add line 5 and line 6	7	00
	8	Total gross income. Subtract line 7 from line 4	8	1,565,198.00
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	1,608,832.00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-43,634.00
<b>Filing Fee</b>	11	Total payments	11	00
	12	Use tax. See General Instruction K	12	00
	13	Payment balance. If line 11 is more than line 12, subtract line 12 from line 11	13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14	00
	15	Filing fee \$10 or \$25. See General Instruction F	15	N/A 00
	16	Penalties and Interest. See General Instruction J	16	00
	17	<b>Balance due.</b> Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	00

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>Sign Here</b>	Signature of officer <b>EXECUTIVE DIRE</b>	Date	• Telephone
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date <b>03/30/18</b>	• PTIN <b>P00541671</b>
	Firm's name (or yours, if self-employed) and address <b>CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLEN DORA, CA 91740</b>	Check if self-employed <input type="checkbox"/>	• FEIN <b>41-0746749</b>
			• Telephone <b>626-857-7300</b>

May the FTB discuss this return with the preparer shown above? See instructions  Yes  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.

628951 11-30-16

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1	00
	2	Interest	•	2	3,406.00
	3	Dividends	•	3	00
	4	Gross rents	•	4	00
	5	Gross royalties	•	5	00
	6	Gross amount received from sale of assets (See Instructions)	•	6	00
	7	Other income	•	7	127,909.00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	131,315.00
	9	Contributions, gifts, grants, and similar amounts paid	•	9	00
	10	Disbursements to or for members	•	10	00
	11	Compensation of officers, directors, and trustees	•	11	113,893.00
	12	Other salaries and wages	•	12	801,282.00
	13	Interest	•	13	785.00
	14	Taxes	•	14	32,817.00
	15	Rents	•	15	275,530.00
	16	Depreciation and depletion (See instructions)	•	16	53,580.00
	17	Other Expenses and Disbursements	•	17	330,945.00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	1,608,832.00

<b>Schedule L Balance Sheet</b>		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		364,540.		242,191.
2	Net accounts receivable		203,382.		78,730.
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				
10	<b>a</b> Depreciable assets	507,619.		663,959.	
	<b>b</b> Less accumulated depreciation	(363,774.)	143,845.	(417,353.)	246,606.
11	Land				
12	Other assets <b>STMT 5</b>		10,111.		10,111.
13	<b>Total assets</b>		721,878.		577,638.
<b>Liabilities and net worth</b>					
14	Accounts payable		164,024.		63,418.
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities				
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		557,854.		514,220.
22	<b>Total liabilities and net worth</b>		721,878.		577,638.

<b>Schedule M-1 Reconciliation of income per books with income per return</b>			
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	•	-43,634.
2	Federal income tax	•	
3	Excess of capital losses over capital gains	•	
4	Income not recorded on books this year	•	
5	Expenses recorded on books this year not deducted in this return	•	
6	<b>Total.</b> Add line 1 through line 5	•	-43,634.
7	Income recorded on books this year not included in this return.	•	
8	Deductions in this return not charged against book income this year	•	
9	<b>Total.</b> Add line 7 and line 8	•	
10	<b>Net income per return.</b> Subtract line 9 from line 6	•	-43,634.

FORM 199	CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3	STATEMENT	1
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<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>DATE OF GIFT</u>	<u>AMOUNT</u>
MONTESSORI CHARTER SCHOOL OF PETALUM	3880 CYPRESS DRIVE PETALUMA, CA 94954	06/30/17	61,358.
TOTAL INCLUDED ON LINE 3			61,358.

FORM 199	OTHER INCOME	STATEMENT	2
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
OTHER REVENUE	127,909.
TOTAL TO FORM 199, PART II, LINE 7	127,909.

FORM 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT	3
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<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HRS WORKED/WK</u>	<u>COMPENSATION</u>
NORMAN LORENZ 3880 CYPRESS DRIVE SUITE B PETALUMA, CA 94954	CHAIRPERSON 2.00	0.
EVA COVARRUBIAS 3880 CYPRESS DRIVE, SUITE B PETALUMA, CA 94954	PARENT MEMBER 2.00	0.
TIM LORENTZ 3880 CYPRESS DRIVE, SUITE B PETALUMA, CA 94954	TREASURER 2.00	0.
ERESA PUCH 3880 CYPRESS DRIVE, SUITE B PETALUMA, CA 94954	SECRETARY 2.00	0.
GINNY HAUTAU 3880 CYPRESS DRIVE, SUITE B PETALUMA, CA 94954	VICE CHAIRPERSON 2.00	0.

TAMMY CLELAND 3880 CYPRESS DRIVE, SUITE B PETALUMA, CA 94954	PARENT MEMBER 2.00	0.
RUBEN MEJIA 3880 CYPRESS DRIVE, SUITE B PETALUMA, CA 94954	PARENT MEMBER 2.00	0.
BESTY HALL 3880 CYPRESS DRIVE, SUITE B PETALUMA, CA 94954	COMMUNITY MEMBER 2.00	0.
KELLY GRIFFITH MANNION 3880 CYPRESS DRIVE STE B PETALUMA, CA 94954	EXECUTIVE DIRECTOR 40.00	113,893.
TOTAL TO FORM 199, PART II, LINE 11		<u>113,893.</u>

FORM 199	OTHER EXPENSES	STATEMENT	4
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
INSTRUCTIONAL MATERIALS	46,689.
OTHER EXPENSES	8,849.
POSTAGE	6,018.
PENSION PLAN CONTRIBUTIONS	54,445.
OTHER EMPLOYEE BENEFITS	88,517.
LEGAL FEES	11,480.
ACCOUNTING FEES	8,925.
OTHER PROFESSIONAL FEES	67,537.
ADVERTISING AND PROMOTION	4,712.
OFFICE EXPENSES	13,433.
INFORMATION TECHNOLOGY	4,144.
TRAVEL	4,276.
CONFERENCES AND CONVENTIONS	1,156.
INSURANCE	10,764.
TOTAL TO FORM 199, PART II, LINE 17	<u>330,945.</u>

FORM 199	OTHER ASSETS	STATEMENT	5
DESCRIPTION		BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES		10,111.	10,111.
TOTAL TO FORM 199, SCHEDULE L, LINE 12		10,111.	10,111.

FORM 199	FUND BALANCES	STATEMENT	6
DESCRIPTION		BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS		421,460.	514,220.
TEMPORARILY RESTRICTED ASSETS		136,394.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 21		557,854.	514,220.

DRAFT





# BOARD OF DIRECTORS MEETING AGENDA

An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. Board agendas are available on the school website [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

The regular meeting of the Governing Board held in public, will be advertised and recorded in accordance with the Brown Act.

**Regular Meeting: June 26, 2018 at 6:30 p.m.**

**Location(s):**

- ☐ RMCS Community Meeting Room: 3880 Cypress Drive, Suite B, Petaluma CA 94954

**A. Opening/Call to Order**

Roll Call: Norman Lorenz, Ginny Hautau, Eresa Puch, Tim Lohrentz, Ruben Mejia, Eva Covarrubias  
Staff: Kelly Griffith Mannion, Executive Director, Michelle Leonard, CBO, Julie Carolan, Administration & Communications Manager

**B. Reading of RMCS Mission & Vision**

Our mission at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

Our vision at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

**C. Agenda Review & Approval**

**D. Public Comment**

*Visitors are allowed to address the Board for up to three (3) minutes on items not on the agenda for a total of 15 minutes per topic. With Board consent, the Board President may increase or decrease time allowed for public comment. The Board does not respond or take action on public comments.*

**E. Approval: Minutes from 05/08/18 Board Meeting**

**F. Communications:**

1. Foundation/Fundraising Report
2. RMCS Executive Director's Report
3. Outreach Report
4. Finance Report
5. Facilities Report

**G. Board Business**

1. Discussion & Action: 18-19 Budget Review & Approval
2. Discussion & Action: Education Protection Account
3. Discussion & Action: 18-19 LCAP Approval
4. Discussion: Charter Renewal/Jr. & Sr. High Update
5. Discussion & Action: New Community Member Interview & Approval  
-- Gena Engelfreid from Golden Oak Montessori
6. Discussion & Action: Updated or New Policies for Review & Approval:
  - 6a. Independent Study Policy & Form/Contract - Updated
  - 6b. Homeless Policy NEW
  - 6c. Registration of Visitors/Guests - NEW (as policy)
  - 6d. Admissions & Enrollment - Updated
  - 6e. Educational Records and Student Information - Updated
  - 6f. Sexual Harassment and Procedures - NEW (as policy)
  - 6g. Immigration Enforcement Policy - NEW
  - 6h. Immigration Enforcement Policy Related to the Detention or Deportation of a Student's Family Member - NEW
7. Discussion & Action: 2018-19 Board Meeting Schedule

**H. Future Agenda Items**

**I. Adjournment of Board Meeting**

**Future Meeting Date(s): TBD**

**Instructions for Presentations to the Board by Members of the Community**

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1. Agendas are available to all community members
2. Community members who wish to speak on any agenda items or under the general category of "Public Comment" will be given an opportunity to do so.
3. "Public Comment" is set aside for members of the community to raise issues that are not specifically on the agenda. However, due to public meeting laws (Brown Act), the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. Exceptions to these time limits may be made at the discretion of the Board Chair. The board may give direction to staff to respond to your concerns or you may be offered the option of returning with a citizen requested agenda item.
4. With regard to items that are on the agenda, you may speak for up to (3) minutes when the Board discusses that item. Exceptions to this time may be made at the discretion of the Board Chair.
5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.

[For office use only: Posted On-site: Initial\_jc\_\_\_/Date\_06/23/18\_\_\_ Posted Website: Initial\_jc\_\_\_/Date\_06/23/18\_\_\_ ]

3880 Cypress Drive, Ste B • Petaluma, CA 94954 • 707.778.6414 • [www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

*River Montessori Charter School is an Equal Opportunity Employer and does not discriminate against any persons (actual or perceived disability, gender, gender identity or expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics).*

**REGULAR MEETING OF THE  
RIVER MONTESSORI CHARTER SCHOOL (RMCS) BOARD OF DIRECTORS**  
RIVER MONTESSORI CHARTER SCHOOL  
3880 Cypress Drive, Suite B, Petaluma CA 94954 (707)778-6414  
May 8, 2018  
6:30 PM

**MINUTES**

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The regular meeting of the Governing Board held in public will be advertised and recorded in accordance with the Brown Act.

**Location(s):**

- RMCS Community Room, 3880 Cypress Drive, Suite B, Petaluma, CA 94954
- Norman Lorenz: 2011 U Street, Sacramento, CA 95818
- Ginny Hautau: 102 Paisano Road, Corrales NM 87048

**A. CALL TO ORDER**

- a. Norman called the meeting to order at 6:29 PM.
- b. Directors Norman Lorenz, Ginny Hautau, Eresa Puch, Ruben Mejia, and Eva Covarrubias were present. (Absent: Tim Lohrentz)
- c. Staff present: Kelly Mannion - Executive Director, Michelle Leonard - CBO, and Julie Carolan - Administration and Communications Manager

**B. READING OF RMCS MISSION & VISION**

- a. Ginny read the Mission and Vision statements

**C. STUDENT PRESENTATION - None**

**D. APPROVAL OF AGENDA**

- a. Meeting Agenda was approved with unanimous consent (5-0-1).
  - i. Aye: 5
  - ii. Nay: 0
  - iii. Absent: 1

**E. PUBLIC COMMENT - None**

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**F. APPROVAL OF March 13, 2018 MEETING MINUTES**

- a. Minutes of the March 13, 2018 Board retreat meeting were approved with a motion from Ruben, second from Ginny, and unanimous consent. Motion passed (5-0-1).
  - i. Aye: 5
  - ii. Nay: 0

- iii. Absent: 1

## **G. COMMUNICATIONS**

- a. Foundation Report - None
- b. Executive Director's Report - Kelly
  - i. CAASPP - Almost completed; makeup testing
  - ii. Year-end activities
  - iii. Field trips
  - iv. Refinement of communications
  - v. Preparations for next year
  - vi. Full enrollment next year at 190; not fully funded due to TKK enrollments
  - vii. More conversations regarding the adolescent program - lots of enthusiasm; white board/planning session - 5/25/2018
- c. Outreach Report - None
- d. Finance Report - Michelle
  - i. Change of payroll period from once monthly to twice monthly
- e. Facilities Report
  - i. Updates regarding building lease and meeting with landlord

## **H. BOARD BUSINESS**

- a. Discussion & Action: 2016 Tax Return Approval
  - i. Response of, "No" on item 11f of page 3
  - ii. Remove last sentence on page 32, 2nd paragraph
  - iii. Remove last sentence on page 2, 4a (we do not have it anymore)
  - iv. With correction of above items, Eresa moved to approve the 2016 Tax Return with a second from Ruben, and unanimous consent. Motion passed (5-0-1).
    - Aye: 5
    - Nay: 0
    - Absent: 1

## **I. ADJOURNMENT**

- a. Norman moved to adjourn the meeting at 6:59 PM. The motion passed with unanimous consent (5-0-1).
  - i. Aye: 5
  - ii. Nay: 0
  - iii. Absent: 1

## **Future Meeting Dates:**

- June 22, 2018 - 1:00 PM (Finance Committee Meeting)
- June 26, 2018 - 6:30 PM

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## River Montessori Charter School 2018-2019 Proposed Budget Narrative

**Revenues** are funded from multiple sources which are based on ADA: LCFF/State Aid Entitlement, Mandated Block Grant, county In-Lieu of Property Taxes, Lottery, and State & Federal Special Education Entitlements. Additional revenue comes from local donations such as The River Montessori Foundation (Parent Student Teacher Association), revenue from River Crew (the before and after school care program for enrolled students), and donations from parents for field trips. Total revenues for 2018-19 are projected to be \$1,832,675.

### 2018-19 Revenue Summary

*(Based on 172 ADA)*

*Percentages are rounded*

Revenue by Object	Per ADA	Total Amount	% of Budget
<b>LCFF</b>	<b>\$8,446.58</b>	<b>\$1,452,811</b>	<b>79.3%</b>
<b>Federal Revenue</b>	<b>\$120.00</b>	<b>\$20,640</b>	<b>1.1%</b>
<b>State Revenue</b>	<b>\$1,001.30</b>	<b>\$172,224</b>	<b>9.4%</b>
<b>Local Revenue</b>	<b>\$1,087.21</b>	<b>\$187,000</b>	<b>10.2%</b>
<b>Total Resources</b>	<b>\$10,655.09</b>	<b>\$1,832,675</b>	<b>100%</b>

The LCFF is funded through county In-Lieu of Property Taxes, General State Aid, and the EPA Grant and represents 79.3 percent of the school's total revenues. Of this amount, \$831,526 (57.2%) comes from County In-Lieu property taxes, \$567,728 (39.1%) from the State General Fund and \$53,557 (3.7%) from the EPA Grant.

**General State Aid** revenues are based on ADA for different grade spans, and are revised several times throughout the fiscal year according to actual ADA. Final year funding is based on P-2 ADA for that current school year. The May Revision released in May 2018 by the Governor attempts to address the State's current budget and several entities estimate the ADA funding levels from this information. Per May's release, there will be a COLA increase of 2.71% in this year's funding amounts. Based on enrollment forms, River Montessori is using an estimate ADA of 172, with a total enrollment of 181, for the 2018-2019 Proposed Budget.

**Other revenue** sources fund the remaining 20.7 percent of the budget. Federal revenue is the smallest percentage with projected income of \$20,640 from IDEA Special Education, which is based on \$120 per ADA. The other State revenues are projected to be 9.4 percent totaling \$172,224. State revenues includes a one-time Block Grant, \$295.00 per ADA, which is optional every year. Lottery funds are also part of the State revenue with a projected \$32,508, based upon \$189.00 per ADA for State Lottery.

The River Montessori Foundation is projecting to contribute \$85,000 for FY18-19. Additional local revenue is projected to be \$20,000 from the Upper Elementary lunch fundraisers and parent donations for field trips. River Crew, the before and after school care program, income is projected to be \$80,000.

## River Montessori Charter School 2018-2019 Proposed Budget Narrative

**Projected expenditures** for 18-19 are \$1,772,630 from a variety of sources. As in the past, major expenses are from salaries and the building lease. Certificated salaries from classroom teachers, Special Education Support, and the Executive Director & Superintendent are projected to be \$575,879. Classified salaries are projected to be \$376,428 and include the Chief Business Officer, Communications/Operations Manager, 7 full-time teaching assistants, a part-time Special Education teaching assistant, Office & Clerical Administrative positions, and River Crew staff. Statutory benefits, payroll taxes and health benefits are projected to be \$268,044, bringing total salaries and benefits to \$1,220,351 and is 69 percent of budgeted expenditures.

Library books, instructional materials, software, classroom furniture and other student materials are projected to be \$84,860 and 4.8 percent of the budget. Due to the nature of Montessori instructional materials, the life cycle and durability of instructional materials spans several years and does not require frequent replacement such as textbooks would. Supplies for the River Crew program are projected to be \$2,000 based on prior year data and include arts and crafts supplies, after school snacks & baking ingredients, playground balls and garden tools. Revenues from the program fees cover these costs to ensure the program is self-sustaining as the school does not receive any grants or other outside funding for this service to families.

Expenses for services and operations are projected to be \$415,419 and represent 23.4 percent of the budget. Of this amount, \$240,214 will be for the building lease, which ends with the school year and charter renewal in June 2019.

Expenditures for Special Education include a Psychiatrist, Occupational Therapist, Psychologist, and Speech and Language Pathologist. Federal and State expenditures for these contractors are projected to be \$25,550.

Additional operating expenditures include oversight fees. As stated in our MOU with our sponsoring district, Old Adobe Union School District, the allowable charge for oversight services is \$14,735, or 1% of LCFF Funds which are General State Aid & In-Lieu Property Tax Revenue and the Education Protection Account Grant for FY18-19.

**Future Revenues & Expenses** will remain relatively flat except for employee benefits, which will increase dramatically due to rising costs of health insurance and STRS benefits. The other major expenditure we need to continue to plan for is expanding our school to include an adolescent program with 7<sup>th</sup> to 12<sup>th</sup> grade levels. At the end of this year we will have an overage of \$60,045 to add to our reserve for future expansion.

Based on this report, it is recommended that the Board accept the Proposed Budget for 2018-19 fiscal year.

Charter Number: 1081

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2018-19 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:   
Charter School Official  
(Original signature required)

Date: 6/18/18

Printed Name: Kelly Griffith Mannion

Title: Executive Dir./Superintendent

For additional information on the budget report, please contact:

Charter School Contact:

Michelle Leonard  
Name

Chief Business Officer  
Title

707-778-6414  
Telephone

mleonard@rivermontessoricharter.org  
E-mail Address



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,272,654.00	1,452,811.00	14.2%
2) Federal Revenue		8100-8299	20,473.00	20,640.00	0.8%
3) Other State Revenue		8300-8599	119,869.00	86,052.00	-28.2%
4) Other Local Revenue		8600-8799	281,183.00	273,172.00	-2.8%
5) TOTAL, REVENUES			1,694,179.00	1,832,675.00	8.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	561,117.00	575,880.00	2.6%
2) Classified Salaries		2000-2999	321,276.00	376,428.00	17.2%
3) Employee Benefits		3000-3999	240,583.00	268,044.00	11.4%
4) Books and Supplies		4000-4999	73,100.00	84,860.00	16.1%
5) Services and Other Operating Expenses		5000-5999	371,421.00	415,420.00	11.8%
6) Depreciation		6000-6999	53,000.00	52,000.00	-1.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,620,497.00	1,772,632.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			73,682.00	60,043.00	-18.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			73,682.00	60,043.00	-18.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	514,220.49	587,902.49	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,220.49	587,902.49	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			514,220.49	587,902.49	14.3%
2) Ending Net Position, June 30 (E + F1e)			587,902.49	647,945.49	10.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	50,430.11	New
c) Unrestricted Net Position		9790	587,902.49	597,515.38	1.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	343,318.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,000.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(1,701.08)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	10,111.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	539,598.02		
e) Accumulated Depreciation - Buildings		9435	(352,382.78)		
f) Equipment		9440	124,360.52		
g) Accumulated Depreciation - Equipment		9445	(116,546.07)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			567,758.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,520.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			12,520.84		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			555,237.50		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	383,516.00	567,728.00	56.2%
Education Protection Account State Aid - Current Year		8012	32,022.00	53,557.00	67.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
<b>LCFF Transfers</b>					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	877,116.00	831,526.00	-5.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,272,654.00</b>	<b>1,452,811.00</b>	<b>14.2%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	20,473.00	20,640.00	0.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,473.00</b>	<b>20,640.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Raimbursements		8550	26,567.00	53,544.00	101.5%
Lottery - Unrestricted and Instructional Materials		8560	30,954.00	32,508.00	5.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	50,720.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,628.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>119,869.00</b>	<b>86,052.00</b>	<b>-28.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	195,000.00	185,000.00	-5.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	84,183.00	86,172.00	2.4%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>281,183.00</b>	<b>273,172.00</b>	<b>-2.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,694,179.00</b>	<b>1,832,675.00</b>	<b>8.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	356,356.00	471,363.00	32.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,111.00	104,517.00	6.5%
Other Certificated Salaries		1900	106,650.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>561,117.00</b>	<b>575,880.00</b>	<b>2.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	196,864.00	230,514.00	17.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	120,400.00	115,224.00	-4.3%
Clerical, Technical and Office Salaries		2400	4,012.00	30,690.00	665.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>321,276.00</b>	<b>376,428.00</b>	<b>17.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	80,969.00	93,753.00	15.8%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,675.00	37,147.00	25.2%
Health and Welfare Benefits		3401-3402	98,969.00	111,450.00	12.6%
Unemployment Insurance		3501-3502	9,211.00	9,523.00	3.4%
Workers' Compensation		3601-3602	18,159.00	12,571.00	-30.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>240,583.00</b>	<b>268,044.00</b>	<b>11.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	66,100.00	59,860.00	-9.4%
Noncapitalized Equipment		4400	1,000.00	15,000.00	1400.0%
Food		4700	6,000.00	10,000.00	66.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,100.00</b>	<b>84,860.00</b>	<b>16.1%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,625.00	25,095.00	191.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	9,258.00	14,000.00	51.2%
Operations and Housekeeping Services		5500	30,000.00	34,000.00	13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,500.00	255,214.00	1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,988.00	76,061.00	18.9%
Communications		5900	7,550.00	9,550.00	26.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>371,421.00</b>	<b>415,420.00</b>	<b>11.8%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	53,000.00	52,000.00	-1.9%
<b>TOTAL, DEPRECIATION</b>			<b>53,000.00</b>	<b>52,000.00</b>	<b>-1.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,620,497.00</b>	<b>1,772,632.00</b>	<b>9.4%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,272,654.00	1,452,811.00	14.2%
2) Federal Revenue		8100-8299	20,473.00	20,640.00	0.8%
3) Other State Revenue		8300-8599	119,869.00	86,052.00	-28.2%
4) Other Local Revenue		8600-8799	281,183.00	273,172.00	-2.8%
5) TOTAL, REVENUES			1,694,179.00	1,832,675.00	8.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		795,923.00	961,875.00	20.9%
2) Instruction - Related Services	2000-2999		294,182.00	217,870.00	-25.8%
3) Pupil Services	3000-3999		44,750.00	35,550.00	-20.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		63,976.00	73,400.00	14.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		136,166.00	189,223.00	39.0%
8) Plant Services	8000-8999		285,500.00	294,714.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,620,497.00	1,772,632.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			73,682.00	60,043.00	-18.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			73,682.00	60,043.00	-18.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	514,220.49	587,902.49	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,220.49	587,902.49	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			514,220.49	587,902.49	14.3%
2) Ending Net Position, June 30 (E + F1e)			587,902.49	647,945.49	10.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	50,430.11	New
c) Unrestricted Net Position		9790	587,902.49	597,515.38	1.6%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
6230		0.00	29,430.11
6300		0.00	15,300.00
6512		0.00	5,700.00
<b>Total, Restricted Net Position</b>		<b>0.00</b>	<b>50,430.11</b>

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 48380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults In Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	159.70	160.73	159.70	172.00	172.00	172.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	159.70	160.73	159.70	172.00	172.00	172.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	159.70	160.73	159.70	172.00	172.00	172.00

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July 1 Budget  
2018-19 Budget  
Technical Review Checks

River Montessori Elementary Charter  
Old Adobe Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

River Montessori Charter School  
Multiple Year Projected Budget

Object #	DESCRIPTION	Budget	Budget	Budget
Year		2018-2019	2019-2020	2020-2021
	COLA	2.71%	2.57%	2.67%
	Budget			
	Year	2018-2019	2019-2020	2020-2021
<b>REVENUE</b>				
<b>8000-8999</b>	<b>Revenues</b>			
8011	Local Control Funding Formula (LCFF)	567,728	582,319	597,867
8096	In Lieu of Property Tax (LCFF)	831,526	852,896	875,669
8012	Education Protection Account (LCFF)	53,557	54,933	56,400
3310-8181	Federal IDEA (Special Education)	20,640	21,170	21,736
6512-8590	Special Education Mental Health	0	0	0
1100-8560	State Lottery Revenue	24,768	25,405	26,083
6300-8560	State Lottery Revenue Prop 20	7,740	7,939	8,151
8550	Mandated Block Grant	53,544	54,920	56,386
8660	Interest	2,000	2,051	2,106
8650	Rent, Other	0	0	0
8699-FOUN	Donation from River Foundation	85,000	87,185	89,512
8699-FOUN	Music Program (Foundation)	0	0	0
8699-DAYC	River Crew Revenue	80,000	82,056	84,247
8699-Other	Field Trip Donations & Fundraisers	20,000	20,514	21,062
6500-8792	Special Education-State	86,172	88,387	90,747
	<b>TOTAL REVENUES</b>	<b>1,832,675</b>	<b>1,879,774</b>	<b>1,929,964</b>
<b>SALARIES/WAGES</b>				
<b>1000-1999</b>	<b>Certificated Positions</b>			
1100	Teachers Salaries	353,632	362,720	372,405
1100	Substitutes	6,125	6,282	6,450
6500-1100	Teacher Salaries - Special Education	78,866	80,892	83,052
3310-1100	Teacher-Federal IDEA	31,540	32,351	33,214
5000-1100	River Crew Director/Cert Supervisor	1,200	1,231	1,264
1300	Certificated Admin Salaries	104,517	107,203	110,065
	<b>Subtotal - Certificated Salaries</b>	<b>575,879</b>	<b>590,679</b>	<b>606,450</b>
<b>2000-2999</b>	<b>Classified Positions</b>			
2100	Non Certificated Instruction (TAs)	128,590	131,895	135,416
2100	Non Certificated Instruction (Music)	14,700	15,078	15,480
6500-2100	Non Cert Special Education (TAs)	17,024	17,462	17,928
7200-2300	Business Manager	59,925	61,465	63,106
2700-2400	Office Coordinator/Registrar	55,299	56,721	58,235
2700-2400	Office Assistant	30,690	31,478	32,319

River Montessori Charter School  
Multiple Year Projected Budget

5000-2100 River Crew Salaries	70,200	72,004	73,927
<b>Subtotal - Classified Salaries</b>	<b>376,428</b>	<b>386,102</b>	<b>396,411</b>
<b>TOTAL Salaries</b>	<b>952,307</b>	<b>976,781</b>	<b>1,002,861</b>
<b>3000-3999 Employee Benefits</b>			
3101 STRS- Certified (.1628)	93,753	107,090	115,832
3202 PERS- Classified	0	0	0
3902 403(b) Retirement	3,600	3,693	3,791
3311 OASDI- Certified (.062)	0	0	0
3312 OASDI- Classified (.062)	23,339	23,938	24,577
3331 Medicare/Alt- Certified (.0145)	8,350	8,565	8,794
3332 Medicare/Classified (.0145)	5,458	5,598	5,748
3401 Health/Welfare- Certified	80,552	82,622	84,828
3402 Health/Welfare- Classified	30,898	31,692	32,539
3501 SU- Certified (.01)	5,759	5,907	6,065
3502 SU- Classified (.01)	3,764	3,861	3,964
3601 Workers Comp- Certified	7,602	7,797	8,005
3602 Workers Comp- Classified	4,969	5,097	5,233
<b>Subtotal - Benefits</b>	<b>268,044</b>	<b>285,860</b>	<b>299,375</b>
<b>TOTAL SALARIES &amp; WAGES</b>	<b>1,220,351</b>	<b>1,262,641</b>	<b>1,302,237</b>
<b>BOOKS &amp; MATERIALS</b>			
<b>4000-4999 Books &amp; Supplies</b>			
4310 Student Materials	20,000	20,514	21,062
4310-FDTP Student Materials (Field Trip)	20,000	20,514	21,062
4340 Computer Software	5,860	6,011	6,171
4350 Office Supplies	7,000	7,180	7,372
4370 Custodial Supplies	5,000	5,129	5,265
4390 Other Supplies	2,000	2,051	2,106
4400 Equipment/Furniture	15,000	15,386	15,796
4700 Food	10,000	10,257	10,531
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>84,860</b>	<b>87,041</b>	<b>89,365</b>
<b>SERVICES &amp; OPER EXP (UNRESTRICTED)</b>			
<b>5000-5999 Services &amp; Operations</b>			
5201 Travel, Mileage	13,795	14,150	14,527
5202 Conference Expense & Tuition Reimbursement	11,300	11,590	11,900
5301 Dues	1,500	1,539	1,580
5450 Other Insurance (Property & Liability)	14,000	14,360	14,743
5500 Utilities	8,000	8,206	8,425

River Montessori Charter School  
Multiple Year Projected Budget

5510	Janitorial Service	26,000	26,668	27,380
5600	Non Capitalized Improvements	10,000	10,257	10,531
5601	Lease	240,214	246,387	252,966
5630	Maintenance	5,000	5,129	5,265
5800	Other Operating Costs	500	513	527
5809	Vendor/Consultants	25,550	26,207	26,906
5812	Printing	2,000	2,051	2,106
5817	Data Processing - SCOE	1,276	1,309	1,344
5821	Audit Costs	10,000	10,257	10,531
5823	Legal	10,000	10,257	10,531
5830	Prof/Consultant Fees	500	513	527
5850	Advertising	5,000	5,129	5,265
5860	Other Employment costs	500	513	527
5862	Fingerprinting Fees	800	821	842
5883	Oversight Fee - OAUUSD	14,735	15,113	15,517
5884	Miscellaneous Expense	200	205	211
5885	Copier - Lease	5,000	5,129	5,265
5911	Telephone	4,500	4,616	4,739
5940	Communications- Internet	4,800	4,923	5,055
5950	Postage	250	256	263
<b>TOTAL SERVICES &amp; OTHER OPER EXP</b>		<b>415,419</b>	<b>426,095</b>	<b>437,472</b>
<b>CAPITAL OUTLAY</b>				
6000-6999				
6100	Improvement to Sites/Bldgs.	0	0	0
6900	Depreciation Expense	52,000	52,000	52,000
<b>OTHER OUTGO</b>				
7000-7999				
7438	Other Debt Service Payments (Interest)	0	0	0
<b>TOTAL 6000/7000 SERIES</b>		<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
<b>Total Expenditures</b>		<b>1,772,630</b>	<b>1,827,778</b>	<b>1,881,074</b>

Overage/(Deficit)

<b>60,045</b>	<b>51,997</b>	<b>48,891</b>
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**LCFF Calculator Universal Assumptions**  
**River Montessori Elementary Charter (119750) - Budget 2018-19**

**Summary of Funding**

	2018-19	2019-20	2020-21
<b>Target Components:</b>			
Base Grant	1,276,952	1,309,800	1,344,712
Grade Span Adjustment	89,088	91,408	93,844
Supplemental Grant	86,771	87,576	87,436
Concentration Grant	-	-	-
Add-ons	-	-	-
<b>Total Target</b>	<b>1,452,811</b>	<b>1,488,784</b>	<b>1,525,992</b>
<b>Transition Components:</b>			
Target	\$ 1,452,811	\$ 1,488,784	\$ 1,525,992
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>	FALSE	TRUE	TRUE
Floor	1,370,675	1,452,811	1,452,811
<i>Remaining Need after Gap (informational only)</i>			
Current Year Gap Funding	82,136	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 1,452,811</b>	<b>\$ 1,488,784</b>	<b>\$ 1,525,992</b>

**Components of LCFF By Object Code**

	2012-13	2018-19	2019-20	2020-21
8011 - State Aid	\$ -	\$ 567,728	\$ 598,450	\$ 615,800
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	95,458	-	-	-
EPA (for LCFF Calculation purposes)	167,973	53,557	34,400	34,400
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	654,022	831,526	855,934	875,792
<i>Property Taxes net of in-lieu</i>	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 917,453</b>	<b>\$ 1,452,811</b>	<b>\$ 1,488,784</b>	<b>\$ 1,525,992</b>
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ -</b>	<b>\$ 1,452,811</b>	<b>\$ 1,488,784</b>	<b>\$ 1,525,992</b>
<i>8012 - EPA Receipts (for budget &amp; cashflow)</i>	<b>\$ 175,833</b>	<b>\$ 53,557</b>	<b>\$ 34,400</b>	<b>\$ 34,400</b>

**MONTHLY CASH FLOW FOR  
RIVER MONTESSORI CHARTER  
2018-2019 FISCAL YEAR**

Object Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	Projected Total for the Fiscal Year 268,176
	220,509	224,843	229,176	233,509	237,843	242,176	246,509	250,842	255,176	259,509	263,842	268,176		
<b>REVENUES</b>														
LCFF - State Aid	8011	28,386	28,386	31,096	31,096	31,096	31,096	31,096	31,096	31,096	31,096	31,096	31,096	567,729
LCFF - EPA	8012	-	-	13,389	-	13,389	-	13,389	-	13,389	-	13,389	-	53,557
LCFF - In Lieu of Property Tax	8096	(7,411)	49,892	99,783	74,837	66,522	66,522	66,522	66,522	80,473	24,624	24,624	-	679,423
Misc Funds	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	B100-8299	20,640	-	-	-	-	-	-	-	-	-	-	-	20,640
Other State Revenue	B300-8599	2,120	8,190	22,941	8,190	8,190	8,190	8,190	22,941	8,190	8,190	43,941	-	172,223
Other Local Revenue	B600-8792	15,383	15,383	15,383	15,383	15,383	15,383	15,383	15,383	15,383	15,383	15,383	-	187,000
Interfund Transfer In	B900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>59,319</b>	<b>102,051</b>	<b>202,792</b>	<b>149,206</b>	<b>149,206</b>	<b>141,391</b>	<b>141,391</b>	<b>169,531</b>	<b>141,391</b>	<b>141,391</b>	<b>141,391</b>	<b>99,493</b>	<b>1,680,572</b>
<b>EXPENDITURES</b>														
Certified Salaries	1000-1999	47,990	47,990	47,990	47,990	47,990	47,990	47,990	47,990	47,990	47,990	47,990	47,990	573,879
Classified Salaries	2000-2999	31,369	31,369	31,369	31,369	31,369	31,369	31,369	31,369	31,369	31,369	31,369	31,369	376,428
Employee Benefits	3000-3999	22,337	22,337	22,337	22,337	22,337	22,337	22,337	22,337	22,337	22,337	22,337	22,337	268,044
Books and Supplies	4000-4999	20,000	5,896	5,896	5,896	5,896	5,896	5,896	5,896	5,896	5,896	5,896	-	84,660
Spec/Other Oper Exp	5000-5999	34,618	34,618	34,618	34,618	34,618	34,618	34,618	34,618	34,618	34,618	34,618	34,618	415,419
Capital Outlay	6000-6999	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	52,000
Other Outgo	7000-7999	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>160,647</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>146,544</b>	<b>1,772,030</b>
<b>CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)</b>														
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9210-9299	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	9310-9319	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	932X	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	9400-9499	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	6,900	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	-
<b>TOTAL CHANGES IN ASSETS</b>		<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>52,000</b>
<b>CHANGES IN LIABILITIES: (INCREASE)/DECREASE</b>														
Accounts Payable/ Payroll/Due to Govt	9500-9599	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Loans	9615	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	9650-9659	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit Adjustments	9700	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CHANGE IN LIABILITIES</b>		<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>52,000</b>
<b>NET CHANGE IN CASH: INCREASE/(DECREASE)</b>		<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</b>	<b>52,000</b>
<b>ENDING CASH</b>		<b>224,843</b>	<b>229,176</b>	<b>233,509</b>	<b>237,843</b>	<b>242,176</b>	<b>246,509</b>	<b>250,842</b>	<b>255,176</b>	<b>259,509</b>	<b>263,842</b>	<b>268,176</b>	<b>272,509</b>	
Less Reserve		72,641	72,641	72,641	72,641	72,641	72,641	72,641	72,641	72,641	72,641	72,641	72,641	
Actual Cash		152,202	156,535	160,869	165,202	169,535	173,869	178,202	182,535	186,869	191,202	195,535	199,869	



## **Fiscal Year 2017-18 EPA (Education Protection Account) Entitlement**

“Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state’s sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure’s temporary tax increases are deposited into a newly created state account called the Education Protection Account (EPA). Of the funds in the account, 89 percent is provided to K-12 Education and the remainder to community colleges.<sup>1</sup>

The passage of Proposition 30 requires all local educational agencies (LEAs) that are recipients of EPA entitlements to determine the use of funds by their governing boards at an open public meeting prior to the recording of fiscal year expenditures. Revenues and expenditures must be posted on the LEA’s website and recorded using standardized account code structure (SACS) as established by the California Department of Education (CDE). Proposition 30 specifies that EPA funds may not be used for salaries and benefits of administrators or any other administrative costs. In general, EPA funds should be used for the following SACS Functions: instruction, instruction-related services, pupil services, ancillary services, community services, plant services (rent & lease) and other items listed on the CDE website. (For more information on allowable expenditures please visit the CDE website: <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>.)

For the 2017-18 fiscal year through 4th quarter, River Montessori Charter School received \$33,515.00 in revenue from the EPA entitlement. The revenue will be recorded per SACS Resource code 1400, Education Protection Account, and revenue Object code 8012, Education Protection Account Entitlement. River Montessori Charter School Board of Directors approved expenditures of the EPA funds on facility rent at the June 26, 2018 Regular Board Meeting. Expense of \$33,515.00 will be recorded per SACS Function code 8700, Facilities Rent & Leases, and Object code 5601, Rent & Leases.

For more information about Proposition 30 and EPA, please visit the CDE’s website: <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>.

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1. Source: CDE (California Department of Education)





## Fiscal Year 2017-18 EPA (Education Protection Account) Entitlement

### Revenue

2017-18 EPA entitlement through 4th quarter

Debit (Dr)/ Credit (Cr)	Fund	Resource	Project Year	Goal	Function	Object	Amount
Cr	62	1400	0	0000	0000	8012	\$31,186.00

Resource 1400: Education Protection Account, Object 8012: Education Protection Account Entitlement

### Expenses

Allowable expenditures per Prop 30

The River Montessori Charter School Board of Directors has approved expenses of EPA funds on facility rent.

Debit (Dr)/ Credit (Cr)	Fund	Resource	Project Year	Goal	Function	Object	Amount
Dr	62	1400	0	0000	8700	5601	\$31,186.00

Function 8700: Facilities Rents & Leases, Object 5601: Rent

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[www.rivermontessoricharter.org](http://www.rivermontessoricharter.org)

*River Montessori Charter School does not discriminate against any pupil on the basis of the characteristics listed in Education Code Section 220 (actual or perceived disability, gender, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics).*

# Local Control Accountability Plan and Annual Update (LCAP) Template

[Addendum](#): General instructions & regulatory requirements.

[Appendix A](#): Priorities 5 and 6 Rate Calculations

[Appendix B](#): Guiding Questions: Use as prompts (not limits)

[LCFF Evaluation Rubrics](#): Essential data to support completion of this LCAP. Please analyze the LEA's full data set; specific links to the rubrics are also provided within the template.

LEA Name	Contact Name and Title	Email and Phone
River Montessori Charter School	Kelly Griffith Mannion, M.Ed. Executive Director & Superintendent	<a href="mailto:kmannion@rivermontessoricharter.org">kmannion@rivermontessoricharter.org</a> 707.778.6414

## 2018-19 Plan Summary

### The Story

Describe the students and community and how the LEA serves them.



**RMCS is** a fully non-profit and independent organization proudly serving a beautiful and diverse population of children from Transitional Kindergarten - Sixth Grade with a free and public Montessori education. Montessori values academic achievement through the development of the individual in specialized and prepared classrooms which meet independence, personal development, and social emotional growth with hands-on learning materials, collaborative interactions among students, and a peaceful environment where each student develops respect for oneself as well as others.

**Our LEA** serves our students through partnership among students, Montessori teachers, and families with a shared commitment and purpose to the RMCS core values, vision, and mission:

**Our mission** at River Montessori Charter School is to provide students with a learning culture grounded in Montessori philosophy. This historically proven educational model supports the whole child, creates lifelong learners, and educates for peace. The resulting academic excellence is supported by a prepared classroom environment that inspires self-paced, individualized discovery; a love of learning; and respect for self, others, and the environment.

**Our vision** at RMCS is to create a Montessori learning community where children are inspired to realize their academic, personal, and social potential to become global citizens.

**Our Core Values are...**

**Collaboration:** Working together, respecting others, and maintaining a global perspective enlighten students, teachers, families, and the larger community.

**Academic Excellence:** A prepared and rigorous Montessori environment challenges children cognitively, physically, emotionally, and socially, and provides each student with the freedom to progress at their own developmental level and pace.

**Individuality:** The limitless potential of every child contributes to the strength and diversity of our school community.

**Community:** Shared experiences foster lifelong commitment to social responsibility.

**Respect:** Uncompromising responsibility for self, others, and the environment is critical to overall success.

**Educating For Peace:** Inner contentment, self-actualization, and community harmony engender the all-encompassing goal of peace.

**An education capable of saving humanity is no small undertaking; it involves the personal development of man, the enhancement of his value as an individual, and the preparation of young people to understand the times in which they live.**

Dr. Maria Montessori, *Education and Peace*, 1943

**Thank you!** The RMCS Faculty, Administration, and Board of Directors express sincerest gratitude for the commitment and support of Montessori Education and collaboration of our community members! The purpose of education in creating a more peaceful world is a lofty and guiding goal as we assist our students in understanding themselves as individuals with unique and meaningful gifts to develop, refine, and contribute to a greater good through their own individual efforts and talents

**Questions?** An LCAP provides required information through a standardized template and does not reflect all of the work at RMCS to serve students and community. Please feel free to contact our Executive Director & Superintendent, 707.778.6414, so we can better understand your experience and perspective and continue the synergistic work of our dynamic school community. Written comments, questions, and concerns may also be submitted at any time to [admin@rivermontessoricharter.org](mailto:admin@rivermontessoricharter.org).

## LCAP Highlights

Identify and briefly summarize the key features of this year's LCAP.

In collaboration, RMCS stakeholders, including students, Montessori Guides, families, and the board of directors have determined the following goals for 2018-19 school year:

Goal 1: Promote Academic Excellence through Montessori Methodology

Goal 2: Develop Attributes of Successful Learners in an Authentic Montessori School, and

Goal 3: Strengthen Montessori School-Family Communication & Partnership

## Review of Performance

Based on a review of performance on the state indicators and local performance indicators included in the LCFF Evaluation Rubrics, progress toward LCAP goals, local self-assessment tools, stakeholder input, or other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying any specific examples of how past increases or improvements in services for low-income students, English learners, and foster youth have led to improved performance for these students.

## Greatest Progress

CAASPP growth for Fifth and Sixth year students increased 20% and 14% respectively. This is affirming in that the Montessori model is structured on a three-year culminating cycle of learning, with students who complete the cycle as mastering and cementing their learning both academically and personally. Third-year students who have been with RMCS for the three-year cycle of lower elementary and/or began in Transitional Kindergarten/Kindergarten demonstrated good achievement for their first year of CAASPP with 61% met or exceeded in ELA and 30% met or exceeded in Math.

As Montessori is based on individualized learning and growth, we note that individual students within subgroups of EL and Special Ed demonstrate significant progress in achievement based on CAASPP scores and local measures within their Fourth, Fifth, and Sixth year in ELA and Math as indicated by a 29% increase for EL and 50% increase for Special Education.

Evaluation of *Attributes of Successful Learners* demonstrates that most students made progress in the areas of Cognitive Understanding & Thinking Skills, Confidence & Competence, Independence, Autonomy, Intrinsic Motivation, Ability to Manage External Authority, Social Responsibility, and Stewardship & Good Citizenship.

Student Satisfaction surveys indicate that our children find their school peaceful, fellow students as kind, and that they enjoy options for support when needed. Students rated their Montessori teachers as highly peaceful, calm, kind, and helpful.

Parent Satisfaction in how we are serving students is high and affirms the work of supporting students in their learning through a developmental and holistic approach to education. High family participation in Parent University, Community Conversation Meetings, and community events.

Hispanic Family Gatherings and participation were increased with facilitation and personalized communication within the Hispanic Community by native speakers and Hispanic community leaders.

Faculty collaboration provided much support to each member as individual teachers, level teams, and for the group as a whole in serving students. Much thoughtful work was implemented in the scope and sequence of curriculum and with students who struggle academically or behaviorally.

Implementation of social-emotional strategies were implemented with guides, and staff and practiced daily with students within the school setting. Restorative practices and peace-talks are the norm for students and staff to resolve uncomfortable situations and disagreements. An ongoing partnership with a cognitive behavior therapy organization has been established to support guides, parents, and students with developing positive responses to uncomfortable emotions and situations. This served well during the confusing nature of the Sonoma County fires and consequent upset and reverberating effects for children and families.

Referring to the LCFF Evaluation Rubrics, identify any state indicator or local performance indicator for which overall performance was in the “Red” or “Orange” performance category or where the LEA received a “Not Met” or “Not Met for Two or More Years” rating. Additionally, identify any areas that the LEA has determined need significant improvement based on review of local performance indicators or other local indicators. What steps is the LEA planning to take to address these areas with the greatest need for improvement?

## **Greatest Needs**

Despite some gains for groups and individual students, performance indicators for suspension rate, ELA, and Math, were in the orange zone and have strategies incorporated into the LCAP to be implemented in the daily learning experience and practices at school. It is worth noting that for small school populations at each level and demographic group, percentages are greatly impacted by an individual score and can reflect lower overall school achievement percentages and testing results.

Areas of improvement in CAASPP include math written responses, the articulation of critical thinking in a written format, and drafting thoughts and writing on the computer directly.

Per our local measures, in the following year, RMCS will focus on attendance and academics with individualized, consistent support for those who are struggling and or underperforming, more specifically in math for Fourth- and Fifth-year students, including new materials designed to cross-develop skills and ensure exposure to CAASPP/Common Core language and consistent practice of concepts.

Referring to the LCFF Evaluation Rubrics, identify any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these performance gaps?

## Performance Gaps

The EL and Special Education subgroups will receive direct instruction and application practice related to articulation of critical thinking and written expression to increase their skills in demonstrating their understanding of ELA and Math concepts.

If not previously addressed, identify the two to three most significant ways that the LEA will increase or improve services for low-income students, English learners, and foster youth.

## Increased or Improved services

New materials and additional lessons for all students, including Low Income (LI), English Learners (EL), and Foster Youth (FY) students, not at level; Daily reading, language, and math skills and application practice; and on-line computer practice, assessments, and tracking in math, language, and science.

## Budget Summary

Complete the table below. LEAs may include additional information or more detail, including graphics.

DESCRIPTION	AMOUNT
Total General Fund Budget Expenditures For LCAP Year	\$ 1,772,632
Total Funds Budgeted for Planned Actions/Services to Meet The Goals in the LCAP for LCAP Year	\$ 1,772,632

The LCAP is intended to be a comprehensive planning tool but may not describe all General Fund Budget Expenditures. Briefly describe any of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP.

All general funds will be spent on LCAP goals.

DESCRIPTION	AMOUNT
Total Projected LCFF Revenues for LCAP Year	\$ 1,452,811

# Annual Update

LCAP Year Reviewed: 2017-18

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

## Goal 1

Promote Academic Excellence through Montessori Methodology

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 3, 4, 5, 6, 7, 8

Local Priorities: RMCS Charter

## Annual Measureable Outcomes

Expected

Actual

Using local indicators and self- reflection tools, the progress of individual students, including EL and Foster youth, on average, continuously enrolled for Montessori three-year cycles at RMCS beginning in the TK/K, including those in numerically significant subgroups, will be measured and reported to the RMCS community of stakeholders and Board of Directors.

RMCS annually measures and reports progress in implementing state academic standards to the RMCS community and Board of Directors.

RMCS began a long-term tracking of individual students electronically with nationally-normed universal assessments in 2017-18. Individual students have measurable achievement with local measures and will be continuously observed, monitored, and supported to continue progress and growth in meeting individual potential. Student Services Coordinator provides assessment reports and speaks to concerns of faculty and the Board of Directors as necessary.

Compare ELPAC with CELDT to determine new understanding and baselines and report to RMCS community and governing Board of Directors.

The CDE posted in June 2018 a guide that corresponds to the 2017–18 ELPAC Student Score Report indicating not to compare results of the ELPAC with CELDT “because the ELPAC measures new English-language development standards, ELPAC results should not be compared to prior test results from the California English Language Development Test (CELDT).”

The results of the 2017-18 ELPAC indicate that our EL population demonstrate strengths in the areas of speaking, listening, and reading.

Expected

Actual

	The area of growth is in writing which is an area the school will focus on for all students.
Increased number of guides will attend more than one professional development/training and/or formally share their learning with faculty	An increased number of guides attended more than one professional development training/workshop and/or shared their learning with colleagues.
Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and teacher vacancies measured and reported to RMCS community and governing Board of Directors.	Zero misassignments. Teacher vacancies were reported to the community and Board of Directors and students/classrooms were supported with appropriately credentialed teachers.

**Actions / Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

**Action 1**

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>Using local indicators and self- reflection tools, the progress of individual students, including EL and Foster youth, on average, continuously enrolled for Montessori three-year cycles at RMCS beginning in the TK/K, including those in numerically significant subgroups, will be measured and reported to the RMCS community of stakeholders and Board of Directors.</p> <p>RMCS annually measures and reports progress in implementing state academic standards to the RMCS community and governing Board of Directors.</p>	<p>Local indicators and self- reflection tools, were utilized to assess the progress of individual students, including EL, LI, and Foster youth, on average, continuously enrolled for Montessori three-year cycles at RMCS beginning in the TK/K, including those in numerically significant subgroups, will be measured and reported to the RMCS community of stakeholders and Board of Directors.</p> <p>RMCS annually measures and reports progress in implementing state academic standards to the RMCS community and governing Board of Directors.</p>	<p>\$1,127 6500 obc 1900</p>	<p>\$1,217</p>

## Action 2

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
Compare ELPAC with CELDT to determine new understanding and baselines and report to RMCS community and governing Board of Directors.	ELPAC with CELDT comparisons made to determine new understanding and baselines and report to RMCS community and governing Board of Directors.	\$1217 6500 obc 1900	\$1,217

## Action 3

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
Increased number of guides will attend more than one professional development/training and/or formally share their learning with faculty.	Increased number of guides attended more than one professional development/training and/or formally share their learning with faculty.	\$17725 0000 obc 5201 & 5202	\$2,946

## Action 4

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and teacher vacancies measured and reported to RMCS community and Board of Directors.	Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and teacher vacancies were measured and reported to RMCS community and Board of Directors.	\$35100 0000 obc 2300	\$35,100

## Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.



Describe the overall implementation of the actions/services to achieve the articulated goal.

Implemented as expected, see *Actuals Actions/Services* above.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Initial baselines and data tracking began and set a foundation for progress, growth, and consistent measurement.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Due to changing and competing local priorities as determined by the public and transparent work of the RMCS finance committee and Board of Directors, training funds were reallocated and Training and Professional development was performed in-house by the Executive Director & Superintendent. The ED met with weekly with Guides to develop their teaching and performance outcome. Additionally, a two day training was conducted for the teacher's assistants by the ED. The ED's salary is a different object code than 5201 and 5202.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

Emphasis on articulation of critical thinking through the writing process for ELA and Math will be a focus for EL and Special Education subgroups. Online tracking and assessments, new Common Core/CAASPP aligned materials, professional development in such, and frequent review, sharing of data and planning in teams to support individual students, including EL, LI, FY, and Special Education students, who are struggling. New LCAP Goal 1 *Actions and Services* reflect strategies.

## Goal 2

Develop Attributes of Successful Learners in an Authentic Montessori School

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 3, 4, 5, 6, 7, 8

Local Priorities: RMCS Charter

### Annual Measureable Outcomes

Expected	Actual
RMCS will achieve a 95% ADA rate.	94%
RMCS will administer a local climate survey annually, measure and report outcomes to the community and governing Board of Directors and take actions based on results.	95% of students rate RMCS as “peaceful” or “very peaceful”. 85% of parent respondents stated that RMCS promotes academic excellence well or very well, 96% feel welcome to partner in their child’s education, 98% agree or strongly agree that RMCS provides a safe and welcoming environment for every student.
RMCS will maintain less than 10% suspension and expulsion rates.	Less than 1%
RMCS will measure and report the number of individual students, including EL and foster youth, who show mastery on Attributes of Successful Learners.	90% of students, including EL, LI, FY, and Special education students, demonstrate mastery on <i>Attributes of Successful Learners</i> .

### Actions / Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

## Action 1

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
RMCS will strive to achieve a 95% ADA rate and measure and report to RMCS Board of Directors and Stakeholders.	RMCS achieved a 94% ADA rate and reported to RMCS Board of Directors and Stakeholders.	\$12568 0000 obc 2400	\$12,568

## Action 2

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
RMCS will administer a local climate survey annually, measure and report outcomes to the community and governing Board of Directors and take actions based on results.	RMCS administered a local climate survey annually and report outcomes to the community and governing Board of Directors. Actions taken accordingly in current year and in LCAP goals.	\$12568 0000 obc 2400	\$12,568

## Action 3

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
RMCS will maintain less than 10% suspension and expulsion rates.	RMCS maintained less than 1% suspension and expulsion rates.	\$4905 0000 obc 1300	\$4,905

## Action 4

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
RMCS will annually measure and report the number of individual students, including EL and foster youth, who show mastery on Attributes of Successful Learners.	RMCS annually measured and reported the 90% of individual students, including EL, LI, FY, and Special Education Students, who showed mastery on Attributes of Successful Learners.	\$1127 6500 obc 1900	\$1,127

## Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

Implementation as planned.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Strategies for attendance did not increase attendance. Local challenges such as the consequent health effects of the Sonoma County Fires, and flu, cold, and asthma season provided to be challenges for students, families, and school.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

There are no material differences.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

Attendance strategies and actions amended accordingly and are reflected in 2018-19 LCAP Goal 2 Action 1.

## Goal 3

Strengthen Montessori School-Family Communication and Partnership

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 3, 4, 5, 6, 7, 8

Local Priorities: RMCS Charter

### Annual Measureable Outcomes

#### Expected

RMCS will annually administer a local parent engagement and feedback survey, measuring and reporting input and participation outcomes to the RMCS community and governing Board of Directors.

Maintain professional development for faculty, administration, and board in leadership roles and responsibilities.  
Faculty rotates presenting Montessori Mathematics lessons at Board meetings; the Board of Directors contributes to newsletters and hosts a Community Forum. Administration maintains and facilitates parent education opportunities for families and the larger community.

Increased proficiency of Guides to implement the on-line program, based on results of feedback from stakeholders.

#### Actual

53 Respondents, 95% stated that RMCS promotes academic excellence well or very well, 96% feel welcome to partner in their child's education, 98% agree or strongly agree that RMCS provides a safe and welcoming environment for every student.

Faculty and staff rotated leading faculty meetings, parent and team meetings, and presenting information to colleagues and the Board of Directors. Administration facilitated numerous Parent University and Community Conversation meetings for families and the larger community.

Guides who were already engaged in the on-line program increased proficiency with a new release and improvements to the program and familiarity of use. New guides were challenged by the scope of the program and will receive more training in the upcoming year.

## Actions / Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

### Action 1

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>RMCS will annually administer a local parent engagement and feedback survey, measuring and reporting input and participation outcomes to the RMCS community and governing Board of Directors.</p>	<p>RMCS administered a local parent engagement and feedback survey, and will report input and participation outcomes to the RMCS community and governing Board of Directors (last participants entered after school ended).</p>	<p>\$2514 0000 obc 2400</p>	<p>\$2,514</p>

### Action 2

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
<p>Maintain leadership training for faculty, administration, and board in leadership roles and responsibilities. Faculty rotates presenting Montessori Mathematics lessons at Board meetings; the Board of Directors contributes to newsletters and hosts a Community Forum. Administration maintains and facilitates parent education opportunities for families and the larger community.</p>	<p>Leadership training was maintained for faculty, administration, and board in leadership roles and responsibilities with guidance and practice in various settings. Faculty rotated presenting Montessori Mathematics lessons at Board meetings; the Board of Directors contributed to newsletters and did not host a Community Forum. Administration maintained and facilitated multiple parent education opportunities for families and the larger community.</p>	<p>\$14717 0000 obc 1300</p>	<p>\$14,717</p>

### Action 3

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
Increased proficiency of Guides to implement the on-line record-keeping program, based on results of feedback from stakeholders.	Increased proficiency of familiar Guides to better-implement the on-line record-keeping program. New users are at a baseline level.	\$0	\$0

### Analysis

Complete a copy of the following table for each of the LEA’s goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

Implemented as expected with the exceptions of communicating survey results as they arrived after year-end and the Board-led Community Forum was not held.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Survey results will be communicated to families in an upcoming email communication.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

No material differences between budget and actual.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

Faculty and staff will receive formal training and individual support in the on-line record-keeping and communication program. Parents will be encouraged to participate in the on-line record-keeping and communication program in order to maintain awareness, understanding, and partnership in supporting students, Reflected in 2018-19 Goal 3 *Actions and Services*.

# Stakeholder Engagement

LCAP Year: 2017-18

## Involvement Process for LCAP and Annual Update

How, when, and with whom did the LEA consult as part of the planning process for this LCAP/Annual Review and Analysis?

All stakeholders, including Students, Families, Faculty, Staff, and Board were consistently invited and encouraged to participate, share, and discuss academics, attributes of successful learners, and school and family partnerships through events, gatherings, meetings, and via survey.

Partnership Meetings held twice a year with students, teachers and families to review school work, progress, successes, areas of improvement and future goals, and need for support: Sept. 21-22, 2017 and March 15-16, 2018

Faculty Meetings were held in order to collaborate individually, in teams, or as a group to reflect on student work, successes, and areas of improvement. Dedicated days allowed for Assistant Training in support of LCAP goals, and for the faculty team to discuss scope and sequence of materials, review and debrief of year's successes, areas of improvement and respective goals, and planning for 2018-19:

July 19-21, 28, August 4, 11, 18, 25, September 8, 15, October 20, 27, November 1, 17, December 1, 8, 15, 2017, January 12, 19, February 2, 9, 16, 23, March 2, 30, April 6, 13, 23, 27, May 4, 18, 25, 2018

Hispanic Family Gatherings were held during the year to learn more about and address the unique needs of this community and increase participation and partnership: August 24, 2017, November 7, 2017, January 11, 2018, and March 1, 2018

Parent events and Community Conversation meetings provided opportunities for families to gather and share best practices for education, parenting, how to engage at school and support children in their growth: August 9, 31, 2017, (October 13 & 14 cancelled due to fires) November 9, 2017, December 1, 2017, Dec 1, 2017, February 1, 2018, Feb 28, 2018, March 2, 2018, April 26, 2018

Board Meetings addressed the responsibilities of reviewing and meeting RMCS/LCAP goals: September 12, 2017, October 10, 2017, November 14, 2017, December 12, 2017, January 20, 2018, February 20, 2018, March 13, 2018, BOD Mtg and LCAP Public Hearing: May 8, 2018, June 26, 2018

Parent LCAP/Feedback Survey: May-June 2018

Student Survey, May 10, 2018

## Impact on LCAP and Annual Update

How did these consultations impact the LCAP for the upcoming year?



A feedback loop is essential and invaluable in learning stakeholder perspective regarding how RMCS is providing for students and families, faculty, and the larger community and how it might improve. Feedback and perspective is received, data is collected and analyzed, and adjustments are made accordingly in LCAP goals and daily experience for students, teachers, and families.

Attendance is an ardent effort with students, teachers, student services, administration, and families for whom this is a struggle; letters were not finding the hoped for success so we moved to individualized support and now have plans for further connection and supports in 2018-19.

Measuring achievement continues to be a discussion given the developmental approach that the community embraces. The community in general is uninterested in standardized testing and has selected a developmental educational model however, RMCS wishes to reflect the growth that our students are making and so local measures were increased to monitor growth over time and demonstrate progress.

CAASPP progress without heavy test prep in addressing language of the test and explaining ideas continues to be a challenge. RMCS has plans to increase the familiarity of the testing model and types of testing questions to assist the student success in demonstrating their knowledge, understanding, and application of learning.

# Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

## Goal 1

Promote Academic Excellence through Montessori Methodology

### State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 3, 4, 5, 6, 7, 8

Local Priorities: RMCS Charter

### Identified Need:

Students benefit from Montessori methodology to ensure exposure and achievement with a broad, interdisciplinary, and an integrated, whole-child educational experience.

### Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2018-19		
Local Assessments and measures (individual and group work and presentations, portfolios, three-period lessons,	Individual scores on local measures, CAASPP, CELDT/ELPAC, and SOLOM.	Tracking and documented support to ensure progress of individual students using local indicators and CAASPP, ELPAC and SOLOM, including EL, LI, and FY, to determine progress of all		

Metrics/Indicators	Baseline	2018-19		
observations, interactions with peers and guides.) CAASPP, CELDT/ELPAC, SOLOM (or other state-required assessments)		students as well as those continuously enrolled and completing three-year progressive and cumulative Montessori developmental educational levels, at RMCS beginning in TK/K,		
Faculty Attendance Rate	75% of faculty attended professional development training and formally shared their learning with colleagues	80% of faculty will attend professional development/training and/or formally share their learning with faculty		
Local Assessments and Measures	No misassignments.	No misassignments of teachers of ELs or total teacher misassignments. All teacher vacancies reported to RMCS governing Board of Directors.		

## Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

### Action 1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All

All Schools/RMCS

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

ALL EL, FY, LI [sic]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide/Schoolwide [sic]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools/RMCS [sic]

**Actions/Services**

Select from New, Modified, or Unchanged for 2018-19

New

2018-19 Actions/Services

Individually determined frequent online practice and assessments in language, math, and science, and documented daily support in the classroom for struggling students/below level; regular monitoring and sharing of data by Student Services to determine necessary steps for improvement or increased progress. Individual and group lessons/practice in the explanation and articulation of work.

**Budgeted Expenditures**

Year 2018-19

Amount

\$8,014

Source

0000, 6500

Year 2018-19

Budget Reference 4340, 1100

## Action 2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

All

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All Schools/RMCS

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

ALL EL, FY, LI [sic]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide/Schoolwide [sic]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools/RMCS [sic]

### Actions/Services

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

New learning materials designed to combine Montessori didactic and Common Core language to assist children in articulating the explanation of their thinking and practicing such in written format. Professional Development for Montessori Math and Language, CAASPP language/how to increase student skills in the explanation and articulation of work, and in the recoding and sharing of data and progress for immediate support as necessary.

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**Budgeted Expenditures**

Year 2018-19

Amount	\$19,152		
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Source	0000, 6500		
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Budget Reference	5201, 5202, 1300, 1100, 4310		
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**Action 3**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

All
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**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All Schools/RMCS
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OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

ALL EL, FY, LI [sic]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide/Schoolwide [sic]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools/RMCS [sic]

**Actions/Services**

Select from New, Modified, or Unchanged for 2018-19

New

2018-19 Actions/Services

Consistent and frequent review of academic levels and progress in student population, including focus on subgroups/EL, LI, FY, with teachers about individual students and progress, as well as level /team and global school academic areas and needs for improvement.

**Budgeted Expenditures**

Year 2018-19

Amount \$12, 300

Source 0000

Year 2018-19

Budget Reference 1100, 1300

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

## Goal 2

Develop Attributes of Successful Learners in an Authentic Montessori School

### State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2,3,4,5,6,7,8

Local Priorities: RMCS Charter,

### Identified Need:

Students benefit personally and academically in a Montessori school culture of peace, and respect for self, others, and their environment. This experience allows individual talents to flourish, invites willing interest, eager participation, self-understanding and direction, purposeful work, and develops attributes of successful learners as defined by *Attributes of Successful Learners in the Authentic American Montessori School*: Cognitive Understanding and Thinking Skills, Confidence and Competence, Independence, Autonomy, Intrinsic Motivation, Ability to Handle External Authority, Social Responsibility, and Stewardship and Good Citizenship.



## Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2018-19		
Attendance records.	94%	Given state and county-wide challenges with attendance, RMCS will strive to achieve a 95% ADA rate.		
Student surveys and self-reflections Faculty Survey and continued qualitative and quantitative forums and meetings with Guides, support staff, and executive Director & Superintendent	95% of students rate RMCS as "peaceful" or "very peaceful"	Maintain high percentage of student ratings regarding a positive and supportive school climate and experience of learning at RMCS. Rotating/cycle meetings with faculty and staff to support Guides and staff in their work of supporting students.		
Student discipline records.	Less than 1%	Continued low rate of suspension with increased focus and attention to subgroups, such as students with Disabilities, EL, LI, FY, and students of color		
Evaluation of Attributes of Successful Learners.	90% of students show mastery in Attributes of Successful Learners	Maintain high level of progress toward mastery in Attributes of Successful Learners		

## Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

# Action 1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All

All Schools/RMCS

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

ALL EL, FY, LI [sic]

LEA-wide/Schoolwide [sic]

All Schools/RMCS [sic]

## Actions/Services

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

Documented, early, individual, consistent support from teachers, student services, and administration for students and families struggling with attendance concerns.

## Budgeted Expenditures

Year 2018-19

Amount \$30,771

Source 0000, 6500

Budget Reference 2400, 1300, 1100

## Action 2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

All

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All Schools/RMCS

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

ALL EL, FY, LI [sic]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide/Schoolwide [sic]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools/RMCS [sic]

### Actions/Services

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

Conduct annual surveys of students and faculty, regular forums and meetings for feedback loops and collaboration regarding school climate, and individual perspective; measured and reported community and Board of Directors.

**Budgeted Expenditures**

Year 2018-19

Amount \$13, 067

Source 0000

Budget Reference 2400, 1300

**Action 3**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All

All Schools/RMCS

**OR**

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

ALL EL, FY, LI [sic]

LEA-wide/Schoolwide [sic]

All Schools/RMCS [sic]

**Actions/Services**

Select from New, Modified, or Unchanged for 2018-19

Modified

**2018-19 Actions/Services**

Documented proactive, team support and early intervention of individual students who are struggling emotionally or behaviorally in order to support success in school and thereby ensure low suspension and expulsion rates with specific analysis and focus on subgroups/Students with Disabilities, EL, LI, FY, and students of color.

**Budgeted Expenditures**

Year 2018-19

Amount

\$33,967

Source

0000, 6500

Budget  
Reference

1100, 1300

DRAFT

## Action 4

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

All

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All Schools/RMCS

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

ALL EL, FY, LI [sic]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide/Schoolwide [sic]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools/RMCS [sic]

### Actions/Services

Select from New, Modified, or Unchanged for 2018-19

Modified

### 2018-19 Actions/Services

RMCS will assess, report and support individual students, including students with Disabilities, EL, LI, and FY, in order to increase progress toward mastery on Attributes of Successful Learners.

### Budgeted Expenditures

Year 2018-19

Amount \$43,843

Source 0000, 6500



Year 2018-19

Budget Reference

1100, 1300

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged Goal

### Goal 3

Strengthen Montessori School-Family Communication & Partnership

#### State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 3, 4, 5, 6, 7, 8

Local Priorities: RMCS Charter

#### Identified Need

Students benefit socially, emotionally, physically, personally, and academically by parent involvement and support in various forms- in the classroom, outside of the classroom, interactions, educational support at home, participating in leadership positions with the RMCS Board and committees, volunteering at school events, and in the efforts to maintain a positive and collaborative school community for students.

#### Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2018-19		
Parent Surveys Continued qualitative and quantitative forums and meetings with Guides, support staff, and Executive	53 respondents in annual survey, documentation of meetings with Guides, support staff, and Executive Director & Superintendent	Increased number of respondents in annual survey		

Metrics/Indicators	Baseline	2018-19		
Director and Superintendent				
Faculty and Staff Training in On-line Record Keeping and Communication Program	Individual support as needed	80% participation in formal professional development of On-Line Record Keeping and Communication Program		
Parent participation in Online Record-Keeping and Communication Program	Need to establish baseline	RMCS will strive for 50% participation of families		

## Planned Actions / Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

### Action 1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

All

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All Schools/RMCS

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

ALL EL, FY, LI [sic]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide/Schoolwide [sic]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools/RMCS [sic]

## Actions/Services

Select from New, Modified, or Unchanged for 2018-19

Unchanged

### 2018-19 Actions/Services

RMCS will annually administer and encourage participation in a local parent engagement and feedback loops, measuring and reporting input and participation outcomes to the RMCS community and governing Board of Directors.

## Budgeted Expenditures

Year 2018-19

Amount \$7,916

Source 0000

Budget Reference 1300, 2400

## Action 2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from All, Students with Disabilities, or Specific Student Groups)

All

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans):

All Schools/RMCS

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

ALL EL, FY, LI [sic]

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide/Schoolwide [sic]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools/RMCS [sic]

**Actions/Services**

Select from New, Modified, or Unchanged for 2018-19

New

**2018-19 Actions/Services**

Faculty and staff will receive formal training with on-line record keeping and communication program at beginning of year and ongoing support thereafter.

**Budgeted Expenditures**

Year 2018-19

Amount

\$0

Source

Budget Reference

**Demonstration of Increased or Improved Services for Unduplicated Pupils**

LCAP Year: 2018-19

Estimated Supplemental and Concentration  
Grant Funds

Percentage to Increase or Improve Services

\$86, 771

6.35%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

As an independent, fully-nonprofit, LEA, RMCS has allocated spending an excess of these funds in order to improve the achievement and success of all students who are struggling, including English Language Learners, Low Income, and Foster Youth/Homeless students. Please see details of expenditures reflected in above aforementioned Goals, Actions and Services.

## Addendum

*The Local Control and Accountability Plan (LCAP) and Annual Update Template documents and communicates local educational agencies' (LEAs) actions and expenditures to support student outcomes and overall performance. The LCAP is a three-year plan, which is reviewed and updated annually, as required. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. The LCAP and Annual Update Template must be completed by all LEAs each year.*

*For school districts, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all students and each student group identified by the Local Control Funding Formula (LCFF) (ethnic, socioeconomically disadvantaged, English learners, foster youth, pupils with disabilities, and homeless youth), for each of the state priorities and any locally identified priorities.*

*For county offices of education, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all students and each LCFF student group funded through the county office of education (students attending juvenile court schools, on probation or parole, or expelled under certain conditions) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services funded by a school district that are provided to students attending county-operated schools and programs, including special education programs.*

*If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in Education Code (EC) sections 52060, 52062, 52066,*

52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

*Charter schools must describe goals and specific actions to achieve those goals for all students and each LCFF subgroup of students including students with disabilities and homeless youth, for each of the state priorities that apply for the grade levels served or the nature of the program operated by the charter school, and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the EC. Changes in LCAP goals and actions/services for charter schools that result from the annual update process do not necessarily constitute a material revision to the school's charter petition.*

*For questions related to specific sections of the template, please see instructions below:*

## **Instructions: Linked Table of Contents**

Plan Summary

Annual Update

Stakeholder Engagement

Goals, Actions, and Services

Planned Actions/Services

Demonstration of Increased or Improved Services for Unduplicated Students

*For additional questions or technical assistance related to completion of the LCAP template, please contact the local county office of education, or the CDE's Local Agency Systems Support Office at: 916-319-0809 or by email at: [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

### **Plan Summary**

The LCAP is intended to reflect an LEA's annual goals, actions, services and expenditures within a fixed three-year planning cycle. LEAs must include a plan summary for the LCAP each year.

When developing the LCAP, enter the appropriate LCAP year, and address the prompts provided in these sections. When developing the LCAP in year 2 or year 3, enter the appropriate LCAP year and replace the previous summary information with information relevant to the current year LCAP.

In this section, briefly address the prompts provided. These prompts are not limits. LEAs may include information regarding local program(s), community demographics, and the overall vision of the LEA. LEAs may also attach documents (e.g., the LCFF Evaluation Rubrics data reports) if desired and/or include charts illustrating goals, planned outcomes, actual outcomes, or related planned and actual expenditures.

An LEA may use an alternative format for the plan summary as long as it includes the information specified in each prompt and the budget summary table.

The reference to LCFF Evaluation Rubrics means the evaluation rubrics adopted by the State Board of Education under *EC* Section 52064.5.

### **Budget Summary**

The LEA must complete the LCAP Budget Summary table as follows:

- **Total LEA General Fund Budget Expenditures for the LCAP Year:** This amount is the LEA's total budgeted General Fund expenditures for the LCAP year. The LCAP year means the fiscal year for which an LCAP is adopted or updated by July 1. The General Fund is the main operating fund of the LEA and accounts for all activities not accounted for in another fund. All activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. For further information please refer to the *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). (Note: For some charter schools that follow governmental fund accounting, this amount is the total budgeted expenditures in the Charter Schools Special Revenue Fund. For charter schools that follow

the not-for-profit accounting model, this amount is total budgeted expenses, such as those budgeted in the Charter Schools Enterprise Fund.)

- **Total Funds Budgeted for Planned Actions/Services to Meet the Goals in the LCAP for the LCAP Year:** This amount is the total of the budgeted expenditures associated with the actions/services included for the LCAP year from all sources of funds, as reflected in the LCAP. To the extent actions/services and/or expenditures are listed in the LCAP under more than one goal, the expenditures should be counted only once.
- **Description of any use(s) of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP:** Briefly describe expenditures included in total General Fund Expenditures that are not included in the total funds budgeted for planned actions/services for the LCAP year. (Note: The total funds budgeted for planned actions/services may include funds other than general fund expenditures.)
- **Total Projected LCFF Revenues for LCAP Year:** This amount is the total amount of LCFF funding the LEA estimates it will receive pursuant to *EC* sections 42238.02 (for school districts and charter schools) and 2574 (for county offices of education), as implemented by *EC* sections 42238.03 and 2575 for the LCAP year respectively.

## Annual Update

The planned goals, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the previous year's\* approved LCAP; in addition, list the state and/or local priorities addressed by the planned goals. Minor typographical errors may be corrected.

\* For example, for LCAP year 2017/18 of the 2017/18 – 2019/20 LCAP, review the goals in the 2016/17 LCAP. Moving forward, review the goals from the most recent LCAP year. For example, LCAP year 2020/21 will review goals from the 2019/20 LCAP year, which is the last year of the 2017/18 – 2019/20 LCAP.

## Annual Measurable Outcomes

For each goal in the prior year, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in the prior year for the goal.

## Actions/Services

Identify the planned Actions/Services and the budgeted expenditures to implement these actions toward achieving the described goal. Identify the **actual** actions/services implemented to meet the described goal and the estimated actual annual expenditures to implement the actions/services. As applicable, identify any changes to the students or student groups served, or to the planned location of the actions/services provided.

## Analysis

Using actual annual measurable outcome data, including data from the LCFF Evaluation Rubrics, analyze whether the planned actions/services were effective in achieving the goal. Respond to the prompts as instructed.



- Describe the overall implementation of the actions/services to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process.
- Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures or a dollar-for-dollar accounting is not required.
- Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the data provided in the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

## Stakeholder Engagement

Meaningful engagement of parents, students, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. *EC* identifies the minimum consultation requirements for school districts and county offices of education as consulting with teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents, and pupils in developing the LCAP. *EC* requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and pupils in developing the LCAP. In addition, *EC* Section 48985 specifies the requirements for the translation of notices, reports, statements, or records sent to a parent or guardian.

The LCAP should be shared with, and LEAs should request input from, school site-level advisory groups, as applicable (e.g., school site councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet specific goals.

**Instructions:** The stakeholder engagement process is an ongoing, annual process. The requirements for this section are the same for each year of a three-year LCAP. When developing the LCAP, enter the appropriate LCAP year, and describe the stakeholder engagement process used to develop the LCAP and Annual Update. When developing the LCAP in year 2 or year 3, enter the appropriate LCAP year and replace the previous stakeholder narrative(s) and describe the stakeholder engagement process used to develop the current year LCAP and Annual Update.

**School districts and county offices of education:** Describe the process used to consult with the Parent Advisory Committee, the English Learner Parent Advisory Committee, parents, students, school personnel, the LEA's local bargaining units, and the community to inform the development of the LCAP and the annual review and analysis for the indicated LCAP year.

**Charter schools:** Describe the process used to consult with teachers, principals, administrators, other school personnel, parents, and students to inform the development of the LCAP and the annual review and analysis for the indicated LCAP year.

Describe how the consultation process impacted the development of the LCAP and annual update for the indicated LCAP year, including the goals, actions, services, and expenditures.

## Goals, Actions, and Services

LEAs must include a description of the annual goals, for all students and each LCFF identified group of students, to be achieved for each state priority as applicable to type of LEA. An LEA may also include additional local priorities. This section shall also include a description of the specific planned actions an LEA will take to meet the identified goals, and a description of the expenditures required to implement the specific actions.

**School districts and county offices of education:** The LCAP is a three-year plan, which is reviewed and updated annually, as required.

**Charter schools:** The number of years addressed in the LCAP may align with the term of the charter schools budget, typically one year, which is submitted to the school's authorizer. If year 2 and/or year 3 is not applicable, charter schools must specify as such.

### New, Modified, Unchanged

As part of the LCAP development process, which includes the annual update and stakeholder engagement, indicate if the goal, identified need, related state and/or local priorities, and/or expected annual measurable outcomes for the current LCAP year or future LCAP years are modified or unchanged from the previous year's LCAP; or, specify if the goal is new.

### Goal

State the goal. LEAs may number the goals using the "Goal #" box for ease of reference. A goal is a broad statement that describes the desired result to which all actions/services are directed. A goal answers the question: What is the LEA seeking to achieve?

### Related State and/or Local Priorities

List the state and/or local priorities addressed by the goal. The LCAP must include goals that address each of the state priorities, as applicable to the type of LEA, and any additional local priorities; however, one goal may address multiple priorities. ([Link to State Priorities](#))

### Identified Need

Describe the needs that led to establishing the goal. The identified needs may be based on quantitative or qualitative information, including, but not limited to, results of the annual update process or performance data from the LCFF Evaluation Rubrics, as applicable.

### Expected Annual Measurable Outcomes

For each LCAP year, identify the metric(s) or indicator(s) that the LEA will use to track progress toward the expected outcomes. LEAs may identify metrics for specific student groups. Include in the baseline column the most recent data associated with this metric or indicator available at the time of adoption of the LCAP for the first year of the three-year plan. The most recent data associated with a metric or indicator includes data as reported in the annual update of the LCAP year immediately preceding the three-year plan, as applicable. The baseline data shall remain unchanged throughout the three-year LCAP. In the subsequent year columns, identify the progress to be made in each year of the three-year cycle of the LCAP. Consider how expected outcomes in any given year are related to the expected outcomes for subsequent years.

The metrics may be quantitative or qualitative, but at minimum an LEA must use the applicable required metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. For the student engagement priority metrics, as applicable, LEAs must calculate the rates as described in the [LCAP Template Appendix, sections \(a\) through \(d\)](#).

## **Planned Actions/Services**

For each action/service, the LEA must complete either the section “For Actions/Services not included as contributing to meeting Increased or Improved Services Requirement” or the section “For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement.” The LEA shall not complete both sections for a single action.

### **For Actions/Services Not Contributing to Meeting the Increased or Improved Services Requirement**

#### Students to be Served

The “Students to be Served” box is to be completed for all actions/services except for those which are included by the LEA as contributing to meeting the requirement to increase or improve services for unduplicated students. Indicate in this box which students will benefit from the actions/services by entering “All”, “Students with Disabilities”, or “Specific Student Group(s)”. If “Specific Student Group(s)” is entered, identify the specific student group(s) as appropriate.

#### Location(s)

Identify the location where the action/services will be provided. If the services are provided to all schools within the LEA, the LEA must identify “All Schools”. If the services are provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.

**Charter schools** operating more than one site, authorized within the same charter petition, may choose to distinguish between sites by entering “Specific Schools” and identifying the site(s) where the actions/services will be provided. For charter schools operating only one site, “All Schools” and “Specific Schools” may be synonymous and, therefore, either would be appropriate. Charter schools may use either term provided they are used in a consistent manner through the LCAP.

### **For Actions/Services Contributing to Meeting the Increased or Improved Services Requirement:**

#### Students to be Served

For any action/service contributing to the LEA’s overall demonstration that it has increased or improved services for unduplicated students above what is provided to all students (see Demonstration of Increased or Improved Services for Unduplicated Students section, below), the LEA must identify the unduplicated student group(s) being served.

#### Scope of Service

For each action/service contributing to meeting the increased or improved services requirement, identify the scope of service by indicating “LEA-wide”, “Schoolwide”, or “Limited to Unduplicated Student Group(s)”. The LEA must identify one of the following three options:

- If the action/service is being funded and provided to upgrade the entire educational program of the LEA, enter “LEA-wide.”
- If the action/service is being funded and provided to upgrade the entire educational program of a particular school or schools, enter “schoolwide”.
- If the action/service being funded and provided is limited to the unduplicated students identified in “Students to be Served”, enter “Limited to Unduplicated Student Group(s)”.

**For charter schools and single-school school districts**, “LEA-wide” and “Schoolwide” may be synonymous and, therefore, either would be appropriate. For charter schools operating multiple schools (determined by a unique CDS code) under a single charter, use “LEA-wide” to refer to all schools under the charter and use “Schoolwide” to refer to a single school authorized within the same charter petition. Charter schools operating a single school may use “LEA-wide” or “Schoolwide” provided these terms are used in a consistent manner through the LCAP.

#### Location(s)

Identify the location where the action/services will be provided. If the services are provided to all schools within the LEA, the LEA must indicate “All Schools”. If the services are provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.

**Charter schools** operating more than one site, authorized within the same charter petition, may choose to distinguish between sites by entering “Specific Schools” and identify the site(s) where the actions/services will be provided. For charter schools operating only one site, “All Schools” and “Specific Schools” may be synonymous and, therefore, either would be appropriate. Charter schools may use either term provided they are used in a consistent manner through the LCAP.

#### Actions/Services

For each LCAP year, identify the actions to be performed and services provided to meet the described goal. Actions and services that are implemented to achieve the identified goal may be grouped together. LEAs may number the action/service using the “Action #” box for ease of reference.

#### **New/Modified/Unchanged:**

- Enter “New Action” if the action/service is being added in any of the three years of the LCAP to meet the articulated goal.
- Enter “Modified Action” if the action/service was included to meet an articulated goal and has been changed or modified in any way from the prior year description.
- Enter “Unchanged Action” if the action/service was included to meet an articulated goal and has not been changed or modified in any way from the prior year description.
  - If a planned action/service is anticipated to remain unchanged for the duration of the plan, an LEA may enter “Unchanged Action” and leave the subsequent year columns blank rather than having to copy/paste the

action/service into the subsequent year columns. Budgeted expenditures may be treated in the same way as applicable.

**Note:** The goal from the prior year may or may not be included in the current three-year LCAP. For example, when developing year 1 of the LCAP, the goals articulated in year 3 of the preceding three-year LCAP will be from the prior year.

**Charter schools** may complete the LCAP to align with the term of the charter school's budget that is submitted to the school's authorizer. Accordingly, a charter school submitting a one-year budget to its authorizer may choose not to complete the year 2 and year 3 portions of the "Goals, Actions, and Services" section of the template. If year 2 and/or year 3 is not applicable, charter schools must specify as such.

### **Budgeted Expenditures**

For each action/service, list and describe budgeted expenditures for each school year to implement these actions, including where those expenditures can be found in the LEA's budget. The LEA must reference all fund sources for each proposed expenditure. Expenditures must be classified using the California School Accounting Manual as required by *EC* sections 52061, 52067, and 47606.5.

Expenditures that are included more than once in an LCAP must be indicated as a duplicated expenditure and include a reference to the goal and action/service where the expenditure first appears in the LCAP.

If a county superintendent of schools has jurisdiction over a single school district, and chooses to complete a single LCAP, the LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted expenditures are aligned.

## **Demonstration of Increased or Improved Services for Unduplicated Students**

This section must be completed for each LCAP year. When developing the LCAP in year 2 or year 3, copy the "Demonstration of Increased or Improved Services for Unduplicated Students" table and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the current year LCAP. Retain all prior year sections for each of the three years within the LCAP.

### **Estimated Supplemental and Concentration Grant Funds**

Identify the amount of funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner students as determined pursuant to *California Code of Regulations*, Title 5 (5 *CCR*) Section 15496(a)(5).

### **Percentage to Increase or Improve Services**

Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Consistent with the requirements of 5 *CCR* Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. This description must address

how the action(s)/service(s) limited for one or more unduplicated student group(s), and any schoolwide or districtwide action(s)/service(s) supported by the appropriate description, taken together, result in the required proportional increase or improvement in services for unduplicated pupils.

If the overall increased or improved services include any actions/services being funded and provided on a schoolwide or districtwide basis, identify each action/service and include the required descriptions supporting each action/service as follows.

For those services being provided on an LEA-wide basis:

- For school districts with an unduplicated pupil percentage of 55% or more, and for charter schools and county offices of education: Describe how these services are **principally directed to** and **effective in** meeting its goals for unduplicated pupils in the state and any local priorities.
- For school districts with an unduplicated pupil percentage of less than 55%: Describe how these services are **principally directed to** and **effective in** meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the services are **the most effective use of the funds to** meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience or educational theory.

For school districts only, identify in the description those services being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis:

- For schools with 40% or more enrollment of unduplicated pupils: Describe how these services are **principally directed to** and **effective in** meeting its goals for its unduplicated pupils in the state and any local priorities.
- For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils: Describe how these services are **principally directed to** and how the services are **the most effective use of the funds to** meet its goals for English learners, low income students and foster youth, in the state and any local priorities.

# State Priorities

**Priority 1: Basic Services** addresses the degree to which:

- A. Teachers in the LEA are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- B. Pupils in the school district have sufficient access to the standards-aligned instructional materials; and
- C. School facilities are maintained in good repair.

**Priority 2: Implementation of State Standards** addresses:

- A. The implementation of state board adopted academic content and performance standards for all students, which are:
  - a. English Language Arts – Common Core State Standards (CCSS) for English Language Arts
  - b. Mathematics – CCSS for Mathematics
  - c. English Language Development (ELD)
  - d. Career Technical Education
  - e. Health Education Content Standards
  - f. History-Social Science
  - g. Model School Library Standards
  - h. Physical Education Model Content Standards
  - i. Next Generation Science Standards
  - j. Visual and Performing Arts
  - k. World Language; and
- B. How the programs and services will enable English learners to access the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.

**Priority 3: Parental Involvement** addresses:

- A. The efforts the school district makes to seek parent input in making decisions for the school district and each individual school site;
- B. How the school district will promote parental participation in programs for unduplicated pupils; and
- C. How the school district will promote parental participation in programs for individuals with exceptional needs.

**Priority 4: Pupil Achievement** as measured by all of the following, as applicable:

- A. Statewide assessments;
- B. The Academic Performance Index;
- C. The percentage of pupils who have successfully completed courses that satisfy University of California (UC) or California State University (CSU) entrance requirements, or programs of study that align with state board approved career technical educational standards and framework;
- D. The percentage of English learner pupils who make progress toward English proficiency as measured by the California English Language Development Test (CELDT);
- E. The English learner reclassification rate;
- F. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher; and
- G. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness.

**Priority 5: Pupil Engagement** as measured by all of the following, as applicable:

- A. School attendance rates;
- B. Chronic absenteeism rates;
- C. Middle school dropout rates;
- D. High school dropout rates; and

E. High school graduation rates;

**Priority 6: School Climate** as measured by all of the following, as applicable:

- A. Pupil suspension rates;
- B. Pupil expulsion rates; and
- C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness.

**Priority 7: Course Access** addresses the extent to which pupils have access to and are enrolled in:

- A. S broad course of study including courses described under *EC* sections 51210 and 51220(a)-(i), as applicable;
- B. Programs and services developed and provided to unduplicated pupils; and
- C. Programs and services developed and provided to individuals with exceptional needs.

**Priority 8: Pupil Outcomes** addresses pupil outcomes, if available, for courses described under *EC* sections 51210 and 51220(a)-(i), as applicable.

**Priority 9: Coordination of Instruction of Expelled Pupils (COE Only)** addresses how the county superintendent of schools will coordinate instruction of expelled pupils.

**Priority 10. Coordination of Services for Foster Youth (COE Only)** addresses how the county superintendent of schools will coordinate services for foster children, including:

- A. Working with the county child welfare agency to minimize changes in school placement
- B. Providing education-related information to the county child welfare agency to assist in the delivery of services to foster children, including educational status and progress information that is required to be included in court reports;
- C. Responding to requests from the juvenile court for information and working with the juvenile court to ensure the delivery and coordination of necessary educational services; and
- D. Establishing a mechanism for the efficient expeditious transfer of health and education records and the health and education passport.

**Local Priorities** address:

- A. Local priority goals; and
- B. Methods for measuring progress toward local goals.



# APPENDIX A: PRIORITIES 5 AND 6 RATE CALCULATION INSTRUCTIONS

For the purposes of completing the LCAP in reference to the state priorities under *EC* sections 52060 and 52066, as applicable to type of LEA, the following shall apply:

(a) “Chronic absenteeism rate” shall be calculated as follows:

- (1) The number of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30) who are chronically absent where “chronic absentee” means a pupil who is absent 10 percent or more of the schooldays in the school year when the total number of days a pupil is absent is divided by the total number of days the pupil is enrolled and school was actually taught in the total number of days the pupil is enrolled and school was actually taught in the regular day schools of the district, exclusive of Saturdays and Sundays.
- (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
- (3) Divide (1) by (2).

(b) “Middle School dropout rate” shall be calculated as set forth in 5 *CCR* Section 1039.1.

(c) “High school dropout rate” shall be calculated as follows:

- (1) The number of cohort members who dropout by the end of year 4 in the cohort where “cohort” is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.
- (2) The total number of cohort members.
- (3) Divide (1) by (2).

(d) “High school graduation rate” shall be calculated as follows:

- (1) The number of cohort members who earned a regular high school diploma [or earned an adult education high school diploma or passed the California High School Proficiency Exam] by the end of year 4 in the cohort where “cohort” is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.
- (2) The total number of cohort members.
- (3) Divide (1) by (2).

(e) “Suspension rate” shall be calculated as follows:

- (1) The unduplicated count of pupils involved in one or more incidents for which the pupil was suspended during the academic year (July 1 – June 30).
- (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
- (3) Divide (1) by (2).

(f) “Expulsion rate” shall be calculated as follows:

- (1) The unduplicated count of pupils involved in one or more incidents for which the pupil was expelled during the academic year (July 1 – June 30).
- (2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).
- (3) Divide (1) by (2).

NOTE: Authority cited: Sections 42238.07 and 52064, *Education Code*. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.6, 47606.5, 48926, 52052, 52060, 52061, 52062, 52063, 52064, 52066, 52067, 52068, 52069, 52070, 52070.5, and 64001,; 20 U.S.C. Sections 6312 and 6314.

# APPENDIX B: GUIDING QUESTIONS

## Guiding Questions: Annual Review and Analysis

- 1) How have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
- 2) How have the actions/services addressed the needs of all subgroups of pupils identified pursuant to *EC* Section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
- 3) How have the actions/services addressed the identified needs and goals of specific school sites and were these actions/services effective in achieving the desired outcomes?
- 4) What information (e.g., quantitative and qualitative data/metrics) was examined to review progress toward goals in the annual update?
- 5) What progress has been achieved toward the goal and expected measurable outcome(s)? How effective were the actions and services in making progress toward the goal? What changes to goals, actions, services, and expenditures are being made in the LCAP as a result of the review of progress and assessment of the effectiveness of the actions and services?
- 6) What differences are there between budgeted expenditures and estimated actual annual expenditures? What were the reasons for any differences?

## Guiding Questions: Stakeholder Engagement

- 1) How have applicable stakeholders (e.g., parents and pupils, including parents of unduplicated pupils and unduplicated pupils identified in *EC* Section 42238.01; community members; local bargaining units; LEA personnel; county child welfare agencies; county office of education foster youth services programs, court-appointed special advocates, and other foster youth stakeholders; community organizations representing English learners; and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process? How was the information made available?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to *EC* sections 52062, 52068, or 47606.5, as applicable, including engagement with representatives of parents and guardians of pupils identified in *EC* Section 42238.01?

- 6) What specific actions were taken to consult with pupils to meet the requirements 5 *CCR* Section 15495(a)?
- 7) How has stakeholder involvement been continued and supported? How has the involvement of these stakeholders supported improved outcomes for pupils, including unduplicated pupils, related to the state priorities?

## **Guiding Questions: Goals, Actions, and Services**

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning": Basic Services (Priority 1), the Implementation of State Standards (Priority 2), and Course Access (Priority 7)?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes": Pupil Achievement (Priority 4), Pupil Outcomes (Priority 8), Coordination of Instruction of Expelled Pupils (Priority 9 – COE Only), and Coordination of Services for Foster Youth (Priority 10 – COE Only)?
- 3) What are the LEA's goal(s) to address state priorities related to parent and pupil "Engagement": Parental Involvement (Priority 3), Pupil Engagement (Priority 5), and School Climate (Priority 6)?
- 4) What are the LEA's goal(s) to address any locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for unduplicated pupils as defined in *EC* Section 42238.01 and groups as defined in *EC* Section 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific expected measurable outcomes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in *EC* Section 52052?
- 11) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to *EC* Section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
- 12) How do these actions/services link to identified goals and expected measurable outcomes?
- 13) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?

## RIVER MONTESSORI CHARTER SCHOOL Independent Study Program & Policy

### Program Description:

Independent study is an alternative to classroom instruction consistent with the River Montessori Charter School course of study, and is not an alternative curriculum. Independent Study provides an individual student with a teacher-directed options to acquire the values, skills, and knowledge all students present in the classroom environment gain, and are verified in a written agreement between the parent, teacher and school administration. Independent study can be part of, be separate from, or be in addition to a regular classroom program.

Independent study is an instructional strategy (not a categorical program) that responds to individual student needs and styles of learning. A contractual agreement is drawn among the certificated teacher as the general instructional supervisor, the student, her or his parent/guardian, and any other persons who may be directly involved in the student's learning program. The written agreement sets educational objectives and addresses activities and personnel to be involved, resources to be used, and a method for tracking the study.

The agreement must adhere to school board policy and legal requirements. Independent study is an optional educational alternative, available to RMCS students meant to respond to the specific educational needs, interests, aptitudes, and abilities of the student within the confines of school board policy. As a recognized alternative to regular classroom study, the independent study option is expected to be equal or superior in quality to classroom instruction.

### Policy:

These policies apply to all pupils participating in independent study at River Montessori Charter School (RMCS).

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of an assigned certificated RMCS employee or employees.

Unless agreed upon prior to a specific Independent Study period, for students in all programs of independent study, the maximum length of time that may elapse between the time an assignment is made and the date by which the student must complete the assigned work is one week.

When special or extenuating circumstances justify a longer time for individual students, the Executive Director or designee may approve a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

*Missed or Incomplete Assignments:* A teacher will evaluate any missed or incomplete assignments, and arrange make-up, corrections, or added assignments to fulfill the Independent Study. A written record of the Independent Study Request, and teacher findings shall be maintained in as part of the student's permanent record. The record shall be maintained for a period of three years from the date of the evaluation.

*Agreement:* (5 C.C.R § 11702) A current written agreement for each independent study pupil shall be maintained on file for each participating student. Each agreement shall be signed, dated and in effect prior to the start of reporting attendance (ADA) pursuant to that agreement. The independent study agreement for a student will require and cover a study plan that represents the

same amount of study that would be required of a student in the classroom and be consistent with RMCS curriculum and course of study of students participating in the regular classroom setting.

*Agreement Content:* Each independent study written agreement shall contain all of the following provisions:

- The manner, time, frequency, and place for submitting a pupil's assignments and for reporting her/his progress.
- The objectives and methods of study for the pupil's work, and the methods utilized to evaluate that work.
- The specific resources, including materials and personnel that will be made available to the pupil.
- A statement of the policies adopted regarding the maximum length of time allowed between the assignment and the completion of a pupil's assigned work, and the number of missed assignments allowed prior to an evaluation of whether or not the pupil should be allowed to continue in independent study.
- The duration of the independent study agreement, recognizing that no independent study agreement shall be valid for any period longer than one semester, or one-half year for when considering pupils on a year-round calendar.
- Completed, turned-in work will be determined to be "met" or "not met" by the teacher.
- The inclusion of a statement in each independent study agreement that independent study is an optional education alternative in which no pupil may be required to participate.

Written agreements may include subsidiary agreements, such as course contracts and assignment and work records.

### **Students with Exceptional Needs**

No individual with exceptional needs may participate in independent study unless specified in the student's independent education program (IEP).

Adopted: September 1, 2009

Amended: June 26, 2018



# RIVER MONTESSORI CHARTER SCHOOL

## Parent Request for Independent Study & Independent Study Agreement

For Office Use Only:	
Student Name: _____	Class: _____
Grade: _____	Class: _____
Recorded: _____	

### Independent Study (I.S.) Process

1. Request(s) are to be made to child's guide or through school administration prior to absence or with as much advance notice as possible in order to create a meaningful study packet.
2. Guides prepare a packet to send home with student or have ready in the school office for parent signature and pick-up.
3. Completed I.S. packets require parent initials approving the work record and must be returned to the school by the due date.
4. Guides and Executive Director review completed packets and approve for the record/attendance.

Thank you for supporting the Independent Study process!

**I request for my child to participate in Independent Study (I.S.) assignments as designed by RMCS Class guide while my student is absent from RMCS.**

<b>Student Name:</b> _____		<b>Grade/Class:</b> _____	
<b>START DATE:</b> _____	<b>END DATE:</b> _____	<b>DUE DATE:</b> _____	
<b>Purpose of Absence/Independent Study:</b> _____			
<b>Address:</b> _____		<b>DOB:</b> _____	
<b>City/State:</b> _____	<b>Zip Code:</b> _____	<b>Mobile:</b> _____	
<b>Email:</b> _____			

### Independent Study Program Agreement:

- ✓ Assignments are to be completed and submitted to the classroom Guide within five (5) school days after our student returns.
- ✓ Parents/Guardians abide by the parameters of the agreement and supervise required assignments designed by Guide.
- ✓ Student learning objectives are consistent with and evaluated in the same manner as students attending classes on a daily basis.
- ✓ Independent Study is an educational option for students. Students may not receive new I. S. if there is greater than 20% incompleteness or outstanding I.S. work.

**I have read, understand, and agree to the Independent Study Agreement as stated above.**

Director's Initials:

<b>Parent Signature:</b> _____	<b>Date:</b> _____
<b>Guide Signature:</b> _____	<b>Date:</b> _____
<b>Student Signature:</b> _____	<b>Date:</b> _____

### Activities the classroom Guide may select as the means to reach the objectives may include, but are not limited to:

- |  |  |   |  |  |
|--|--|---|--|--|
| <ul style="list-style-type: none"> <li>• Reading</li> <li>• Demonstrations</li> <li>• Participation</li> <li>• Computer Programs</li> <li>• Other Educational Activities related to an assignment</li> </ul> | <ul style="list-style-type: none"> <li>• Research</li> <li>• Flash Cards</li> <li>• Note Taking</li> <li>• Lesson Exercises</li> </ul> | <ul style="list-style-type: none"> <li>• Essays</li> <li>• Group Projects</li> <li>• Simulations</li> <li>• Videos</li> </ul> | <ul style="list-style-type: none"> <li>• Illustrations</li> <li>• Field Trips</li> <li>• Games</li> <li>• Audio Recordings</li> <li>• Questions</li> </ul> | <ul style="list-style-type: none"> <li>• Oral Reports</li> <li>• Term Paper/Essay</li> <li>• Discussions</li> <li>• Comprehension</li> </ul> |
|--|--|---|--|--|

### The methods the classroom Guide may use to evaluate student work may include, but are not limited to:

- |   |  |   |
|---|--|---|
| <ul style="list-style-type: none"> <li>• Periodic reviews of assignments by a credentialed teacher/guide</li> </ul> | <ul style="list-style-type: none"> <li>• Guide-designed evaluations</li> <li>• Written &amp; Oral Tests &amp; Exams</li> </ul> | <ul style="list-style-type: none"> <li>• On-line Exams</li> <li>• Guide Observations</li> </ul> |
|---|--|---|

### Description of Assignment(s):

### Upon Completion

ASSIGNMENTS: <small>(Description of assignment/project, materials &amp; time required for I.S.)</small>	Parent Initial	Teacher Initial	Met or Not Met

## RIVER MONTESSORI CHARTER SCHOOL

### Homeless Education Policy

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

#### Definitions

- ***Homeless children and youths*** includes individuals who lack a fixed, regular and adequate nighttime residence and includes children and youths:
  - Who are sharing the housing of other persons due to loss of housing, economic hardship or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
  - Who have a primary nighttime residence that is a public or private place not designated for or ordinarily used as a regular sleeping accommodation for human beings;
  - Who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings;
  - Who are migratory children who qualify as homeless for purposes of this part because the children are living in circumstances described above.
- ***Unaccompanied youth*** includes a youth not in the physical custody of a parent or guardian.
- ***The Charter School is the school of origin*** when the student attended the Charter School when permanently housed or was last enrolled when the student became homeless. The Charter School will not be considered the school of origin when it is contrary to the wishes of a student’s parent(s) or guardian(s), or is not in the best interest of the student.
- In determining the best interest of the child or youth, the School shall:
  - Presume that keeping the child or youth in the school of origin is in the best interest of the child or youth, less it is contrary to the request of the child’s or youth’s parent or guardian, or unaccompanied youth;
  - Consider student-centered factors related to the child’s or youth’s best interest, including factors related to the impact of mobility on achievement, education, health,



and safety of homeless children and youth, giving priority to the request of the child's or youth's parent or guardian or unaccompanied youth;

- If, after conducting the best interest determination based on consideration of the presumption identified above and the student-centered factors identified above, the School determines that it is not in the child's or youth's best interest to attend the School, the School shall provide the child's or youth's parent or guardian or the unaccompanied youth with a written explanation of the reasons for its determination, in a manner and form understandable to such parent, guardian, or unaccompanied youth, including information regarding the right to appeal; and
- In the case of an unaccompanied youth, ensure that the School liaison assists in placement or enrollment decisions, gives priority to the views of such unaccompanied youth and provides notice to such youth of the right to appeal.

A child or youth or unaccompanied youth shall be considered homeless for as long as he/she is in a living situation described above.

### Homeless Liaison

The School's homeless liaison is: **Kelly Griffith Mannion, Executive Director/Superintendent**. The School's homeless liaison is required to do all of the following:

- Ensure that homeless children and youths are identified by school personnel through outreach and coordination activities with other entities and agencies;
- Ensure that homeless children and youths enroll in, and have a full and equal opportunity to succeed in the School;
- Ensure that homeless children and youths have access to and receive educational services for which such families, children, and youth are eligible, including Head Start programs (including Early Head Start Programs) and [if applicable] early intervention services under part C of the Individuals with Disabilities Education Act and other preschool programs administered by the School, and referrals to health care services, dental services, mental health and substance abuse services, housing services and other appropriate services;
- Ensure that the parents or guardians of homeless children and youth are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children;
- Ensure that enrollment disputes are mediated in accordance with the dispute resolution process outlined below;
- Ensure that public notice of the educational rights of homeless children and youths is disseminated in locations frequented by parents or guardians, including schools, family shelters, public libraries and soup kitchens, in a manner and form understandable to the parents and guardians of homeless children and youths, and unaccompanied youths;

- Ensure that the parent or guardian of a homeless student, and any unaccompanied youth, is fully informed of all transportation services, including transportation to the school of origin and is assisted in accessing transportation to the school;
- Ensure that school personnel providing services participate in professional development and other technical support as determined appropriate by the State Coordinator;
- Ensure that unaccompanied youths 1) are enrolled in school; 2) have opportunities to meet the same challenging State academic standards as the State establishes for other children and youth, including implementation of procedures to identify and remove barriers that prevent youths from receiving appropriate credit for full or partial coursework satisfactorily completed while attending a prior school; and 3) are informed of their status as independent students and that the youths may obtain assistance from the liaison to receive verification of such status for purposes of the Free Application for Federal Student Aid.

### Enrollment

All homeless students are required to follow the school's process for enrolling students, including filling out and submitting the school's enrollment packet on time. As with all students, enrollment depends upon availability. In the event of an oversubscription in a grade, homeless students will participate in the lottery as with any other student.

If the homeless student seeking to enroll is unable to produce records normally required for enrollment, such as previous academic records, medical records, proof of residency or other documentation, this will not serve as a basis for non-enrollment. Provided that the enrollment process has been followed in all other respects, a homeless student will be enrolled in the School despite the missing paper work. Upon enrollment, the School will contact the school last attended by the students to obtain relevant academic and other records.

If the student needs to obtain immunizations, or immunization or medical records, the School will immediately refer the parent or guardian of the student, or the unaccompanied youth, to the Homeless Liaison, who shall assist in obtaining necessary immunizations, or immunization or medical records.

### *Enrollment Disputes and the Dispute Resolution Process*

If a dispute arises over enrollment of a homeless student in the Charter School, the student will be immediately enrolled to the Charter School in which enrollment is sought, pending resolution of the dispute. "Enrolled" means attending classes and participating fully in school activities.

The Charter School will refer the student and/or his/her parents or guardians to the Homeless Liaison, who will carry out the dispute resolution in accordance with the process set forth below, as expeditiously as possible after receiving notice of the dispute. In the case of an unaccompanied youth, the Homeless Liaison will ensure that the youth is immediately enrolled in school pending resolution of the dispute.

Parents, guardians and unaccompanied youth may provide written or oral documentation to support their positions about enrollment and may seek assistance of social services, advocates,

and/or service providers in the dispute process.

The Charter School will provide the parent or guardian of the student with a written explanation of the Charter School's decision regarding enrollment, including the rights of the parent, guardian or unaccompanied youth's appeal the decision. The written explanation will be complete, as brief as possible, simply stated and provided in a language that the parent, guardian or unaccompanied youth can understand.

If the dispute remains unresolved at the Charter School level or is appealed, then the Charter School Homeless Liaison will forward all written documentation and related paperwork to the homeless liaison at the county office of education (COE). The COE's homeless liaison will review these materials and determine the school selection or enrollment decision within five (5) working days of receipt of the materials. The COE homeless liaison will notify the Charter School and parent/guardian/unaccompanied youth of the decision.

If the dispute remains unresolved at the COE level or is appealed to the State, then the COE homeless liaison will forward all written documentation and related paperwork to the State Homeless Coordinator. Upon review, the CDE will notify the parent/guardian/unaccompanied youth of the decision relating enrollment in the Charter School within ten working days of receipt of the materials.

#### Transportation

The Charter School will provide or arrange for transportation of a homeless student, at the request of the parent, guardian or Homeless Liaison, to the Charter School when the Charter School is the school of origin. If the student begins living in an area served by another local educational agency while continuing his/her education at the Charter School, the Charter School will contact that local educational agency to agree upon a method to apportion the responsibility and costs for providing the student with transportation to and from the Charter School.

#### Comparable Education Services

Each homeless student will be provided access to services comparable to services offered to other students in the Charter School, including but not limited to the following:

- [If applicable] Transportation
- Educational services for which the homeless student meets federal, state and local program eligibility criteria
- [If applicable] Programs in career and technical education
- Programs for gifted and talented students
- School nutrition programs

#### Inventory

All equipment, including replacement equipment, acquired for \$500 or more, in whole or in part

with MVHA funds will be maintained on a written inventory that includes a description of the property, a serial number or other identification number, the source of the property, who holds title, the acquisition date, and cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. A physical inventory will be taken and the results reconciled every two years.

Adopted: June 26, 2018

Amended:

DRAFT

REGISTRATION OF VISITORS/GUESTS

*Schools are required to adopt model policies for monitoring and receiving visitors onto campus through Education Code section 234.7. This policy is drafted in compliance with those model policies. Please also see the policies on Admissions and Enrollment (Student Policy 1), Educational Records and Student Information (Student Policy 5), Anti-Harassment, etc., (Student Policy 12), Detention and Deportation (Student Policy 19) and Immigration Enforcement (Student Policy 18) to ensure all of the required information is included in your board adopted policies.*

Posting of Notice

The Charter School Executive Director or his or her designee shall post at every entrance a notice setting forth school hours, visitor registration location and requirements, penalties for refusing to leave the Charter School premises, and any other announcements required by the local law enforcement agency in order to pursue the arrest of persons found loitering or trespassing.

Procedures for Visitors to Charter School Premises

1. Any person who is not a student of the Charter School or a Charter School officer or employee shall register his or her presence and the reason for visiting the Charter School to the Executive Director or designee immediately upon entering the Charter School premises.
2. The Executive Director or designee shall provide identification to be used by all visitors at all times while on Charter School premises. The visitor shall make this identification visible at all times.
3. All visitors registering with the Executive Director or designee, including immigration-enforcement officers (unless exigent circumstances necessitate immediate action and if the immigration officer does not possess a judicial warrant or court order that provides a basis for the visit) will provide the Executive Director or designee with his or her name, address, occupation, age, if less than twenty-one years-old, his or her purpose for entering the Charter school premises, and present proof of identity and any other information as required by law.
4. No person who furnishes the information set forth in this policy and who provides proof of identity shall be denied registration except if the Executive Director or designee has reasonable basis for concluding that the visitor's presence will or is likely to disrupt the Charter School, its students, its teachers, or its other employees or volunteers or result in damage to property or will result in the distribution or use of unlawful or controlled substances.
5. The Executive Director or designee may revoke a visitor's registration if the Executive Director or designee has reasonable basis for concluding that the visitor's presence on

Charter school premises would likely interfere or is interfering with the peaceful conduct of Charter School activities, is interrupting classroom activities or is disrupting the Charter School, its students, its teachers, or its other employees or volunteers.

6. Charter School employees and volunteers should at all times watch for strangers on the Charter school premises. Employees or volunteers who encounter a visitor not displaying the appropriate identification should ask the visitor whether he or she has registered with the Executive Director or designee. Employees and volunteers should immediately inform the Executive Director or designee of any visitor who refuses to comply with registration requirements.
7. Any possession of unauthorized dangerous instruments, weapons, or devices on school grounds shall be reported immediately to the Executive Director or designee and may be reported to the local law enforcement agency.
8. Any person who fails to register within a reasonable time after entering the Charter School premises, who fails to leave upon the request of the Executive Director or designee, or who returns after leaving pursuant to such a request has committed an unlawful act and may be prosecuted according to law.
9. School personnel shall report entry by immigration-enforcement officers to any on-site police or other appropriate administrator as would be required for any unexpected or unscheduled outside visitor coming on campus.

Adopted:

Amended:

RIVER MONTESSORI CHARTER SCHOOL  
Admissions & Enrollment Policy

**I. Introduction**

The goal of the admissions policy of River Montessori Charter School (hereinafter “School”) is to attract, enroll and retain at the School the broadest spectrum of students and families representative of the rich diversity existing in the District. The School will be nonsectarian in its programs, admissions policies, employment practices and all other operations. The School will not charge tuition and will not discriminate in admissions or outreach against any pupil on the basis of ethnicity, national origin, gender, disability or any other legally protected category.

**II. Admission and Requirements for Admission**

The School is open to any student in the State of California who meets the admissions requirements described herein. If the number of pupils who wish to attend the School exceeds the school’s capacity, attendance (except for existing pupils of the charter school) shall be determined by a public random drawing, the process for which is described below.

**A. Admission Eligibility and Requirements**

In order to be eligible for enrollment in the School, students must meet the following eligibility requirements:

- All students must have been fully immunized and present the appropriate health examination record in accordance with the California Health and Safety Code.
- All kindergarten students must be age 5 on or before September 1 of the school year in which he/she seeks enrollment. If a student turns five years of age after September 1 during the school year, that student may be eligible for admission on a case by case basis at the discretion of the Board of Directors, in accordance with the Board’s age-admission policy and in accordance with law.
- For those children who do not meet the minimum age for admission into kindergarten, the School offers a voluntary transitional kindergarten (“TK”) program for eligible children. The School’s TK program is the first of a two-year kindergarten program and students shall not attend more than two years of a combination of TK and kindergarten. The School’s TK program will admit children whose fifth birthday falls within the following dates: September 2 and December 2. The curriculum offered in the TK program shall be age and developmentally appropriate. TK students may be placed in the same classroom as other kindergarten students, provided that the instruction provided is that designed for TK students.
- For a student who will have his/her fifth birthday after December 2, but during the same school year, with the approval of the parent or guardian, the school may admit a child in the TK program as an Extended TK (ETK) student, subject to the following conditions: 1) the governing board of the School determines that the admittance is in the best interests of the child; and 2) the parent/guardian is given information regarding the advantages and disadvantages and any other explanatory information on the effect of this early admittance. No student admitted early shall generate average daily attendance until the student has attained his or her fifth birthday, regardless of when the student was admitted during the school year. The Waiting list will be

## DRAFT – FOR RMCS BOARD REVIEW

organized in order by month (i.e.; December, January, February, etc.), and will be numbered according to that month.

- All students must be at least age 6 by September 1 of the school year in which he/she seeks enrollment in first grade, (with some exceptions in accordance with the Board’s age-admission policy and in accordance with law),
- No student may concurrently attend a private school that charges the student’s family for tuition.
- All students shall be documented as residents of the State of California.
- A student that has been otherwise expelled may be admitted to the school in the discretion of the governing board on a case-by-case basis.

In order to ensure that all students will be placed appropriately and benefit fully from the education program, the following pre-admission procedures will be enforced. Failure to comply with any of these procedures will result in denial of admission. An admitted student will be removed from the School if failure to comply with these procedures is discovered after admission has been granted. All eligible students must meet the following requirements:

- Complete applications for admission must be timely submitted to the School no later than the deadline published for that school year.
- The application for admission shall include, but is not limited to, the following:
  - Authorization for the School to request and receive student records from all schools the student has previously attended or is currently attending;
  - Proof of full immunization or exception from the requirement;
  - Proof of health examinations required by the Health and Safety Code;
  - Proof of age with the application for admission through documents such as the following: birth records, statements by the local registrar or a county recorder certifying the date of birth, baptism certificate duly attested, a declaration from the parent/guardian or a passport.
  - Proof of residency through documents such as the following: parent or guardian’s drivers’ license, ID card or DMV printout, a copy of a lease, utility bill or similar showing the address of the residence, etc., California tax returns giving California as the home address (within acceptable dates); car registration and/or car insurance; California health insurance or Medi-Cal ID;
  - If any information provided to by the parents/guardians could indicate immigration status, citizenship status or national origin information, the School shall not use the acquired information to discriminate against any students or families or bar children from enrolling in or attending the School. If parents or guardians choose not to provide information that could indicate their children’s immigration status, citizenship status, or national origin information, the School shall not sue such actions as a basis to



## DRAFT – FOR RMCS BOARD REVIEW

discriminate against any students or families or bar children from enrolling or attending school;

- Parents/guardians/caregivers should attend a pre-admission Information Open House Meeting or its equivalent.
- Parents/guardians/caregivers are strongly encouraged to attend a School Tour.
- The Parent Involvement Agreement shall be signed and returned to the School with the application for admission. The body of educational research shows a compelling correlation between parent participation in a school and their child's academic success. Therefore, in order to be admitted into the School, the student's family will be required to sign a parent involvement agreement that strongly encourages the parents to volunteer 40 hours per year of service to the school. A fair policy will be developed that states the many ways families or their representatives can satisfy this requirement. No student will be released from the School's program if his/her parents or representatives fail to satisfy the required hours of the parent involvement agreement.
- Parents/guardians/caregivers and students shall sign and return to the School an acknowledgement of receipt and review of the Student Handbook with the application for admission.

The School shall follow any required procedures for the transfer of a program between SELPAs. Additionally, each application will be reviewed by staff to ensure it is complete before the student will be considered for admission. Each application will include a description of the School's dispute resolution process. Any student that has been denied admission for failure to meet the School's Admission Requirements and Process may avail him/herself to this process for reconsideration.

### **III. Preferences**

Open classroom positions for each school year are determined through a process of annually requesting current year's parents to state their intent to re-enroll student(s) for the next occurring school year. In accordance with the RMCS Charter, a public lottery is held on a specified date to fill open classroom positions. In the event that there are more students applying for admission than available space, preferences shall be extended in the following order of priority:

- Pupils currently attending the School;
- Siblings of students currently enrolled in the School;
- Children of the School's founding families (not to exceed 10% of the school's total population);
- Children of the School's Governing Board members (not to exceed 10% of the school's total population);
- Students residing within the boundaries of the school's authorizing district, Old Adobe Union School District. If enrollment was based on the preferential treatment received due to the in-district residence, the student must continue to reside in the district in order to remain enrolled in the following school year;

## DRAFT – FOR RMCS BOARD REVIEW

- Children of governing board, staff, and founding members (not to exceed 10% of the total student population).

### IV. Enrollment Process and Guidelines

There will be an open enrollment period each year, which will be advertised within the school community so that all interested students may have an equal opportunity to apply for admission. The deadline for accepting applications will be clearly stated.

The process for enrollment proceeds as follows, (not necessarily in the exact order provided):

- The School will determine class size/configuration for the school year;
- The School will solicit from current students their intention to return the following year;
- The school will solicit from parents/guardians of current students their intention to apply for admission for siblings of current students;
- The school will solicit from founders and staff members their intention to apply for admission for their children;
- The School will design program informational materials;
- The School will plan one or more Information Open House Meetings (attendance at which is strongly encouraged for admission);
- The School will issue press releases and utilize other communication strategies;
- The School will actively recruit students throughout the community;
- The School will host Information Open House Meeting(s) and record attendance;
- The School will schedule School Tours beginning the second year of the program (attendance at which is strongly encouraged for admission);
- The School will establish and hold an open enrollment period so that all interested student may have an equal opportunity to apply for admission;
- The School will determine the number of returning students at each level;
- The School will determine the number of new students at each level;
- After the students in the preferred categories are placed, the remaining students will be placed pursuant to a random public drawing;
- The School will hold a random public drawing, if necessary;
- The School will notify the families of the applicants who are accepted and rejected;
- Non-accepted families will be placed on the waitlist in the order in which the students are drawn from the random public drawing. Children who complete the application process after the published deadline will be added to the next lottery pool if a wait list already exists.

A wait list is maintained from year to year. Once on the wait list, a student would remain in that position until he/she is offered a spot in the school or expresses no further interest. During enrollment, volunteers and paid employees return calls and answer questions from prospective families. If families from the wait list are offered a position, they must accept that position within three business days or if

**DRAFT – FOR RMCS BOARD REVIEW**

they decline or fail to respond within three business days they may be removed from the wait list or placed at the bottom of the wait list if they desire.

Adopted: June 26, 2018

Amended:

**Educational Records and Student Information**

*Charter schools that receive federal funds are required to comply with federal law called the Family Educational Rights and Privacy Act or “FERPA.” They are also required to follow the California Constitution, which applies irrespective of receipt of federal funds. Both provisions independently provide protection for pupil records. As its name suggests, FERPA contains various provisions designed to protect students’ privacy rights. The provisions are rather detailed and compliance requires painstaking attention to detail. This policy provides for both. The California Constitution generally provides a right to privacy of student records, but does not provide much further instruction. Following FERPA will most likely be found to comply with the privacy rights provided by the California Constitution.*

*FERPA applies to all public schools and any state or local education agencies that receive any Federal education funds. If the school does not receive federal funding, compliance with FERPA is optional and the school should use common sense to craft reasonable policies that protect student privacy in accord with the California Constitution.*

*This policy is also drafted to address requirements of the Education Code whereby schools must adopt model policies developed by the Attorney General’s office by July 1, 2018. Please also see the policies on Admissions and Enrollment (Student Policy 1), Anti-Harassment, etc., Policy (Student Policy 12), Immigration Enforcement Policy (Student Policy 18), Detention and Deportation Policy (Student Policy 19) and Registration of Visitors/Guests (Facilities/Operations Policy 5) to ensure all of the required information is included in your board adopted policies.*

**I. Definitions****A. Education Record**

An education record is any written or computerized document, file, entry, or record containing information directly relating to a student that is compiled and maintained by the School. Such information includes but is not limited to:

1. Date and place of birth; parent and/or guardian’s address, and where the parties may be contacted for emergency purposes.
2. Grades, test scores, courses taken, academic specializations and school activities;
3. Special education records;
4. Disciplinary records;
5. Medical and health records;
6. Attendance records and records of past schools attended;
7. Personal information such as, but not limited to, student

identification numbers, social security numbers, photographs, or any other type of information that aids in identification of a student. Please note that, as of January 1, 2017, the School shall not collect or solicit social security numbers or the last four digits of social security numbers from students or their parents/guardians, unless otherwise required to do so by state or federal law.

The School shall not use any school resources or data to be used to create a registry based on race, gender, sexual orientation, religion, ethnicity or national origin.

An education record does not include any of the following:

1. Records that are kept in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a temporary substitute for the maker of the record;
2. Records maintained by a law enforcement unit of the School that were created by that law enforcement unit for the purpose of law enforcement;
3. Records relating to a School employee that are made and maintained in the normal course of business, relate exclusively to the individual in that individual's capacity as an employee; and are not available for use for any other purpose;
4. Records on a student who is 18 years of age or older, or is attending an institution of postsecondary education, that are: a) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity; b) made, maintained, or used only in connection with treatment of the student; and c) disclosed only to individuals providing the treatment. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are part of the program of instruction at the School;
5. Records that only contain information about an individual after he or she is no longer a student at the School.
6. Grades on peer-graded papers before they are collected and recorded by a teacher.

**B. Directory Information**

*FERPA allows for directory information to be made public as long as the school provides public notice of the categories of information that it has designated as directory information. FERPA, however, does not require that schools make directory information public. FERPA provides a*

*list of categories that may be designated as directory information. The school must also provide the parents a reasonable period of time after such notice to inform the school that any or all of the information should not be released without the parent's prior consent. This policy is drafted assuming the school will make directory information public and includes all of the allowable types of student information as directory information. If your school does not intend to make directory information public without explicit parental consent or at all, modify this policy accordingly. If your school does not intend to make public some of the information as directory information or the information is not applicable to your particular school, delete its reference from this section.*

Part of the education record, known as directory information, includes personal information about a student that the School may make public. Directory information includes a student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, grade level, enrollment status, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, degrees, honors and awards received and the most recent previous educational agency or institution attended by the student.

#### C. Parent

Parent means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.

#### D. Eligible Student

Eligible student means a student who has reached 18 years of age or is attending an institution of postsecondary education.

### II. Disclosure of Directory Information

*The School must follow the provisions of this section for current students, but not former students. The School may also inform parents and eligible students that disclosure of directory information will be limited to specific parties, for specific purposes or both.*

At the beginning of each year, the School shall provide parents and eligible students with a notice containing the following information: 1) The categories or type of personally identifiable information it designates as directory information (this should be limited to the information specifically identified in Education Code section 49061(c)); 2) A statement that directory information does not include citizenship status, immigration status, place of birth or any other information indicating national origin (except where the School receives consent as required under state law); 3) The recipients of the directory information; 4) The parent's or eligible student's right to refuse to let the School designate any or all of those types of information about the student as directory information; and 4) The period of time within which a parent or student has to notify the School in writing that he/she does not want any or all of those types of information about the student designated as directory information. The notice shall be in the form of **[insert method of notice, which method is left up to the school as long as it is reasonably likely to inform the**

parents and students of their rights, e.g. registration packet for new students, special letter, inclusion in a PTA bulletin, student handbook, newsletter/paper article]. Within \_\_\_ days of sending notice, any parent(s) who does not want his/her child's directory information made public without prior written consent must inform the School in writing. This parental notice must identify what student directory information (any or all) is subject to the prior written consent requirement.

The rights to require prior written consent does not apply to disclosure or requiring a student to disclose his/her name, identifier or institutional email address in a class in which the student is enrolled or to require the student to wear, display publicly or disclose a student ID card or badge that exhibits directory information.

### III. Annual Notification to Parents and Eligible Students

*The annual notice referenced here may be combined with the annual notice relating to directory information identified above.*

*The annual notice must effectively provide notice to those parents and eligible students who are disabled or have limited English proficiency. Procedures should be adopted to ensure this requirement is met (e.g., translating notices into appropriate languages).*

**Military access:** *Amendments to federal law in the Every Student Succeeds Act include provisions to enable military recruiters to gain access to students. These amendments provide parents with the option to block disclosure of student information to such recruiters. For secondary schools receiving federal funding, 20 U.S.C. § 7908 addresses the school's obligation to provide military recruiters and institutions of higher education access to student information, including names, addresses and telephone listings. A parent or secondary school student may request that this information not be released to military recruiters or institutions of higher education without prior written parental consent. Notifying the parents of this option is required under section 7908. This policy is drafted to include the notice to parents of their rights under section 7908. If the parent or student does not request that the information not be released, the military recruiters and institutions of higher education may request access to the student names, addresses and telephone listings, and the school is obligated to provide it.*

*Additionally, section 7908 requires that schools receiving federal funds provide military recruiters the same access to secondary school students as is provided generally to post secondary educational institutions and prospective employers of those students. This means that if the school holds a job fair or college fair, the military must be provided the same access as the employers or colleges. This policy does not separately address this requirement, but the school must comply with it.*

At the beginning of each school year, in addition to the notice required for directory information, the School shall provide parents and eligible students with a notice of their rights under FERPA. The notice shall inform the parents and eligible students that they have the right to:

- Inspect and review the student's education records;

- Seek amendment of the student’s education records that the parent or eligible student believes to be inaccurate, misleading or otherwise in violation of the student’s privacy rights;
- Consent to disclosures of personally identifiable information contained in the student’s education records, except to the extent that FERPA and the Code of Federal Regulations authorize disclosure without consent; and
- File with the Department of Education a complaint concerning alleged failures by the School to comply with the requirements of FERPA and its promulgated regulations.
- Request that the School not release student names, addresses and telephone listings to military recruiters or institutions of higher education without prior written parental consent. **[Note: This section should only be included for schools serving secondary school students and the request may be made by the secondary school student, as well as the parent. Additionally, a parent may opt to block disclosure to the military while consenting to higher education disclosure.]**

The notice must also include the following:

- The procedure for exercising the right to inspect and review educational records;
- The procedure for requesting amendment of records;
- **[If the School has a policy of disclosing education records to officials of another school, school system or institution of postsecondary education where the student seeks or intends to enroll, the School may include the following notice in the annual notice. If it is not included, Section VI below addresses the specific notice that must be provided when records are disclosed to these institutions.]** A statement that the School forwards education records to other agencies or institutions that have requested the records and in which the student seeks or intends to enroll.
- **[If the School has a policy of disclosing educational records to those institutions with a legitimate educational interest under 34 C.F.R. § 99.31(a)(1), include this section:]** The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest.
- Assurances that the School will not release information to third parties for immigration-enforcement purposes, except as required by law or court order;
- A description of the types of student records maintained by the School;



- A list of the circumstances or conditions under which the School might release student information to outside people or entities;
- A statement that, unless the School is providing information for a legitimate educational purpose under FERPA and the California Education Code or directory information, the School shall notify parents or guardians and eligible students – and receive their written consent – before it releases a student’s personally identifiable information.

#### IV. Parental and Eligible Student Rights Relating to Education Records

*The School is prevented from destroying any education records if there is an outstanding request to inspect and review the records.*

*Even though not education records, an eligible student may have treatment records reviewed by a physician or other appropriate profession of his/her choice.*

*If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information about that student.*

Parents and eligible students have the right to review the student’s education records. In order to do so, parents and eligible students shall submit a request to review education records in writing to the **[insert the name of the individual to receive the request]**. Within \_\_\_ days, the School shall comply with the request. **[Note: The School has discretion in determining the number of days it will take to comply with the request, but in no event shall compliance be more than 45 days after the School receives the request.]** If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the School will provide the parent or eligible student with a copy of the requested records or make other arrangements for inspection and review of the requested records.

##### A. Copies of Education Records

*The school is not obligated to provide copies of the education records unless it is the only means of access. The School may, however, choose to provide copies and this policy is drafted accordingly.*

*Federal law permits schools to charge fees for copying of records under specified circumstances. Unless the imposition of a fee effectively prevents a parent or eligible student from exercising the right to inspect and review the student’s education records, the School may charge a fee for a copy of an education record that is made for the parent or eligible student.*

*The School may not charge a fee to search for or to retrieve the education records of a student. In other words, a school may charge a copying fee, but is not allowed to charge for the staff time to search for and retrieve the record(s).*

The School will provide copies of requested documents within 10 days of a request for copies. The School will charge reasonable fees for copies it provides to parents or eligible students, unless it effectively prevents a parent or eligible student from exercising the right to inspect and review

the education records. The charge will not include a fee to search for or to retrieve the education records.

#### B. Request for Amendment to Education Records

If upon review, a parent or eligible student discovers any information or notation that is factually inaccurate, misleading or in violation of the student's right of privacy, he or she may request, in writing, that the School amend the record. The request must be submitted within thirty (30) days of the discovery of the inaccurate or misleading information or a violation of the student's right of privacy. **[Note: This time frame is not required, but recommended to ensure timely resolution of issues contained in student records.]** The School will respond within ten (10) days of the receipt of the request to amend. **[Note: The regulations require that the response be within a reasonably prompt period of time, but do not define what this means.]** The School's response will be in writing and if the request for amendment is denied, the School will set forth the reason for the denial and inform the parent or eligible student of his or her right to a hearing challenging the content of the education record.

#### C. Hearing to Challenge Education Record

If the School denies a parent or eligible student's request to amend an education record, the parent or eligible student may request in writing that he/she be given the opportunity for a hearing to challenge the content of the student's education records on the grounds that the information contained in the education records is inaccurate, misleading or in violation of the privacy rights of the student.

The hearing to challenge the education record shall be held within 30 days of the date of the request for a hearing, notice of the date, time and place of the hearing will be sent by the School to the parent or eligible student no later than 20 days before the hearing. **[Note: The regulations require that the hearing be held within a reasonable time after the school has received the request for the hearing and require that the notice be given reasonably in advance of the hearing, although the regulations do not define what these time frames mean.]**

The hearing will be conducted by **[insert the name of an individual who does not have a direct interest in the outcome of the hearing, which individual may include a School official]**. The parent or eligible student will be given a full and fair opportunity to present evidence relevant to the issues relating to the challenge to the education record. The parent or eligible student may also, at his/her own expense, be assisted or represented by one or more individuals of his/her choice, including an attorney. **[Insert the name of the individual hearing the challenge]**'s decision will be based solely on the evidence presented at the hearing. Within 30 days of the conclusion of the hearing, the School's decision regarding the challenge will be made in writing and will include a summary of the evidence and the reasons for the decision. **[Note: The regulations require that the decision be in writing within a reasonable period of time after the hearing, but it does not define what this means.]**

If, as a result of the hearing, the School decides that the information is inaccurate, misleading or

otherwise in violation of the privacy rights of the student, it will amend the record accordingly and inform the parent or eligible student of the amendment in writing.

If, as a result of the hearing, the School decides that the information in the education record is not inaccurate, misleading or otherwise in violation of the privacy rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he/she disagrees with the decision of the School, or both. If the School places a statement by the parent or eligible student in the education records of a student, it will maintain the statement with the contested part of the record for as long as the record is maintained and disclose the statement whenever it discloses the portion of the record to which the statement relates.

#### **V. Disclosure of Education Records and Directory Information**

The School must have a signed and dated written permission from the parent or eligible student before releasing any information from a student's education record with the exceptions listed below and for directory information. With the exceptions listed below, the School will not release educational records to any person or entity outside the School without the written consent of a parent or eligible student. The written permission must specify the records that may be disclosed, the purpose of the disclosure and the party or class of parties to whom the disclosure may be made. When disclosure is made pursuant to written permission, the parent or eligible student may request a copy of the disclosed records. Signed and dated written consent may include a record and signature in electronic form if it identifies and authenticates a particular person as the source of the electronic consent and indicates such person's approval of the information contained in the electronic consent. The School shall permanently keep the consent notice with the record file. A parent, guardian or eligible student is not required to sign the consent form. If the parent, guardian or eligible student refuses to provide written consent for the release of student information that is not otherwise subject to release, the School shall not release the information.

The School shall avoid the disclosure of information that might indicate a student's or family's citizenship or immigration status if the disclosure is not authorized by FERPA. No student information shall be disclosed to immigration authorities for immigration-enforcement purposes without a court order or judicial subpoena. Immigration-enforcement agencies do not have a legitimate educational interest in a student's or family's citizenship or immigration status. A student's or family's citizenship or immigration status is not considered to be directory information.

Except for investigations of child abuse, child neglect, or child dependency, or when the subpoena served on the School prohibits disclosure, the School shall provide parental or guardian notification of any court orders, warrants, or subpoenas before responding to such requests.

The School will only disclose personally identifiable information on the condition that the receiving party not disclose the information to any party without the prior consent of the parent or eligible student and that the receiving party use it for the purposes for which the disclosure was made. This restriction does not apply to disclosures that fall within the disclosure exceptions listed

below and the School maintains the appropriate records, as described below. Except for disclosures pursuant to a judicial order or lawfully issued subpoena, of directory information or to parents or eligible students, the School will inform a receiving party of the requirement that the party not disclose the information to any other party without the prior writing consent of the parent or eligible student and that the receiving party use it for the purpose for which the disclosure was made.

If the School receives an information request related to a student's or family's immigration or citizenship status, the School personnel shall take the following action steps:

- Notify the [**designate a School official, e.g., Executive Director**] about the information request;
- Provide students and families with appropriate notice and a description fo the immigration officer's request;
- Document any verbal or written request for information by immigration authorities;
- Unless prohibited, provide students and parents/guardians with any documents issued by the immigration-enforcement officer.

The School will train its personnel regarding gathering and handling sensitive student information as identified in this policy.

*For purposes of access to school officials as provided in a. and b. below, the school must use reasonable methods to ensure that school officials obtain access to only those education records in which they have legitimate educational interests. A school that does not use physical or technological access controls must ensure that its administrative policy for controlling access to education records is effective and remains in compliance with the legitimate educational interest requirements.*

The School will disclose education records, without consent, to the following parties:

- a. School employees who have a legitimate educational interest as defined by 34 C.F.R. Part 99;
- b. Contractors, consultants, volunteers or other parties to whom the school has outsourced institutional services or functions may be considered a school official provided that the outside party performs an institutional service or function for which the school would otherwise use employees, is under the direct control of the school with respect to the use and maintenance of records, and is subject to the requirements of 34 C.F.R. § 99.33(a) governing the use and redisclosure of personally identifiable information.
- c. Other schools to which a student seeks or intends to enroll;
- d. Certain government officials listed in 20 U.S.C. § 1232g(b)(1) in order to carry out

- lawful functions;
- e. Appropriate parties in connection a student’s application for, or receipt of, financial aid to a student if it is necessary to determine eligibility, amount of aid, conditions for aid or enforcing the terms and conditions of the aid;
  - f. Organizations conducting certain studies for the School in accordance with 20 U.S.C. § 1232g(b)(1)(F);
  - g. Accrediting organizations in order to carry out their accrediting functions;
  - h. Parents of a dependent student as defined in section 152 of the Internal Revenue Code of 1986;
  - i. Individuals who have obtained lawful court orders or subpoenas, with prior notice to parents or eligible students with some exceptions;
  - j. Persons who need to know in cases of health and safety emergencies;
  - k. State and local authorities, within a juvenile justice system, pursuant to specific State law.
  - l. A victim of an alleged perpetrator of a crime of violence or a non-forcible sex offense. The disclosure may only include final results of the disciplinary proceedings conducted by the School with respect to that alleged crime or offense. The School may disclose the final results of the disciplinary proceeding, regardless of whether the School concluded a violation was committed.
  - m. [If the School participates in the federal Lunch Program] The Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purpose of conducting program monitoring, evaluations and performance measurements of the School, provided the data is reported in the appropriate form provided by law.
  - n. An agency caseworker or other representative of a State or local child welfare agency or tribal organization who has the right to access a student’s case plan, when such agency or organization is legally responsible, in accordance with State law, for the care and protection of the student, provided those records will not be disclosed by such agency or organization, except as required by law.
  - o. Other disclosures as provided by applicable law.

## VI. Requirements in Specific Disclosure Situations

**[Note: If the annual notification to parents/eligible students does not notify them that the school forwards education records to other agencies or institutions that have requested the records and in which the student seeks or intends to enroll, the school must provide this notice. The annual notification in this policy, however, has been drafted to include this notice.]** If the School education records pursuant to Section V.b. above without consent to officials

of another school, school system or institution of postsecondary education where the student seeks or intends to enroll, the School will make a reasonable attempt to notify the parent or eligible student at his/her last know address, unless the disclosure is initiated by the parent or eligible student. **[Note: Irrespective of the notice, the next provisions must be followed when records are disclosed to agencies or institutions that have requested the records and in which the student seeks or intends to enroll.]** Additionally, the School will give the parent or eligible student, upon request, a copy of the record that was disclosed and give the parent or eligible student, upon request, an opportunity for hearing pursuant to Section IV.C. above.

## **VII. Record Keeping Requirements**

The School will maintain a record of each request for access to and each disclosure of personally identifiable information from the education records of each student for as long as the records are maintained. For each request, the record must include the following information: the parties who have requested or received the information and the legitimate interests the parties had in requesting or obtaining the information.

For disclosures of personally identifiable information to institutions that make disclosures of the information on behalf of the School in accordance with 34 C.F.R. 99.33(b), the record must include the names of the additional parties to which the receiving party may disclose the information on behalf of the School and the legitimate interests that each of the additional parties has in requesting or obtaining the information.

These record keeping requirements do not apply to requests from or disclosure to parents and eligible students, School officials with a legitimate purpose of inspecting the records, a party with written consent from the parent or eligible student, a party seeking directory information, or a party seeking or receiving the records as directed by a court order or subpoena.

The records relating to disclosures of personally identifiable student information may be inspected by parents and eligible students, School officials (or their assistants) responsible for the custody of the records, and parties authorized by regulations for the purpose of auditing the recordkeeping procedures of the School.

## **VIII. Complaints**

Parents and eligible students have the right to file a complaint with the U.S. Department of Education concerning alleged failures by the School to comply with the requirements of FERPA. The name and address of the Office that administers FERPA is:

**Family Policy Compliance Office  
U.S. Department of Education  
400 Maryland Avenue, S.W.  
Washington, D.C. 20202**

Adopted:

Amended:

HARASSMENT, DISCRIMINATION, INTIMIDATION AND BULLYING PREVENTION POLICYComplaint with the Safe Place to Learn Act

*Education Code § 234.1 requires schools to adopt a policy that prohibits discrimination, harassment, intimidation and bullying based on the actual or perceived characteristics set forth in Penal Code section 422.55 and Education Code 220, including immigration status. Education Code 231.5 requires schools to adopt a policy preventing sexual harassment. Education Code section 234.7 requires schools adopt Model Policies relating to protections for students from immigration-enforcement and related discrimination based on immigration status and citizenship status. Please also see the policies on Admission and Enrollment (Student Policy 1), Educational Records and Student Information (Student Policy 5), Immigration Enforcement Policy (Student Policy 18), Detention and Deportation Policy (Student Policy 19) and Registration of Visitors/Guests (Facilities/Operations Policy 5) to ensure all of the required information is included in your board adopted policies.*

*All of these requirements are encompassed in this document.*

*There are specific procedures that must be adopted for the broad policies contemplated by Education Code section 234.1. This policy incorporates these procedures for all complaints, including a process that is in line with the Uniform Complaint Procedures (“UCP”) required by the California Code of Regulations.*

*This policy is required to be posted in all schools and offices, including staff lounges and pupil government meeting rooms. This policy must also be publicized to pupils, parents, employees, agents of the school and the general public, and translated per Education Code section 48985. The school must also provide to its certificated staff who serve pupils in 7 to 12<sup>th</sup> grade information on existing schoolsite and community resources related to the support of lesbian, gay, bisexual, transgender and questioning pupils, or related to the support of pupils who may face bias or bullying on the basis of religious affiliation, or perceived religious affiliation.*

*The school is also required to keep documentation of complaints and their resolution for a minimum of one CDE Compliance Monitoring cycle.*

*Allegations of sexual harassment by employees may be processed internally through the School’s UCP, but may eventually be referred to the Department of Fair Employment and Housing.*

It is the policy of **[Name of School]** to create and maintain a learning environment where students and employees are treated with dignity, decency and respect. It is also the policy of **[insert school name]** to maintain an environment that encourages and fosters appropriate conduct among all persons and respect for individual values. Accordingly, the School is committed to enforcing this Harassment, Discrimination, Intimidation and Bullying Prevention Policy at all levels in order to create an environment free from all forms of discrimination, harassment, intimidation and bullying. Discrimination, harassment, intimidation or bullying based on the following characteristics, whether actual or perceived: race, religious creed (including religious dress and grooming practices), color, national origin (including language use restrictions), immigration status, citizenship status, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex (including pregnancy, childbirth, breastfeeding and medical



conditions related to pregnancy or childbirth), gender, gender identity, gender expression, age, sexual orientation, military and veteran status, or association with a person or group with one or more of the aforementioned characteristics or any other legally protected category is unlawful and undermines the character and purpose of the School. Such discrimination, harassment, intimidation or bullying violates School policy and will not be tolerated. This policy applies to anyone on campus at the School or those attending School sponsored activities.

Any form of retaliation against anyone who has complained or formally reported discrimination, harassment, intimidation or bullying or against anyone who has participated in an investigation of such a complaint, regardless of whether the complaint relates to the complaining person or someone else, will not be tolerated and violates this policy and the law.

If the School possesses information that could indicate immigration status, citizenship status or national origin information, the School shall not use the acquired information to discriminate against any students or families or bar children from enrolling in or attending school. If parents or guardians choose not to provide information that could indicate their or their children's immigration status, citizenship status or national origin information, the School shall not use such actions as a basis to discriminate against any students or families or bar children from enrolling or attending school.

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

- Discuss the varying immigration experiences among members of the student body and school community;
- Discuss bullying-prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims;
- Identify the signs of bullying or harassing behavior;
- Take immediate corrective action when bullying is observed; and
- Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior.

## Definitions

**Discrimination:** Discrimination is adverse treatment of any person based on the protected class or category of persons to whom he/she belongs and such treatment limits students from participating or benefiting from school activities or services.

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

Examples of such conduct include, but are not limited to:

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

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

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

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

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

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

Other types of bullying:

- Sexual bullying includes many of the actions typical of bullying behavior with the added actions of exhibitionism, voyeurism, sexual propositioning, sexual harassment and sexual abuse (touching, physical contact, sexual assault).
- Bias or hate-motivated bullying is a bias against or hate for a person or group. Examples include taunting one's race, religion, national origin, sexual orientation, or physical or mental disabilities. The bullying behavior may also be aggressive, antagonistic, and assaultive.
- Hazing is a form of aggressive behavior that usually involves intimidation and humiliation during an initiation for a student organization or body, club, group or sports team. It may involve conduct that is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current or prospective pupil. Hazing does not include athletic events or school-sanctioned events.
- Cyberbullying involves bullying conduct that is created or transmitted by means of an electronic device, including, but not limited to, a telephone, wireless telephone or other wireless communication device, computer or pager communicating any of the following: 1) a message, text, sound or image; 2) a post on a social network Internet Web site, including a "Burn Page," an impersonation of another student, and a false profile.

**Retaliation:** Retaliation is any adverse action taken against a student because he or she filed a charge of harassment, discrimination, intimidation or bullying complaint to the School or another agency or participated in an investigation about the same (such as an internal investigation or lawsuit), including as a witness. Retaliation also includes adverse action taken against someone who is associated with the individual opposing the perceived harassment, discrimination, intimidation or bullying.

### Reporting Discrimination, Harassment, Intimidation, Bullying or Retaliation

Any student who believes that he or she has been the victim of discrimination, harassment, intimidation, bullying or retaliation prohibited by this policy, or any student who has witnessed

such discrimination, harassment, intimidation, bullying or retaliation, should immediately report the circumstances in accordance with the procedure set forth below. The School will investigate any conduct that violates this policy, even in the absence of a complaint, and take remedial action where appropriate.

A student may make a complaint, written or oral, to any of the individuals listed below:

- Their teacher, school counselor or other school personnel
- The principal of the School

Complaints may be submitted to the Principal by any of the following methods:

- By phone at \_\_\_\_\_
- By email at \_\_\_\_\_
- By mail at \_\_\_\_\_

Any teacher, school counselor or other school employee that receives any complaints of misconduct, or personally observes, learns about from others, or reasonably suspects has occurred, shall report the same to the Principal, so that the School may attempt to resolve the claim internally. Any School personnel that witness an act of discrimination, harassment, intimidation, bullying or retaliation shall take immediate steps to intervene when it is safe to do so.

#### Investigation and Disposition of Complaints

The School will conduct a prompt, thorough and impartial investigation that provides all parties appropriate due process and reaches reasonable conclusions based on the evidence collected. The investigation, conducted by a qualified investigator(s) (who may be a School employee), will include an interview with the alleged student-victim and his/her parent(s)/guardian(s). It may also include interviews with the person who made the initial report, the complainant (if not the alleged victim), the alleged wrongdoer and/or any other person who may have information regarding the incident, each of whom are encouraged to cooperate with any investigation. The investigator may also review any relevant documents.

The School will endeavor to complete its investigation within thirty (30) days of a report of discrimination, harassment, intimidation, bullying or retaliation.

Confidentiality of the complaint and investigation will be kept by the School to the extent possible, but note that the investigation will not be completely confidential. The School shall ensure confidentiality with respect to a student's or family's immigration status.

The investigator (if a third party) will report his/her findings to the Principal and/or Board of Directors. Where the investigator concludes that a violation of this policy has occurred, the Principal and/or Board of Directors will take prompt and appropriate remedial action, including disciplinary action. Depending upon the circumstances, disciplinary action may include, but is not limited to suspension and/or recommendation for expulsion. Discipline for a violation of this

policy is not progressive, so a first violation of this policy may warrant suspension or a recommendation for expulsion.

Every complaint will trigger the creation of an investigatory file. The investigatory file will consist of the initial complaint, the final investigative report, including a record of the remedial action to be taken, if any, and all documents created, used or reviewed during the investigation.

At the conclusion of the investigation, the Principal shall notify the complainant of the manner in which it has resolved the matter. If, within 30 days after notification of resolution, the complainant does not agree with the resolution, the complainant may appeal the matter to the Board of Directors of the School by filing a notice of appeal stating the reasons for the appeal and specific disagreement with the School's resolution of the complaint. The Board of Directors will provide the student with a final decision of the School's resolution 5 days after the Board of Directors' next regularly scheduled board meeting. If the student does not agree with the final determination of the Board of Directors, the student may appeal to the California Department of Education using the appeal process adopted in the School's Uniform Complaint Procedures.

#### Parental Notification:

Each year, the School shall notify parents and guardians of their children's right to a free public education, regardless of immigration status or religious beliefs. This information shall include information related to the "Know Your Rights" immigration enforcement established by the California Attorney General. The School shall also inform students who are the victims of hate crimes of their right to report such crimes.

Adopted:

Amended:

Immigration Enforcement Policy

*Why adopt a policy related to Immigration Enforcement?*

*By July 1, 2018, each local education agency in California must adopt policies ensuring that public schools remain safe and accessible to all California residents regardless of immigration status.*

*The following policies are equivalent to the model policies drafted by the Attorney General's office and reference model policies already adopted by many charter schools. Please also see the policies on Admissions and Enrollment (Student Policy 1), Educational Records and Student Information (Student Policy 5), Anti-Harassment, etc., (Student Policy 12), Detention and Deportation (Student Policy 19) and Registration of Visitors/Guests (Facilities/Operations Policy 5) to ensure all of the required information is included in your board adopted policies.*

Responding to On-Campus Immigration Enforcement

Charter school personnel shall notify the school Director of any request by an immigration or law-enforcement officer for school or student access, requests for review of school documents, or requests of the services of lawful subpoenas, petitions, complaints etc., as soon as possible.

In addition, if an officer appears on campus specifically for immigration-enforcement purposes, charter school personnel must take the following actions:

1. Advise the officer that school personnel must have the Director review written notification prior to beginning with request;
2. Ask to see (and make a copy of or note) the officer's name and badge number;
3. Ask the officer for her/his reason for being on school grounds and document it;
4. Ask the officer to produce any documentation that authorizes school access;
5. Make copies and retain a copy of all documents provided by the officer. Retain one copy for school records;
6. If the officer asserts that special exigent circumstances exist and demands immediate access to the campus, school personnel should comply and contact the Director.

If the officer does not declare that exigent circumstances exist, school personnel shall inform the officer that the school must consult its own legal counsel before proceeding. In the event the officer presents a federal judicial warrant (search and seizure warrant or arrest warrant), consultation with the School's legal counsel shall be made before providing the agent access to the person or materials specified in the warrant if feasible.

School personnel should not consent to access by an immigration-enforcement officer, except as described above. At the same time, personnel shall never physically impede an officer, even if the officer appears to be exceeding the authorization given under a warrant or other document. If the officer enters without consent, personnel shall document his or her actions while on campus.

School personnel shall provide notes of the interaction to the charter school's legal counsel and provide the governing board a report of the interaction as timely as possible. These notes must include, but are not limited to:

1. List or copy of the officer's credentials and contact information;
2. List of all school personnel who communicated with the officer;
3. Details of the officer's request;
4. Information on whether the officer presented a warrant or subpoena to accompany his/her request, the information/access requested and proof that the warrant was/wasn't signed;
5. Charter school personnel's response to the officer's request;
6. Any further action taken by the officer;
7. Photo or copy of all/any information presented by the agent.

Any attempt by a law-enforcement officer to access a school site or a student for immigration-enforcement purposes should be reported to the Bureau of Children's Justice in the California Department of Justice at [BCJ@doj.ca.gov](mailto:BCJ@doj.ca.gov)

#### Parental Notification

Before a student can be interview or searched by any officer seeking to enforce civil immigration laws at the charter school, charter school personnel must receive consent from the student's parent or guardian, unless the officer presents a valid, effective warrant signed by a judge or a valid, effective court order, stating otherwise.

Charter school personnel must immediately notify the student's parents or guardians if a law-enforcement officer requests or gains access to a student for immigration-enforcement purposes unless that access was in compliance with a warrant or subpoena that restricts the disclosure of the information to the parent or guardian.

Immigration Enforcement Policy Related to the Detention or Deportation of a Student's Family Member

*Why adopt a policy related to Detention or Deportation of a Family Member?*

*By July 1, 2018, each local education agency in California must adopt policies ensuring that public schools remain safe and accessible to all California residents regardless of immigration status.*

*The following policies are equivalent to the model policies drafted by the Attorney General's office and reference model policies already adopted by many charter schools. Please also see the policies on Admissions and Enrollment (Student Policy 1), Educational Records and Student Information (Student Policy 5), Anti-Harassment, etc., Policy (Student Policy 12), Immigration Enforcement (Student Policy 18) and Registration of Visitors/Guests (Facilities/Operations Policy 5) to ensure all of the required information is included in your board adopted policies.*

Responding to the Detention or Deportation of a Student's Family Member

The Charter School shall encourage families and students to be prepared in the event that a family member is detained or deported. The Charter School shall encourage families and students to:

- Know their emergency phone numbers;
- Know where to find important documentation such as birth certificates, passports, Social Security Cards, doctors' contact information, medication lists, and lists of allergies.

The Charter School shall permit students and families to update a student's emergency contact information as needed throughout the school year and to provide alternative contacts if not parent or guardian is available.

- The Charter School shall ensure that families may include the contact information of a trusted adult guardian as a secondary emergency contact in the event a student's parent or guardian is ever detained.
- The Charter School shall communicate to families that the information provided on the emergency cards will only be used to respond to emergency situations – and will never be used for any other purpose.

The student's emergency card contact information is the information that shall be used in the event a student's parent or guardian is detained or deported and the student must be released to an adult designated on that card. Alternately, the Charter School shall release the student into the custody of any individual who presents a Caregiver's Authorization Affidavit on behalf of the student. The Charter School shall only contact Child Protective Services if school staff are unable to arrange



for timely care through the methods outlined above or other instructions given by the parent or guardian.

Any attempt by a law-enforcement officer to access a school site or a student for immigration-enforcement purposes should be reported to the Bureau of Children’s Justice in the California Department of Justice at [BCJ@doj.ca.gov](mailto:BCJ@doj.ca.gov)