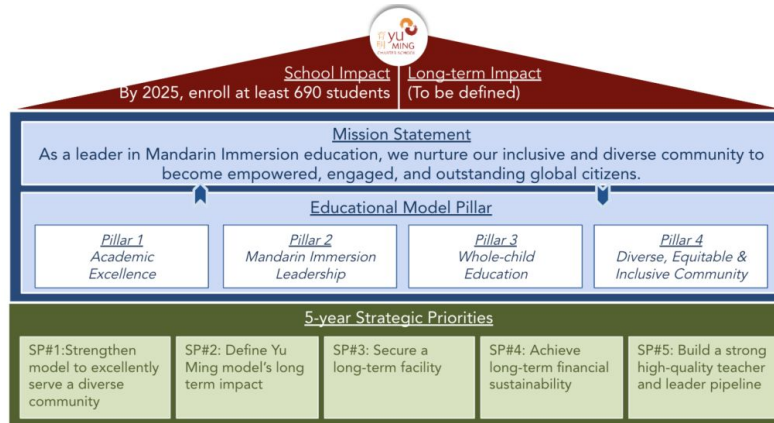




**Board of Directors Meeting**  
**Meeting Location: 675 41st St. Oakland, CA 94609**  
**March 7th, 2019, 6:00 PM**

*Vision & Mission*

*As a leader in Mandarin Immersion education, we nurture our inclusive and diverse community to become empowered, engaged, and outstanding global citizens.*



- I. **Preliminary**
  - A. **CALL TO ORDER**
  - B. **ROLL CALL**
  - C. **APPROVAL OF AGENDA**
- II. **INVITATION TO THE PUBLIC TO ADDRESS THE BOARD**
- III. **CONSENT AGENDA** (5 mins)
  - A. Approve January 2019 Minutes
  - B. Approve December 2018 and January 2019 Check Registers

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**REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY**

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C. Approve updated Employee Handbook

IV. **ITEMS OF BUSINESS**

A. Closed Session: Update on Pending Litigation (Sue Park) (15 min)

B. Finance Committee (Jessica Norman) (75 min)

1. Discussion January Financial Report (15 min)
2. Vote Second Interim Report (20 min)
3. Discussion Contingency Budget Review (15 min)
4. Vote Audit Firm Selection (15 min)
5. Vote First Republic Line of Credit Renewal (10 min)

C. Strategy & Ops Update (Cindy Liu, Brianna Swartz) (30 min)

1. Discussion Update on Strategy Priority 1 and 2 including Education Committee update

D. Facilities Committee Update (Lucia Hwang) (10 min)

1. Discussion Update on Facilities (10 min)

E. Funds Committee Update (Sue Park, Eric Peterson) (10 min)

1. Discussion Update on Capital Campaign - Discuss progress in the development of Yu Ming's Capital Campaign to secure a new or expanded school facility (10 min)

V. **REVIEW OF ACTION ITEMS AND FUTURE AGENDA ITEMS**

Items noted from Jan meeting:

- June meeting - board votes for FSO elected parent member
- Discussion/investigation of timing for charter renewal (6/30/21 is expiration, need to renew in Fall 2020)
- Form 700 - print for board members to sign

VI. **ADJOURNMENT**

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The meeting was adjourned at \_\_\_\_\_.

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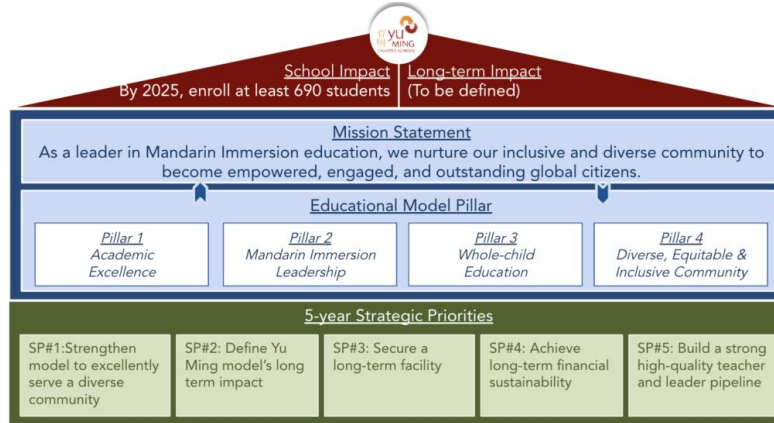
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**Board of Directors Meeting**  
**Meeting Location: 675 41st St. Oakland, CA 94609**  
**January 24th, 2019, 6:00 PM**

*Vision & Mission*

*As a leader in Mandarin Immersion education, we nurture our inclusive and diverse community to become empowered, engaged, and outstanding global citizens.*



**I. Preliminary**

- A. CALL TO ORDER at 6:10 pm**
- B. ROLL CALL**

NAME	Present	Absent
Lucia Hwang	x	
Joy Lee	x	

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Ron Lewis	x	
Julie Mikuta		x
Sonali Nijhawan		x
Jessica Norman	x	
Eric Peterson		x
Brianna Swartz	x	
Ethan Warsh	x	
Alcine Mumby		x

**C. APPROVAL OF AGENDA**

*Moved by: Ron Lewis*

*Motion second by: Lucia Hwang*

*Approved*

**II. INVITATION TO THE PUBLIC TO ADDRESS THE BOARD**

None

**III. CONSENT AGENDA (5 mins)**

**A. Approve December 2018 Minutes**

**B. Approve Enrollment & Diversity Committee Description & Goals for 2018-19**

**C. Approve October 2018 Check Register**

**D. Approve November 2018 Check Register**

**E. Approve updated Comprehensive School Safety Plan**

**F. ~~Approve updated Employee Handbook~~ (postponed to next meeting)**

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Moved by: Jessica Norman  
Motion second by: Ethan Warsh  
Approved

#### IV. ITEMS OF BUSINESS

##### A. Strategy & Ops Update (Cindy Liu, Brianna Swartz) (10 min)

1. Discussion Update on Strategy Priority 1 (strengthen and codify our model) and next steps

Update on past months' work - final approval of overall 5 year strategy will be at year-end, will cover various pillars/goals throughout year to wrap up by June

- SP1: Goal 1 - Codify YM's unique program
  - Highlighting strengths in 4 areas - will be codified into a Ops Handbook and an Academic Playbook; intent for use is for internally creating standards and continuity for onboarding and training / externally may be for future use (e.g. school replication)
- SP1: Goal 3 - Refine middle school academic program and establish middle school identity
  - 4 areas of focus for academic program - graduate profile, Chinese curriculum, project based learning, high achievement for all
  - 4 areas for establishing identity - SEL, positive behaviors and attitudes, community pride, leadership opportunities
- *Comparing Goal 1 to Goal 3, Goal 1 will likely be the one that requires separate resources to execute; Goal 3 will be mostly self-sufficient based on current staffing, plans and resources*

##### B. Finance Committee (Jessica Norman) (55 min)

1. Discussion November Financial Report (15 min)

Compared to October, tracking similarly - a bit more favorably but cash on hand shortfall due to issues mentioned at last meeting about delayed funding. For Governor's report on budget proposal -

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anticipated that may be some changes as new governor. Budget adds statutory increase to LCFF based on COLA. Challenge that new funding tends to go to STRS - budget will aim to reduce STRS liabilities by a small amount (but only for one-time reduction). Budget similar to previous but may have changes for final budget in May.

ADA coming in above based on lower attrition. Will expect expense with school lunch program (reimbursement not offsetting the revenue). Still delays with SB740 impacting cash flow, Silicon Schools funding mitigated delay in receipts. Adjusted cash reserve continuing growth though expenses expected in July.

## 2. Discussion 5-Year Budget Draft Summary (15 min)

Calculated looking at updated retention rates which have improved vs previous years - results in material impact to financials (~20 ADA). Key assumptions are minimal staff growth, stable fundraising (even with capital campaign), no one-time funding (e.g. Educate 78, Silicon Schools), continued compensation increases, per year rent cost per student based on potential changes in funding and new facilities. Costs of facilities will be a big factor in actual financials; additional threats include recession, cost of salaries, increasing SpEd costs.

## 3. Vote New Member on Finance Committee - Rudy de Walque (5 min)

*Moved by: Brianna Swartz*

*Motion second by: Jessica Norman*

*Approved*

## 4. Vote SUI Resolution (10 min)

Changing to School Employees Fund for unemployment insurance, cost savings of \$22K/year. Risk of this insurance is higher fees if all employees are laid off.

*Moved by: Lucia Hwang*

*Motion second by: Jessica Norman*

*Approved*

## 5. Vote Low Performing Block Grant Plan (10 min)

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*One-time funding to target support for students not FRPL, plan required for demonstrating use of funds.*

*Moved by: Brianna Swartz*

*Motion second by: Ron Lewis*

*Approved*

C. Education Committee (Julie Mikuta) (10 min)

1. Vote Approve Norma Ming as YMCS CAC appointee (10 min)

*YM is part of El Dorado SpEd district, have a Community Advisory Committee and YM would like to send Norma Ming as representative to the Committee in a 2 year appointment.*

*Moved by: Lucia Hwang*

*Motion second by: Brianna Swartz*

*Approved*

D. Board Development Committee (Brianna Swartz) (25 mins)

1. Vote New Board Chair - Julie Mikuta (5 min)

*Moved by: Brianna Swartz*

*Motion second by: Jessica Norman*

*Approved*

2. Discussion Annual Board Self Evaluation (20 min)

Introduction of potential tools for knowledge management and monitoring. More urgent need for organization of files and making structuring of knowledge management more specific. Will look to split out a board-only folder vs one where staff has access to documents (e.g. official policies, minutes, etc.).

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E. Facilities Committee Update (Lucia Hwang) (10 min)

1. Discussion Update on Facilities (10 min)

F. Funds Committee Update (Sue Park) (10 min)

1. Discussion Update on Capital Campaign - Discuss progress in the development of Yu Ming's Capital Campaign to secure a new or expanded school facility (10 min)

V. REVIEW OF ACTION ITEMS AND FUTURE AGENDA ITEMS

Discussion/investigation of timing for charter renewal (6/30/21 is expiration, need to renew in Fall 2020)

Strategic plan update

Finance - audit firm/new auditors

Finance - second interim report

Onboarding Alcine Mumby as new board member

Form 700 - print for board members to sign

Employee handbook - consent agenda

Facilities committee update

Capital campaign update

[June meeting - board votes for FSO elected parent member]

VI. **ADJOURNMENT**

The meeting was adjourned at 8:33 pm.

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**Yu Ming Charter School  
Check Register**

**From 12/1/2018 to 12/31/2018**

Effective Date	Document Number	Name	Transaction Description	Transaction Amount
12/3/2018	1812030	CARDMEMBER SERVICE	10/10/18-11/09/18: CREDIT CARD PURCHASES	7,047.71
12/4/2018	1000774	OFFICE DEPOT	09/18: PAPERS	(131.06)
12/4/2018		OFFICE DEPOT	09/10: PAPERS & POST IT	(110.92)
12/4/2018		OFFICE DEPOT	09/18: ENVELOPES	(21.56)
12/4/2018	1000882	A PLUS CHARTER CONSULTING, INC.	11/18: PCSGP EXPANSION GRANT COMPLETION	2,000.00
12/4/2018	1000883	BAY ALARM COMPANY	11/08: SERVICE CALL	149.95
12/4/2018		BAY ALARM COMPANY	11/18: LATE CHARGE & OTHER FEE	21.51
12/4/2018		BAY ALARM COMPANY	12/01/18-03/01/19: BURGLAR MONITORING FEE (21183520)	553.20
12/4/2018	1000884	CO POWER	12/18: DENTAL INSURANCE PREMIUM	2,097.04
12/4/2018	1000885	EBMUD PAYMENT CENTER	09/11/18-11/07/18: WATER & WASTE MANAGEMENT (61360013774)	255.70
12/4/2018		EBMUD PAYMENT CENTER	09/11/18-11/07/18: WATER & WASTE MANAGEMENT (42099745569)	528.72
12/4/2018		EBMUD PAYMENT CENTER	09/11/18-11/07/18: WATER & WASTE MANAGEMENT (47023778523)	325.32
12/4/2018	1000886	FAGEN, FRIEDMAN & FULFROST, LLP	10/18: LEGAL SERVICES	770.50
12/4/2018	1000887	HENRY C. LEVY, TAX COLLECTOR, ALAMEDA COUNTY	2018-2019: PROPERTY TAXES (16-1450-11-1)	1,529.90
12/4/2018	1000888	HENRY C. LEVY, TAX COLLECTOR, ALAMEDA COUNTY	2018-2019: PROPERTY TAXES (16-1451-8-1)	7,022.96
12/4/2018	1000889	LISA HILLEY	REIM: SUPPLIES FOR TEACHER'S APPRECIATION	864.47
12/4/2018	1000890	HUNG-YUAN HSIEH	REIM: CASES, WHITE BOARD, MAGNIFIER, LITERACY ACTIVITIES	500.00
12/4/2018	1000891	DANNY LAU	REIM: PARTS FOR CART REPAIR	17.46
12/4/2018	1000892	CYNTHIA NGUY	REIM: FLYERS FOR JOB FAIR, POSTAGE, PASTRIES	205.58
12/4/2018	1000893	OFFICE DEPOT	11/18: COPY PAPER & LAMINATING POUCHES	220.83
12/4/2018		OFFICE DEPOT	11/18: PAPERS, FASTENER & LABEL	118.41
12/4/2018		OFFICE DEPOT	11/18: PAPERS, PUSH PINS	95.16
12/4/2018	1000894	DAAIYAH SHABAZZ	REIM: HALLOWEEN ACTIVITY SUPPLIES	99.64
12/4/2018	1000895	SHELARA INC.	10/18: LLI PRIMARY TRAINING	425.00
12/4/2018	1000896	RACHEL SMITH	10/18: EVALUATION & CONSULTATION	1,180.00
12/4/2018	1000897	SYNCB/AMAZON	10/18-11/18: BOOKS	1,437.37
12/4/2018	1000898	YU-SHUAN TARANGO-SHO	REIM: FOOD FOR MEETING	83.72
12/4/2018	1000899	U.S. BANK EQUIPMENT FINANCE	11/01/18-12/01/18: COPIER LEASE	2,087.89
12/4/2018	1000900	PING-GE WU	REIM: HALLOWEEN DECORATIONS & SUPPLIES	35.01
12/4/2018	1000901	JENNIFER YUEN	REIM: ORIGAMI PAPERS, TABLE CLOTH & LED RING	146.20
12/4/2018	1812041	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	1.70
12/4/2018	1812042	THE CLM GROUP, INC.	12/18: CREDIT CARD FEE	77.63
12/5/2018	1000902	OFFICE DEPOT	09/18: PAPERS	131.06
12/5/2018		OFFICE DEPOT	09/10: PAPERS & POST IT	110.92
12/5/2018		OFFICE DEPOT	09/18: ENVELOPES	21.56
12/5/2018	1812051	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	14.20
12/6/2018	1812060	AT&T	10/14/18-11/13/18: PHONE (960 761 3474 555 8)	1,440.08
12/7/2018	1812071	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	0.96
12/10/2018	1812101	STRIPE DASHBOARD	12/18: CREDIT CARD FEE REFUND	(3.21)
12/11/2018	1530	IMMIGRATION SUPPORT SERVICES	11/18: PREPARATION OF PETITION	4,270.00
12/11/2018	1812111	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	2.88
12/11/2018	1812112	THE CLM GROUP, INC.	12/18: CREDIT CARD FEE	158.01
12/12/2018	1812121	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	17.86
12/14/2018	1812140	PG&E	10/17/18-11/15/18: GAS & ELECTRIC (3514922506-8)	1,440.17
12/14/2018	1812141	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	1.05
12/17/2018	1000903	HANNAH ACEVEDO	11/18: BEHAVIORAL CONSULTANT	3,225.00
12/17/2018	1000904	AUSTIN LAMBE BCBA	11/18-12/18: BEHAVIOR CONSULTATION SERVICES	800.00
12/17/2018	1000905	BRANDING BOULEVARD	11/18: T-SHIRTS FOR FALL FUNDRAISER	2,188.98
12/17/2018	1000906	SANDRA CHANG	REIM: PAPERS, FOLDERS, MAGNETS, ORIGAMI SHEETS & SUPPLIES	94.69
12/17/2018	1000907	CHINESE BOOKS FOR CHILDREN	11/18: BOOKS FOR BOOK FAIR	2,851.86
12/17/2018	1000908	CIT	12/18: PHONE SYSTEM	288.06
12/17/2018	1000909	DURHAM SCHOOL SERVICES	11/18: FIELD TRIP TRANSPORTATION	549.37
12/17/2018	1000910	STACY LEE GARDNER	12/18: CONSULTING SERVICES	5,000.00
12/17/2018	1000911	JENNY HUANG	REIM: PIZZAS & FOOD CATERING FOR NIGHT MARKET	1,167.93
12/17/2018		JENNY HUANG	REIM: HOTDOGS, RAFFLE TICKETS, PUTTY & OTHER SUPPLIES	500.54
12/17/2018	1000912	MELLISA JEW	REIM: STICKERS, CHARTS, PORTFOLIO, BOOKS & SUPPLIES	282.12
12/17/2018		MELLISA JEW	REIM: JOURNAL, FOLDERS, NON FICTION TEXTS & BOOKS	153.75
12/17/2018	1000913	KAISER FOUNDATION HEALTH PLAN	01/19: HEALTH INSURANCE PREMIUMS FROM 10/26/18-11/25/18	19,017.90
12/17/2018	1000914	DANNY LAU	REIM: TOOLS/DRILL	14.13
12/17/2018	1000915	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP.	11/18: LEGAL SERVICES	1,365.15
12/17/2018	1000916	LPG LIVE SCAN	11/18: FINGERPRINTS	165.00
12/17/2018	1000917	MICHAEL'S TRANSPORTATION SERVICE, INC.	11/18: FIELD TRIP TRANSPORTATION	937.00
12/17/2018	1000918	HELEN MIN	REIM: SNACKS, FRAME, INK, BOOK, PARKING, MILEAGE	288.25
12/17/2018	1000919	ANTONIO MUSCARDIN	10/18: GARDEN CLEANUP	600.00
12/17/2018		ANTONIO MUSCARDIN	11/18: GARDEN CLEANUP	600.00
12/17/2018	1000920	CYNTHIA NGUY	REIM: ENROLLMENT FLYER PRINTING	163.50
12/17/2018	1000921	NOB HILL CATERING, INC.	11/18: STUDENT BREAKFAST & LUNCHES	11,343.75
12/17/2018	1000922	OFFICE DEPOT	11/18: PAPERS, ENVELOPES & CLIP BINDERS	164.24
12/17/2018		OFFICE DEPOT	11/18: FOLDERS & PAPERS	97.84
12/17/2018	1000923	PHOENIX TREE PUBLISHING INC.	11/18: BOOKS	587.26

**Yu Ming Charter School  
Check Register**

**From 12/1/2018 to 12/31/2018**

Effective Date	Document Number	Name	Transaction Description	Transaction Amount
12/17/2018	1000924	REACH INSTITUTE FOR SCHOOL LEADERSHIP	11/18: INDUCTION PROGRAM	2,250.00
12/17/2018	1000925	SCHOOL FOOD AND WELLNESS GROUP	11/18: NSLP ADMINISTRATIVE FEES	807.20
12/17/2018	1000926	SHAMROCK OFFICE SOLUTIONS	11/18: SHIPPING FOR TONER	11.47
12/17/2018		SHAMROCK OFFICE SOLUTIONS	09/01/18-11/30/18: COPIER LEASE OVERAGE CHARGE	4,160.56
12/17/2018	1000927	SLO	02/18: ARCHITECTURAL SERVICES	8,750.00
12/17/2018	1000928	STARLINE SUPPLY COMPANY	11/18: LINERS, HAND WASH, ROLL TOWELS	103.16
12/17/2018		STARLINE SUPPLY COMPANY	12/18: LINERS, ROLL TOWELS, BATH TISSUE	240.12
12/17/2018	1000929	THERAPY WORKS	11/18: OCCUPATIONAL THERAPY SERVICES	266.00
12/17/2018	1000930	FEIYI WANG	REIM: FINGERPRINTS	57.00
12/17/2018	1812171	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	1.08
12/18/2018	1812180	PG&E	10/17/18-11/15/18: GAS & ELECTRIC (2086434523-4)	216.33
12/18/2018	1812181	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	541.02
12/18/2018		THE CLM GROUP, INC.	12/18: CREDIT CARD FEE	93.79
12/19/2018	1812191	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	1,692.20
12/20/2018	1812201	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	69.72
12/20/2018		STRIPE DASHBOARD	12/18: CREDIT CARD FEE	0.74
12/21/2018	1000931	SACRED HEART CHURCH	01/19: RENT	21,534.00
12/21/2018	1000932	ST. COLUMBA PARISH CHURCH	01/19: RENT	17,454.00
12/21/2018	1812210	AT&T	11/26/18-12/25/18: PHONE (510 923-6171 284 2)	152.96
12/21/2018	1812211	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	50.39
12/21/2018	1812214	BENEVITY COMMUNITY IMPACT FUND	12/18: MANGEMENT FEE	1.11
12/24/2018	1812241	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	78.14
12/24/2018		STRIPE DASHBOARD	12/18: CREDIT CARD FEE	0.74
12/26/2018	1812260	VSP VISION CARE	01/19: VISION INSURANCE	239.28
12/26/2018	1812261	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	196.60
12/26/2018		STRIPE DASHBOARD	12/18: CREDIT CARD FEE	2.28
12/26/2018	1812262	THE CLM GROUP, INC.	12/18: CREDIT CARD FEE	22.10
12/27/2018	1000933	ALAMEDA COUNTY OFFICE OF EDUCATION	12/18: STRS	52,101.74
12/27/2018	1000934	BAY JANITORIAL SUPPLY, INC.	08/18: TOWELS, TOILET TISSUES, NAPKIN DISPENSER, GLOVES & OT	410.42
12/27/2018		BAY JANITORIAL SUPPLY, INC.	08/18: TRASH BAGS, DEAGREASER	124.55
12/27/2018		BAY JANITORIAL SUPPLY, INC.	09/18: TOWELS, BATH TISSUE, SEAT COVERS & OTHER SUPPLIES	592.48
12/27/2018		BAY JANITORIAL SUPPLY, INC.	11/18: PAPER CUP, MOP HEAD, HANDLE, TOWELS & OTHER SUPPLIES	632.49
12/27/2018	1000935	CO POWER	01/19: DENTAL INSURANCE PREMIUM	1,994.00
12/27/2018	1000936	WHITNEY DORMAN	REIM: MUSICAL INSTRUMENTS	172.08
12/27/2018	1000937	FIRST NOTE FINANCE, INC.	12/18: PROP 39 MANAGEMENT SERVICE	1,131.10
12/27/2018	1000938	TZU YUN HUANG	REIM: INTERN HOST FAMILY APPRECIATION GIFT	31.13
12/27/2018	1000939	APRIL JOURDAN-BYRNE	12/18: MENTAL HEALTH ASSESSMENT	4,800.00
12/27/2018	1000940	JULIA MORGAN SCHOOL FOR GIRLS	02/18: SPORTS OFFICIATING AND VENUE FEE	40.00
12/27/2018	1000941	CIERRA LANIER	REIM: REFUND FOR MEALTIME DEPOSITS	360.00
12/27/2018	1000942	DANNY LAU	REIM: SUPPLIES FOR GATE REPAIR	28.02
12/27/2018	1000943	DEXIN LIU	REIM: BRUSH, PAINT, DOOR PARTS	246.31
12/27/2018	1000944	MACH SECURITY SOLUTIONS, INC	12/18: DOOR LOCKS/CYLINDERS REPAIR	1,077.34
12/27/2018	1000945	PANORAMA EDUCATION	08/18: PLATFORM LICENSE FEE	1,500.00
12/27/2018	1000946	PLEDGESTAR	11/18: READ-A-THON	995.00
12/27/2018	1000947	SACRED HEART CHURCH	2018-2019: REIMBURSEMENT FOR PROPERTY TAX & FIRE SERVICE	8,128.76
12/27/2018	1000948	SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
12/27/2018		SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
12/27/2018	1000949	STARLINE SUPPLY COMPANY	12/18: GLOVES	15.50
12/27/2018	1000950	YU-SHUAN TARANGO-SHO	REIM: FOOD FOR LGBT AND MUSLIM AFFINITY MEETING	190.14
12/27/2018	1000951	U.S. BANK EQUIPMENT FINANCE	12/01/18-01/01/19: COPIER LEASE	2,277.49
12/27/2018	1000952	HUA WANG	REIM: PRIZES, TABLE CLOTHES FOR READATHON	844.88
12/27/2018	1000953	CATY WELCH	11/18-12/18: EDUCATIONAL CONSULTANT	2,275.00
12/27/2018	1000954	SARAH WHEELER	09/23/18-12/19/18: SPECIAL ED CONSULTANT	5,400.00
12/27/2018	1000955	JIAYING YOU	REIM: PRIZES FOR READATHON	80.30
12/27/2018	1000956	JENNIFER YUEN	REIM: PRIZES FOR BINGO NIGHT	19.36
12/27/2018	1812271	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	341.26
12/31/2018	1812311	STRIPE DASHBOARD	12/18: CREDIT CARD FEE	45.32
Total 9120 - Cash in Bank - Operating				234,556.50
Report Total				234,556.50

**Yu Ming Charter School  
Check Register**

**From 1/1/2019 to 1/31/2019**

Effective Date	Document Number	Name	Transaction Description	Transaction Amount
1/3/2019	1901031	CARDMEMBER SERVICE	11/10/18-12/09/18: CREDIT CARD PURCHASES	9,277.08
1/4/2019	1901040	AT&T	11/14/18-12/13/18: PHONE (960 761 3474 555 8)	1,437.94
1/7/2019	1000957	EXED	12/18: MANAGEMENT CONTRACT FEE, CALPADS & SIS SUPPORT	9,783.67
1/8/2019	1901080	PG&E	11/16/18-12/16/18: GAS & ELECTRIC (3514922506-8)	1,579.59
1/11/2019	1901110	PG&E	11/16/18-12/16/18: GAS & ELECTRIC (2086434523-4)	592.98
1/14/2019	1000958	HANNAH ACEVEDO	12/18: BEHAVIORAL CONSULTANT	4,012.50
1/14/2019	1000959	ALAMEDA COUNTY OFFICE OF EDUCATION	10/18-12/18: STRS PROCESSING FEE	354.00
1/14/2019	1000960	CALIFORNIA WASTE SOLUTIONS	01/19-03/19: RECYCLING SERVICES	570.00
1/14/2019	1000961	CHARTERSAFE	01/19: WORKERS COMPENSATION & GENERAL INSURANCE	3,819.00
1/14/2019	1000962	CIT	01/19: PHONE SYSTEM	288.06
1/14/2019	1000963	FAGEN, FRIEDMAN & FULFROST, LLP	11/18: LEGAL SERVICES	871.00
1/14/2019	1000964	GABRIEL LOCK & KEY	01/19: DOOR LOCKS REPAIR	150.00
1/14/2019	1000965	STACY LEE GARDNER	12/18: CONSULTING SERVICES	4,000.00
1/14/2019	1000966	JVA MANAGEMENT CORP	12/18: DOOR INSTALLATION/REPAIR AND MATERIALS	2,386.00
1/14/2019	1000967	LMI.NET	12/18: COMPUTER MAINTENANCE SERVICES	210.00
1/14/2019	1000968	OFFICE DEPOT	12/18: COPY PAPER, FOLDER	145.76
1/14/2019		OFFICE DEPOT	12/18: CONSTRUCTION PAPER, CRAFT STICK	141.09
1/14/2019	1000969	SACRED HEART CHURCH	02/19: RENT	21,534.00
1/14/2019	1000970	SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/14/2019		SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/14/2019		SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/14/2019	1000971	ST. COLUMBA PARISH CHURCH	02/19: RENT	17,454.00
1/22/2019	1901221	PAYCHEX	Q4 2018 SUI PAYMENT ADJ	78.55
1/23/2019	1000972	MIZAN ALKEBULAN	REIM: FINGERPRINTS	52.75
1/23/2019	1000973	BAY ALARM COMPANY	01/01/19-04/01/19: BURGLAR MONITORING FEE (20076020)	427.64
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: FIRE MONITORING & SPRINKLER INSPECTION FE	671.49
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: CLOSED CIRCUIT TV (20076220)	233.22
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: ACCESS CONTROL & INTERCOM (20076320)	93.27
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: FIRE MONITORING FEE (21179220)	1,462.10
1/23/2019	1000974	BAY JANITORIAL SUPPLY, INC.	01/19: TRASH BAGS, HAND TOWELS, TOILET TISSUE & SUPPLIES	699.03
1/23/2019	1000975	CLIFTON LARSON ALLEN LLP	02/18: FINAL BILLING Y/E JUNE 2018	3,550.00
1/23/2019	1000976	CO POWER	02/19: DENTAL INSURANCE PREMIUM	2,045.52
1/23/2019	1000977	DONAHUE FITZGERALD ATTORNEYS	12/18: LEGAL SERVICES	272.00
1/23/2019	1000978	WHITNEY DORMAN	REIM: INSTRUMENT REPAIR	15.00
1/23/2019	1000979	EBMUD PAYMENT CENTER	11/05/18-01/08/19: WATER & WASTE MANAGEMENT (46806939020)	598.76
1/23/2019	1000980	LYRA HARRIS	REIM: SUPPLIES FOR ART AND DESIGN LAB	210.11
1/23/2019	1000981	HEALTH & SAFETY PLUS	12/18: MEDIC FIRST AID TRAINING	490.00
1/23/2019	1000982	HENRY C. LEVY, TAX COLLECTOR, ALAMEDA COUNTY	2018-2019: PROPERTY TAXES (16-1450-11-1) 2ND INSTALLMENT	1,529.90
1/23/2019	1000983	HENRY C. LEVY, TAX COLLECTOR, ALAMEDA COUNTY	2018-2019: PROPERTY TAXES (16-1451-8-1) 2ND INSTALLMENT	7,022.96
1/23/2019	1000984	KAISER FOUNDATION HEALTH PLAN	02/19: HEALTH INSURANCE PREMIUMS FROM 11/26/18-12/25/18	17,755.00
1/23/2019	1000985	DANNY LAU	REIM: SUPPLIES FOR DOOR STOP REPAIR	42.21
1/23/2019	1000986	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP.	12/18: LEGAL SERVICES	434.15
1/23/2019	1000987	ANTONIO MUSCARDIN	12/18: GUTTER CLEANUP	325.00
1/23/2019		ANTONIO MUSCARDIN	12/18: GARDEN CLEANUP	600.00
1/23/2019	1000988	N2CON INC	01/19: MICROSOFT OFFICE 2019	325.00
1/23/2019	1000989	NOB HILL CATERING, INC.	12/18: STUDENT BREAKFAST & LUNCHES	9,841.50
1/23/2019	1000990	SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/23/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/23/2019	1000991	SYNCB/AMAZON	11/18-12/18: ORGANIZER, HOOKS, LAMINATING FILM & SUPPLIES	1,005.84
1/23/2019	1000992	U.S. BANK EQUIPMENT FINANCE	01/01/19-02/01/19: COPIER LEASE	2,087.89
1/23/2019	1000993	YI HUNG WU	REIM: CONFERENCE FEE	40.00
1/23/2019	1901230	AT&T	12/26/18-01/25/19: PHONE (510 923-6171 284 2)	298.22
1/24/2019	1901240	VSP VISION CARE	02/19: VISION INSURANCE	239.28
1/28/2019	1000994	A & G MUSIC PRODUCTS CO	01/19: CLARINET AND SAX REEDS	99.42
1/28/2019	1000995	CHARTERSAFE	02/19: WORKERS COMPENSATION & GENERAL INSURANCE	3,819.00
1/28/2019	1000996	YU-CHIEH CHEN	REIM: DECORATIONS	36.53
1/28/2019	1000997	EBMUD PAYMENT CENTER	11/07/18-01/09/19: WATER & WASTE MANAGEMENT (47023778523)	325.75
1/28/2019		EBMUD PAYMENT CENTER	11/07/18-01/09/19: WATER & WASTE MANAGEMENT (61360013774)	255.70
1/28/2019		EBMUD PAYMENT CENTER	11/07/18-01/09/19: WATER & WASTE MANAGEMENT (42099745569)	461.29
1/28/2019	1000998	EXED	01/19: MANAGEMENT CONTRACT FEE, CALPADS & SIS SUPPORT	9,783.67
1/28/2019	1000999	MELLISA JEW	REIM: BOOKS FOR CLUB	87.70
1/28/2019	1001000	CYNTHIA NGUY	REIM: POSTERS, GARMENT BAG	77.74
1/28/2019	1001001	OFFICE DEPOT	01/19: COPY PAPER	139.80
1/28/2019		OFFICE DEPOT	01/19: COPY PAPER, PAPER PUNCHES	122.04

**Yu Ming Charter School  
Check Register**

**From 1/1/2019 to 1/31/2019**

Effective Date	Document Number	Name	Transaction Description	Transaction Amount
1/28/2019	1001002	SCHOOL FOOD AND WELLNESS GROUP	12/18: NSLP ADMINISTRATIVE FEES	750.00
1/28/2019	1001003	SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019	1001004	STARLINE SUPPLY COMPANY	01/19: LINERS, ROLL TOWELS, BATH TISSUE	222.48
1/28/2019	1001005	ALIN WEN	REIM: DIVIDERS, CLIP BOARD, MAGNETS, BORDERS & SUPPLIES	500.00
1/28/2019	1001006	YUEWU WEN	REIM: PHOTO & CRAFT KEEPER, INDEX CARDS, SAND MOLD & SUPPLIE	116.87
1/28/2019	1001007	RONGHUI YANG	REIM: FOOD, FLATWARE, PLATES & SUPPLIES FOR STAFF	424.64
1/28/2019	1531	FORTUNE COOKIE FACTORY	02/19: FIELD TRIP	156.00
1/31/2019	1001008	ALAMEDA COUNTY OFFICE OF EDUCATION	01/19: STRS	51,639.89
Total 9120 - Cash in Bank - Operating				200,174.81
Report Total				200,174.81



# Employee Handbook

**Alcatraz Site (Main Site):**  
1086 Alcatraz Ave  
Oakland, CA 94608  
510-452-2063

**MLK Site:**  
675 41st Street  
Oakland, CA 94609  
510-922-8631

**Website: <http://www.yumingschool.org/>**

## ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

PLEASE READ THE EMPLOYEE HANDBOOK AND SUBMIT A SIGNED COPY OF THIS STATEMENT TO THE SCHOOL DIRECTOR.

EMPLOYEE NAME: \_\_\_\_\_

I ACKNOWLEDGE that I have received a copy of the Employee Handbook. I have read and understood the contents of the Handbook, and I agree to abide by its directions and procedures. I have been given the opportunity to ask any questions I might have about the policies in the Handbook. I understand that it is my responsibility to read and familiarize myself with the policies and procedures contained in the Handbook. I also understand that if I am ever unclear on any language, or policies and procedures in this Handbook, it is my responsibility to seek clarification from the School.

I understand that the statements contained in the Handbook are guidelines for Employees concerning some of the School's policies and benefits, and are not intended to create any contractual or other legal obligations or to alter the at-will nature of my employment with the School. In the event I do have an employment contract which expressly alters the at-will relationship, I agree to the foregoing except with reference to an at-will employment status.

I understand that except for employment at-will status, any and all policies or practices can be changed at any time by the School.

I understand that other than the Board of the School, no person has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the Board has the authority to make any such agreement and then only in writing signed by the Board President.

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Please sign/date, tear out, and return to the School, and retain this Handbook for your reference.**

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## INTRODUCTION TO HANDBOOK

Welcome to Yu Ming Charter School (“Yu Ming,” “YMCS,” or “School”)! As a Yu Ming employee, you are integral to helping us achieve our mission. Our goal is to provide the finest-quality education to our students. Your dedication to our students, pride in your work, and commitment to Yu Ming is essential to our successfully instilling our core values in our students: Wisdom, Perseverance, Compassion, Ethics.

This Handbook is designed to help employees get acquainted with Yu Ming. It explains some of the School’s philosophies and beliefs, and describes some of the School’s employment guidelines in general terms. Although this Handbook is not intended to be an exclusive or comprehensive policies and procedures manual, YMCS hopes that it will serve as a useful reference document for employees throughout their employment at the School. Employees should understand, however, that this Handbook is not intended to be a contract (express or implied), nor is it intended to otherwise create any legally enforceable obligations on the part of the School or its employees. In no way does the Handbook replace any official plan documents (e.g., health insurance, retirement plan, etc.) or insurance contracts, which will govern in all cases. This Handbook supersedes and replaces all previous personnel policies, practices, and guidelines.

Due to the fact that the School is a growing and changing organization, it reserves full discretion to add to, modify, or delete provisions of this Handbook, or the policies and procedures on which they may be based, at any time without advance notice. YMCS also reserves the right to interpret any of the provisions set forth in this Handbook in any manner it deems appropriate.

No individual other than the Board of Directors has the authority to enter into any employment or other agreement that modifies School policy. Any such modification *must* be in writing.

This Handbook is the property of the School, and it is intended for personal use and reference by employees of the School. Circulation of this Handbook outside of the School requires the prior written approval of the School Director.

Employees must sign the acknowledgment form at the beginning of this Handbook, tear it out, and return it to the School Director. This will provide the School with a record that each employee has received this Handbook.

## CONDITIONS OF EMPLOYMENT

### Equal Employment Opportunity Is Our Policy

YMCS is an equal opportunity employer. It is the policy of the School to afford equal employment and advancement opportunity to all qualified individuals without regard to:

- Race;
- Color;
- Gender (including gender identity, gender expression, and transgender identity, whether or not the employee is transitioning or has transitioned);
- Sex (including pregnancy, childbirth, breastfeeding, and medical conditions related to such);
- Religious creed (including religious dress and grooming practices);
- Marital/registered domestic partner status;
- Age (forty (40) and over);
- National origin or ancestry (including native language spoken and possession of a driver's license issued to persons unable to prove their presence in the U.S. is authorized by federal law);
- Physical or mental disability (including HIV and AIDS);
- Medical condition (including cancer and genetic characteristics);
- Taking of a leave of absence pursuant to the Family Medical Leave Act ("FMLA"), Pregnancy Disability Leave ("PDL") law, Americans with Disabilities Act ("ADA"), California Family Rights Act ("CFRA"), the Fair Employment and Housing Act ("FEHA"), or laws related to domestic violence, sexual assault and stalking;
- Genetic information;
- Sexual orientation;
- Military and veteran status; or
- Any other consideration made unlawful by federal, state, or local laws.

This policy extends to all job applicants and employees and to all aspects of the employment relationship, including the hiring of new employees and the training, transfer, promotion, discipline, termination, compensation and benefits of existing employees.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the School will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact a School representative with day-to-day personnel responsibilities and request such an accommodation. The individual with the disability should specify what accommodation he or she needs to perform the job, or if unknown, what job duties the disability impairs. YMCS will then conduct an investigation to identify the barriers that

interfere with the equal opportunity of the applicant or employee to perform the job. YMCS will identify possible accommodations, if any, that will help eliminate the limitation. If the accommodation is reasonable and will not impose an undue hardship, the School will make the accommodation.

### **Employment At-Will**

Except if stated expressly otherwise by employment contract, it is the policy of the School that all employees are considered “at-will” employees of the School. Accordingly, either the School or the employee can terminate this relationship at any time, for any reason, with or without cause, and with or without advance notice.

Nothing contained in this Handbook, employment applications, School memoranda or other materials provided to employees in connection with their employment shall require the School to have “cause” to terminate an employee or otherwise restrict the School’s right to release an employee from their at-will employment with the School. Statements of specific grounds for termination set forth in this Handbook or elsewhere are not all-inclusive and are not intended to restrict the School’s right to terminate at-will. No School representative, other than the Board of Directors or its designee, is authorized to modify this policy for any employee or to make any representations to employees or applicants concerning the terms or conditions of employment with the School that are not consistent with the School’s policy regarding “at-will” employment.

This policy shall not be modified by any statements contained in this Handbook or employee applications, School memoranda, or any other materials provided to employees in connection with their employment. Further, none of those documents whether singly or combined, or any employment practices, shall create an express or implied contract of employment for a definite period, nor an express or implied contract concerning any terms or conditions of employment.

### **Child Abuse and Neglect Reporting**

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

YMCS will provide annual training on the mandated reporting requirements, using the online training module provided by the State Department of Social Services, to employees who are mandated reporters. Mandated reporter training will also be provided to employees hired during the course of the school year. This training will include information that failure to report an incident of known or reasonably suspected child abuse or neglect, as required by Penal Code section 11166, is a misdemeanor punishable by up to six (6) months confinement in a county jail, or by a fine of one-thousand dollars (\$1,000), or by both that imprisonment and fine.

All employees required to receive mandated reporter training must provide proof of completing the training within the first six (6) weeks of each school year or within the first six (6) weeks of that employee's employment.

By acknowledging receipt of this Handbook, employees acknowledge they are child care custodians and are certifying that they have knowledge of California Penal Code section 11166 and will comply with its provisions.

### **Criminal Background Checks**

As required by law, all individuals working or volunteering at the School will be required to submit to a criminal background investigation. No condition or activity will be permitted that may compromise the School's commitment to the safety and the well-being of students taking precedence over all other considerations. Conditions that preclude working at the School include conviction of a controlled substance or sex offense, or a serious or violent felony. Additionally, should an employee, during his/her employment with the School, be charged or convicted of any offense, the employee must immediately report the charge or conviction to the School Director.

### **Tuberculosis Testing**

All employees of the School must submit written proof from a physician of a risk assessment examination for tuberculosis (TB) within the last sixty (60) days. If TB risk factors are identified, a physician must conduct an examination to determine whether the employee is free of infectious TB. The examination for TB consists of an approved TB test, which, if positive, will be followed by an x-ray of the lungs, or in the absence of skin testing, an x-ray of the lungs. All employees will be required to undergo TB risk assessments and, if risk factors are found, the examination at least once every four (4) years. Volunteers may be required to undergo a TB examination as necessary. The TB risk assessment and, if indicated, the examination is a condition of initial employment with the School and the cost of the exam will be borne by the applicant.

Food handlers may be required to have annual TB exams. Documentation of employee and volunteer compliance with TB risk assessments and examinations will be kept on file in the office. This requirement also includes contract food handlers, substitute teachers, and student teachers serving under the supervision of an educator. Any entity providing student services to the School will be contractually required to ensure that all contract workers have had TB testing that shows them to be free of active TB prior to conducting work with School students.

### **Immigration Compliance**

YMCS will comply with applicable immigration law, including the Immigration Reform and Control Act of 1986 and the Immigration Act of 1990. As a condition of employment, every individual must provide satisfactory evidence of his or her identity and legal authority to work in the United

States. However, YMCS will not check the employment authorization status of current employees or applicants who were not offered positions with the School unless required to do so by law.

The School shall not discharge an employee or in any manner discriminate, retaliate, or take any adverse action (*e.g.*, threatening to report the suspected citizenship or immigration status of an employee or a member of the employee's family) against any employee or applicant for employment because the employee or applicant exercised a right protected under applicable law. Further, the School shall not discriminate against any individual because he or she holds or presents a driver's license issued per Vehicle Code § 12801.9 to persons who have not established their federally-authorized presence in the United States. Finally, in compliance with the Immigrant Worker Protection Act, the School shall not allow a federal immigration enforcement agent to enter any nonpublic areas of the School without a judicial warrant, or voluntarily give consent to an agent to access, review or obtain employee records without a subpoena or judicial warrant.

### **Professional Boundaries: Staff/Student Interaction Policy**

YMCS recognizes its responsibility to make and enforce all rules and regulations governing student and employee behavior to bring about the safest and most learning-conducive environment possible.

#### Corporal Punishment

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student.

For purposes of this policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to property.

For clarification purposes, the following examples are offered for direction and guidance of School personnel:

#### **A. Examples of PERMITTED actions (NOT corporal punishment)**

1. Stopping a student from fighting with another student;
2. Preventing a pupil from committing an act of vandalism;
3. Defending yourself from physical injury or assault by a student;
4. Forcing a pupil to give up a weapon or dangerous object;
5. Requiring an athletic team to participate in strenuous physical training activities designed to strengthen or condition employees or improve their coordination, agility, or physical skills;

6. Engaging in group calisthenics, team drills, or other physical education or voluntary recreational activities.
- B. Examples of PROHIBITED actions (corporal punishment)
1. Hitting, shoving, pushing, or physically restraining a student as a means of control;
  2. Making unruly students do push-ups, run laps, or perform other physical acts that cause pain or discomfort as a form of punishment;
  3. Paddling, swatting, slapping, grabbing, pinching, kicking, or otherwise causing physical pain.

### Acceptable and Unacceptable Staff/Student Behavior

This policy is intended to guide all School faculty and staff in conducting themselves in a way that reflects the high standards of behavior and professionalism required of school employees and to specify the boundaries between students and staff.

Although this policy gives specific, clear direction, it is each staff member's obligation to avoid situations that could prompt suspicion by parents, students, colleagues, or school leaders. One viable standard that can be quickly applied, when you are unsure if certain conduct is acceptable, is to ask yourself, "Would I be engaged in this conduct if my family or colleagues were standing next to me?"

For the purposes of this policy, the term "boundaries" is defined as acceptable professional behavior by staff members while interacting with a student. Trespassing the boundaries of a student/teacher relationship is deemed an abuse of power and a betrayal of public trust.

Some activities may seem innocent from a staff member's perspective, but can be perceived as flirtation or sexual insinuation from a student or parent point of view. The objective of the following lists of acceptable and unacceptable behaviors is not to restrain innocent, positive relationships between staff and students, but to prevent relationships that could lead to, or may be perceived as, sexual misconduct.

Staff must understand their own responsibility for ensuring that they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for disciplinary purposes. Thus, it is crucial that all employees learn this policy thoroughly and apply the lists of acceptable and unacceptable behaviors to their daily activities. Although sincere, competent interaction with students certainly fosters learning, student/staff interactions must have boundaries surrounding potential activities, locations and intentions.

### Duty to Report Suspected Misconduct

When any employee reasonably suspects or believes that another staff member may have crossed the boundaries specified in this policy, he or she must immediately report the matter to a school administrator. All reports shall be as confidential as possible under the circumstances. It is the duty of the administrator to investigate and thoroughly report the situation. Employees must also report to the administration any awareness or concern of student behavior that crosses boundaries or where a student appears to be at risk for sexual abuse.

### Examples of Specific Behaviors

The following examples are not an exhaustive list:

#### Unacceptable Staff/Student Behaviors (Violations of this Policy)

- (a) Giving gifts to an individual student that are of a personal and intimate nature.
- (b) Kissing of any kind.
- (c) Any type of unnecessary physical contact with a student in a private situation.
- (d) Intentionally being alone with a student away from the school.
- (e) Making or participating in sexually inappropriate comments.
- (f) Sexual jokes.
- (g) Seeking emotional involvement with a student for your benefit.
- (h) Listening to or telling stories that are sexually oriented.
- (i) Discussing inappropriate personal troubles or intimate issues with a student in an attempt to gain their support and understanding.
- (j) Becoming involved with a student so that a reasonable person may suspect inappropriate behavior.

#### Unacceptable Staff/Student Behaviors without Parent and Supervisor Permission

**(These behaviors should only be exercised when a staff member has parent and supervisor permission.)**

- (a) Giving students a ride to/from school or school activities.
- (b) Being alone in a room with a student at school with the door closed.
- (c) Allowing students in your home.

#### Cautionary Staff/Student Behaviors

**(These behaviors should only be exercised when a reasonable and prudent person, acting as an educator, is prevented from using a better practice or behavior. Staff members should inform their supervisor of the circumstance and occurrence prior to or immediately after the occurrence)**

- (a) Remarks about the physical attributes or development of anyone.
- (b) Excessive attention toward a particular student.



- (c) Sending emails, text messages or letters to students if the content is not about school activities.

#### Acceptable and Recommended Staff/Student Behaviors

- (a) Getting parents' written consent for any after-school activity.
- (b) Obtaining formal approval to take students off school property for activities such as field trips or competitions.
- (c) Emails, text, phone and instant messages to students must be very professional and pertaining to school activities or classes (Communication should be limited to school technology).
- (d) Keeping the door open when alone with a student.
- (e) Keeping reasonable space between you and your students.
- (f) Stopping and correcting students if they cross your own personal boundaries.
- (g) Keeping parents informed when a significant issue develops about a student.
- (h) Keeping after-class discussions with a student professional and brief.
- (i) Asking for advice from fellow staff or administrators if you find yourself in a difficult situation related to boundaries.
- (j) Involving your supervisor if conflict arises with the student.
- (k) Informing the School Director about situations that have the potential to become more severe.
- (l) Making detailed notes about an incident that could evolve into a more serious situation later.
- (m) Recognizing the responsibility to stop unacceptable behavior of students or coworkers.
- (n) Asking another staff member to be present if you will be alone with any type of special needs student.
- (o) Asking another staff member to be present when you must be alone with a student after regular school hours.
- (p) Giving students praise and recognition without touching them.
- (q) Pats on the back, high fives and handshakes are acceptable.
- (r) Keeping your professional conduct a high priority.
- (s) Asking yourself if your actions are worth your job and career.

#### **Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation**

YMCS is committed to providing a work and educational atmosphere that is free of unlawful harassment, discrimination, and retaliation. YMCS's policy prohibits unlawful harassment, discrimination, and retaliation based upon: race; color; gender (including gender identity, gender expression, and transgender identity, whether or not the employee is transitioning or has transitioned); sex (including pregnancy, childbirth, breastfeeding, and related medical conditions); religious creed (including religious dress and grooming practices); marital/registered domestic partner status; age (forty (40) and over); national origin or ancestry (including native language spoken and possession of a driver's license issued to persons unable to prove their

presence in the U.S. is authorized by federal law); physical or mental disability (including HIV and AIDS); medical condition (including cancer and genetic characteristics); taking a leave of absence authorized by law; genetic information; sexual orientation; military and veteran status; or any other consideration made unlawful by federal, state, or local laws.

Employees, volunteers, unpaid interns, individuals in apprenticeship programs, and independent contractors shall not be harassed, or discriminated or retaliated against, based upon the characteristics noted above.

YMCS does not condone and will not tolerate unlawful harassment, discrimination, or retaliation on the part of any employee (including supervisors and managers) or third party (including independent contractors or other person with which the School does business). Supervisors and managers are to report any complaints of unlawful harassment to the School Director or designee.

When YMCS receives allegations of unlawful harassment, discrimination, or retaliation, the Board (if a complaint is about the School Director) or the School Director or designee will conduct a fair, timely and thorough investigation that provides all parties an appropriate process and reaches reasonable conclusions based on the evidence collected. The investigation will be handled in as confidential a manner as possible, although complete confidentiality cannot be guaranteed. Complainants and witnesses shall not be subject to retaliation for making complaints in good faith or participating in an investigation. YMCS is committed to remediating any instances where investigation findings demonstrate unlawful harassment, discrimination, or retaliation has occurred.

#### Prohibited Unlawful Harassment

- Verbal conduct such as epithets, derogatory jokes or comments or slurs;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement, or interfering with work because of sex, race or any other protected basis;
- Retaliation for reporting or threatening to report harassment; or
- Disparate treatment based on any of the protected classes above.

#### Prohibited Unlawful Sexual Harassment

YMCS is committed to providing a workplace free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action, up to, and including dismissal, of the offending employee.

Sexual harassment consists of sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire, when: (1) submission to the conduct is either made explicitly or implicitly a term or condition of an individual's employment; (2) an employment decision is based upon an individual's acceptance or rejection of that conduct; and/or (3) that conduct interferes with an

individual's work performance or creates an intimidating, hostile or offensive working environment.

It is also unlawful to retaliate in any way against an employee who has articulated a good faith concern about sexual harassment against him or her or against another individual.

All supervisors of staff will receive sexual harassment prevention training within six (6) months of their assumption of a supervisory position and will receive further training once every two (2) years thereafter. Such training will address all legally required topics, including information about the negative effects that abusive conduct has on both the victim of the conduct and others in the workplace, as well as methods to prevent abusive conduct undertaken with malice a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interests. Abusive conduct includes but is not limited to repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the gratuitous sabotage or undermining of a person's work performance. Supervisors shall also be trained on how to appropriately respond when the supervisor becomes aware that an employee is the target of unlawful harassment. Other staff will receive sexual harassment prevention training as required by law.

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment. Consequently, should any individual, in particular those with supervisory responsibilities, become aware of any conduct that may constitute sexual harassment or other prohibited behavior, immediate action should be taken to address such conduct. Any employee who believes they have been sexually harassed or has witnessed sexual harassment is encouraged to immediately report such harassment to the School Director. See **Appendix A** for the "Harassment/Discrimination/Retaliation Complaint Form." See **Appendix B** for the general "Internal Complaint Form."

Sexual harassment may include, but is not limited to:

- Physical assaults of a sexual nature, such as:
  - Rape, sexual battery, molestation or attempts to commit these assaults and
  - Intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another's body, or poking another's body.
- Unwanted sexual advances, propositions or other sexual comments, such as:
  - Sexually oriented gestures, notices, remarks, jokes, or comments about a person's sexuality or sexual experience.
  - Preferential treatment or promises of preferential treatment to an employee for

submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward or disparate treatment for rejecting sexual conduct.

- Subjecting or threats of subjecting an employee to unwelcome sexual attention or conduct or intentionally making performance of the employee's job more difficult because of the employee's sex.
- Sexual or discriminatory displays or publications anywhere at the workplace by employees, such as:
  - Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing to work or possessing any such material to read, display or view at work;
  - Reading publicly or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and
  - Displaying signs or other materials purporting to segregate an employee by sex in an area of the workplace (other than restrooms or similar rooms).

The illustrations of harassment and sexual harassment above are not to be construed as an all-inclusive list of prohibited acts under this policy. Moreover, please note that while in most situations a personal relationship is a private matter, these relationships are not appropriate in a professional setting, particularly where one of the parties has management or supervisory responsibilities. As such, consensual relationships in the workplace may violate YMCS policy.

### **Whistleblower Policy**

YMCS requires its directors, officers, employees, and volunteers to observe high standards of ethics in the conduct of their duties and responsibilities within the School. As representatives of the School, such individuals must practice honesty and integrity in fulfilling all responsibilities and must comply with all applicable laws and regulations. The purpose of this policy is to create an ethical and open work environment, to ensure that the School has a governance and accountability structure that supports its mission, and to encourage and enable directors, officers, employees, and volunteers of the School to raise serious concerns about the occurrence of illegal or unethical actions within the School before turning to outside parties for resolution.

All directors, officers, employees, and volunteers of the School have a responsibility to report any action or suspected action taken within the School that is illegal, unethical or violates any adopted policy of the School, or local rule or regulation. Anyone reporting a violation must act in good faith, without malice to the School or any individual at the School and have reasonable

grounds for believing that the information shared in the report indicates that a violation has occurred. A person who makes a report does not have to prove that a violation has occurred. However, any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense. No one who in good faith reports a violation, or who, in good faith, cooperates in the investigation of a violation shall suffer harassment, retaliation, or adverse employment action. Further, no one who in good faith discloses, who may disclose, or who the School believes disclosed or may disclose, information regarding alleged violations to a person with authority over the employee or another employee who had responsibility for investigating, discovering or correcting the purported violation shall suffer harassment, retaliation, or adverse employment action.

### **Drug- and Alcohol-Free Workplace**

YMCS is committed to providing a drug and alcohol-free workplace and to promoting safety in the workplace, employee health and well-being, stakeholder confidence and a work environment that is conducive to attaining high work standards. The use of drugs and alcohol by employees, whether on or off the job, jeopardizes these goals, since it adversely affects health and safety, security, productivity, and public confidence and trust. Drug or alcohol use in the workplace or during the performance of job duties is extremely harmful to employees and to other YMCS stakeholders.

Accordingly, Yu Ming strictly prohibits the following:

- Possession of alcohol or any illegal drug or intoxicant (including marijuana) while on the job or while on Yu Ming's premises;
- Use or being under the influence of alcohol or an illegal drug or intoxicant while on the job or while on Yu Ming's premises;
- Driving a vehicle on Yu Ming business while under the influence of alcohol or an illegal drug or intoxicant

Distributing, selling, manufacturing, or purchasing (or attempting to distribute, sell, manufacture, or purchase) an illegal drug, intoxicant, or controlled substance during working hours or while on Yu Ming's premises.

### **Confidential Information**

All information relating to students, personal information, schools attended, addresses, contact numbers and progress information is confidential in nature, and may not be shared with or distributed to unauthorized parties. All records concerning special education pupils shall be kept strictly confidential and maintained in separate files. Failure to maintain confidentiality may result in disciplinary action, up to and including release from at-will employment.

### **Conflict of Interest**

Employees are expected to devote their best efforts and full attention to the performance of their jobs. Moreover, Employees are expected to use good judgment, to adhere to high ethical standards, and to avoid situations that create an actual or potential conflict between their personal interests and the interests of Yu Ming. A conflict of interest exists when an employee's loyalties or actions are divided between Yu Ming's interests and those of another, such as a competitor, vendor, another school, or student family.

All employees must avoid situations involving actual or potential conflict of interest. An employee involved in any relationships or situations which may constitute a conflict of interest should immediately and fully disclose the relevant circumstances to the School Director, or the Board of Directors, for a determination about whether a potential or actual conflict exists. If an actual or potential conflict is determined, the School may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action.

### **Smoking**

The YMCS facility is a no smoking facility.

## THE WORKPLACE

### Employment Classifications

For purposes of salary administration, as well as eligibility for overtime payments and employee benefits, Yu Ming classifies its employees as defined below. If employees change positions during their employment, they will be informed of any change in classification. Employees may direct any questions to the Head of School or Operations Manager.

#### Nonexempt Employees

Employees who are entitled to be paid overtime in accordance with applicable law. They may be either full-time or part-time employees.

#### Exempt Employees

Employees who are not required to be paid overtime in accordance with applicable law. Executives, professional employees (e.g., teachers), and certain employees in administrative positions are typically exempt.

### Employment Status

#### Regular Full-time Employees

Regular full-time employees are at-will employees hired to work Yu Ming's normal, full-time, forty (40) hour work week on a regular basis. Such employees may be "exempt" or "nonexempt" as defined above.

#### Regular Part-time Employees

Regular part-time employees are at-will employees hired to work fewer than forty (40) hours per week on a regular basis. Such employees may be "exempt" or "nonexempt" as defined above.

#### Temporary Employees

Temporary employees are at-will employees engaged to work either full-time or part-time with the understanding that their employment may be terminated on or before completion of a specific assignment. A temporary employee may be offered and may accept a new temporary assignment with Yu Ming and still retain temporary status.

### Job Duties

Employees will be provided with a copy of the written job description for their position when hired. It may become necessary to modify job descriptions, add to or remove certain duties and

responsibilities, or reassign an employee to an alternate job position. Yu Ming will inform employees of any changes to job responsibilities.

### **Work Schedule**

Business hours are normally 8:00 a.m. – 4:00 p.m., Monday through Friday for most exempt employees. The regular workday schedule for non-exempt employees is eight (8) hours; the regular workweek schedule is forty (40) hours. Exempt employees are also generally expected to be present during business hours and to commit whatever additional time is necessary to satisfactorily complete all job requirements.

### **Meal and Rest Periods**

Non-exempt employees working at least five (5) hours are provided with a thirty (30) minute meal period, to be taken approximately in the middle of the workday but by no later than the end of the 5<sup>th</sup> hour of work. An employee may waive this meal period if the day's work will be completed in no more than six (6) hours, provided the employee and YMCS mutually consent to the waiver in writing.

Non-exempt employees are also provided with a ten (10) minute rest period for every four (4) hours worked which should be scheduled towards the middle of the four (4) hour work period as practicable. Employees are prohibited from combining meal and rest period time.

An employee's supervisor must be aware of and approve scheduled meal and rest periods. Employees must immediately inform their supervisor if they are prevented from taking their meal and/or rest periods. Employees are expected to observe assigned working hours and the time allowed for meal and rest periods.

### **Lactation Accommodation**

YMCS accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for an infant child. The break time shall, if possible, run concurrently with any break time already provided to the employee. Any break time provided to express breast milk that does not run concurrently with break time already provided to the non-exempt employee shall be unpaid.

YMCS will make reasonable efforts to provide employees who need a lactation accommodation with the use of a room or other private location that is located close to the employee's work area. Employees with private offices will be required to use their offices to express breast milk. Employees who desire lactation accommodations should contact their supervisor to request accommodations.

### **Attendance and Tardiness**



All employees, whether exempt or nonexempt, are expected to arrive at work consistently and on time. Dependability, attendance, punctuality, and a commitment to do the job right are essential functions of every position at YMCS. Absenteeism and tardiness negatively affects the School's ability to implement its educational program and disrupts consistency in students' learning.

If it is necessary to be absent or late, employees are expected to telephone the School Director as soon as possible but no later than one-half (1/2) hour before the start of the workday. If an employee is absent from work longer than one (1) day, he or she is expected to keep the School Director sufficiently informed of the situation.

As noted in the section of this Handbook concerning prohibited conduct, excessive or unexcused absences or tardiness may result in disciplinary action up to and including release from at-will employment with the School. Absence for more than three (3) consecutive days without notifying the School Director will be considered a voluntary resignation from employment.

### **Time Cards/Records**

By law, YMCS is obligated to keep accurate records of the time worked by non-exempt employees. Such employees shall keep be required to utilize the School's time card system.

Non-exempt employees must accurately clock in and out of their shifts as this is the only way the payroll department knows how many hours each employee has worked and how much each employee is owed. The time card indicates when the employee arrived and when the employee departed. All non-exempt employees must clock in and out for arrival and departure, along with lunch and for absences like doctor or dentist appointments. All employees are required to keep the office advised of their departures from and returns to the school premises during the workday.

Non-exempt employees are solely responsible for ensuring accurate information on their time cards and remembering to record time worked. If an employee forgets to mark their time card or makes an error on the time card, the employee must contact the School Director to make the correction and such correction must be initialed by both the employee and the School Director.

Non-exempt employees are prohibited from performing off-the-clock work, including but not limited to checking emails before/after work hours, performing work in the morning before logging in, and running School errands after logging out.

No one may record hours worked on another's worksheet. Any employee who violates any aspect of this policy may be subject to disciplinary action, up to and including release from at-will employment with the School.

### **Technology Use and Privacy**

Yu Ming provides various technology resources to employees to assist them in performing their job duties. Each employee has a responsibility to use Yu Ming's technology in a manner that increases productivity, and is respectful of other employees. Failure to follow School policies regarding technology may lead to disciplinary measures, up to and including termination of employment.

Technology consists of all electronic devices, software, and means of electronic communication including, but not limited to personal computers and workstations, laptop computers, mini and mainframe computers, computer hardware, printers, modems, fax machines, and copiers, computer software applications, electronic mail, telephones, cell phones, and voicemail systems.

Access to Yu Ming's technology is within the School's sole discretion. Generally, employees are given access to School technologies based on their job functions. Staff may be required to successfully complete approved training before being given access to resources.

Yu Ming's technology is to be used by employees primarily for the purpose of conducting business, but may be used for limited personal uses as long as they do not conflict with Yu Ming's business and do not violate any School policy.

Yu Ming assumes no liability for loss, damage, destruction, alteration, disclosure, or misuse of any personal data or communications transmitted over or stored on School technology.

Employees may not use Yu Ming's technology to copy, retrieve, forward or send copyrighted materials without permission. In addition, employees may not use any School resources for any illegal purpose, violation of any Yu Ming policy, in a manner contrary to the best interests of Yu Ming, in any way that discloses confidential or proprietary information of Yu Ming or third parties, or for personal gain.

All software in use by Yu Ming is officially licensed. No software is to be installed or used that has not been paid for and licensed appropriately. Employees may not load any software on Yu Ming's computers without permission.

All employees must abide by the "Student Use Of Technology Policy & Acceptable Use Agreement" and must sign and return an acknowledgement confirming that they have read that policy and agree to abide by its terms.

### Privacy

All messages sent and received, including personal messages, and all data and information stored on Yu Ming's electronic mail system, voicemail system, or computer systems are Yu Ming property, regardless of the content. Yu Ming reserves the right to access all of its technology resources including computers, voicemail, and electronic mail systems, at any time, in its sole discretion.

Employees should understand they have no right of privacy with respect to any messages or information created or maintained on Yu Ming's technology, including personal information or messages. The School may, in its discretion, inspect all files or messages on School technology at any time for any reason. The School may also monitor School technology at any time in order to determine compliance with policies, for purposes of legal proceedings, to investigate allegations of misconduct, to locate information, or for any other business purpose.

Certain Yu Ming technology resources can be accessed only by entering a password. Passwords are intended to prevent unauthorized access to information. Passwords do not confer any right of privacy upon any employee of Yu Ming. Thus, even though Employees may have passwords for accessing technology resources, Employees should not expect that any information maintained on technology, including electronic mail and voicemail messages, are private. Employees are expected to keep their passwords confidential and should neither share passwords nor access coworkers' systems without express authorization.

#### Confidential or Proprietary Information

Yu Ming is sensitive to the issue of protection of confidential and proprietary information of both the School and third parties. Employees are expected to adhere to the highest ethical standards when using or transmitting confidential information on Yu Ming's technology.

Confidential information should not be accessed through Yu Ming's technology in the presence of unauthorized individuals. Similarly, confidential information should not be left visible or unattended. Moreover, any confidential information transmitted via technology resources should be marked with the following confidentiality legend:

*"This message contains confidential information. Unless you are the addressee (or authorized to receive for the addressee), you may not copy, use, or distribute this information. If you have received this message in error, please advise [employee's name] immediately at [employee's telephone number] or return it promptly by mail."*

Before transferring or copying any software from a Yu Ming computer to another computer, employees must request permission and receive written authorization from the Head of School or designee.

Yu Ming has installed a variety of programs and devices to ensure the safety and security of School technology. Any employee found tampering with or disabling any of the School's security devices will be subject to discipline up to and including termination.

Yu Ming may perform auditing activity or monitoring to determine compliance with these policies. Audits of software and data stored on Yu Ming's technology resources may be conducted at any time without advance notice.

## Use of Email, Voicemail and Internet Access

Yu Ming requires its employees to only use School-issued email accounts to communicate with others regarding School business. Accordingly, personal email accounts should never be used to send/receive School-related emails. In addition, all communication regarding School business should be conducted on School-issued devices (e.g., cellular telephones, computers/laptops, etc.) if available. If an employee works in a position in which they are not provided a School-issued cellular telephone, the employee should communicate using classroom phones and computers/laptops. Employees may not use personal devices for School business except when they do not have access to School-issued or classroom devices or when such use constitutes an emergency. Finally, any electronic document related to Yu Ming which an employee prepares, reviews, or revises should be saved to the School's computer system. No School-related documents may be saved to personal computers.

This policy does not apply to verbal forms of communication (e.g., telephone calls, video conferences, etc.) which do not produce written records of the communication.

YMCS will permit employees to use its email, voicemail systems and Internet access subject to the following:

1. Minimal personal use as long as it does not interfere with timely job performance and is consistent with law and appropriate protocols.
2. The email system and Internet access is not to be used in any way that may be disruptive, offensive to others, or harmful to morale. For example, sexually explicit images, ethnic slurs, racial epithets, or anything else that may be construed as harassment or disparagement of others based on their race, national origin, sex, sexual orientation, age, religious beliefs or political beliefs may not be displayed or transmitted.
3. Employees should not attempt to gain access to another employee's personal file or email or voicemail messages without the latter's express permission.
4. School staff will not enter an employee's personal email files or voicemail unless there is a business need to do so. YMCS retains a copy of all passwords; passwords unknown to the School may not be used. System security features, including passwords and delete functions, do not neutralize the School's ability to access any message at any time. Employees must be aware that the possibility of such access always exists.
5. Employees who use personal devices (cellular telephones, computers) to conduct School business must retain all such records indefinitely, including text messages pertaining to School business. Employees may not delete School records from personal devices without first copying such records to the School's computers.

## Inspection/Access to School Property

Desks, lockers, closets, file cabinets, boxes, credenzas, computers, software programs, voice mail systems, cell phones, or other storage devices may be provided for employee convenience but remain the sole property of Yu Ming.

In order to assure access at all times to School property, and because employees may not always be available to produce Yu Ming property or information related to School business when they are needed in the ordinary course of the School's business, Yu Ming reserves the right to conduct a routine inspection or search at any time of School property or School-related information. Searches in any physical space owned or controlled by the School may also be conducted by Yu Ming for such other business-related purposes such as discovery of drugs, drug paraphernalia, misappropriated School and/or employee property, etc.

Routine searches or inspections for Yu Ming property may include offices, desks, file cabinets, closets, School-owned vehicles, phones, voice mails, computer files or similar places where employees may place or store Yu Ming property or Yu Ming-related information, whether or not such places are locked or protected by access codes. Since even a routine search for Yu Ming property might result in the discovery of employees personal possessions, employees are encouraged not to bring into the workplace any item of personal property that they do not want to reveal to Yu Ming.

### **Personal Business**

YMCS's facilities for handling mail and telephone calls are designed to accommodate School business. Employees should have personal mail directed to their home address and limit personal telephone calls to an absolute minimum. Personal calls should not be made outside the immediate dialing area. Do not use School material, time or equipment for personal projects.

### **Social Media**

If an employee decides to post information on the Internet (i.e., personal blog, Facebook, Instagram, Twitter, etc.) that discusses any aspect of his/her workplace activities, the following restrictions apply:

- School equipment, including School computers and electronics systems, may not be used for these purposes;
- Student and employee confidentiality policies must be strictly followed;
- Employees must make clear that the views expressed in their blogs are their own and not those of the School;
- Employees may not use the School's logos, trademarks and/or copyrighted material and are not authorized to speak on the School's behalf;
- Employees are not authorized to publish any confidential or proprietary information maintained by the School;

- Employees are prohibited from making discriminatory, defamatory, libelous or slanderous comments when discussing the School, the employee's supervisors, co-workers and competitors;
- Employees must comply with all School policies, including, but not limited to, rules against unlawful harassment and retaliation.

The School reserves the right to take disciplinary action against any employee whose social media postings violate this or other School policies.

Please refer to the policy below when communicating through social media about the School, and as a staff member be responsible, accountable, and ethical, consistent with the following:

- Respect copyright, fair use, and financial disclosure rules and laws: if an employee is concerned that what they are writing might be in conflict with these, the employee should ask.
- Respect confidentiality and intellectual property: do not reveal confidential business information, student information, or business secrets.
- Respect others: write in good taste, do not denigrate or harass others. Refrain from hostility or any behavior that would not be acceptable in the workplace.
- Show responsibility: Employees are personally responsible for any content that they choose to publish online. Please remember that once published it will remain on the record.

When commenting about the School:

- Be transparent. Employees must clearly disclose their identity and relationship to the School. Employees should include a disclaimer that they are speaking in their own name, and are not spokespersons for Yu Ming.
- Employees should write specifically about their experience. Employees should beware of writing outside their area of expertise.
- Do not make general claims or false claims about Yu Ming.
- Statements should be truthful and substantiated through published information.
- When an employee identifies themselves as a member of School staff, the employee should be sure that their profile is consistent with how they wish to present themselves in the workplace, with business partners, or with coworkers.
- Employees should beware that when they post links to outside sites employees may imply endorsement of the contents of those sites.

Follow safe practices:

- Employees should be careful of what they post, as their information will be available on the record for a long time.
- Employees should be aware of where, when, and how they denigrate any person or the School, including their colleagues or Yu Ming.

- Should an employee post something in error, they should be sure to amend it as soon as possible.
- Be careful with personal information, as it will be available to the public online.

#### Stay Focused:

- Internet and social media activity should never interfere with an employee's daily responsibilities to Yu Ming, though the School does recognize that an employee's work may require use of social media.

Please note that failure to abide by guidelines could result in disciplinary action up to, and including, termination.

### School Property

Yu Ming property not only includes tangible property, like desks and laptops, but also intangible property such as information, including student records and student grades, research plans, curriculum materials, and financial and marketing data. Given the nature of Yu Ming's business, protecting proprietary and confidential information is of vital concern to the School. This information is one of the most important assets of Yu Ming. All employees share responsibility to ensure that proper security is maintained at all times.

Occasionally, Yu Ming may choose to share otherwise proprietary information (e.g., best practices) with outside parties. Such documents will be prepared specifically for publication and dissemination. If an employee receives a request from an outside party for either paper or electronic copies of Yu Ming documents, the employee should direct the request to the Operations Manager for appropriate handling.

#### Confidential Information

Confidential information is any Yu Ming information that is not known generally to the public or the industry. Examples of confidential information include, but are not limited to, student lists, student cumulative files, health files, Individualized Education Programs, personnel files, computer records, financial and marketing data, process descriptions, research plans, formulas, and curriculum materials. In addition, in the case of student information, federal and state laws provide that information may not be disseminated except under certain limited conditions. Personal information, including salary, history of employment or reasons for departure, is also confidential and may not be discussed with anyone other than one's supervisor or the Operations Manager. Employees will be subject to appropriate disciplinary action, up to and including termination for knowingly or unknowingly revealing information of a confidential nature.

#### Security

To avoid loss of Yu Ming property, the School has procedures for maintaining control of

entrances, exits, restricted areas, and other related security issues. Employees are expected to abide by these regulations.

### **Employment of Relatives**

Relatives (meaning spouses, registered domestic partners, children, siblings, parents, in-laws, and step-relatives) of employees may be eligible for employment with Yu Ming only if the individuals involved are qualified, do not work in a direct supervisory relationship, and are not in job positions in which a conflict of interest could arise. Relatives are subject to the same procedures and requirements as any other job applicant. Employees may not interview any relative seeking to join the Yu Ming team nor may they influence the decision to hire or not hire any relative who is a job applicant. Employees who marry or who become registered domestic partners will be permitted to continue working in the job position held only if they do not work in a direct supervisory relationship with one another or in job positions involving a conflict of interest.

### **Personal Appearance/Standards of Dress**

YMCS employees serve as role models to the School's students. All employees should therefore maintain professional standards of dress and grooming. Just as overall attitude and instructional competency contribute to a productive learning environment, so do appropriate dress and grooming.

Employees are encouraged to wear clothing that will add dignity to the educational profession, will present an image consistent with their job responsibilities, and will not interfere with the learning process. Accordingly, all employees shall adhere to the following standards of dress:

1. Clothing and jewelry must be safe and appropriate to the educational environment. All clothing must be clean and in good repair. Slits or tears in pants or other articles of clothing are not permitted except for modest slits in women's dresses or skirts that are no higher than three (3) inches above the knee.
2. Head coverings, including hats of any kind, except those worn for religious or safety reasons, are not to be worn inside school buildings including assemblies, classrooms, labs and offices. Hats may be worn outside for sun protection. All hats are to be removed upon entering school buildings. For exceptions to this policy, prior approval must be granted by the School Director.
3. Slacks and shorts are to be worn on the waist with no portion of an undergarment showing. Shorts should be modest in length and should be no higher than three (3) inches above the knee.
4. Skirts and dresses should be no higher than three (3) inches above the knee.
5. All tops must be appropriate to the work environment, and should be clean, neat, and provide proper coverage.
6. For safety purposes, earrings must not dangle more than one (1) inch below the ear.



7. Clothing or jewelry with logos that depict and/or promote gangs , drugs, alcohol, tobacco, sex, violence, illegal activities, profanity, or obscenity are not permitted.
8. Appropriate shoes must be worn at all times.

### Health and Safety Policy

YMCS is committed to providing and maintaining a healthy and safe work environment for all Employees.

Employees are required to know and comply with the School's General Safety Rules and to follow safe and healthy work practices at all times. Employees are required to report immediately to the School Director any potential health or safety hazards, and all injuries or accidents.

In compliance with Proposition 65, the School will inform employees of any known exposure to a chemical known to cause cancer or reproductive toxicity.

### Security Protocols

Yu Ming recognizes that workplace violence is a growing concern at schools and offices across the country. The School is committed to providing a safe, violence-free workplace and school environment. Yu Ming strictly prohibits employees, students, parents, consultants, visitors, or anyone else on Yu Ming premises or who is engaging in a School-related activity from behaving in a violent or threatening manner. Yu Ming seeks to prevent workplace violence before it begins and reserves the right to deal with behavior that suggests a propensity towards violence, even prior to any violent behavior occurring.

YMCS has developed guidelines to help maintain a secure workplace. Be aware of unknown persons loitering in parking areas, walkways, entrances and exits and service areas. Report any suspicious persons or activities to the School Director. Employee desks or offices should be secured at the end of the day. When an Employee is called away from his or her work area for an extended length of time, valuable or personal articles should not be left around a work station that may be accessible. The security of facilities as well as the welfare of Employees depends upon the alertness and sensitivity of every individual to potential security risks. Employees should immediately notify the School Director when keys are missing or if security access codes or passes have been breached.

Yu Ming believes maintaining a workplace that is free of harmful materials is vital to the health and safety of its employees and students. Employees are prohibited from bringing harmful materials onto Yu Ming premises at any time. These harmful materials include but are not limited to:

- Firearms, knives, or other weapons;
- Explosives and/or hazardous materials or articles;
- Illegal drugs or other controlled substances;

- Drug-related paraphernalia; and/or
- Alcoholic beverages.

Employees who are found to be in possession of prohibited harmful materials will be subject to discipline, up to and including termination.

### **Occupational Safety**

YMCS is committed to the safety of its employees, vendors, contractors and the public and to providing a clear safety goal for management.

The prevention of accidents is the responsibility of every School supervisor. It is also the duty of all employees to accept and promote the established safety regulations and procedures. Every effort will be made to provide adequate safety training. If an employee is ever in doubt how to perform a job or task safely, assistance should be requested. Unsafe conditions must be reported immediately.

It is the policy of the School that accident prevention shall be considered of primary importance in all phases of operation and administration. YMCS's management is required to provide safe and healthy working conditions for all employees and to establish and require the use of safe practices at all times.

Failure to comply with or enforce School safety and health rules, practices and procedures could result in disciplinary action up to and including possible termination.

### **Accident/Incident Reporting**

It is the duty of every employee to immediately or as soon as is practical report any accident or injury occurring during work or on School premises so that arrangements can be made for medical or first aid treatment, as well as for investigation and follow-up purposes.

### **Reporting Fires and Emergencies**

It is the duty of every employee to know how to report fires and other emergencies quickly and accurately. Employees should report any such emergency by calling management. In addition, all employees should know the local emergency numbers such as 911.

## EMPLOYEE WAGES AND HEALTH BENEFITS

### Payroll Withholdings

As required by law, the School shall withhold Federal Income Tax, State Income Tax, Social Security (FICA) and State Disability Insurance, as well as eligible employee contributions to the State Teachers' Retirement System ("STRS") or Public Employees Retirement System ("PERS"), from each employee's pay as follows:

Every deduction from an employee's paycheck is listed on the check voucher. If an employee does not understand the deductions, he or she should ask the School Director to explain it to them.

Employees may change the number of withholding allowances claimed for Federal Income Tax purposes at any time by filling out a new W-4 form and submitting it to the School Director. The office maintains a supply of these forms.

All Federal, State, and Social Security taxes will be automatically deducted from paychecks. Federal Withholding Tax deduction is determined by the employee's W-4 form. The W-4 form should be completed upon hire and it is the employee's responsibility to report any changes in filing status to the School Director and to fill out a new W-4 form.

At the end of the calendar year, a "withholding statement" (W-2) will be prepared and forwarded to each employee for use in connection with preparation of income tax returns. The W-2 shows Social Security information, taxes withheld and total wages.

### Compensation

The compensation and evaluation system used at Yu Ming Charter School differs from that used in traditional K-12 public school systems. It is designed to:

- Give Yu Ming the flexibility required to attract employees whose skills match the unique needs of the School;
- Reward strong performance;
- Align with Yu Ming's cultural values of ownership and customer service; and
- Ensure Yu Ming's compensation levels are competitive with the marketplace.

Base salaries are set according to market rates (based on an annual analysis of local district salary schedules and similar positions in other comparable organizations) and each employee's experience and relevant expertise (e.g., for a teacher, this may include fluency in multiple languages, experience with English-language learners or Special Education, or relevant industry experience). Individuals who appear to have the same experience may receive different base salaries because of actual differences in their backgrounds and skills.

Yu Ming typically evaluates employee compensation annually based on a number of considerations, including individual performance, budget, and market research. In looking at individual performance, the School may consider factors including, but not limited to: student achievement growth; student and family surveys; and Head of School/supervisor evaluation(s). The decision to grant any employee a salary increase is at all times within the sole discretion of Yu Ming.

### **Overtime Pay**

Whether an employee is exempt from or subject to overtime pay will be determined on a case-by-case basis and will be indicated in the employee's job description. Generally, teachers and administrators are exempt. Non-exempt employees may be required to work beyond the regularly scheduled workday or workweek as necessary. Only actual hours worked in a given workday or workweek can apply in calculating overtime for non-exempt employees. YMCS will attempt to distribute overtime evenly and accommodate individual schedules. All overtime work must be previously authorized by the School Director. YMCS provides compensation for all overtime hours worked by non-exempt employees in accordance with state and federal law as follows:

For employees subject to overtime, all hours worked in excess of eight (8) hours in one workday or forty (40) hours in one workweek shall be treated as overtime. Compensation for hours in excess of forty (40) for the workweek or in excess of eight (8) and not more than twelve (12) for the workday, and for the first eight (8) hours on the seventh consecutive day in one workweek, shall be paid at a rate of one and one-half times the employee's regular rate of pay. Compensation for hours in excess of twelve (12) in one workday and an excess of eight (8) on the seventh consecutive workday of the workweek shall be paid at double the regular rate of pay.

Exempt employees may have to work hours beyond their normal schedules as work demands require. No overtime compensation will be paid to these exempt employees.

### **Paydays**

Paydays are scheduled twice per month on the fifteen (15<sup>th</sup>) and last working day of each month. If a scheduled payday falls on a Saturday, Sunday, or Yu Ming-observed holiday, employees will be paid on the day preceding the weekend or holiday. If an employee observes any error in his or her check, it should be reported immediately to the Director of Operations and Strategy.

### **Wage Attachments and Garnishments**

Under normal circumstances, the School will not assist creditors in the collection of personal debts from its employees. However, creditors may resort to certain legal procedures such as

garnishments, levies or judgments that require the School, by law, to withhold part of an employee's earnings in their favor.

Employees are strongly encouraged to avoid such wage attachments and garnishments. If the School is presented a second garnishment request concerning an employee, the School Director will discuss the situation with the employee.

## **Medical Benefits**

Yu Ming currently pays a portion of coverage for both employees and their dependents. In the event of an increase in insurance premium rates, employees may be required to contribute to the cost of increased premiums in order to retain coverage.

### Eligibility

An employee is eligible for medical coverage if he or she is a regular employee working for the School at least thirty (30) hours per week. Employees are eligible for coverage on the first of the month after their date of hire. Employees who begin on the first of the month are eligible that day.

Employees who go from part-time to full-time employment become eligible for full benefits on the first day of the month following the effective date of the change.

### When Coverage Starts

Employee coverage will begin on the first day of employment or if hired mid-month it will start on the first day of the next month. An enrollment form must be submitted to the School Director as soon as possible. This form serves as a request for coverage, and authorizes any payroll deductions necessary to pay for coverage.

Details about medical, dental and vision insurance coverage are available from the Business Manager.

An employee who is eligible for medical coverage may choose to waive medical coverage through Yu Ming with proof of other group coverage (not an individual plan purchased through the open market or through Covered California). Yu Ming offers a cash in lieu of benefits program for those who provide written proof of other group coverage and request to waive Yu Ming benefits coverage.

## **COBRA Benefits**

When coverage under the School's medical and/or dental plans ends, employees or their dependents can continue coverage for eighteen (18) or thirty-six (36) months, depending upon the reason benefits ended. To continue coverage, an employee must pay the full cost of coverage

– the employee contribution and the School’s previous contribution plus a possible administrative charge.

Medical coverage for an employee, his/her spouse, and eligible dependent children can continue for up to eighteen (18) months if coverage ends because:

- Employment ends, voluntarily or involuntarily, for any reason other than gross misconduct; or
- Hours of employment are reduced below the amount required to be considered a full-time employee or part-time, making an employee ineligible for the plan.

This eighteen (18) month period may be extended an additional eleven (11) months in cases of disability subject to certain requirements. This eighteen (18) month period may also be extended an additional eighteen (18) months if other events (such as a divorce or death) occur subject to certain requirements.

An employee’s spouse and eligible dependents can continue their health coverage for up to thirty-six (36) months if coverage ends because:

- The employee dies while covered by the plan;
- The employee and his/her spouse become divorced or legally separated;
- The employee becomes eligible for Medicare coverage, but his/her spouse has not yet reach age sixty-five (65); or
- The employee’s dependent child reaches an age which makes him or her ineligible for coverage under the plan.

Rights similar to those described above may apply to retirees, spouses and dependents if the employer commences a bankruptcy proceeding and those individuals lose coverage.

YMCS will notify employees or their dependents if coverage ends due to termination or a reduction in work hours. If an employee becomes eligible for Medicare, divorced or legally separated, die, or when a dependent child no longer meets the eligibility requirements, the employee or a family member are responsible for notifying the School within thirty (30) days of the event. YMCS will then notify the employee or his/her dependents of the employee’s rights.

Health coverage continuation must be elected within sixty (60) days after receiving notice of the end of coverage, or within sixty (60) days after the event causing the loss, whichever is later.

There are certain circumstances under which coverage will end automatically. This happens if:

- Premiums for continued coverage are not paid within thirty (30) days of the due date;
- The employee (or his/her spouse or child) become covered under another group health plan which does not contain any exclusion or limitation with respect to any pre-existing

condition the employee (or the employee's spouse or child, as applicable) may have;

- YMCS stops providing group health benefits;
- The employee (or the employee's spouse or child) become entitled to Medicare; or
- The employee extended coverage for up to twenty-nine (29) months due to disability and there has been a final determination that the employee is no longer disabled.

## PERSONNEL EVALUATION AND RECORD KEEPING

### Employee Reviews and Evaluations

Yu Ming's culture encourages open communication. Performance expectations and reviews are part of an ongoing, year-round process in which employees discuss these issues with his or her supervisor. Performance reviews may be formal or informal, and verbal or written. Examples of feedback can include walkthroughs, peer review, lesson observations, and/or ongoing 360 degree feedback. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance issues.

Each employee will receive periodic performance reviews conducted by his or her supervisor. Performance evaluations may be conducted annually, and, as part of the process, employees may be asked to provide self-evaluations. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems.

Performance evaluations may review factors such as the quality and quantity of the work performed, knowledge of the job, initiative, work attitude, and attitude toward others. The performance evaluations are intended to make employees aware of their progress, areas for improvement, and objectives or goals for future work performance. Favorable performance evaluations do not guarantee increases in salary or promotions. Salary increases and promotions are solely within the discretion of the School and depend upon many factors in addition to performance. After the review, an employee will be required to sign the evaluation report simply to acknowledge that it has been presented to them, that they have discussed it with the School Director, and that they are aware of its contents.

Newly hired employees may have their performance goals reviewed by the School Director within the first ninety (90) days of employment.

Salary and potential for advancement will be based largely upon job performance. On a periodic basis, the School Director will review employee job performance with an employee in order to establish goals for future performance and to discuss current performance. YMCS's evaluation system will in no way alter the at-will employment relationship.

### Personnel Files and Record Keeping Protocols

At the time of employment, a personnel file is established for each employee. It is each employee's responsibility to keep the School Director advised of changes that should be reflected in their personnel file. Such changes include: change in address, telephone number, marital status, number of dependents and person(s) to notify in case of emergency. Prompt notification of these changes is essential and will enable the School to contact an employee should the change affect their other records.



Employees have the right to inspect documents in their personnel file, as provided by law, in the presence of a School representative, at a mutually convenient time. Employees also have the right to obtain a copy of their personnel file as provided by law. Employees may add comments to any disputed item in the file. YMCS will restrict disclosure of personnel files to authorized individuals within the School. A request for information contained in the personnel file must be directed to the School Director. Only the School Director or designee is authorized to release information about current or former employees. Disclosure of information to outside sources will be limited. However, the School will cooperate with requests from authorized law enforcement or local, state or federal agencies conducting official investigations or as otherwise legally required.

Credible complaints of substantiated investigations into or discipline for egregious misconduct will not be expunged from an employee's personnel file unless the complaint is heard by an arbitrator, administrative law judge, or the Board and the complaint is deemed to be false, not credible, unsubstantiated or a determination was made that discipline was not warranted.

## References

All requests for references must be directed to Head of School or members of the Leadership Team (School Director or Operations and Strategy Director). No other supervisor or employee is authorized to provide official references for current or former employees. Any supervisor or employee who provides a reference must make clear such reference is provided in their individual capacity and does not represent the opinion/position of YMCS.

By policy, Yu Ming discloses only the dates of employment and the title of the last position held of former employees. The School will provide additional information in response to employment reference requests only after receiving a signed copy of the "Reference Release Form" by the employee or former employee. Please speak with Head of School for additional information.

## HOLIDAYS, VACATIONS AND LEAVES

### Holidays

YMCS calendar reflects any and all holidays observed by the School. The following holidays are generally observed by public entities, including public schools:

- New Year's Day
- Martin Luther King Jr. Birthday
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving
- Friday after Thanksgiving
- Day before Christmas
- Christmas Day

Unless otherwise provided in this policy, all full-time employees will receive time off with pay at their normal base rate for each holiday Yu Ming observes. Part-time employees will only be paid for holidays that fall on their regularly scheduled workdays and only for the number of hours that they are regularly scheduled to work that day.

When a holiday falls on a weekend, it will be observed on either the preceding Friday or the following Monday. Employees are only eligible for holiday pay on those holidays that fall within their normal work schedule as designated on the School calendar. Employees on a leave of absence are ineligible for holiday benefits that accrue while on a leave of absence.

Other days during the school year, such as days during the School's calendared breaks, shall not be paid time for non-exempt employees in active status. Recognized religious holidays may be taken off by an employee whose religion requires observance of the particular day. Employees must request the day off in advance by written notice to the School Director. The employee will be paid if the religious holiday is taken as an earned paid leave day (i.e. vacation, personal necessity day, etc., as applicable). The employee will not be paid if the religious holiday is taken as a personal leave of absence day. Employees on any leave of absence do not earn holiday pay.

### School Breaks

Yu Ming closes for the following school breaks:

- Fall Recess (one week in October)
- Thanksgiving Break (the week of Thanksgiving in November)
- Winter Recess (two weeks in December)

- Mid-Winter Recess (one week in February)
- Spring Break (one week in April)

The specific dates of each break will be determined annually and communicated to staff in the spring. Only exempt staff will receive time off with pay during school breaks. Non-exempt staff must take the time off without pay.

## Vacation

Yu Ming grants personal time off (“PTO”) to exempt employees to provide them with the flexibility to meet both their work and personal needs. PTO may be used for any reason (e.g., illness, medical appointments, personal business). Employees accrue PTO in the manner described below:

- Twelve (12) month full-time employees accrue 6.67 hours of PTO per month for a total of eighty (80) hours per school year. Unused, accrued PTO carries over from year-to-year, up to a cap of one-hundred twenty (120) hours of PTO. Once the employee reaches this accrual cap, no further PTO shall accrue until the balance is below the cap.
- Eleven (11) month full-time employees accrue 3.64 hours of PTO per month for a total of forty (40) hours of PTO per year, up to a cap of sixty (60) hours of PTO. Once the employee reaches this accrual cap, no further PTO shall accrue until the balance is below the cap.
- Part-time exempt employees accrue PTO on a pro-rated basis according to their regularly scheduled number of hours worked each month, up to an accrual cap which is equal to 1.5 times the employee’s annual accrual rate. Once the employee reaches this accrual cap, no further PTO shall accrue until the balance is below the cap.

Employees must record all PTO on the “Time Off Approval Form” and receive written approval from their supervisor with as much notice as possible, but at least one (1) week in advance, if PTO will be used for any reason other than what is set forth above. Further, a supervisor may set “blackout dates” during which PTO would impede Yu Ming’s operations (e.g., during CAASPP testing for classroom teachers, or during audit for an accountant), and requests for PTO for reasons other than those set forth in the preceding paragraph will be denied during those times. Due to the importance of continuity in the classroom and all areas of the school for students and the Yu Ming community, PTO days may only be taken one (1) day at a time and cannot be used to extend vacation leaves or holidays, except in cases of emergency with permission from the Head of School or designee. No partial PTO days may be taken.

Employees do not accrue PTO during any leave of absence. Accrual recommences when the employee returns to work.

Employees will be paid for their unused, accrued PTO upon separation from employment.

## Unpaid Leave of Absence

YMCS recognizes that special situations may arise where an employee must leave his or her job temporarily. At its discretion, the School may grant employees leaves of absence. Any unpaid leave of absence must be approved in advance by the School. Submit all requests for leaves of absence in writing to a Supervisor. Each request should provide sufficient detail such as the reason for the leave, the expected duration of the leave, and the relationship of family members, if applicable. Approval for all leaves of absence are at the sole discretion of the employee's Supervisor or Head of School.

If an employee is taking a leave that does not fall under a state or federal leave policy, time off during an unpaid leave of absence will count first against accrued PTO and/or sick time. Thereafter, unless specifically stated, any time off will be without pay.

The granting of a leave of absence always presumes the employee will return to active work by a designated date or within a specific period. Failure to return to work as scheduled from an approved leave of absence, or to inform a supervisor of an acceptable reason for not returning as scheduled, may subject the employee to disciplinary action, up to and including termination of employment.

During a Family and Medical Leave Act, California Family Rights Act leave, and/or Pregnancy Disability Leave, the employee's medical and dental benefits will remain in force, provided the employee pays the appropriate premiums. Otherwise, benefits are terminated the month any other type of leave begins. If an employee fails to return from a leave and is subsequently terminated, the employee is entitled to all earned but unused vacation pay, provided that the vacation pay was earned prior to the commencement of leave. No vacation time is accrued during any type of unpaid leave of absence.

This policy will only apply in cases that are not covered under the PTO, sick, or other excused time policies, or disability. Employees who qualify for time off under these policies will abide by their terms and conditions. If an employee takes a leave under this unpaid leave policy, that employee will not be eligible for another leave under this policy for one (1) year from the end of the last leave.

Yu Ming reserves the right to cancel leaves of absence if business conditions change, or for any other reason that the School deems appropriate. In these cases, Yu Ming will send the employee a written notice of recall not less than three (3) days prior to the date that the employee is required to return to work. No PTO or sick leave is accrued during any type of unpaid leave of absence.

### **Sick Leave**

To help prevent loss of earnings that may be caused by accident or illness, or by other emergencies, the School offers paid sick leave to its employees. Sick leave may be taken to receive preventive care (including annual physicals or flu shots) or to diagnose, treat, or care for an existing health condition. Employees may also use sick leave to assist a family member (i.e.,

children, parents, spouses/domestic partners, grandparents, grandchildren, or siblings) who must receive preventative care or a diagnosis, treatment, or care for an existing health condition. If the employee has no spouse or registered domestic partner, the employee may designate one (1) person as to whom the employee may use paid sick leave to aid or care for that person in lieu of a spouse or registered domestic partner. Employees may also take paid sick leave to receive medical care or other assistance to address instances of domestic violence, sexual assault, or stalking.

Paid sick leave is available to all Yu Ming employees who work two (2) hours per week, and work for Yu Ming for at least at least thirty (30) days within the span of a single calendar year from the commencement of employment. Eligible employees shall accrue one (1) hour of sick time for every thirty (30) hours worked in accordance with local and state law.

Employees cannot use paid sick leave until the ninetieth (90th) calendar day following the employee's start date. Sick leave must be taken by eligible employees in increments of two (2) hours. Unused, accrued sick leave shall carry over from year-to-year, up to a cap of seventy-two (72) hours. The School does not pay employees in lieu of unused sick leave.

If an employee is absent longer than three (3) days due to illness, medical evidence of illness and/or medical certification of fitness to return to work satisfactory to the School may be required. The School will not tolerate abuse or misuse of the sick leave privilege. If the School suspects abuse of sick leave, the School may require a medical certification from an employee verifying the employee's absence.

Once an employee has exhausted sick leave, the employee may continue on an unpaid medical leave depending upon the facts and circumstances of the employee's basis for leave beyond accrued sick leave. Employee requests for unpaid medical leave must be approved in advance by the School.

Employees using sick leave must notify their supervisor or office manager as soon as practicable and, in no event, later than one (1) hour before their scheduled starting time. Moreover, employees must advise their supervisor or office manager of their anticipated return date and the need for work coverage. Employees must record all sick days taken on the "Time Off Approval Request Form."

### **Family Care and Medical Leave**

This policy explains how the School complies with the federal Family and Medical Leave Act ("FMLA") and the California Family Rights Act ("CFRA"), both of which require the School to permit each eligible employee to take up to twelve (12) workweeks (or twenty-six (26) workweeks where indicated) of FMLA leave in any twelve (12) month period for the purposes enumerated below. For purposes of this policy, all leave taken under FMLA or CFRA will be referred to as "FMLA leave."

- Employee Eligibility Criteria

To be eligible for FMLA leave, the employee must have been employed by the School for a total of at least twelve (12) months, worked at least 1,250 hours during the twelve (12) month period immediately preceding commencement of the FMLA leave, and work at a location where the School has at least fifty (50) employees within seventy-five (75) miles, (except for purposes of baby-bonding where the threshold is twenty (20) employees).

- Events That May Entitle an Employee To FMLA Leave

The twelve (12) week (or twenty-six (26) workweeks where indicated) FMLA allowance includes any time taken (with or without pay) for any of the following reasons:

1. To care for the employee's newborn child or a child placed with the employee for adoption or foster care. Leaves for this purpose must conclude twelve (12) months after the birth, adoption, or placement. If both parents are employed by the School, they will be entitled to a combined total of twelve (12) weeks of leave for this purpose.
2. Because of the employee's own serious health condition (including a serious health condition resulting from an on-the-job illness or injury) that makes the employee unable to perform any one or more of the essential functions of his or her job (other than a disability caused by pregnancy, childbirth, or related medical conditions, which is covered by the School's separate pregnancy disability policy).
  - a. A "serious health condition" is an illness, injury (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or a child, parent, or spouse of the employee that involves either inpatient care or continuing treatment, including, but not limited to, treatment for substance abuse.
  - b. "Inpatient care" means a stay in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity. A person is considered an "inpatient" when a health care facility formally admits him/her to the facility with the expectation that he/she will remain at least overnight and occupy a bed, even if it later develops that such person can be discharged or transferred to another facility and does not actually remain overnight.
  - c. "Incapacity" means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.
  - d. "Continuing treatment" means ongoing medical treatment or supervision

by a health care provider.

3. To care for a spouse, domestic partner, child, or parent with a serious health condition or military service-related injury. When an employee is providing care to a spouse, son, daughter, parent, or next of kin who is a covered Armed Forces servicemember with a serious injury or illness, the employee may take a maximum of twenty-six (26) weeks of FMLA leave in a single twelve (12) month period to provide said care.
  4. For any “qualifying exigency” because the employee is the spouse, son, daughter, or parent of an individual on active military duty, or an individual notified of an impending call or order to active duty, in the Armed Forces.
- Amount of FMLA Leave Which May Be Taken
    1. FMLA leave can be taken in one (1) or more periods, but may not exceed twelve (12) workweeks total for any purpose in any twelve (12) month period, as described below, for any one, or combination of the above-described situations. “Twelve workweeks” means the equivalent of twelve (12) of the employee’s normally scheduled workweeks. For a full-time employee who works five (5) eight-hour days per week, “twelve workweeks” means sixty (60) working and/or paid eight (8) hour days.
    2. In addition to the twelve (12) workweeks of FMLA leave that may be taken, an employee who is the spouse, son, daughter, parent, or next of kin of a covered Armed Forces servicemember shall also be entitled to a total of twenty-six (26) workweeks of FMLA leave during a twelve (12) month period to care for the service member.
    3. The “twelve month period” in which twelve (12) weeks of FMLA leave may be taken is the twelve (12) month period immediately preceding the commencement of any FMLA leave.
    4. If a holiday falls within a week taken as FMLA leave, the week is nevertheless counted as a week of FMLA leave. If, however, the School’s business activity has temporarily ceased for some reason and employees are generally not expected to report for work for one or more weeks, such as the Winter Break, Spring Break, or Summer Vacation, the days the School’s activities have ceased do not count against the employee’s FMLA leave entitlement. Similarly, if an employee uses FMLA leave in increments of less than one (1) week, the fact that a holiday may occur within a week in which an employee partially takes leave does not count against the employee’s leave entitlement unless the employee was otherwise scheduled and expected to work during the holiday.

- Pay during FMLA Leave

1. An employee on FMLA leave because of his/her own serious health condition must use all accrued paid sick leave at the beginning of any otherwise unpaid FMLA leave period. If an employee is receiving a partial wage replacement benefit during the FMLA leave, the School and the employee may agree to have School-provided paid leave, such as vacation or sick time, supplement the partial wage replacement benefit unless otherwise prohibited by law.
2. An employee on FMLA leave for child care or to care for a spouse, domestic partner, parent, or child with a serious health condition may use any or all accrued sick leave at the beginning of any otherwise unpaid FMLA leave.
3. If an employee has exhausted his/her sick leave, leave taken under FMLA shall be unpaid leave.
4. The receipt of sick leave pay or State Disability Insurance benefits will not extend the length of the FMLA leave. Sick pay accrues during any period of unpaid FMLA leave only until the end of the month in which unpaid leave began.

- Health Benefits

1. The provisions of the School's various employee benefit plans govern continuing eligibility during FMLA leave, and these provisions may change from time to time. The health benefits of employees on FMLA leave will be paid by the School during the leave at the same level and under the same conditions as coverage would have been provided if the employee had been continuously employed during the leave period. When a request for FMLA leave is granted, the School will give the employee written confirmation of the arrangements made for the payment of insurance premiums during the leave period.  
If an employee is required to pay premiums for any part of his/her group health coverage, the School will provide the employee with advance written notice of the terms and conditions under which premium payments must be made.

YMCS may recover the health benefit costs paid on behalf of an employee during his/her FMLA leave if:

- 1) The employee fails to return from leave after the period of leave to which the employee is entitled has expired. An employee is deemed to have "failed to return from leave" if he/she works less than thirty (30) days after returning from FMLA leave; and
- 2) The employee's failure to return from leave is for a reason other than the continuation, recurrence, or onset of a serious health condition that entitles



the employee to FMLA leave, or other circumstances beyond the control of the employee.

- Seniority

An employee on FMLA leave remains an employee and the leave will not constitute a break in service. An employee who returns from FMLA leave will return with the same seniority he/she had when the leave commenced.

- Medical Certifications

1. An employee requesting FMLA leave because of his/her own or a relative's serious health condition must provide medical certification from the appropriate health care provider on a form supplied by the School. Absent extenuating circumstances, failure to provide the required certification in a timely manner (within fifteen (15) days of the School's request for certification) may result in denial of the leave request until such certification is provided.
2. The School will notify the employee in writing if the certification is incomplete or insufficient, and will advise the employee what additional information is necessary in order to make the certification complete and sufficient. The School may contact the employee's health care provider to authenticate a certification as needed.
3. If the School has reason to doubt the medical certification supporting a leave because of the employee's own serious health condition, the School may request a second opinion by a health care provider of its choice (paid for by the School). If the second opinion differs from the first one, the School will pay for a third, mutually agreeable, health care provider to provide a final and binding opinion.
4. Recertifications are required if leave is sought after expiration of the time estimated by the health care provider. Failure to submit required recertifications can result in termination of the leave.

- Procedures for Requesting and Scheduling FMLA Leave

1. An employee should request FMLA leave by completing a Request for Leave form and submitting it to the School Director. An employee asking for a Request for Leave form will be given a copy of the School's then-current FMLA leave policy.
2. Employees should provide not less than thirty (30) days' notice for foreseeable childbirth, placement, or any planned medical treatment for the employee or his/her spouse, domestic partner, child, or parent. Failure to provide such notice is grounds for denial of a leave request, except if the need for FMLA leave was an emergency or was otherwise unforeseeable.

3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.
4. If FMLA leave is taken because of the employee's own serious health condition or the serious health condition of the employee's spouse, domestic partner, parent or child, the leave may be taken intermittently or on a reduced leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition.
5. If FMLA leave is taken because of the birth of the employee's child or the placement of a child with the employee for adoption or foster care, the minimum duration of leave is two (2) weeks, except that the School will grant a request for FMLA leave for this purpose of at least one day but less than two (2) weeks' duration on any two (2) occasions.
6. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment for the employee or a family member, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits and that better accommodates recurring periods of leave than the employee's regular position.
7. The School will respond to an FMLA leave request no later than five (5) business days of receiving the request. If an FMLA leave request is granted, the School will notify the employee in writing that the leave will be counted against the employee's FMLA leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

- Return to Work

1. Upon timely return at the expiration of the FMLA leave period, an employee (other than a "key" employee whose reinstatement would cause serious and grievous injury to the School's operations) is entitled to the same or a comparable position with the same or similar duties and virtually identical pay, benefits, and other terms and conditions of employment unless the same position and any comparable position(s) have ceased to exist because of legitimate business reasons unrelated to the employee's FMLA leave.
2. When a request for FMLA leave is granted to an employee (other than a "key" employee), the School will give the employee a written guarantee of reinstatement at the termination of the leave (with the limitations explained above).

3. Before an employee will be permitted to return from FMLA leave taken because of his/her own serious health condition, the employee must obtain a certification from his/her health care provider that he/she is able to resume work.
4. If an employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

- **Limitations on Reinstatement**

1. YMCS may refuse to reinstate a “key” employee if the refusal is necessary to prevent substantial and grievous injury to the School’s operations. A “key” employee is an exempt salaried employee who is among the highest paid 10% of the School’s employees within seventy-five (75) miles of the employee’s worksite.
2. A “key” employee will be advised in writing at the time of a request for, or if earlier, at the time of commencement of, FMLA leave, that he/she qualifies as a “key” employee and the potential consequences with respect to reinstatement and maintenance of health benefits if the School determines that substantial and grievous injury to the School’s operations will result if the employee is reinstated from FMLA leave. At the time it determines that refusal is necessary, the School will notify the “key” employee in writing (by certified mail) of its intent to refuse reinstatement and will explain the basis for finding that the employee’s reinstatement would cause the School to suffer substantial and grievous injury. If the School realizes after the leave has commenced that refusal of reinstatement is necessary, it will give the employee at least ten (10) days to return to work following the notice of its intent to refuse reinstatement.

- **Employment during Leave**

No employee, including employees on FMLA leave, may accept employment with any other employer without the School’s written permission. An employee who accepts such employment without the School’s written permission will be deemed to have resigned from employment at the School.

## **Pregnancy Disability Leave**

This policy explains how the School complies with the California Pregnancy Disability Act, which requires the School to give each female employee an unpaid leave of absence of up to four (4) months per pregnancy, as needed, for the period(s) of time a woman is actually disabled by pregnancy, childbirth, or related medical conditions.

- Employee Eligibility Criteria

To be eligible for pregnancy disability leave, the employee must be disabled by pregnancy, childbirth, or a related medical condition and must provide appropriate medical certification concerning the disability.

- Events That May Entitle an Employee to Pregnancy Disability Leave

The four (4) -month pregnancy disability leave allowance includes any time taken (with or without pay) for any of the following reasons:

1. The employee is unable to work at all or is unable to perform any one or more of the essential functions of her job without undue risk to herself, the successful completion of her pregnancy, or to other persons because of pregnancy or childbirth, or because of any medically recognized physical or mental condition that is related to pregnancy or childbirth (including severe morning sickness); or
2. The employee needs to take time off for prenatal care.

- Duration of Pregnancy Disability Leave

Pregnancy disability leave may be taken in one or more periods, but not to exceed four months total. “Four months” means the number of days the employee would normally work within four months. For a full-time employee who works five (5) eight (8) hour days per week, four (4) months means 693 hours of leave (40 hours per week times  $17\frac{1}{3}$  weeks).

For employees who work more or less than forty (40) hours per week, or who work on variable work schedules, the number of working days that constitutes four (4) months is calculated on a pro rata or proportional basis. For example, for an employee who works twenty (20) hours per week, “four months” means 346.5 hours of leave entitlement (20 hours per week times  $17\frac{1}{3}$  weeks). For an employee who normally works forty-eight (48) hours per week, “four months” means 832 hours of leave entitlement (48 hours per week times  $17\frac{1}{3}$  weeks).

At the end or depletion of an employee’s pregnancy disability leave, an employee who has a physical or mental disability (which may or may not be due to pregnancy, childbirth, or related medical conditions) may be entitled to reasonable accommodation. Entitlement to additional leave must be determined on a case-by case basis, taking into account a number of considerations such as whether an extended leave is likely to be effective in allowing the employee to return to work at the end of the leave, with or without further reasonable accommodation, and whether or not additional leave would create an undue hardship for the School. The School is not required to provide an indefinite leave of absence as a reasonable accommodation.

- Pay during Pregnancy Disability Leave

1. An employee on pregnancy disability leave must use all accrued paid sick leave and may use any or all accrued vacation time at the beginning of any otherwise unpaid leave period.
2. The receipt of vacation pay, sick leave pay, or state disability insurance benefits, will not extend the length of pregnancy disability leave.
3. Vacation and sick pay accrue during any period of unpaid pregnancy disability leave only until the end of the month in which the unpaid leave began.

- Health Benefits

YMCS shall provide continued health insurance coverage while an employee is on pregnancy disability leave consistent with applicable law. The continuation of health benefits is for a maximum of four (4) months in a twelve (12)-month period. YMCS can recover premiums that it already paid on behalf of an employee if both of the following conditions are met:

1. The employee fails to return from leave after the designated leave period expires.
2. The employee's failure to return from leave is for a reason other than the following:
  - The employee is taking leave under the California Family Rights Act.
  - There is a continuation, recurrence or onset of a health condition that entitles the employee to pregnancy disability leave.
  - There is a non-pregnancy related medical condition requiring further leave.
  - Any other circumstance beyond the control of the employee.

- Seniority

An employee on pregnancy disability leave remains an employee of the School and a leave will not constitute a break in service. When an employee returns from pregnancy disability leave, she will return with the same seniority she had when the leave commenced.

- Medical Certifications

1. An employee requesting a pregnancy disability leave must provide medical certification from her healthcare provider on a form supplied by the School. Failure to provide the required certification in a timely manner (within fifteen (15) days of

the leave request) may result in a denial of the leave request until such certification is provided.

2. Recertifications are required if leave is sought after expiration of the time estimated by the healthcare provider. Failure to submit required recertifications can result in termination of the leave.

- Requesting and Scheduling Pregnancy Disability Leave

1. An employee should request pregnancy disability leave by completing a Request for Leave form and submitting it to the School Director. An employee asking for a Request for Leave form will be referred to the School's then current pregnancy disability leave policy.
2. Employee should provide not less than thirty (30) days' notice or as soon as is practicable, if the need for the leave is foreseeable. Failure to provide such notice is grounds for denial of the leave request, except if the need for pregnancy disability leave was an emergency and was otherwise unforeseeable.
3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.
4. Pregnancy disability leave may be taken intermittently or on a reduced leave schedule when medically advisable, as determined by the employee's healthcare provider.
5. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits that better accommodates recurring periods of leave than the employee's regular position.
6. The School will respond to a pregnancy disability leave request within ten (10) days of receiving the request. If a pregnancy disability leave request is granted, the School will notify the employee in writing and leave will be counted against the employee's pregnancy disability leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

- Return to Work

1. Upon timely return at the expiration of the pregnancy disability leave period, an employee is entitled to the same position unless the employee would not otherwise have been employed in the same position at the time reinstatement is

requested. If the employee is not reinstated to the same position, she must be reinstated to a comparable position unless one of the following is applicable:

- a. The employer would not have offered a comparable position to the employee if she would have been continuously at work during the pregnancy disability leave.
- b. There is no comparable position available, to which the employee is either qualified or entitled, on the employee's scheduled date of reinstatement or within sixty (60) calendar days thereafter. The School will take reasonable steps to provide notice to the employee if and when comparable positions become available during the sixty (60) day period.

A "comparable" position is a position that involves the same or similar duties and responsibilities and is virtually identical to the employee's original position in terms of pay, benefits, and working conditions.

2. When a request for pregnancy disability leave is granted to an employee, the School will give the employee a written guarantee of reinstatement at the end of the leave (with the limitations explained above).
3. In accordance with YMCS policy, before an employee will be permitted to return from a pregnancy disability leave of three (3) days or more, the employee must obtain a certification from her healthcare provider that she is able to resume work.
4. If the employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

- **Employment during Leave**

No employee, including employees on pregnancy disability leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without written permission will be deemed to have resigned from employment.

## **Disability Insurance**

Each employee contributes to the State of California to provide disability insurance pursuant to the California Unemployment Insurance Code. Contributions are made through a payroll deduction. Disability insurance is payable when an Employee cannot work because of illness or injury not caused by employment at Yu Ming or when an employee is entitled to temporary workers' compensation at a rate less than the daily disability benefit amount.

State Disability Insurance (“SDI”) payments do not begin until the employee is absent from work for seven (7) calendar days. Sick leave will be used for the first seven (7) days before SDI payments begin. If employees do not have accrued sick leave, but do have accrued PTO, PTO may be substituted for the unpaid absence. SDI benefits do not replace all of the employee’s usual wages.

SDI pamphlets with specific rules and regulations governing disability are available from the Finance Department.

### **Industrial Injury Leave (Workers’ Compensation)**

YMCS, in accordance with State law, provides insurance coverage for employees in case of work-related injuries. The workers’ compensation benefits provided to injured employees may include:

- Medical care;
- Cash benefits, tax-free to replace lost wages; and
- Vocational rehabilitation to help qualified injured employees return to suitable employment.

To ensure employees receive any worker’s compensation benefits to which they may be entitled, employees will need to:

- Immediately report any work-related injury to the School Director;
- Seek medical treatment and follow-up care if required;
- Complete a written Employee’s Claim Form (DWC Form 1) and return it to the School Director; and
- Provide the School with a certification from a health care provider regarding the need for workers’ compensation disability leave as well as the employee’s eventual ability to return to work from the leave.

It is the School’s policy that when there is a job-related injury, the first priority is to ensure that the injured employee receives appropriate medical attention. YMCS, with the help of its insurance carrier has selected medical centers to meet this need. Each medical center was selected for its ability to meet anticipated needs with high quality medical service and a location that is convenient to the School’s operation.

- If an employee is injured on the job, he/she is to go or be taken to the approved medical center for treatment. If injuries are such that they require the use of emergency medical systems (“EMS”) such as an ambulance, the choice by the EMS personnel for the most appropriate medical center or hospital for treatment will be recognized as an approved center.
- All accidents and injuries must be reported to the School Director and to the individual



responsible for reporting to the School's insurance carrier. Failure by an employee to report a work-related injury by the end of his/her shift could result in loss of insurance coverage for the employee. An employee may choose to be treated by his/her personal physician at his/her own expense, but he/she is still required to go to the School's approved medical center for evaluation. All job-related injuries must be reported to the appropriate State Workers' Compensation Bureau and the insurance carrier.

- When there is a job-related injury that results in lost time, the employee must have a medical release from the School's approved medical facility before returning to work.
- Any time there is a job-related injury, the School's policy requires drug/alcohol testing along with any medical treatment provided to the employee.

### **Military and Military Spousal Leave of Absence**

YMCS shall grant a military leave of absence to any employee who must be absent from work due to service in the uniformed services in accordance with the Uniformed Services Employment and Re-Employment Rights Act of 1994 ("USERRA"). All employees requesting military leave must provide advance written notice of the need for such leave, unless prevented from doing so by military necessity or if providing notice would be impossible or unreasonable.

If military leave is for thirty (30) or fewer days, the School shall continue the employee's health benefits. For service of more than thirty (30) days, employee shall be permitted to continue their health benefits at their option through COBRA. Employees are entitled to use accrued vacation or paid time off as wage replacement during time served, provided such vacation/paid time off accrued prior to the leave.

Except for employees serving in the National Guard, YMCS will reinstate those employees returning from military leave to their same position or one of comparable seniority, status, and pay if they have a certificate of satisfactory completion of service and apply within ninety (90) days after release from active duty or within such extended period, if any, as required by law. For those employees serving in the National Guard, if he or she left a full-time position, the employee must apply for reemployment within forty (40) days of being released from active duty, and if he or she left part-time employment, the employee must apply for reemployment within five (5) days of being released from active duty.

An employee who was absent from work while fulfilling his or her covered service obligation under the USERRA or California law shall be credited, upon his or her return to the School, with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. Exceptions to this policy will occur wherever necessary to comply with applicable laws.

YMCS shall grant up to ten (10) days of unpaid leave to employees who work more than twenty (20) hours per week and who are spouses of deployed military servicemen and servicewomen. The leave may be taken when the military spouse is on leave from deployment during a time of military conflict. To be eligible for leave, an employee must provide the School with (1) notice of

intention to take military spousal leave within two (2) business days of receiving official notice that the employee's military spouse will be on leave from deployment, and (2) documentation certifying that the employee's military spouse will be on leave from deployment during the time that the employee requests leave.

### **Bereavement Leave**

Exempt employees are entitled to a leave of up to three (3) days without loss of pay due to a death in the immediate family (parent, spouse, son/daughter, sister/brother, parents-in-law, son/daughter-in-law, grandparents, grandchild). Employees will also be given one (1) day's leave for the death of a member of their extended family. Bereavement pay will not be used in computing overtime pay. Any scheduled days off (including weekends, holidays and vacations) falling during the absence will be counted as both bereavement leave and scheduled days off.

Employees are requested to notify their managers when bereavement leave is required and to specify the duration of their absence.

### **Jury Duty or Witness Leave**

For all exempt employees, the School will pay for time off if an employee is called to serve on a jury provided the employee continues to perform work duties as assigned. For all non-exempt employees, the School will pay for up to three (3) days if an employee is called to serve on a jury.

### **Voting Time Off**

Yu Ming encourages its employees to fulfill their civic responsibilities by voting. If an employee does not have sufficient time outside of working hours to vote in an official state-sanctioned election, the employee may take off enough working time to vote. Such time off shall be taken at the beginning or the end of the regular working shift, whichever allows for more free time and the time taken off shall be combined with the voting time available outside of working hours to a maximum of two (2) hours combined. Under these circumstances, an employee will be allowed a maximum of two (2) hours of time off during an election day without loss of pay. When possible, an employee requesting time off to vote shall give the School Director at least two (2) days notice.

### **School Appearance and Activities Leave**

As required by law, YMCS will permit an employee who is a parent or guardian (including a stepparent, foster parent, or grandparent) of school children, from kindergarten through grade twelve (12), or a child enrolled with a licensed child care provider, up to forty (40) hours of unpaid time off per child per school year (up to eight (8) hours in any calendar month of the school year) to participate in activities of a child's school or child care. If more than one (1) parent or guardian is an employee of YMCS, the employee that first provides the leave request will be given the

requested time off. Where necessary, additional time off will also be permitted where the school requires the employee(s) appearance.

The employee requesting school leave must provide reasonable advanced notice of the planned absence. The employee must use accrued but unused paid leave (e.g., vacation or sick leave) to be paid during the absence.

When requesting time off for school activities, the employee must provide verification of participation in an activity as soon as practicable. When requesting time off for a required appearance, the employee(s) must provide a copy of the notice from the child's school requesting the presence of the employee.

### **Bone Marrow and Organ Donor Leave**

As required by law, eligible employees who require time off to donate bone marrow to another person may receive up to five (5) workdays off in a 12-month period. Eligible employees who require time off to donate an organ to another person may receive up to thirty (30) workdays off in a twelve (12) month period.

To be eligible for bone marrow or organ donation leave ("Donor Leave"), the employee must have been employed by the School for at least ninety (90) days immediately preceding the Donor Leave.

An employee requesting Donor Leave must provide written verification to the School that he or she is a donor and that there is a medical necessity for the donation of the organ or bone marrow.

An employee must first use five (5) days of accrued paid leave for bone marrow donation and two (2) weeks of accrued paid leave for organ donation. If the employee has an insufficient number of paid leave days available, the leave will otherwise be paid.

Employees returning from Donor Leave will be reinstated to the position held before the leave began, or to a position with equivalent status, benefits, pay and other terms and conditions of employment. The School may refuse to reinstate an employee if the reason is unrelated to taking a Donor Leave. A Donor Leave is not permitted to be taken concurrently with an FMLA/CFRA Leave.

### **Victims of Abuse Leave**

YMCS provides reasonable and necessary unpaid leave and other reasonable accommodations to employees who are victims of domestic violence, sexual assault, or stalking. Such leave may be taken to attend legal proceedings or to obtain or attempt to obtain any relief necessary, including a restraining order, to ensure the employee's own health, safety or welfare, or that of the employee's child or children. Employees may also request unpaid leave for the following purposes:

- Seek medical attention for injuries caused by domestic violence, sexual assault, or stalking.
- Obtain services from a domestic violence shelter, program, or rape crisis center.
- Obtain psychological counseling for the domestic violence, sexual assault, or stalking.
- Participate in safety planning, such as relocation, to protect against future domestic violence, sexual assault, or stalking.

To request leave under this policy, an employee should provide YMCS with as much advance notice as practicable under the circumstances. If advance notice is not possible, the employee requesting leave under this policy should provide YMCS one (1) of the following certifications upon returning back to work:

1. A police report indicating that the employee was a victim of domestic violence, sexual assault, or stalking.
2. A court order protecting the employee from the perpetrator or other evidence from the court or prosecuting attorney that the employee appeared in court.
3. Documentation from a licensed medical professional, domestic violence or sexual assault counselor, licensed health care provider, or counselor showing that the employee's absence was due to treatment for injuries or abuse from domestic violence, sexual assault, or stalking.

Employees requesting leave under this policy may choose to use accrued paid leave. In addition, YMCS will provide reasonable accommodations to employees who are victims of domestic violence, sexual assault or stalking for the employees' safety while at work. To request an accommodation under this policy, an employee should contact the School Director.

### **Returning From Leave of Absence**

Employees cannot return from a medical leave of absence without first providing a sufficient doctor's return to work authorization.

When business considerations require, the job of an employee on leave may be filled by a temporary or regular replacement. An employee should give the School Director thirty (30) days' notice before returning from leave. Whenever the School is notified of an employee's intent to return from a leave, the School will attempt to place the employee in his former position or in a comparable position with regard to salary and other terms and conditions for which the employee is qualified. However, re-employment cannot always be guaranteed. If employees need further information regarding Leaves of Absence, they should be sure to consult the School Director.

## DISCIPLINE AND TERMINATION OF EMPLOYMENT

### Rules of Conduct

The following conduct is prohibited and will not be tolerated by the School. This list of prohibited conduct is illustrative only and applies to all employees of the School; other types of conduct that threaten security, personal safety, employee welfare and the School's operations also may be prohibited. Further, the specification of this list of conduct in no way alters the at-will employment relationship as to at-will employees of the School. If an employee is working under a contract with the School which grants procedural rights prior to termination, the procedural terms in the contract shall apply.

1. Insubordination - refusing to perform a task or duty assigned or act in accordance with instructions provided by an employee's manager or proper authority.
2. Inefficiency - including deliberate restriction of output, carelessness or unnecessary wastes of time or material, neglect of job, duties or responsibilities.
3. Unauthorized soliciting, collecting of contributions, distribution of literature, written or printed matter is strictly prohibited on School property by non-employees and by employees. This rule does not cover periods of time when employees are off their jobs, such as lunch periods and break times. However, employees properly off their jobs are prohibited from such activity with other employees who are performing their work tasks.
4. Damaging, defacing, unauthorized removal, destruction or theft of another employee's property or of School property.
5. Fighting or instigating a fight on School premises.
6. Violations of the drug and alcohol policy.
7. Using or possessing firearms, weapons or explosives of any kind on School premises.
8. Gambling on School premises.
9. Tampering with or falsifying any report or record including, but not limited to, personnel, absentee, sickness or production reports or records, specifically including applications for employment and time cards.
10. Recording the clock card, when applicable, of another employee or permitting or arranging for another employee to record the clock card.
11. Use of profane, abusive or threatening language in conversations with other employees and/or intimidating or interfering with other employees.
12. Conducting personal business during business hours and/or unauthorized use of telephone lines for personal calls.
13. Excessive absenteeism or tardiness excused or unexcused.
14. Posting any notices on School premises without prior written approval of management, unless posting is on a School bulletin board designated for employee postings.
15. Immoral or indecent conduct.
16. Conviction of a criminal act.
17. Engaging in sabotage or espionage (industrial or otherwise)
18. Violations of the sexual harassment policy.
19. Failure to report a job-related accident to the employee's manager or failure to take or

- follow prescribed tests, procedures or treatment.
20. Sleeping during work hours.
  21. Release of confidential information without authorization.
  22. Any other conduct detrimental to other employees or the School's interests or its efficient operations.
  23. Refusal to speak to supervisors or other employees.
  24. Dishonesty.
  25. Failure to possess or maintain the credential/certificate required of the position.

For employees who possess an employment contract which provides for other than at-will employment, the procedures and process for termination during the contract shall be specified in the contract.

### **Off-Duty Conduct**

While the School does not seek to interfere with the off-duty and personal conduct of its employees, certain types of off-duty conduct may interfere with the School legitimate business interests. For this reason, employees are expected to conduct their personal affairs in a manner that does not adversely affect the School or its own integrity, reputation, or credibility. Illegal or immoral off-duty conduct by an employee that adversely affects the School's legitimate business interests or the employee's ability to perform his or her work will not be tolerated.

While employed by the School, employees are expected to devote their energies to their jobs with the School. For this reason, second jobs are strongly discouraged. The following types of additional employment elsewhere are strictly prohibited:

- Additional employment that conflicts with an employee's work schedule, duties, and responsibilities at YMCS.
- Additional employment that creates a conflict of interest or is incompatible with the employee's position with YMCS.
- Additional employment that impairs or has a detrimental effect on the employee's work performance with YMCS.
- Additional employment that requires the employee to conduct work or related activities on the School's property during the employer's working hours or using YMCS's facilities and/or equipment; and
- Additional employment that directly or indirectly competes with the business or the interests of YMCS.

Employees who wish to engage in additional employment that may create a real or apparent conflict of interest must submit a written request to the School explaining the details of the

additional employment. If the additional employment is authorized, the School assumes no responsibility for it. YMCS shall not provide workers' compensation coverage or any other benefit for injuries occurring from or arising out of additional employment. Authorization to engage in additional employment can be revoked at any time.

### Outside Employment

It is expected that employees will make their job with Yu Ming the focus of their professional life while they are employed here. Employees are required to notify the School when they accept outside employment. Situations in which a conflict of interest may exist include, but are not limited to:

- Outside employment which conflicts with, or otherwise impacts regularly scheduled working hours or availability for mandatory overtime work;
- Outside employment which adversely affects School operations and/or other employees;
- Outside employment which requires employees to make use of school resources; or
- Outside employment that creates a conflict of interest with our work.

If outside employment or activities appear to reduce or limit employee effectiveness on the job, or create a conflict of interest, employees may be asked to give up such activity. Refusal to comply with a request to terminate such activity may result in disciplinary action, up to and including termination of employment.

### Progressive Disciplinary Process

At times, Yu Ming may need to work with an employee to correct a behavior or improve performance.

Yu Ming managers will, when possible, follow the procedure described below. Nothing in this policy gives an employee the right to receive any particular level of discipline in any given situation nor does anything in this policy limit the School's or the employee's right to terminate the employment relationship at any time, with or without cause. Yu Ming, in its sole discretion, may determine whether a situation is serious enough to warrant skipping a disciplinary step and/or immediately terminating an employee without having taken any prior disciplinary action. Further, any disciplinary action taken or not taken pursuant to this policy shall not modify the at-will nature of any employee's employment.

1. If an employee needs to improve their job performance or has violated the School's standards of conduct, a manager may give a verbal warning describing the area in need of improvement.
2. If an employee fails to improve following a verbal warning, or if the employee has committed a violation of the School's standards of conduct that is considered serious in the judgment of the manager, a written warning/reprimand may be issued.
3. In cases where an employee fails to improve after a written warning/reprimand or where

the employee has grossly violated the School's standards of conduct to such a degree as to make suspension without pay or termination appropriate, a manager may recommend suspension without pay or termination of the Employee. All suspensions without pay and terminations must be approved by the Head of School.

## **Termination of Employment**

### Voluntary Termination

Should it become necessary for an employee to terminate their at-will employment with the School, employees should notify the School Director regarding their intention as far in advance as possible. At least two (2) weeks' notice is expected whenever possible. When an employee terminates their at-will employment, they will be entitled to all earned but unused vacation pay. If an employee is participating in the medical and/or dental plan, they will be provided information on their rights under COBRA. Proper notice generally allows Yu Ming sufficient time to reassign an employee's job responsibilities, calculate all accrued overtime (if applicable) and accrued but unused PTO and to prepare a final paycheck and other pertinent paperwork.

### Involuntary Termination

As mentioned in this Handbook, all employment relationships with Yu Ming are at-will. Although Yu Ming hopes that its relationships with employees is long-term and mutually rewarding, the School reserves the right to terminate the employment relationship at any time, with or without advance notice or cause.

### Final Paychecks

Yu Ming will prepare final paychecks and, with employee permission, deduct any money owed to the School. Pay for any accrued but unused PTO will be included in final paychecks. The School will usually give employees their final paychecks on their last day worked.

### Obligations on Separation from Employment

On separation from employment, whether voluntary or involuntary, all Yu Ming documents, computer records, and other tangible School property must be returned to Yu Ming. This includes but is not limited to Yu Ming-issued laptops. In addition, any and all School supplies purchased with Yu Ming funds (including private grants, federal and state funding designated for the use of the School and/or its students) are Yu Ming property and must be returned to Yu Ming. These items may include, but are not limited to, the following: computer equipment, software, professional books and binders received during training, dictionaries and other reference materials, bulletin boards, textbooks, leveled books, classroom books, library books, posters, consumable workbooks, and office supplies.



### Personal Items

Separated or separating employees must remove any personal items at the time they leave Yu Ming. Personal items left in the workplace by separated or separating employees are subject to disposal.

### Forwarding Addresses

Employees should provide a forwarding address to Yu Ming if they move after leaving the School so that Yu Ming may send employees their W-2 and any other pertinent information.

### Benefits at Termination

If an employee participates in any group insurance plans upon separation, their benefits will end on the last day of the month in which their employment is separated. Employees will receive information outlining their rights to continued coverage, at their own expense, either in the mail or prior to their departure from Yu Ming.

## INTERNAL COMPLAINT REVIEW

The purpose of the “Internal Complaint Review Policy” is to afford all employees of the School the opportunity to seek internal resolution of their work-related concerns. All employees have free access to the School Director or Board of Directors to express their work-related concerns. Specific complaints of unlawful harassment, discrimination, and retaliation are addressed under the School’s “Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation.”

### Open Door Policy

Yu Ming encourages open communication among its employees and senior management. Employees are encouraged to approach any member of the management team with questions, concerns, or input at any time.

Yu Ming has a Suggestion Box located in the lobby, which anyone can use to make comments or recommendations to the Head of School and/or Board of Directors.

### Informal Conflict Resolution Procedure

Misunderstandings or conflicts happen in every organization. To ensure effective working relations, such matters should be resolved before serious problems develop. Many incidents resolve themselves naturally, but if a situation persists that an employee believes is detrimental to them or to Yu Ming, the employee should follow the procedure described below.

1. First, try to discuss the problem directly with the colleague as soon as possible. If employees believe a discussion with the colleague is not appropriate, or has proven ineffective, then proceed to the next step.
2. Discuss the problem with a manager. If, after talking with a manager the matter is not resolved, or if employees do not feel comfortable discussing the issue with a manager, then request a meeting with the Head of School. To try to resolve the problem, the facts will be considered and, if necessary, an investigation will be conducted. Employees may be asked to provide a written summary of their complaint.
3. Employees will be advised of a final decision.

Yu Ming does not tolerate any retaliation against employees who pursue this procedure. Use of this procedure does not prevent, limit, or hinder Yu Ming from taking disciplinary action against any individual, up to and including termination, where appropriate.

### Internal Complaints

(Complaints by Employees Against Employees)

This section of the policy is for use when a School employee raises a complaint or concern about a co-worker.

If reasonably possible, internal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with the immediate supervisor. However, in the event an informal resolution may not be achieved or is not appropriate, the following steps will be followed by the School Director or designee:

1. The complainant will bring the matter to the attention of the School Director as soon as possible after attempts to resolve the complaint with the immediate supervisor have failed or if not appropriate; and
2. The complainant will reduce his or her complaint to writing, indicating all known and relevant facts. The School Director or designee will then investigate the facts and provide a solution or explanation;
3. If the complaint is about the School Director, the complainant may file his or her complaint in a signed writing to the President of the School's Board of Directors, who will then confer with the Board and may conduct a fact-finding or authorize a third party investigator on behalf of the Board. The Board President or investigator will report his or her findings to the Board for review and action, if necessary.

This policy cannot guarantee that every problem will be resolved to the employee's satisfaction. However, the School values each employee's ability to express concerns and the need for resolution without fear of adverse consequence to employment.

### **Policy for Complaints Against Employees** (Complaints by Third Parties Against Employees)

This section of the policy is for use when a non-employee raises a complaint or concern about a School employee.

If complaints cannot be resolved informally, complainants may file a written complaint with the office of the School Director or Board President (if the complaint concerns the School Director) as soon as possible after the events that give rise to the complainant's concerns. The written complaint should set forth in detail the factual basis for the complaint.

In processing the complaint, School Director (or designee) shall abide by the following process:

1. The School Director or designee shall use his or her best efforts to talk with the parties identified in the complaint and to ascertain the facts relating to the complaint.
2. In the event that the School Director (or designee) finds that a complaint against an employee is valid, the School Director (or designee) may take appropriate disciplinary action against the employee. As appropriate, the School Director (or designee) may also simply counsel/reprimand employees as to their conduct without initiating formal disciplinary measures.

3. The School Director's (or designee's) decision relating to the complaint shall be final unless it is appealed to the Board of Directors. The decision of the Board shall be final.

### **General Requirements**

1. Confidentiality: All complainants will be notified that information obtained from the complainants and thereafter gathered will be maintained in a manner as confidential as possible, but in some circumstances absolute confidentiality cannot be assured.
2. Non-Retaliation: All complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.
3. Resolution: The Board (if a complaint is about the School Director) or the School Director or designee will investigate complaints appropriately under the circumstances and pursuant to the applicable procedures, and if necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

## AMENDMENT TO EMPLOYEE HANDBOOK

This Employee Handbook contains the employment policies and practices of the School in effect at the time of publication.

YMCS reserves the right to amend, delete or otherwise modify this Handbook at any time provided that such modifications are in writing and duly approved by the employer.

Any written changes to the Handbook will be distributed to all employees. No oral statements can in any way alter the provisions of this Handbook.

## APPENDIX A

### HARASSMENT/DISCRIMINATION/RETALIATION COMPLAINT FORM

*It is the policy of the School that all of its employees be free from harassment, discrimination, and retaliation. This form is provided for you to report what you believe to be harassment, discrimination, or retaliation so that the School may investigate and take appropriate disciplinary or other action when the facts show that there has been harassment, discrimination, or retaliation.*

*If you are an employee of the School, you may file this form with the School Director or Board President.*

*Please review the School's policies concerning harassment, discrimination, and retaliation for a definition of such unlawful conduct and a description of the types of conduct that are considered unlawful.*

*YMCS will undertake every effort to handle the investigation of your complaint in a confidential manner. In that regard, the School will disclose the contents of your complaint only to those persons having a need to know. For example, to conduct its investigation, the School will need to disclose portions of your factual allegations to potential witnesses, including anyone you have identified as having knowledge of the facts on which you are basing your complaint, as well as the alleged offender.*

*In signing this form below, you authorize the School to disclose to others the information you have provided herein, and information you may provide in the future. Please note that the more detailed information you provide, the more likely it is that the School will be able to address your complaint to your satisfaction.*

*Charges of harassment, discrimination, and retaliation are taken very seriously by the School both because of the harm caused by such unlawful conduct, and because of the potential sanctions that may be taken against the offender. It is therefore very important that you report the facts as accurately and completely as possible and that you cooperate fully with the person or persons designated to investigate your complaint.*

Your Name: \_\_\_\_\_ Date: \_\_\_\_\_

Date of Alleged Incident(s): \_\_\_\_\_

Name of Person(s) you believe harassed, or discriminated or retaliated against, you or someone else: \_\_\_\_\_

List any witnesses that were present: \_\_\_\_\_

\_\_\_\_\_

Where did the incident(s) occur? \_\_\_\_\_

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I acknowledge that I have read and that I understand the above statements. I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation.

I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Complainant

Date: \_\_\_\_\_

\_\_\_\_\_  
Print Name

Received by: \_\_\_\_\_

Date: \_\_\_\_\_

## APPENDIX B

### INTERNAL COMPLAINT FORM

Your Name: \_\_\_\_\_ Date: \_\_\_\_\_

Date of Alleged  
Incident(s): \_\_\_\_\_

Name of Person(s) you have a complaint against:

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List any witnesses that were present:

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Where did the incident(s) occur?

---

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

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I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. I further understand providing false information in this regard could result in disciplinary action up to and including termination.



\_\_\_\_\_  
Signature of Complainant

Date: \_\_\_\_\_

\_\_\_\_\_  
Print Name

To be completed by School:

Received by: \_\_\_\_\_

Date: \_\_\_\_\_

**Board of Directors**  
**Thursday, March 7, 2019**  
**AGENDA ITEM INFORMATION**

<b>Agenda Item</b>	Conference with Legal Counsel - Anticipated Litigation
<b>Time Allotted</b>	15 minutes
<b>Summary</b>	With respect to every item of business to be discussed in closed session pursuant to Section 54956.9(d)(2): 1 potential case.
<b>Type</b>	Discussion
<b>Background</b>	
<b>Key Questions</b>	
<b>Attachments</b>	None

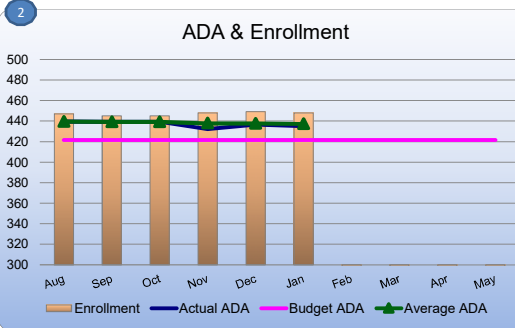


**Board of Directors**  
**March 7, 2019**  
**AGENDA ITEM INFORMATION**

Agenda Item	January 2019 Financials & 2 <sup>nd</sup> Interim Report
Time Allotted	15 minutes
Background	The January 2019 & 2 <sup>nd</sup> Interim financial reports were completed by ExED and cover activity from July 1-January 31, as well as an updated forecast based on the latest information. The 2 <sup>nd</sup> Interim financial report must be approved by the board and submitted to ACOE.
Summary	<p>The January financials present a forecast Net Income of \$231K, projected ADA of 435 (14 over budget), and projected year-end cash balance of \$672K or a 12% reserve (unadjusted). The adjusted cash reserve at year-end (projected) is \$1.13MM or 20%. The cash balance at the end of January was \$450K.</p> <p>KPI from Dashboard:</p> <div><div>1</div><div>Key Performance Indicators</div><div><div>ADA vs. Budget</div><div></div><div>Cash on Hand</div><div></div></div><div><div>Net Income / (Loss)</div><div></div><div>Year-End Cash</div><div></div></div></div>
Type	Vote – 2 <sup>nd</sup> Interim Financial Report
Key Questions	

# YU MING CHARTER SCHOOL - Financial Dashboard (January 2019)

Key Performance Indicators			
ADA vs. Budget		Cash on Hand	
Net Income / (Loss)		Year-End Cash	



## KEY POINTS

Per CCSA.....

### Governor Newsom Commissions Blue-Ribbon Panel on Charter Schools; CCSA Advocates for Representation

On February 6, Governor Gavin Newsom has asked Superintendent of Public Instruction (SPI) Tony Thurmond to convene a Blue-Ribbon Panel to study potential revisions to the Charter Schools Act with a final report due by July 1, 2019. The purpose of the panel is to further study the impact of charters on school district finances and student achievement, statewide.

CCSA has begun advocating for fair and impartial representation and an orientation and scope that is research-driven and balanced. We are encouraged that the announcement of this panel did not affirm growing calls for a moratorium on new

**3**

Average Daily Attendance Analysis

Category	Actual through Month 6	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Year P2
Enrollment	448	449	439	10	386
ADA %	97.8%	97.2%	96.0%	1.2%	97.0%
Average ADA	437.20	435.16	421.44	13.72	374.32

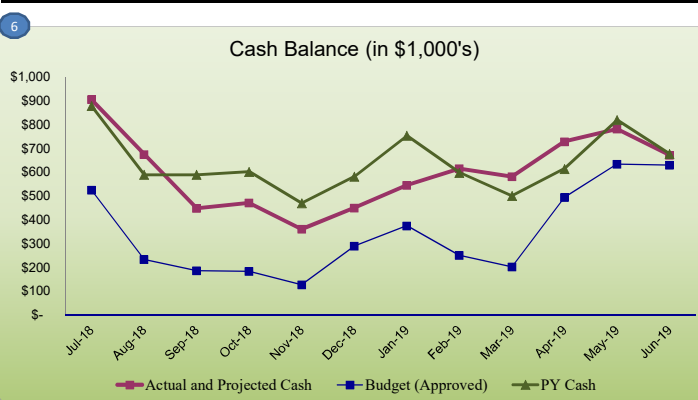
**4**

LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil Count	60	83	23	66
3-Year Average %	17.1%	18.9%	1.8%	19.3%
District UPP C. Grant Cap	77.6%	77.6%	0.0%	77.4%

**5**

INCOME STATEMENT	Forecast	VS. Budget		FY 18-19 YTD	Historical
	As of 01/31/19	FY 18-19 Budget	Variance B/(W)	Actual YTD	FY 17-18
Local Control Funding Formula	3,604,222	3,481,835	122,387	1,574,840	2,919,762
Federal Revenue	73,796	46,790	27,006	2,791	46,142
State Revenue	886,512	786,064	100,448	141,798	915,636
Other Local Revenue	506,636	415,253	91,383	439,422	434,893
Grants/Fundraising	878,900	862,900	16,000	496,112	799,810
<b>TOTAL REVENUE</b>	<b>5,950,066</b>	<b>5,592,842</b>	<b>357,224</b>	<b>2,654,963</b>	<b>5,116,243</b>
Total per ADA	13,673	13,271	402		13,668
w/o Grants/Fundraising	11,654	11,223	430		11,531
Certificated Salaries	2,347,791	2,285,613	(62,178)	1,273,371	2,123,939
Classified Salaries	650,530	718,564	68,034	355,316	452,166
Benefits	720,262	711,409	(8,852)	385,052	673,524
Student Supplies	360,106	247,359	(112,747)	198,427	234,041
Operating Expenses	1,613,790	1,449,023	(164,767)	799,494	1,333,182
Other	26,280	40,000	13,720	10,779	0
<b>TOTAL EXPENSES</b>	<b>5,718,757</b>	<b>5,451,968</b>	<b>(266,790)</b>	<b>3,022,439</b>	<b>4,816,852</b>
Total per ADA	13,142	12,937	(205)		12,868
<b>INCOME / (LOSS)</b>	<b>231,308</b>	<b>140,875</b>	<b>90,434</b>	<b>(367,476)</b>	<b>299,391</b>



**Year-End Cash Balance**

Projected	Budget	Variance
671,732	629,838	41,894

**7**

Balance Sheet	6/30/2018	12/31/2018	1/31/2019	6/30/2019 FC
<b>Assets</b>				
Cash	676,847	449,888	545,291	671,732
Accounts Receivable	642,635	253,401	251,255	663,663
Due From Others	82	338	338	338
Other Assets	290,860	249,285	249,285	284,285
Net Fixed Assets	0	102,201	99,768	134,268
<b>Total Assets</b>	<b>1,610,424</b>	<b>1,055,113</b>	<b>1,145,936</b>	<b>1,754,286</b>
<b>Liabilities</b>				
A/P & Payroll	163,732	66,800	66,721	66,721
Due to Others	0	0	0	9,565
Deferred Revenue	0	0	0	0
Total Debt	0	0	0	0
<b>Total Liabilities</b>	<b>163,732</b>	<b>66,800</b>	<b>66,721</b>	<b>76,286</b>
<b>Equity</b>				
Beginning Fund Bal.	1,147,300	1,446,691	1,446,691	1,446,691
Net Income/(Loss)	299,391	(458,377)	(367,476)	231,308
Total Equity	1,446,691	988,314	1,079,215	1,678,000
<b>Total Liabilities &amp; Equity</b>	<b>1,610,424</b>	<b>1,055,113</b>	<b>1,145,936</b>	<b>1,754,286</b>
Available Line of Credit	\$250K	\$250K	\$250K	\$250K
Days Cash on Hand	51	29	35	43
Cash Reserve %	14.1%	7.9%	9.6%	11.8%

## **YU MING CHARTER SCHOOL**

### **Financial Analysis**

### **January 2019**

#### **Net Income**

Yu Ming Charter School is projected to achieve a net income of \$231K in FY18-19 compared to \$141K in the board approved budget. Reasons for this positive \$90K variance are explained below in the Income Statement section of this analysis.

#### **Balance Sheet**

As of January 31, 2019, the school's cash balance was \$545K. By June 30, 2019, the school's cash balance is projected to be \$672K, which represents a 12% reserve.

As of January 31, 2019, the Accounts Receivable balance was \$251K, down from \$253K in the previous month, due to the receipt of revenue earned in FY17-18.

As of January 31, 2019, the Accounts Payable balance, including payroll liabilities, totaled \$67K.

#### **Income Statement**

##### *Revenue*

Total revenue for FY18-19 is projected to be \$5.95M, which is \$357K or 6.4% over budgeted revenue of \$5.59M.

- LCFF revenues are forecasted to be \$122k over budget based on increased ADA and increased unduplicated count
- SB740 Revenues are forecasted to increase as the underlying costs (rent) were increased to match the auditor adjustments which require the lease to be recorded on a straight line basis.
- Federal, State, and Local food related revenues and expenses are forecasted to increase based on the school now operating an NSLP program

##### *Expenses*

Total expenses for FY18-19 are projected to be \$5.72M, which is \$267K or 4.9% over budgeted expenditures of \$5.45M.

- Personnel costs are forecasted to be \$3k under budget
- Variances in Student materials and books are off-set and based on the school budgeting for buying "physical" books. The books purchased were "digital e-books" and recorded under 4310
- Rent increase is due to the prior year audit adjustment for rent as well as updating the MLK current year lease to match the amended lease signed late in 2017-18.
- Depreciation expense is forecasted to be under budget based on the timing of capital improvements along with potential savings on the playground project

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above «Variance\_Level» and 10%.*

## ADA

Budgeted average ADA for FY18-19 is 421.44 based on an enrollment of 439 and a 96.0% attendance rate.

The forecast assumes an ADA of 435.16 based on an enrollment of 449 and a 97.2% attendance rate.

In Month 6, ADA was 435.00 with 448 students enrolled at the end of the month and a 97.0% ADA rate.

Average ADA for the year (through Month 6) is 437.20 (a 97.8% ADA rate for the year to date).

<b>ADJUSTED CASH RESERVE</b>		
CASH - 6/30/19 (100% of Cash Balance is Unrestricted)	671,732	
RECEIVABLES TO BE COLLECTED IN JULY 2019	428,961	
<b>ADJUSTED CASH RESERVE</b>	<b>1,131,237</b>	<b>20%</b>

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above «Variance\_Level» and 10%.*

**Yu Ming Charter School  
Balance Sheet  
As of 1/31/2019**

	<u>Current Year</u>
Assets	
Cash	
Cash in Bank - Operating	545,290.53
Investments	<u>0.00</u>
Total Cash	545,290.53
Accounts Receivable	
Due from Government Grantor	251,255.00
Other	<u>0.00</u>
Total Accounts Receivable	251,255.00
Due From Others	
	<u>338.00</u>
Total Due From Others	338.00
Prepaid Expenses	
	<u>199,285.02</u>
Total Prepaid Expenses	199,285.02
Deposits	
	<u>50,000.00</u>
Total Deposits	50,000.00
Net Fixed Assets	
Improvement of Sites	124,967.31
Accumulated Depreciation-Sites	(25,199.49)
Computer / Equipment	10,800.00
Accumulated Depreciation-Computer /Equipment	(10,800.00)
Total Net Fixed Assets	<u>99,767.82</u>
Total Assets	<u><u>1,145,936.37</u></u>
Liabilities	
Accounts Payable	
	<u>0.00</u>
Total Accounts Payable	0.00
Accrued Payables	
	<u>1,137.33</u>
Total Accrued Payables	1,137.33
Payroll Liabilities	
SDI Payable	0.00
Federal Taxes Withholding	0.00
State Tax Withholding	312.85
STRS Payable	0.00
OASDI Payable	0.00
Medicare Payable	0.00
SUI Payable	<u>0.00</u>
Total Payroll Liabilities	312.85
Accrued Vacation	
	<u>65,270.84</u>
Total Accrued Vacation	<u>65,270.84</u>
Total Liabilities	<u><u>66,721.02</u></u>
Equity	
Net Income / (Loss)	
	(367,475.83)
Total Net Income / (Loss)	(367,475.83)
Total Equity	(367,475.83)
Beginning Fund Balance	
	<u>1,446,691.18</u>
Total Beginning Fund Balance	<u><u>1,446,691.18</u></u>
Total Liabilities & Equity	<u><u>1,145,936.37</u></u>

**Yu Ming Charter School**  
**Income Statement**  
**From 1/1/2019 to 1/31/2019**

		Current Period			YTD Budget -		Total Budget -
		Current Period	Current Period	Budget Variance -	YTD Budget -	YTD Budget	Total Budget -
		Actual	Budget - Original	Original	Original	Variance - Original	Original
<b>Revenue</b>							
<b>Principal Apportionments</b>							
8011	LCFF Revenue	280,143	236,653	43,490	1,305,014	1,288,928	2,960,486
8012	Education Protection Account	134,913	115,765	19,148	269,826	231,529	521,349
	<b>Total Principal Apportionments</b>	<b>415,056</b>	<b>352,418</b>	<b>62,638</b>	<b>1,574,840</b>	<b>1,520,457</b>	<b>3,481,835</b>
<b>Other Federal Income</b>							
8181	Special Ed - IDEA	0	0	0	0	0	46,790
8220	Child Nutrition Programs - Federal	0	0	0	2,791	0	0
	<b>Total Other Federal Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,791</b>	<b>0</b>	<b>46,790</b>
<b>Other State Income</b>							
8520	Child Nutrition - State	150	0	150	325	0	0
8550	Mandate Block Grant	0	19,964	(19,964)	6,131	46,040	66,004
8560	State Lottery Revenue	25,497	20,440	5,057	26,017	20,440	81,759
8590	MENTAL HEALTH II & III	0	0	0	0	0	30,000
8591	SB740	0	0	0	0	90,827	363,309
8599	All Other State Revenues	6,916	0	6,916	6,916	0	25,000
8792	Transfer of Apportionments - Sp Ed	16,758	15,632	1,126	102,410	113,329	219,992
	<b>Total Other State Income</b>	<b>49,321</b>	<b>56,035</b>	<b>(6,714)</b>	<b>141,798</b>	<b>270,637</b>	<b>786,064</b>
<b>Other Income - Local</b>							
8634	Food Service Sales	6,250	0	6,250	57,374	0	0
8660	Interest Income	452	0	452	6,328	0	0
8690	All Other Local Revenue	55,793	45,344	10,450	375,720	212,400	415,253
8698	Grants	0	13,375	(13,375)	125,000	93,625	160,500
8699	Fundraising	20,294	81,672	(61,378)	371,112	382,157	702,400
	<b>Total Other Income - Local</b>	<b>82,789</b>	<b>140,391</b>	<b>(57,602)</b>	<b>935,533</b>	<b>688,181</b>	<b>1,278,153</b>
	<b>Total Revenue</b>	<b>547,167</b>	<b>548,844</b>	<b>(1,678)</b>	<b>2,654,963</b>	<b>2,479,275</b>	<b>5,592,842</b>
<b>Expense</b>							
<b>Certificated Salaries</b>							
1110	Teachers' Salaries	147,493	153,509	6,016	894,474	921,055	1,688,601
1170	Teacher Salaries - Substitute	2,250	1,455	(795)	18,600	8,727	16,000
1175	Teachers' Salaries - Stipend/Extra Duty	7,964	7,986	22	51,295	47,918	87,850
1200	Certificated Pupil Support Salaries	17,655	12,565	(5,090)	90,765	75,389	138,213
1300	Certificated Supervisor and Administrator Salaries	34,104	29,579	(4,525)	218,237	207,053	354,948
	<b>Total Certificated Salaries</b>	<b>209,466</b>	<b>205,094</b>	<b>(4,372)</b>	<b>1,273,371</b>	<b>1,260,143</b>	<b>2,285,613</b>
<b>Classified Salaries</b>							
2100	Instructional Aide Salaries	8,766	15,328	6,562	57,491	91,968	168,608
2200	Classified Support Salaries	5,001	7,419	2,417	40,825	44,512	81,605
2300	Classified Supervisor and Administrator Salaries	12,806	14,263	1,456	93,280	99,838	171,150
2400	Clerical/Technical/Office Staff Salaries	14,928	12,862	(2,066)	94,597	90,033	154,342
2900	Other Classified Salaries	9,324	12,987	3,663	69,122	77,923	142,859
	<b>Total Classified Salaries</b>	<b>50,826</b>	<b>62,858</b>	<b>12,032</b>	<b>355,316</b>	<b>404,273</b>	<b>718,564</b>
<b>Employee Benefits</b>							
3111	STRS - State Teachers Retirement System	31,724	33,389	1,665	195,746	205,151	372,098
3311	Social Security (OASDI)	3,428	3,897	469	23,181	25,065	44,551
3331	Medicare	3,370	3,885	515	21,509	24,134	43,561
3401	Health & Welfare	17,221	15,417	(1,804)	112,016	107,917	185,000
3501	State Unemployment Insurance	7,535	2,310	(5,225)	12,191	14,347	25,896
3601	Workers Compensation	4,082	3,359	(723)	20,410	30,228	40,304
	<b>Total Employee Benefits</b>	<b>67,360</b>	<b>62,257</b>	<b>(5,103)</b>	<b>385,052</b>	<b>406,842</b>	<b>711,409</b>
<b>Supplies</b>							
4110	Approved Textbooks & Core Curriculum Materials	0	0	0	868	12,000	12,000



**Yu Ming Charter School**  
**Income Statement**  
**From 1/1/2019 to 1/31/2019**

		Current Period			YTD Budget -		Total Budget -
		Current Period	Current Period	Budget Variance -	YTD Budget -	YTD Budget	Total Budget -
		Actual	Budget - Original	Original	Original	Variance - Original	Original
4210	Books and Other Reference Materials	395	0	(395)	6,830	27,000	27,000
4310	Student Materials	2,663	4,167	1,504	61,718	29,167	50,000
4350	Office Supplies	810	1,583	774	9,485	11,083	19,000
4370	Custodial Supplies	955	816	(140)	6,653	5,710	9,789
4390	Other Supplies	804	4,131	3,327	14,319	28,916	49,571
4400	Non Capitalized Equipment	277	0	(277)	41,135	55,000	55,000
4700	Food and Food Supplies	<u>9,842</u>	<u>2,083</u>	<u>(7,758)</u>	<u>57,418</u>	<u>14,583</u>	<u>25,000</u>
	Total Supplies	15,745	12,780	(2,965)	198,427	183,460	247,359
	Operating Services						
5200	Travel and Conferences	32	1,417	1,385	17,683	9,917	17,000
5300	Dues and Memberships	0	423	423	2,240	2,959	5,073
5450	General Insurance	3,556	2,336	(1,220)	19,021	21,026	28,035
5500	Operation and Housekeeping Services	9,703	11,750	2,047	51,025	82,250	141,000
5610	Building Rent	38,988	39,075	87	308,450	273,523	468,896
5620	Equipment Lease	2,088	2,333	245	19,291	16,333	28,000
5630	Vendor Repairs	2,551	542	(2,009)	14,333	3,792	6,500
5812	Field Trips/Pupil Transportation	5,356	10,738	5,382	18,994	75,166	128,857
5820	Legal / Audit Fees	5,127	4,117	(1,010)	17,182	28,817	49,400
5830	Advertisement / Recruitment	0	500	500	480	3,500	6,000
5850	Non Instructional Consultants	5,450	11,333	5,883	73,906	79,333	136,000
5851	Instructional Consultants	4,013	9,617	5,604	69,633	67,317	115,400
5853	ExED	19,567	9,784	(9,784)	68,486	68,486	117,404
5860	Non Instructional Software and Subscriptions	349	792	443	20,197	5,542	9,500
5890	Other Fees / Bank Charges /Credit Card Fees	10,920	9,163	(1,757)	75,527	64,140	109,955
5896	Special ED Fair Share	0	640	640	0	4,642	8,003
5897	Fundraising Cost	0	3,750	3,750	8,377	26,250	45,000
5900	Communications	<u>2,735</u>	<u>2,417</u>	<u>(318)</u>	<u>14,668</u>	<u>16,917</u>	<u>29,000</u>
	Total Operating Services	110,434	120,725	10,291	799,494	849,909	1,449,023
	Capital Outlay						
6900	Depreciation Expense	<u>2,433</u>	<u>3,333</u>	<u>900</u>	<u>10,779</u>	<u>23,333</u>	<u>40,000</u>
	Total Capital Outlay	<u>2,433</u>	<u>3,333</u>	<u>900</u>	<u>10,779</u>	<u>23,333</u>	<u>40,000</u>
	Total Expense	<u>456,265</u>	<u>467,047</u>	<u>10,782</u>	<u>3,022,439</u>	<u>3,127,960</u>	<u>5,451,968</u>
	Net Income	<u>90,901</u>	<u>81,797</u>	<u>9,105</u>	<u>(367,476)</u>	<u>(648,685)</u>	<u>140,874</u>

## YU MING CHARTER SCHOOL

2018-19 Cash Flow Forecast

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Actuals as of 1/31/2019

	2018-19	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL							FORECAST	Budget Variance			
	Budget	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Accrual	Jul-18 - Jun-19	Better / (Worse)	% Better / (Worse)	
Enrollment	439														449	10	2%	
Unduplicated Count of Low Income, EL, Foster Youth	60														83	23	38%	
ADA	421.44														435.16	14		
Income																		
8011-8096 - Local Control Funding Formula Revenue																		
8011 Local Control Funding Formula	2,960,486	-	128,780	200,682	231,803	231,803	231,803	280,143	231,803	291,679	291,679	291,679	291,679	275,182	2,978,713	18,227	1%	
8012 Education Protection Account	521,349	-	-	-	134,913	-	-	134,913	-	-	201,904	-	-	153,779	625,509	104,160	20%	
Total 8011-8096 - Local Control Funding Formula Revenue	3,481,835	-	128,780	200,682	366,716	231,803	231,803	415,056	231,803	291,679	493,583	291,679	291,679	428,961	3,604,222	122,387	4%	
8100-8299 - Other Federal Income																		
8181 Federal Special Education (IDEA)	46,790	-	-	-	-	-	-	-	-	23,395	-	-	11,698	11,698	46,790	-		
8220 Child Nutrition Programs - Federal	-	-	-	-	-	-	2,791	-	5,086	1,500	1,500	1,500	1,500	13,128	27,006	27,006	100%	
Total 8100-8299 - Other Federal Income	46,790	-	-	-	-	-	2,791	-	5,086	24,895	1,500	1,500	13,198	24,826	73,796	27,006	58%	
8300-8599 - Other State Income																		
8792 Transfers of Apportionments - Special Ed	219,992	9,310	-	26,068	16,758	16,758	16,758	16,758	42,001	21,000	21,000	21,000	21,000	(1,258)	227,154	7,162	3%	
8520 Child Nutrition - State	-	-	-	-	-	-	174	150	152	150	150	150	150	374	1,450	1,450	100%	
8550 Mandate Block Grant	66,004	-	-	-	-	-	6,131	-	34,550	-	-	-	34,307	-	74,988	8,984	14%	
8560 State Lottery Revenue	81,759	-	-	-	520	-	-	25,497	-	-	22,171	-	-	40,496	88,683	6,924	8%	
8590 State Mental Health	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	-		
8591 SB740	363,309	-	-	-	-	-	-	-	-	85,000	-	211,488	-	126,488	422,976	59,667	16%	
8599 All Other State Revenues	25,000	-	-	-	-	-	-	6,916	2,427	-	25,000	3	-	6,916	41,262	16,262	65%	
Total 8300-8599 - Other State Income	786,064	9,310	-	26,068	17,278	16,758	23,063	49,321	79,130	106,150	68,321	232,641	85,457	173,015	886,512	100,448	13%	
8600-8799 - Other Income-Local																		
8634 Food Service Sales	-	-	10,403	11,986	9,477	9,392	9,866	6,250	1,326	3,973	3,973	3,973	3,973	74,593	74,593	100%		
8660 Interest / Dividend Income	-	-	-	8,829	2,047	-	-	452	-	2,067	-	-	2,067	10,452	10,452	100%		
8690 All Other Local Revenue	415,253	38,371	115,201	14,696	16,576	15,731	119,351	55,793	15,046	7,706	7,706	7,706	7,706	-	421,591	6,338	2%	
8698 Grants	160,500	-	-	-	-	-	125,000	-	-	-	35,500	-	-	160,500	-	-		
8699 Fundraising	702,400	40	21,900	58,468	137,959	60,916	71,535	20,294	32,378	78,728	78,728	78,728	78,728	-	718,400	16,000	2%	
Total 8600-8799 - Other Income-Local	1,278,153	38,411	147,503	88,979	166,060	86,039	325,752	82,789	48,750	92,464	125,907	90,407	92,474	-	1,383,536	107,383	8%	
TOTAL INCOME	5,592,842	47,721	276,283	315,729	550,053	334,600	583,410	547,167	364,769	515,188	689,311	616,227	482,807	626,802	5,950,066	357,224	6%	
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	1,688,601	-	145,162	152,184	152,576	153,121	143,938	147,493	157,612	157,612	157,612	157,612	157,612	1,682,533	6,068	0%		
1170 Teacher Salaries - Substitute	16,000	-	1,350	2,100	3,450	2,400	7,050	2,250	280	280	280	280	280	20,000	(4,000)	25%		
1175 Teachers' Salaries - Stipend/Extra Duty	87,850	-	13,968	6,979	7,113	8,174	7,098	7,964	7,911	7,911	7,911	7,911	7,911	90,850	(3,000)	3%		
1200 Certificated Pupil Support Salaries	138,213	-	4,470	22,497	13,183	13,064	19,896	17,655	13,312	13,312	13,312	13,312	13,312	157,233	(19,110)	14%		
1300 Certificated Supervisor and Administrator Salaries	354,948	27,999	30,617	30,354	29,228	31,830	34,104	34,104	35,769	35,769	35,769	35,769	35,769	397,085	(42,136)	12%		
Total 1000 - Certificated Salaries	2,285,613	27,999	195,567	214,114	205,550	208,589	212,085	209,466	214,884	214,884	214,884	214,884	214,884	-	2,347,791	(62,178)	3%	
2000 - Classified Salaries																		
2100 Instructional Aide Salaries	168,608	-	10,287	10,851	8,423	9,078	10,086	8,766	12,478	12,478	12,478	12,478	12,478	119,882	48,726	-29%		
2200 Classified Support Salaries (Maintenance, Food)	81,605	2,501	7,030	6,903	6,035	6,061	7,293	5,001	7,302	7,302	7,302	7,302	7,302	77,305	4,270	-5%		
2300 Classified Supervisor and Administrator Salaries	171,150	8,359	19,946	13,639	13,639	12,084	12,806	12,806	14,574	14,574	14,574	14,574	14,574	166,150	5,000	-3%		
2400 Clerical/Technical/Office Staff Salaries	154,342	5,128	10,674	12,308	16,358	16,410	18,791	14,928	13,593	13,593	13,593	13,593	13,593	162,562	(8,220)	5%		
2900 Other Classified Salaries (Supervision, After School)	142,859	-	9,336	11,333	13,133	12,262	13,734	9,324	11,096	11,096	11,096	11,096	11,096	124,600	18,258	-13%		
Total 2000 - Classified Salaries	718,564	15,988	57,273	55,034	57,589	55,896	62,710	50,826	59,043	59,043	59,043	59,043	59,043	-	650,530	68,034	-9%	
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	372,098	4,558	31,838	33,775	29,277	32,566	32,008	31,724	34,983	34,983	34,983	34,983	34,983	370,661	1,436	0%		
3311 OASDI - Social Security	44,551	1,019	3,583	3,613	3,791	3,469	4,277	3,428	3,661	3,661	3,661	3,661	3,661	41,484	3,067	-7%		
3331 MED - Medicare	43,561	647	3,466	3,624	3,320	3,453	3,629	3,370	3,972	3,972	3,972	3,972	3,972	41,368	2,192	-5%		
3401 H&W - Health & Welfare	185,000	2,676	13,459	16,146	24,987	17,565	19,961	17,221	16,597	16,597	16,597	16,597	16,597	195,000	(10,000)	5%		
3501 SUI - State Unemployment Insurance	25,806	81	1,732	1,179	858	447	359	7,535	2,731	2,731	2,731	2,731	2,731	25,846	50	0%		
3601 Workers' Compensation	40,304	8,164	-	4,082	2,041	-	4,082	-	4,082	4,082	4,082	4,082	13,247	45,903	(5,599)	14%		
Total 3000 - Employee Benefits	711,409	17,145	54,080	62,418	64,274	59,541	60,233	67,360	66,025	66,025	66,025	75,190	61,943	-	720,262	(8,852)	1%	
4000 - Supplies																		
4110 Approved Textbooks and Core Curriculum Materials	12,000	-	-	511	357	-	-	-	-	1,783	1,783	1,783	1,783	8,000	4,000	-33%		
4210 Books and Other Reference Materials	27,000	758	3,431	548	154	168	1,377	395	769	350	350	350	350	9,000	18,000	-67%		
4310 Student Materials	50,000	7,825	25,736	18,758	4,135	1,269	1,333	2,663	99	6,546	6,546	6,546	6,546	88,000	(38,000)	76%		
4350 Office Supplies	19,000	-	1,858	1,155	2,211	1,633	1,817	810	868	2,162	2,162	2,162	2,162	19,000	-			
4370 Custodial Supplies	9,789	101	383	844	1,749	123	2,498	955	10	938	938	938	938	10,417	(628)	6%		
4390 Other Supplies	49,571	207	2,557	3,356	2,740	511	4,146	804	293	10,498	10,498	10,498	10,498	56,604	(7,033)	14%		
4400 Non Capitalized Equipment	55,000	-	27,063	10,925	2,870	-	-	277	-	3,466	3,466	3,466	3,466	55,000	-			
4700 Food and Food Supplies	25,000	-	-	11,584	12,437	12,212	11,344	9,842	11,469	11,300	11,300	11,300	11,300	114,086	(89,086)	356%		
Total 4000 - Supplies	247,359	8,890	61,028	47,680	26,653	15,916	22,514	15,745	13,508	37,043	37,043	37,043	37,043	-	360,106	(112,747)	46%	
5000 - Operating Services																		
5200 Travel and Conferences	17,000	-	9,850	2,916	2,741	74	2,071	32	63	63	63	63	63	18,000	(1,000)	6%		
5300 Dues and Memberships	5,073	1,560	-	460	150	30	40	-	-	726	726	726	726	5,143	(70)	1%		
5450 General Insurance	28,035	8,353	-	3,556	1,778	1,778	-	3,556	-	-	-	3,436	3,436	25,894	2,141	-8%		
5500 Operation and Housekeeping Services	141,000	4,599	11,298	5,145	9,881	3,999	6,401	9,703	250	22,431	22,431	22,431	22,431	141,000	-			
5610 Rent - Facilities / Buildings / Space	468,896	78,406	43,007	-	69,939	38,988	39,123	38,988	54,972	54,972	54,972	54,972	54,972	583,310	(114,414)	24%		
5620 Equipment Lease	28,000	-	4,176	2,604	2,088	-	8,336	2,088	1,742	1,742	1,742	1,742	1,742	28,000	-			
5630 Vendor Repairs	6,500	-	-	7,250	254	3,200	1,077	2,551	133	133	133	133	133	15,000	(8,500)	131%		
5812 Field Trips/Pupil Transportation	128,857	-	-	4,623	4,606	2,553	1,856	5,356	2,522	29,862	29,862	29,862	29,862	140,966	(12,110)	9%		
5820 Legal / Audit Fees	49,400	-	1,728	1,110	6,452	628	2,136	5,127	1,350	7,717	7,717	7,717	7,717	49,400	-			
5830 Advertisement / Recruitment	6,000	-	-	75	-	75	330	-	-	-	-	1,380	1,380	6,000	-			
5850 Non Instructional Consultants	136,000	7,085	7,992	8,939	10,021	10,212	24,208	5,450	3,875	18,305	18,305	18,305	18,305	151,000	(15,000)	11%		
5851 Instructional Consultants	115,400	-	-	3,817	35,857	8,001	17,946	4,013	2,769	10,749	10,749	10,749	10,749	115,400	-			
5853 ExED	117,404	-	-	19,567	19,567	9,784	-	19,567	9,784	9,784	9							

## YU MING CHARTER SCHOOL

2018-19 Cash Flow Forecast

Prepared by ExED. For use by ExED and ExED clients only. © 2017 ExED

Actuals as of 1/31/2019																	
	2018-19 Budget	ACTUAL Jul-18	ACTUAL Aug-18	ACTUAL Sep-18	ACTUAL Oct-18	ACTUAL Nov-18	ACTUAL Dec-18	ACTUAL Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Accrual	FORECAST Jul-18 - Jun-19	Budget Variance Better / (Worse) % Better / (Worse)	
5896 Special Ed Fair Share/Special Ed Admin Fee	8,003	-	-	-	-	-	-	-	-	-	-	-	8,218	-	8,218	(215)	3%
5897 Fundraising Cost	45,000	-	-	-	-	750	7,627	-	-	9,156	9,156	9,156	9,156	-	45,000	-	
5900 Communications	29,000	415	982	2,665	2,717	2,565	2,589	2,735	2,866	2,866	2,866	2,866	2,866	-	29,000	-	
Total 5000 - Operating Services	1,449,023	105,833	90,481	73,244	178,560	104,625	136,317	110,434	106,237	173,242	173,242	176,678	184,896	-	1,613,790	(164,767)	11%
6000 - Capital Outlay																	
6900 Depreciation Expense	40,000	-	-	1,046	2,433	2,433	2,433	2,433	2,433	3,267	3,267	3,267	3,267	-	26,280	13,720	-34%
Total 6000 - Capital Outlay	40,000	-	-	1,046	2,433	2,433	2,433	2,433	2,433	3,267	3,267	3,267	3,267	-	26,280	13,720	-34%
TOTAL EXPENSE	5,451,968	175,856	458,430	453,537	535,059	447,000	496,293	456,265	462,130	553,504	553,504	566,105	561,076	-	5,718,757	(266,790)	5%
NET INCOME	140,875	(128,134)	(182,147)	(137,808)	14,994	(112,399)	87,117	90,901	(97,362)	(38,316)	135,807	50,122	(78,269)	626,802	231,308	90,434	64%
Beginning Cash Balance	620,474	676,847	904,826	674,398	448,273	470,248	360,253	449,888	545,291	614,897	580,965	728,346	781,735	671,732	676,847	56,373	
Cash Flow from Operating Activities																	
Net Income	140,875	(128,134)	(182,147)	(137,808)	14,994	(112,399)	87,117	90,901	(97,362)	(38,316)	135,807	50,122	(78,269)	626,802	231,308	90,434	
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prior Year Accounts Receivable	583,091	350,272	-	21,780	17,182	-	-	-	164,535	51,117	-	-	-	-	604,886	21,794	
Current Year Accounts Receivable	(585,723)	-	-	-	-	-	-	2,146	-	-	-	-	-	(628,060)	(625,914)	(40,191)	
Change in Due from	-	-	-	-	(227)	(29)	-	-	-	-	-	-	-	-	(256)	(256)	
Change in Accounts Payable	(5,838)	(37,781)	(35,795)	(23,589)	-	-	-	-	-	-	-	-	-	-	(97,166)	(91,328)	
Change in Due to	-	-	-	-	-	-	-	-	-	-	8,307	-	-	1,258	9,565	9,565	
Change in Payroll Liabilities	-	-	-	70	79	85	(79)	-	-	-	-	-	-	-	155	155	
Change in Prepaid Expenditures	(13,041)	43,623	-	(2,048)	-	-	-	-	-	-	-	-	(35,000)	-	6,575	19,616	
Change in Deposits	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(50,000)	
Depreciation Expense	40,000	-	-	1,046	2,433	2,433	2,433	2,433	2,433	3,267	3,267	3,267	3,267	26,280	26,280	(13,720)	
Cash Flow from Investing Activities																	
Capital Expenditures	(200,000)	-	(12,486)	(85,576)	(12,486)	-	-	-	-	(50,000)	-	-	-	-	(160,547)	39,453	
Ending Cash Balance	629,838	904,826	674,398	448,273	470,248	360,253	449,888	545,291	614,897	580,965	728,346	781,735	671,732	671,732	671,732	41,894	

**Yu Ming Charter School  
Check Register**

**From 1/1/2019 to 1/31/2019**

Effective Date	Document Number	Name	Transaction Description	Transaction Amount
1/3/2019	1901031	CARDMEMBER SERVICE	11/10/18-12/09/18: CREDIT CARD PURCHASES	9,277.08
1/4/2019	1901040	AT&T	11/14/18-12/13/18: PHONE (960 761 3474 555 8)	1,437.94
1/7/2019	1000957	EXED	12/18: MANAGEMENT CONTRACT FEE, CALPADS & SIS SUPPORT	9,783.67
1/8/2019	1901080	PG&E	11/16/18-12/16/18: GAS & ELECTRIC (3514922506-8)	1,579.59
1/11/2019	1901110	PG&E	11/16/18-12/16/18: GAS & ELECTRIC (2086434523-4)	592.98
1/14/2019	1000958	HANNAH ACEVEDO	12/18: BEHAVIORAL CONSULTANT	4,012.50
1/14/2019	1000959	ALAMEDA COUNTY OFFICE OF EDUCATION	10/18-12/18: STRS PROCESSING FEE	354.00
1/14/2019	1000960	CALIFORNIA WASTE SOLUTIONS	01/19-03/19: RECYCLING SERVICES	570.00
1/14/2019	1000961	CHARTERSAFE	01/19: WORKERS COMPENSATION & GENERAL INSURANCE	3,819.00
1/14/2019	1000962	CIT	01/19: PHONE SYSTEM	288.06
1/14/2019	1000963	FAGEN, FRIEDMAN & FULFROST, LLP	11/18: LEGAL SERVICES	871.00
1/14/2019	1000964	GABRIEL LOCK & KEY	01/19: DOOR LOCKS REPAIR	150.00
1/14/2019	1000965	STACY LEE GARDNER	12/18: CONSULTING SERVICES	4,000.00
1/14/2019	1000966	JVA MANAGEMENT CORP	12/18: DOOR INSTALLATION/REPAIR AND MATERIALS	2,386.00
1/14/2019	1000967	LMI.NET	12/18: COMPUTER MAINTENANCE SERVICES	210.00
1/14/2019	1000968	OFFICE DEPOT	12/18: COPY PAPER, FOLDER	145.76
1/14/2019		OFFICE DEPOT	12/18: CONSTRUCTION PAPER, CRAFT STICK	141.09
1/14/2019	1000969	SACRED HEART CHURCH	02/19: RENT	21,534.00
1/14/2019	1000970	SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/14/2019		SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/14/2019		SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/14/2019	1000971	ST. COLUMBA PARISH CHURCH	02/19: RENT	17,454.00
1/22/2019	1901221	PAYCHEX	Q4 2018 SUI PAYMENT ADJ	78.55
1/23/2019	1000972	MIZAN ALKEBULAN	REIM: FINGERPRINTS	52.75
1/23/2019	1000973	BAY ALARM COMPANY	01/01/19-04/01/19: BURGLAR MONITORING FEE (20076020)	427.64
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: FIRE MONITORING & SPRINKLER INSPECTION FE	671.49
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: CLOSED CIRCUIT TV (20076220)	233.22
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: ACCESS CONTROL & INTERCOM (20076320)	93.27
1/23/2019		BAY ALARM COMPANY	01/01/19-04/01/19: FIRE MONITORING FEE (21179220)	1,462.10
1/23/2019	1000974	BAY JANITORIAL SUPPLY, INC.	01/19: TRASH BAGS, HAND TOWELS, TOILET TISSUE & SUPPLIES	699.03
1/23/2019	1000975	CLIFTON LARSON ALLEN LLP	02/18: FINAL BILLING Y/E JUNE 2018	3,550.00
1/23/2019	1000976	CO POWER	02/19: DENTAL INSURANCE PREMIUM	2,045.52
1/23/2019	1000977	DONAHUE FITZGERALD ATTORNEYS	12/18: LEGAL SERVICES	272.00
1/23/2019	1000978	WHITNEY DORMAN	REIM: INSTRUMENT REPAIR	15.00
1/23/2019	1000979	EBMUD PAYMENT CENTER	11/05/18-01/08/19: WATER & WASTE MANAGEMENT (46806939020)	598.76
1/23/2019	1000980	LYRA HARRIS	REIM: SUPPLIES FOR ART AND DESIGN LAB	210.11
1/23/2019	1000981	HEALTH & SAFETY PLUS	12/18: MEDIC FIRST AID TRAINING	490.00
1/23/2019	1000982	HENRY C. LEVY, TAX COLLECTOR, ALAMEDA COUNTY	2018-2019: PROPERTY TAXES (16-1450-11-1) 2ND INSTALLMENT	1,529.90
1/23/2019	1000983	HENRY C. LEVY, TAX COLLECTOR, ALAMEDA COUNTY	2018-2019: PROPERTY TAXES (16-1451-8-1) 2ND INSTALLMENT	7,022.96
1/23/2019	1000984	KAISER FOUNDATION HEALTH PLAN	02/19: HEALTH INSURANCE PREMIUMS FROM 11/26/18-12/25/18	17,755.00
1/23/2019	1000985	DANNY LAU	REIM: SUPPLIES FOR DOOR STOP REPAIR	42.21
1/23/2019	1000986	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP.	12/18: LEGAL SERVICES	434.15
1/23/2019	1000987	ANTONIO MUSCARDIN	12/18: GUTTER CLEANUP	325.00
1/23/2019		ANTONIO MUSCARDIN	12/18: GARDEN CLEANUP	600.00
1/23/2019	1000988	N2CON INC	01/19: MICROSOFT OFFICE 2019	325.00
1/23/2019	1000989	NOB HILL CATERING, INC.	12/18: STUDENT BREAKFAST & LUNCHES	9,841.50
1/23/2019	1000990	SHAMROCK OFFICE SOLUTIONS	12/18: SHIPPING FOR TONER	11.47
1/23/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/23/2019	1000991	SYNCB/AMAZON	11/18-12/18: ORGANIZER, HOOKS, LAMINATING FILM & SUPPLIES	1,005.84
1/23/2019	1000992	U.S. BANK EQUIPMENT FINANCE	01/01/19-02/01/19: COPIER LEASE	2,087.89
1/23/2019	1000993	YI HUNG WU	REIM: CONFERENCE FEE	40.00
1/23/2019	1901230	AT&T	12/26/18-01/25/19: PHONE (510 923-6171 284 2)	298.22
1/24/2019	1901240	VSP VISION CARE	02/19: VISION INSURANCE	239.28
1/28/2019	1000994	A & G MUSIC PRODUCTS CO	01/19: CLARINET AND SAX REEDS	99.42
1/28/2019	1000995	CHARTERSAFE	02/19: WORKERS COMPENSATION & GENERAL INSURANCE	3,819.00
1/28/2019	1000996	YU-CHIEH CHEN	REIM: DECORATIONS	36.53
1/28/2019	1000997	EBMUD PAYMENT CENTER	11/07/18-01/09/19: WATER & WASTE MANAGEMENT (47023778523)	325.75
1/28/2019		EBMUD PAYMENT CENTER	11/07/18-01/09/19: WATER & WASTE MANAGEMENT (61360013774)	255.70
1/28/2019		EBMUD PAYMENT CENTER	11/07/18-01/09/19: WATER & WASTE MANAGEMENT (42099745569)	461.29
1/28/2019	1000998	EXED	01/19: MANAGEMENT CONTRACT FEE, CALPADS & SIS SUPPORT	9,783.67
1/28/2019	1000999	MELLISA JEW	REIM: BOOKS FOR CLUB	87.70
1/28/2019	1001000	CYNTHIA NGUY	REIM: POSTERS, GARMENT BAG	77.74
1/28/2019	1001001	OFFICE DEPOT	01/19: COPY PAPER	139.80
1/28/2019		OFFICE DEPOT	01/19: COPY PAPER, PAPER PUNCHES	122.04

**Yu Ming Charter School  
Check Register**

**From 1/1/2019 to 1/31/2019**

Effective Date	Document Number	Name	Transaction Description	Transaction Amount
1/28/2019	1001002	SCHOOL FOOD AND WELLNESS GROUP	12/18: NSLP ADMINISTRATIVE FEES	750.00
1/28/2019	1001003	SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019		SHAMROCK OFFICE SOLUTIONS	01/19: SHIPPING FOR TONER	11.47
1/28/2019	1001004	STARLINE SUPPLY COMPANY	01/19: LINERS, ROLL TOWELS, BATH TISSUE	222.48
1/28/2019	1001005	ALIN WEN	REIM: DIVIDERS, CLIP BOARD, MAGNETS, BORDERS & SUPPLIES	500.00
1/28/2019	1001006	YUEWU WEN	REIM: PHOTO & CRAFT KEEPER, INDEX CARDS, SAND MOLD & SUPPLIE	116.87
1/28/2019	1001007	RONGHUI YANG	REIM: FOOD, FLATWARE, PLATES & SUPPLIES FOR STAFF	424.64
1/28/2019	1531	FORTUNE COOKIE FACTORY	02/19: FIELD TRIP	156.00
1/31/2019	1001008	ALAMEDA COUNTY OFFICE OF EDUCATION	01/19: STRS	51,639.89
Total 9120 - Cash in Bank - Operating				200,174.81
Report Total				200,174.81



**ALAMEDA COUNTY  
OFFICE OF EDUCATION  
CHARTER SCHOOLS OFFICE**

**Charter School Name:** YU MING CHARTER SCHOOL

**Date:** 3/1/19

**FY:** 2018-19

**1st Interim** ☐

**2nd Interim** ☒

We have developed this checklist to assist you in the submission of your required Budget Reports, consistent with the terms of the MOU, Section 3.4 Financial Reporting. All items are to be submitted in hard copy and electronically via Epicenter. Please return this completed checklist with your report packet. All items should be addressed to Araceli Varela, ACOE, Room 246. Thank you.

- ☒ Checklist
- ☒ Interim Financial Report - Alternative Form
  - Certification with Original Signatures
  - Detail
  - Summary
  - Multi-Year Projection (current and 2 subsequent years)
- ☒ Assumptions Worksheet
  - ☒ Budget Assumptions
    - Current Revenue and Expenditure Assumptions
    - Narrative/written summary of any significant changes
  - ☒ Personnel FTE
    - Current and Multi-Year Projection
    - Narrative/written summary of any significant changes
  - ☒ Multi-year Projections
    - Multi-Year ADA Assumptions
    - Personnel Cost Assumptions
    - Written summary of any significant changes
    - Assumptions narrative, including, but not limited to:
      - Enrollment projections and impact of growth on liabilities, facilities, etc.
- ☒ LCAP Expenditure Worksheet (only if LCAP has been revised)
- ☒ Supplemental financial report, including:
  - Budget to date and financial transactions and reconciliations (i.e. income and expenditure Report by fund-object code (unrestricted/restricted combined)
  - Statement of Financial Position (i.e. Balance Sheet and/or Profit & Loss Statement)
- ☒ Current year CALPADS - **1.1 Enrollment Report** (formerly CBEDS)
- ☒ Statement of cash flow for the **current** year
- ☒ Special Education Quarterly Expenditure Report, as reported to your SELPA (**if applicable**)
- ☒ List of Administrative/Business Services Contracts (i.e., food service vendor, back-office provider)



**ALAMEDA COUNTY  
OFFICE OF EDUCATION  
CHARTER SCHOOLS OFFICE**

- ☒ **FCMAT LCFF Calculator** in Excel format
- ☒ In **HARD** copy **only include** printout of following FCMAT LCFF Calculator **TABS** - (pages to be printed **PORTRAIT ORIENTATION** and **custom scaling** to be set as "Fit All Columns on One Page")
  - Charter MYP Data
  - LCAP
  - Summary
- ☒ Electronic copy of all items, **with the following required to be provided in Excel, without links to any external data sources:**
  - ☒ Interim Financial Report Alt MYP Reporting worksheet
  - ☒ Checklist – Assumptions - MYP Worksheet
  - ☒ Statement of cash flow
  - ☒ FCMAT LCFF Calculator

I hereby confirm that the enclosed report and attachments are accurate and complete.

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
Sue Park  
*Print Name*

\_\_\_\_\_  
3/1/2019  
*Date*

\_\_\_\_\_  
Head of School  
*Title*

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Yu Ming Charter  
(continued) \_\_\_\_\_  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Edu  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

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**CERTIFICATION OF FINANCIAL CONDITION**

- X **POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- \_\_\_ **QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- \_\_\_ **NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

---

To the entity that approved the charter school:  
( x ) 2018/19 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)  
Print  
Name: Sue Park Title: Head of School

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To the County Superintendent of Schools:  
( x ) 2018/19 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Print Juwen Lam Title: Executive Director, RAAP

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For additional information on the Second Interim Report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Juwen Lam</u>	<u>SUE PARK</u>
Name	Name
<u>Executive Director, RAAP</u>	<u>HEAD OF SCHOOL</u>
Title	Title
<u>510-670-4147</u>	<u>510-452-2063</u>
Phone	Phone
<u>juwenl@acoe.org</u>	<u>spark@yumingschool.org</u>
E-mail	E-mail

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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail**

Charter School Name: Yu Ming Charter  
(continued)  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description		Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Revenue Sources											
State Aid - Current Year		8011	2,969,616.88		2,969,616.88	1,305,014.00		1,305,014.00	2,978,713.00		2,978,713.00
Education Protection Account State Aid - Current Year		8012	623,496.73		623,496.73	269,826.00		269,826.00	625,509.00		625,509.00
State Aid - Prior Years		8019			-			-			-
Transfer to Charter Schools In Lieu of Property Taxes		8096			-			-			-
Other LCFF Transfers		8091, 8097			-			-			-
Total, LCFF Sources			3,593,113.61	-	3,593,113.61	1,574,840.00	-	1,574,840.00	3,604,222.00	-	3,604,222.00
2. Federal Revenues											
Every Student Succeeds Act (Title I-V)		8290			-			-			-
Special Education - Federal		8181, 8182		46,790.00	46,790.00					46,790.00	46,790.00
Child Nutrition - Federal		8220		27,005.58	27,005.58		2,791.00	2,791.00		27,006.00	27,006.00
Donated Food Commodities		8221			-			-			-
Other Federal Revenues		8110, 8260-8299			-			-			-
Total, Federal Revenues			-	73,795.58	73,795.58	-	2,791.00	2,791.00	-	73,796.00	73,796.00
3. Other State Revenues											
Special Education - State		StateRevSE		226,422.72	226,422.72		102,410.00	102,410.00		227,154.00	227,154.00
All Other State Revenues		StateRevAO	140,446.36	442,734.55	583,180.91	29,327.10	10,061.49	39,388.59	140,631.00	518,728.00	659,359.00
Total, Other State Revenues			140,446.36	669,157.27	809,603.63	29,327.10	112,471.49	141,798.59	140,631.00	745,882.00	886,513.00
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	1,310,490.50	74,593.37	1,385,083.87	878,160.00	57,374.00	935,534.00	1,310,943.00	74,593.00	1,385,536.00
Total, Local Revenues			1,310,490.50	74,593.37	1,385,083.87	878,160.00	57,374.00	935,534.00	1,310,943.00	74,593.00	1,385,536.00
5. TOTAL REVENUES			5,044,050.47	817,546.22	5,861,596.69	2,482,327.10	172,636.49	2,654,963.59	5,055,796.00	894,271.00	5,950,067.00
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	1,729,148.81	64,234.00	1,793,382.81	964,369.00		964,369.00	1,729,148.81	64,234.00	1,793,382.81
Certificated Pupil Support Salaries		1200		108,150.00	157,323.23	32,280.50	58,484.50	90,765.00		157,323.23	
Certificated Supervisors' and Administrators' Salaries		1300	377,932.95	19,151.56	397,084.51	218,237.00		218,237.00	377,932.96	19,151.56	397,084.52
Other Certificated Salaries		1900			-			-			-
Total, Certificated Salaries			2,156,254.99	191,535.56	2,347,790.55	1,214,886.50	58,484.50	1,273,371.00	2,156,255.00	191,535.56	2,347,790.56
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	74,882.00	45,000.00	119,882.00	30,497.61	26,993.39	57,491.00	74,882.00	45,000.00	119,882.00
Non-certificated Support Salaries		2200	77,334.98		77,334.98	40,825.00		40,825.00	77,334.98		77,334.98
Non-certificated Supervisors' and Administrators' Sal.		2300	231,150.00		231,150.00	93,280.00		93,280.00	166,150.00		166,150.00
Clerical and Office Salaries		2400	162,562.20		162,562.20	94,597.00		94,597.00	162,562.20		162,562.20
Other Non-certificated Salaries		2900	124,600.35		124,600.35	69,122.00		69,122.00	124,600.35		124,600.35
Total, Non-certificated Salaries			670,529.53	45,000.00	715,529.53	328,321.61	26,993.39	355,315.00	605,529.53	45,000.00	650,529.53
3. Employee Benefits											
STRS		3101-3102	346,365.81	30,584.51	376,950.32	186,224.72	9,521.28	195,746.00	340,076.78	30,584.51	370,661.29
PERS		3201-3202			-			-			-
OASDI / Medicare / Alternative		3301-3302	82,130.73	6,166.55	88,297.28	41,776.98	2,913.02	44,690.00	76,685.66	6,166.55	82,852.21
Health and Welfare Benefits		3401-3402	195,000.00		195,000.00	112,016.00		112,016.00	195,000.00		195,000.00
Unemployment Insurance		3501-3502	24,398.52	2,007.30	26,405.82	12,148.26	42.74	12,191.00	23,838.22	2,007.30	25,845.52
Workers' Compensation Insurance		3601-3602	46,897.80		46,897.80	16,990.88	3,419.12	20,410.00	45,902.68		45,902.68
OPEB, Allocated		3701-3702			-			-			-
OPEB, Active Employees		3751-3752			-			-			-
Other Employee Benefits		3901-3902			-			-			-
Total, Employee Benefits			694,792.86	38,758.36	733,551.22	369,156.84	15,896.16	385,053.00	681,503.34	38,758.36	720,261.70
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	8,000.00		8,000.00	868.00		868.00	8,000.00		8,000.00
Books and Other Reference Materials		4200	7,000.00		7,000.00	6,830.00		6,830.00	9,000.00		9,000.00
Materials and Supplies		4300	151,045.18	22,975.50	174,020.68	92,175.00		92,175.00	109,718.68	64,302.00	174,020.68
Noncapitalized Equipment		4400	55,000.00		55,000.00	41,135.00		41,135.00	55,000.00		55,000.00
Food		4700	11,036.64	103,049.00	114,085.64		57,418.00	57,418.00	11,036.64	103,049.00	114,085.64
Total, Books and Supplies			232,081.82	126,024.50	358,106.32	141,008.00	57,418.00	198,426.00	192,755.33	167,351.00	360,106.33
5. Services and Other Operating Expenditures											
Subagreements for Services		5100			-			-			-
Travel and Conferences		5200	5,350.00	11,650.00	17,000.00	17,683.00		17,683.00	6,350.00	11,650.00	18,000.00
Dues and Memberships		5300	5,143.00		5,143.00	2,240.00		2,240.00	5,143.00		5,143.00
Insurance		5400	25,893.52		25,893.52	19,021.00		19,021.00	25,893.52		25,893.52
Operations and Housekeeping Services		5500	141,000.00		141,000.00	51,025.00		51,025.00	141,000.00		141,000.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	148,587.30	363,308.70	511,896.00	342,074.00		342,074.00	203,333.88	422,976.00	626,309.88
Transfers of Direct Costs		5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.		5800	691,408.11	58,180.00	749,588.11	297,309.00	55,473.00	352,782.00	710,263.29	58,180.00	768,443.29
Communications		5900	29,000.00		29,000.00	14,668.00		14,668.00	29,000.00		29,000.00
Total, Services and Other Operating Expenditures			1,046,381.93	433,138.70	1,479,520.63	744,020.00	55,473.00	799,493.00	1,120,983.69	492,806.00	1,613,789.69

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail**

Charter School Name: Yu Ming Charter  
(continued)  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	30,146.08		30,146.08	10,779.00		10,779.00	26,279.63		26,279.63
Total, Capital Outlay		30,146.08	-	30,146.08	10,779.00	-	10,779.00	26,279.63	-	26,279.63
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		4,830,187.21	834,457.12	5,664,644.33	2,808,171.95	214,265.05	3,022,437.00	4,783,306.51	935,450.92	5,718,757.43
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		213,863.26	(16,910.90)	196,952.36	(325,844.85)	(41,628.56)	(367,473.41)	272,489.49	(41,179.92)	231,309.57
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(16,910.91)	16,910.91	-			-			-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		(16,910.91)	16,910.91	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		196,952.35	0.01	196,952.36	(325,844.85)	(41,628.56)	(367,473.41)	272,489.49	(41,179.92)	231,309.57
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,214,115.79	232,575.39	1,446,691.18	1,214,115.79	232,575.39	1,446,691.18	1,214,115.79	232,575.39	1,446,691.18
b. Adjustments to Beginning Balance	9793, 9795			-	(55,273.00)		(55,273.00)	(55,273.00)		(55,273.00)
c. Adjusted Beginning Balance		1,214,115.79	232,575.39	1,446,691.18	1,158,842.79	232,575.39	1,391,418.18	1,158,842.79	232,575.39	1,391,418.18
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,411,068.14	232,575.40	1,643,643.54	832,997.94	190,946.83	1,023,944.77	1,431,332.28	191,395.47	1,622,727.75
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713	164,285.00		164,285.00	199,285.02		199,285.02	234,285.00		234,285.00
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	169,939.33		169,939.33	90,673.11		90,673.11	171,562.72		171,562.72
Unassigned/Unappropriated Amount	9790	1,076,843.81	232,575.40	1,309,419.21	543,039.81	190,946.83	733,986.64	1,025,484.56	191,395.47	1,216,880.03

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Yu Ming Charter  
(continued)  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,969,616.88	1,305,014.00	2,978,713.00	9,096.12	0.31%
Education Protection Account State Aid - Current Year	8012	623,496.73	269,826.00	625,509.00	2,012.27	0.32%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	-	-	-	-	
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,593,113.61	1,574,840.00	3,604,222.00	11,108.39	0.31%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	46,790.00	-	46,790.00	-	0.00%
Child Nutrition - Federal	8220	27,005.58	2,791.00	27,006.00	0.42	0.00%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		73,795.58	2,791.00	73,796.00	0.42	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	226,422.72	102,410.00	227,154.00	731.28	0.32%
All Other State Revenues	StateRevAO	583,180.91	39,388.59	659,359.00	76,178.09	13.06%
Total, Other State Revenues		809,603.63	141,798.59	886,513.00	76,909.37	9.50%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,385,083.87	935,534.00	1,385,536.00	452.13	0.03%
Total, Local Revenues		1,385,083.87	935,534.00	1,385,536.00	452.13	0.03%
5. TOTAL REVENUES		5,861,596.69	2,654,963.59	5,950,067.00	88,470.31	1.51%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,793,382.81	964,369.00	1,793,382.81	-	0.00%
Certificated Pupil Support Salaries	1200	157,323.23	90,765.00	157,323.23	-	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	397,084.51	218,237.00	397,084.52	0.01	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,347,790.55	1,273,371.00	2,347,790.56	0.01	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	119,882.00	57,491.00	119,882.00	-	0.00%
Non-certificated Support Salaries	2200	77,334.98	40,825.00	77,334.98	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	231,150.00	93,280.00	166,150.00	(65,000.00)	-28.12%
Clerical and Office Salaries	2400	162,562.20	94,597.00	162,562.20	-	0.00%
Other Non-certificated Salaries	2900	124,600.35	69,122.00	124,600.35	(0.01)	0.00%
Total, Non-certificated Salaries		715,529.53	355,315.00	650,529.53	(65,000.01)	-9.08%
3. Employee Benefits						
STRS	3101-3102	376,950.32	195,746.00	370,661.29	(6,289.03)	-1.67%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	88,297.28	44,690.00	82,852.21	(5,445.07)	-6.17%
Health and Welfare Benefits	3401-3402	195,000.00	112,016.00	195,000.00	-	0.00%
Unemployment Insurance	3501-3502	26,405.82	12,191.00	25,845.52	(560.30)	-2.12%
Workers' Compensation Insurance	3601-3602	46,897.80	20,410.00	45,902.68	(995.12)	-2.12%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		733,551.22	385,053.00	720,261.70	(13,289.52)	-1.81%

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Yu Ming Charter  
(continued) \_\_\_\_\_  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	8,000.00	868.00	8,000.00	-	0.00%
Books and Other Reference Materials	4200	7,000.00	6,830.00	9,000.00	2,000.00	28.57%
Materials and Supplies	4300	174,020.68	92,175.00	174,020.68	0.00	0.00%
Noncapitalized Equipment	4400	55,000.00	41,135.00	55,000.00	-	0.00%
Food	4700	114,085.64	57,418.00	114,085.64	0.00	0.00%
Total, Books and Supplies		358,106.32	198,426.00	360,106.33	2,000.01	0.56%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	17,000.00	17,683.00	18,000.00	1,000.00	5.88%
Dues and Memberships	5300	5,143.00	2,240.00	5,143.00	-	0.00%
Insurance	5400	25,893.52	19,021.00	25,893.52	(0.00)	0.00%
Operations and Housekeeping Services	5500	141,000.00	51,025.00	141,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	511,896.00	342,074.00	626,309.88	114,413.88	22.35%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	749,588.11	352,782.00	768,443.29	18,855.18	2.52%
Communications	5900	29,000.00	14,668.00	29,000.00	-	0.00%
Total, Services and Other Operating Expenditures		1,479,520.63	799,493.00	1,613,789.69	134,269.06	9.08%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	30,146.08	10,779.00	26,279.63	(3,866.45)	-12.83%
Total, Capital Outlay		30,146.08	10,779.00	26,279.63	(3,866.45)	-12.83%
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		5,664,644.33	3,022,437.00	5,718,757.43	54,113.10	0.96%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		196,952.36	(367,473.41)	231,309.57	34,357.21	17.44%

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Yu Ming Charter  
(continued) \_\_\_\_\_  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		196,952.36	(367,473.41)	231,309.57	34,357.21	17.44%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,446,691.18	1,446,691.18	1,446,691.18	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	(55,273.00)	(55,273.00)	(55,273.00)	New
c. Adjusted Beginning Balance		1,446,691.18	1,391,418.18	1,391,418.18		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,643,643.54	1,023,944.77	1,622,727.75		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	164,285.00	199,285.02	234,285.00	70,000.00	42.61%
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	169,939.33	90,673.11	171,562.72	1,623.39	0.96%
Unassigned/Unappropriated Amount	9790	1,309,419.21	733,986.64	1,216,880.03	(92,539.18)	-7.07%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Yu Ming Charter  
(continued) \_\_\_\_\_  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

This charter school uses the following basis of accounting:

- ☐ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,978,713.00	0.00	2,978,713.00	3,298,295.73	3,723,489.48
Education Protection Account State Aid - Current Year	8012	625,509.00	0.00	625,509.00	665,124.51	724,461.34
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	0.00	0.00	0.00		
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		3,604,222.00	0.00	3,604,222.00	3,963,420.24	4,447,950.82
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	46,790.00	46,790.00	54,395.00	57,840.00
Child Nutrition - Federal	8220	0.00	27,006.00	27,006.00	29,169.20	31,771.43
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	73,796.00	73,796.00	83,564.20	89,611.43
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	227,154.00	227,154.00	241,539.84	263,088.00
All Other State Revenues	StateRevAO	140,631.00	518,728.00	659,359.00	565,716.43	608,634.30
Total, Other State Revenues		140,631.00	745,882.00	886,513.00	807,256.27	871,722.30
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,310,943.00	74,593.00	1,385,536.00	1,337,017.73	1,454,880.29
Total, Local Revenues		1,310,943.00	74,593.00	1,385,536.00	1,337,017.73	1,454,880.29
5. TOTAL REVENUES						
		5,055,796.00	894,271.00	5,950,067.00	6,191,258.44	6,864,164.84
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,729,148.81	64,234.00	1,793,382.81	1,973,807.97	2,165,129.46
Certificated Pupil Support Salaries	1200	49,173.23	108,150.00	157,323.23	163,144.19	169,180.52
Certificated Supervisors' and Administrators' Salaries	1300	377,932.96	19,151.56	397,084.52	411,776.64	427,012.38
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,156,255.00	191,535.56	2,347,790.56	2,548,728.81	2,761,322.36
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	74,882.00	45,000.00	119,882.00	124,317.63	172,917.39
Non-certificated Support Salaries	2200	77,334.98	0.00	77,334.98	80,196.37	83,163.64
Non-certificated Supervisors' and Administrators' Sal.	2300	166,150.00	0.00	166,150.00	172,297.55	178,672.56
Clerical and Office Salaries	2400	162,562.20	0.00	162,562.20	168,577.00	174,814.35
Other Non-certificated Salaries	2900	124,600.35	0.00	124,600.35	129,210.56	133,991.35
Total, Non-certificated Salaries		605,529.53	45,000.00	650,529.53	674,599.12	743,559.28

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Yu Ming Charter

(continued)

CDS #: 01-10017-0124172

Charter Approving Entity: Alameda County Office of Education

County: Alameda

Charter #: 1296

Fiscal Year: 2018/19

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	340,076.78	30,584.51	370,661.29	462,084.53	527,412.57
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	76,685.66	6,166.55	82,852.21	88,563.40	96,921.46
Health and Welfare Benefits	3401-3402	195,000.00	0.00	195,000.00	218,650.00	243,955.50
Unemployment Insurance	3501-3502	23,838.22	2,007.30	25,845.52	1,934.00	2,102.93
Workers' Compensation Insurance	3601-3602	45,902.68	0.00	45,902.68	51,321.33	58,036.35
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		681,503.34	38,758.36	720,261.70	822,553.26	928,428.81
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	8,000.00	0.00	8,000.00	8,587.97	9,354.12
Books and Other Reference Materials	4200	9,000.00	0.00	9,000.00	9,661.47	10,523.39
Materials and Supplies	4300	109,718.68	64,302.00	174,020.68	165,340.69	180,091.00
Noncapitalized Equipment	4400	55,000.00	0.00	55,000.00	59,042.32	64,309.58
Food	4700	11,036.64	103,049.00	114,085.64	123,200.84	134,862.74
Total, Books and Supplies		192,755.33	167,351.00	360,106.33	365,833.29	399,140.83
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	6,350.00	11,650.00	18,000.00	20,000.00	22,000.00
Dues and Memberships	5300	5,143.00	0.00	5,143.00	5,528.07	6,019.04
Insurance	5400	25,893.52	0.00	25,893.52	28,630.50	32,120.21
Operations and Housekeeping Services	5500	141,000.00	0.00	141,000.00	155,903.92	174,906.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	203,333.88	422,976.00	626,309.88	611,631.05	635,091.83
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	710,263.29	58,180.00	768,443.29	793,068.95	880,067.41
Communications	5900	29,000.00	0.00	29,000.00	30,021.40	31,125.25
Total, Services and Other Operating Expenditures		1,120,983.69	492,806.00	1,613,789.69	1,644,783.89	1,781,330.48
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	26,279.63	0.00	26,279.63	39,200.34	39,200.34
Total, Capital Outlay		26,279.63	0.00	26,279.63	39,200.34	39,200.34
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		4,783,306.51	935,450.92	5,718,757.43	6,095,698.70	6,652,982.10
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		272,489.49	(41,179.92)	231,309.57	95,559.74	211,182.74

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Yu Ming Charter  
(continued) \_\_\_\_\_  
CDS #: 01-10017-0124172  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 1296  
Fiscal Year: 2018/19

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		272,489.49	(41,179.92)	231,309.57	95,559.74	211,182.74
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,214,115.79	232,575.39	1,446,691.18	1,622,727.75	1,718,287.49
b. Adjustments to Beginning Balance	9793, 9795	(55,273.00)	0.00	(55,273.00)		
c. Adjusted Beginning Balance		1,158,842.79	232,575.39	1,391,418.18	1,622,727.75	1,718,287.49
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,431,332.28	191,395.47	1,622,727.75	1,718,287.49	1,929,470.23
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	234,285.00	0.00	234,285.00	234,285.00	234,285.00
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	171,562.72	0.00	171,562.72	182,870.96	199,589.46
Unassigned/Unappropriated Amount	9790	1,025,484.56	191,395.47	1,216,880.03	1,301,131.53	1,495,595.77



**Budget Assumptions Worksheet**

**YU MING CHARTER SCHOOL**

**CHARTER SCHOOL**

**2018/19 REPORTING PERIOD** (please check one):

☐ Annual Budget

☐ 1st Interim

☒ 2nd Interim

Assumptions should include deficit and proration factors as applicable

Include a narrative discussion and reason for significant changes between the current and the prior reporting categories.

CURRENT REPORTING PERIOD RATES	K-3	Grades 4-6	Grades 7-8	Grades 9-12	TOTAL	and the prior reporting categories.
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	\$8,284 avg LCFF per ADA				0	
Education Protection Account State Aid	28.14%	28.14%	28.14%		0.8442	
State Aid - Prior Years					0	
Charter School Funding in Lieu of Property Taxes					0	
Other Revenue (please provide breakdown):					0	
2. Federal Revenues						
Title I					0	
Title II					0	
Title III					0	
Special Education - Federal					0	\$125/Prior Year CBEDS Enrollment
Other Federal (please provide breakdown):	reimbursements (state/federal) at the standard rates				0	
3. Other State Revenues						
Facility Grant	\$422,976				422976	
Lottery	Prop 20 \$53, Non-Prop 20 \$151				0	
Special Education - State	\$522 per ADA				0	
Other State (please provide breakdown):					0	
4. Other Local Revenues						
Special Education (from SELPA)					0	Local revenue based on field trips, donations, enrichment, after school. Increase based on additional students
Other Local (please provide breakdown):					0	
Other Sources:					0	The school is set to also receive funding for MTSS in 18-19
	K-3	Grades 4-6	Grades 7-8	Grades 9-12	TOTAL	
ENROLLMENT	260	138	50		448	
AVERAGE DAILY ATTENDANCE	251.68	134.15	49.33		435.16	
% Unduplicated pupil count (includes FRM, EL, Foster Students)	18.67%	18.67%	18.67%		0.5601	

Page 1

Expenditure Assumptions Narrative

2018/19 FISCAL YEAR

Please include a narrative discussion and reason for significant changes between the current and prior reporting categories, if applicable.

Salaries and Benefits
Removed placeholder for an additional operations staffmember.
Books and Supplies
No significant changes since First Interim.
Services and Other Operating Expenditures
Increase in leases to accurately reflect leases, lease addendum, and to account for FASB changes to Lease Recognition.
Capital Outlay
No significant changes since First Interim.
Other Outgo
No significant changes since First Interim.
Other Uses
No significant changes since First Interim.

**Personnel - Full Time Equivalents (FTE)**

**YU MING CHARTER SCHOOL**

**CHARTER SCHOOL**

**2018-19 FISCAL YEAR**

	First Interim 18/19	Second Interim 18/19	Budget Projection 19/20	Budget Projection 20/21	Include a narrative discussion and reason for significant changes between the current and the prior or future reporting categories.
<b>Certificated Non-Management</b>					
Unrestricted:	32.15	32.15	34.05	35.95	
Restricted:	2.85	2.85	2.95	3.05	
<b>Total:</b>	<b>35</b>	<b>35</b>	<b>37</b>	<b>39</b>	
<b>Classified Non-Management</b>					
Unrestricted:	15.4	15.4	17	19	
Restricted:	1.6	1.6			
<b>Total:</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>19</b>	
<b>Certificated Management/Supervisor</b>					
Unrestricted:	3.5	3.5	4	4	
Restricted:	0.5	0.5	0.5	0.5	
<b>Total:</b>	<b>4</b>	<b>4</b>	<b>4.5</b>	<b>4.5</b>	
<b>Classified Management/Supervisor</b>					
Unrestricted:	3	2	2	2	
Restricted:	0	0	0	0	
<b>Total:</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	
<b>FTE TOTALS</b>	<b>59</b>	<b>58</b>	<b>60.5</b>	<b>64.5</b>	

**Multi-Year Projections**

YU MING CHARTER SCHOOL

**CHARTER SCHOOL**

**2018/19 FISCAL YEAR**

	First Interim 18/19	Second Interim 18/19	Budget Projection 19/20	Budget Projection 20/21	Include a narrative discussion and reason for significant changes between the current and prior and/or future reporting categories.
TOTAL ENROLLMENT:					
Average Daily Attendance (use prior year P-2)					
K-3	249.6	251.68	274.56	299.52	
Grades 4-6	125.76	134.15	140.16	140.16	
Grades 7-8	43.08	49.33	48	64.32	
Grades 9-12					
Certificated Salary COLA Increase: % and Total \$ (if % varies, include total \$ only)					
Unrestricted:	3.7%	3.7%	3.7%	3.7%	
Restricted:	3.7%	3.7%	3.7%	3.7%	
Total:	7.4		0.074	0.074	
Classified Salary COLA Increase: % and Total \$ (if % varies, include total \$ only)					
Unrestricted:	3.7%	3.7%	3.7%	3.7%	
Restricted:	3.7%	3.7%	3.7%	3.7%	
Total:	0.074	0.074	0.074	0.074	
Other Certificated Salary Adjustments: total \$ (provide explanation)					
Unrestricted:	3.7%	3.7%	3.7%	3.7%	
Restricted:	3.7%	3.7%	3.7%	3.7%	
Total:	0.074	0.074	0.074	0.074	
Other Classified Salary Adjustments: total \$ (provide explanation)					
Unrestricted:	3.7%	3.7%	3.7%	3.7%	
Restricted:	3.7%	3.7%	3.7%	3.7%	
Total:	0.074	0.074	0.074	0.074	
Health and Welfare Benefits Increase: % and total \$ (provide explanation if approximate annual is employee/employer)					
Unrestricted:	8%	8%	7%	7%	
Restricted:	8%	8%	7%	7%	
Total:	0.16	0.16	0.14	0.14	
Are salary and benefit negotiations finalized? Y/N					
Are Health Benefits included in salary schedule? Y/N			N	N	

**Multi-Year Projections**

YU MING CHARTER SCHOOL

CHARTER SCHOOL

**2018/19 FISCAL YEAR**

Include a narrative discussion of assumptions used in the current and two subsequent fiscal years including:

**1. Source of Data: (Example: FCMAT LCFF Calculator, SSC dartboard, etc.)**

FCMAT LCFF Calculator, SSC Dartboard, EDCOE SELPA Forecasts

**2. Change and Cause: (Example: health benefit costs increased from an estimated 15% at budget adoption to 18% at first interim based on actual renewal rates from ABC group.)**

Increases in salaries and H&W rates based on underlying increases in these costs along with rises in COLA. Increases in ADA as the school expands each year.

**3. Effect. (Example: resulting in a health benefit cost increase of \$3,000)**

Increased portion of budget spent towards salaries and benefits.

Provide projected growth in average daily attendance, including details regarding the impact to cash flow, facilities, assets/liabilities, etc.

School anticipates growing in ADA per the ADA multi-year table above. The school's current facilities will accommodate this growth. Yu Ming plans to alleviate any cash-flow growth issues with a combination of the following: PENSEC, Line of Credit w/ First Republic Bank, Cash reserve

Provide detail of state, federal and local revenues by source for current and two subsequent fiscal years.

-State Revenues: LCFF State Aid, EPA Entitlement, Special Ed, School Facilities Funding (SB740), Mandate Cost Reimbursements, and State Lottery funds, one-time funds, child nutrition

Identify current staffing levels/positions and provide projected growth for two subsequent fiscal years. Include justification for significant changes in staff and/or salaries that are not aligned with associated changes in ADA.

School anticipates adding teacher positions and part-time classified staff in the future years to deal with school growth. All changes in staffing fall within lines of associated ADA growth.

Identify all multiyear fiscal obligations, excluding salaries and benefits, for the next three years and identify the resources used to service those commitments.

Multi-year lease obligations (facilities). Yu Ming will utilize primary Charter School funding streams to satisfy these obligations. The school has no long-term debt.

Identify any potential or contingent liabilities that may affect the budget.

None applicable.

If a significant percentage of ongoing expenditures are funded with one-time resources, explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following years.

None applicable.

**Yu Ming Charter School**  
**Income Statement**  
**1/31/2019**

	<u>YTD Actual</u>	<u>Total Budget - Original</u>
<b>Revenue</b>		
Principal Apportionments		
8011 LCFF Revenue	1,305,014	2,960,486
8012 Education Protection Account	<u>269,826</u>	<u>521,349</u>
Total Principal Apportionments	1,574,840	3,481,835
Other Federal Income		
8181 Special Ed - IDEA	0	46,790
8220 Child Nutrition Programs - Federal	<u>2,791</u>	<u>0</u>
Total Other Federal Income	2,791	46,790
Other State Income		
8520 Child Nutrition - State	325	0
8550 Mandate Block Grant	6,131	66,004
8560 State Lottery Revenue	26,017	81,759
8590 MENTAL HEALTH II & III	0	30,000
8591 SB740	0	363,309
8599 All Other State Revenues	6,916	25,000
8792 Transfer of Apportionments - Sp Ed	<u>102,410</u>	<u>219,992</u>
Total Other State Income	141,798	786,064
Other Income - Local		
8634 Food Service Sales	57,374	0
8660 Interest Income	6,328	0
8690 All Other Local Revenue	375,720	415,253
8698 Grants	125,000	160,500
8699 Fundraising	<u>371,112</u>	<u>702,400</u>
Total Other Income - Local	<u>935,533</u>	<u>1,278,153</u>
Total Revenue	<u>2,654,963</u>	<u>5,592,842</u>
<b>Expense</b>		
Certificated Salaries		
1110 Teachers' Salaries	894,474	1,688,601
1170 Teacher Salaries - Substitute	18,600	16,000
1175 Teachers' Salaries - Stipend/Extra Duty	51,295	87,850
1200 Certificated Pupil Support Salaries	90,765	138,213
1300 Certificated Supervisor and Administrator Salaries	<u>218,237</u>	<u>354,948</u>
Total Certificated Salaries	1,273,371	2,285,613
Classified Salaries		
2100 Instructional Aide Salaries	57,491	168,608
2200 Classified Support Salaries	40,825	81,605
2300 Classified Supervisor and Administrator Salaries	93,280	171,150
2400 Clerical/Technical/Office Staff Salaries	94,597	154,342
2900 Other Classified Salaries	<u>69,122</u>	<u>142,859</u>
Total Classified Salaries	355,316	718,564
Employee Benefits		
3111 STRS - State Teachers Retirement System	195,746	372,098
3311 Social Security (OASDI)	23,181	44,551
3331 Medicare	21,509	43,561
3401 Health & Welfare	112,016	185,000
3501 State Unemployment Insurance	12,191	25,896
3601 Workers Compensation	<u>20,410</u>	<u>40,304</u>
Total Employee Benefits	385,052	711,409
Supplies		
4110 Approved Textbooks & Core Curriculum Materials	868	12,000
4210 Books and Other Reference Materials	6,830	27,000
4310 Student Materials	61,718	50,000
4350 Office Supplies	9,485	19,000
4370 Custodial Supplies	6,653	9,789
4390 Other Supplies	14,319	49,571
4400 Non Capitalized Equipment	41,135	55,000
4700 Food and Food Supplies	<u>57,418</u>	<u>25,000</u>
Total Supplies	198,427	247,359
Operating Services		
5200 Travel and Conferences	17,683	17,000
5300 Dues and Memberships	2,240	5,073
5450 General Insurance	19,021	28,035
5500 Operation and Housekeeping Services	51,025	141,000
5610 Building Rent	308,450	468,896
5620 Equipment Lease	19,291	28,000
5630 Vendor Repairs	14,333	6,500
5812 Field Trips/Pupil Transportation	18,994	128,857
5820 Legal / Audit Fees	17,182	49,400
5830 Advertisement / Recruitment	480	6,000
5850 Non Instructional Consultants	73,906	136,000
5851 Instructional Consultants	69,633	115,400
5853 ExED	68,486	117,404
5860 Non Instructional Software and Subscriptions	20,197	9,500
5890 Other Fees / Bank Charges / Credit Card Fees	75,527	109,955
5896 Special ED Fair Share	0	8,003
5897 Fundraising Cost	8,377	45,000
5900 Communications	<u>14,668</u>	<u>29,000</u>
Total Operating Services	799,494	1,449,023
Capital Outlay		
6900 Depreciation Expense	<u>10,779</u>	<u>40,000</u>
Total Capital Outlay	<u>10,779</u>	<u>40,000</u>
Total Expense	<u>3,022,439</u>	<u>5,451,968</u>
Net Income	<u>(367,476)</u>	<u>140,874</u>

**Yu Ming Charter School  
Balance Sheet  
As of 1/31/2019**

	<u>Current Year</u>
Assets	
Cash	
Cash in Bank - Operating	545,290.53
Investments	<u>0.00</u>
Total Cash	545,290.53
Accounts Receivable	
Due from Government Grantor	251,255.00
Other	<u>0.00</u>
Total Accounts Receivable	251,255.00
Due From Others	
	<u>338.00</u>
Total Due From Others	338.00
Prepaid Expenses	
	<u>199,285.02</u>
Total Prepaid Expenses	199,285.02
Deposits	
	<u>50,000.00</u>
Total Deposits	50,000.00
Net Fixed Assets	
Improvement of Sites	124,967.31
Accumulated Depreciation-Sites	(25,199.49)
Computer / Equipment	10,800.00
Accumulated Depreciation-Computer /Equipment	(10,800.00)
Total Net Fixed Assets	<u>99,767.82</u>
Total Assets	<u><u>1,145,936.37</u></u>
Liabilities	
Accounts Payable	
	<u>0.00</u>
Total Accounts Payable	0.00
Accrued Payables	
	<u>1,137.33</u>
Total Accrued Payables	1,137.33
Payroll Liabilities	
SDI Payable	0.00
Federal Taxes Withholding	0.00
State Tax Withholding	312.85
STRS Payable	0.00
OASDI Payable	0.00
Medicare Payable	0.00
SUI Payable	<u>0.00</u>
Total Payroll Liabilities	312.85
Accrued Vacation	
	<u>65,270.84</u>
Total Accrued Vacation	<u>65,270.84</u>
Total Liabilities	<u><u>66,721.02</u></u>
Equity	
Net Income / (Loss)	
	(367,475.83)
Total Net Income / (Loss)	(367,475.83)
Total Equity	(367,475.83)
Beginning Fund Balance	
	<u>1,446,691.18</u>
Total Beginning Fund Balance	<u><u>1,446,691.18</u></u>
Total Liabilities & Equity	<u><u>1,145,936.37</u></u>

### 1.1 Enrollment - Primary Status by Subgroup

<b>Academic Year:</b>	2018-2019	<b>LEA:</b>	Yu Ming Charter	<b>User ID:</b>	ckemp@exed.net
<b>View:</b>	Snapshot	<b>School Type:</b>	ALL	<b>Create Date:</b>	1/15/2019 10:05:45 AM
		<b>School:</b>	ALL	<b>Print Date:</b>	2/2/2019 4:31:42 PM

School Code	School Name	Primary Enrollments	Transitional Kindergarten (TK)	English Learners	<a href="#">Title III Eligible Immigrants</a>	Gifted and Talented Education	Title I Part C Migrant	Special Education	Socio-Economically Disadvantaged
0124172	<a href="#">Yu Ming Charter</a>	445	0	31	10	0	0	28	65
<b>TOTAL-Selected Schools</b>		<b>445</b>	<b>0</b>	<b>31</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>65</b>

<b>Grade:</b>	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	<b>Ethnicity/Race:</b>	ALL	<b>Gender:</b>	ALL
<b>Student School Transfer Code:</b>	ALL				

*This report is confidential and use is restricted to authorized individuals.*

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The data on this report is filtered by the user selections that appear on the last page of this report.



**2018-2019 2nd Interim  
Cashflow Worksheet**

Charter Name: Yu Ming Charter School		Beginning																	
	Object	Balances	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget	
Estimates through Month of:																			
A Beginning Cash		9110	676,847	904,826	674,398	448,273	470,248	360,253	449,888	545,291	614,897	580,965	728,346	781,735	7,235,966		7,235,966		
B Receipts																			
LCFF/Revenue Limit Sources																			
State Aid - Current Year		8011	0	128,780	200,682	231,803	231,803	231,803	280,143	231,803	291,679	291,679	291,679	291,679	2,703,531	275,182	2,978,713	2,960,486	
Education Protection Account		8012	0	0	0	134,913	0	0	134,913	0	0	201,904	0	0	471,730	153,779	625,509	521,349	
State Aid - Prior Year		8019													0		0		
Tax Relief Subventions		8020-8039													0		0		
County and District Taxes		8040-8079													0		0		
In Lieu of Property Taxes		8096													0		0		
Federal Revenue		8100-8299	0	0	0	0	0	2,791	0	5,086	24,895	1,500	1,500	13,198	48,970	24,826	73,796	46,790	
Other State Revenue		8300-8599	9,310	0	26,068	17,278	16,758	23,063	49,321	79,130	106,150	68,321	232,641	85,457	713,497	173,015	886,512	786,064	
Other Local Revenue		8600-8799	38,411	147,503	88,979	166,060	86,039	325,752	82,789	48,750	92,464	125,907	90,407	92,474	1,385,536	0	1,385,536	1,278,153	
Interfund Transfers In		8910-8929													0		0		
All Other Financing Sources		8930-8979													0		0		
Other Receipts/Non-Revenue		TRANS													0		0		
Total Receipts			47,721	276,283	315,729	550,053	334,600	583,410	547,167	364,769	515,188	689,311	616,227	482,807	5,323,264	626,802	5,950,066	5,592,842	
C Disbursements																			
Certificated Salaries		1000-1999	27,999	195,567	214,114	205,550	208,589	212,085	209,466	214,884	214,884	214,884	214,884	214,884	2,347,791	0	2,347,791	2,285,613	
Classified Salaries		2000-2999	15,988	57,273	55,034	57,589	55,896	62,710	50,826	59,043	59,043	59,043	59,043	59,043	650,530	0	650,530	718,564	
Employee Benefits		3000-3999	17,145	54,080	62,418	64,274	59,541	60,233	67,360	66,025	66,025	66,025	75,190	61,943	720,262	0	720,262	711,409	
Books & Supplies		4000-4999	8,890	61,028	47,680	26,653	15,916	22,514	15,745	13,508	37,043	37,043	37,043	37,043	360,106	0	360,106	247,359	
Services		5000-5999	105,833	90,481	73,244	178,560	104,625	136,317	110,434	106,237	173,242	173,242	176,678	184,896	1,613,790	0	1,613,790	1,449,023	
Capital Outlay		6000-6599	0	12,486	85,576	12,486	0	0	0	0	50,000	0	0	0	160,547	0	160,547	40,000	
Other Outgo		7000-7499													0		0		
Interfund Transfers Out		7600-7629													0		0		
All Other Financing Uses		7630-7699													0		0		
Other Disbursements/Non-Exp.															0		0		
Total Disbursements			175,856	470,916	538,066	545,112	444,566	493,859	453,832	459,697	600,237	550,237	562,838	557,810	5,853,025	0	5,853,025	5,451,968	
D Balance Sheet Items																			
Assets and Deferred Outflows																			
Accounts Receivable		9200-9299	642,717	350,272	0	21,780	17,182	0	0	2,146	164,535	51,117	0	0	607,032	(628,060)	607,032		
Stores		9320													0		0		
Prepaid Expenses		9330	240,860	43,623		(2,048)								(35,000)	6,575		6,575		
Other Current Assets		9340	50,000												0		0		
Deferred Outflows of Resources		9490													0		0		
Liabilities and Deferred Inflows															0				
Accounts Payable		9500-9599	219,005	37,781	35,795	23,519	148	29	(85)	79	0	0	(8,307)	0	88,960	(1,258)	87,702		
Current Loans		9640													0		0		
Unearned Revenues		9650													0		0		
Deferred Inflows of Resources/Un		9690													0		0		
Total Balance Sheet Items			356,113	(35,795)	(3,788)	17,034	(29)	85	2,067	164,535	51,117	8,307	0	(35,000)	524,646	(626,802)	(102,156)		
E Net Increase/Decrease (B-C+D)			227,979	(230,428)	(226,125)	21,976	(109,995)	89,635	95,402	69,607	(33,932)	147,381	53,389	(110,002)	(5,115)	0	0		
F Ending Cash (A+E)			904,826	674,398	448,273	470,248	360,253	449,888	545,291	614,897	580,965	728,346	781,735	671,732	7,230,852				
G Ending Cash plus Accruals																			0

El Dorado Charter SELPA

2018-19

2018-19 Mid-Year Special Education Expenditure Report (actuals through Dec 31)

This interim expenditure report is due **1/18/2019 5:00:00 PM**. Submit a separate expenditure report for each LEA. Only yellow-shaded cells accept user input.

Choose the LEA from the dropdown list. Designated cells in the template will pre-fill with data. Please note that the P-2 ADA estimate requested is for the Budget Year. Enter the ACTUAL total state and federal special education expenditures for the period July 1 through December 31.

The completed template may be printed before it is submitted using the Print button at the bottom of the form.

-- Select an LEA --

Projected Budget Year P-2 ADA \*

434

If eligible to receive federal funding, the LEA named above makes the election shown at right regarding receipt of federal revenue for current fiscal year.

ACCEPT Federal Revenue

CDS Code	STATE AID	MH LEVEL 2	MH LEVEL 3	MH LEVEL 3	FEDERAL	TOTALS
01-10017-0124172						
	RS 6500	RS 6512	RS 6512	RS 3327	RS 3310	
SPECIAL EDUCATION REVENUE (PROJECTED ANNUAL REVENUE)						
State Reserve Available (if applicable)	0					0
Prior Year Carry Over (if applicable)	0					0
State (based on est. current fiscal year P-2 ADA)	209,037					209,037
Federal					48,375	48,375
Admin Fee (based on rate of %)	10,725					10,725
TOTAL AVAILABLE	219,762				48,375	268,137
SPECIAL EDUCATION EXPENDITURES (ACTUALS, AS OF DEC 31)						
1000-Certificated Salaries	58,485				0	58,485
2000-Classified Salaries	26,993				0	26,993
3000-Employee Benefits	15,896				0	15,896
4000-Books and Supplies	0				0	0
5000-Services and Other Operating Expenditures	0				55,473	55,473
5000-Admin Fee	10,725				N/A	10,725
6000-Capital Outlay	0				0	0
Total Direct Costs	112,099				55,473	167,572
Direct Support	0				N/A	0
Indirect Cost Rate (2018-19 CDE approved rate)	5.41					
Allowable Indirect Costs (calculated, not included in total)	6,065				3,001	
Indirect Costs	0				0	0
TOTAL COSTS (AS OF DEC 31)	112,099				55,473	167,572
REMAINING REVENUE	107,663				0	100,565

If any of the Federal expenditures reported above funded specific CEIS/RTI programs of the LEA enter that total (maximum 15% of total Federal revenue).

0

☒ By checking this box, I certify that the expenditures reported have been made and are accurate, that this program has been conducted in accordance with applicable laws and regulations, and that full records of receipts and expenditures have been maintained and will be available for a period of five years after submission of a final expenditure report for the current fiscal year.

Business/Fiscal Contact

M. EISENBERG - EXED

Business/Fiscal Title

VP, SCHOOL FINANCE

Business/Fiscal Email

MEISENBERG@EXED.NET

Business/Fiscal Phone

(424) 208-6092

El Dorado Charter SELPA

2018-19

2018-19 Mid-Year Special Education Expenditure Report (actuals through Dec 31)

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The completed template may be printed before it is submitted using the Print button at the bottom of the form.

-- Select an LEA --

Projected Budget Year P-2 ADA \*

434

If eligible to receive federal funding, the LEA named above makes the election shown at right regarding receipt of federal revenue for current fiscal year.

ACCEPT Federal Revenue

CDS Code	STATE AID	MH LEVEL 2	MH LEVEL 3	MH LEVEL 3	FEDERAL	TOTALS
01-10017-0124172						
	RS 6500	RS 6512	RS 6512	RS 3327	RS 3310	
SPECIAL EDUCATION REVENUE (PROJECTED ANNUAL REVENUE)						
State Reserve Available (if applicable)	0					0
Prior Year Carry Over (if applicable)	0					0
State (based on est. current fiscal year P-2 ADA)	209,037					209,037
Federal					48,375	48,375
Admin Fee (based on rate of %)	10,725					10,725
TOTAL AVAILABLE	219,762				48,375	268,137
SPECIAL EDUCATION EXPENDITURES (ACTUALS, AS OF DEC 31)						
1000-Certificated Salaries	58,485				0	58,485
2000-Classified Salaries	26,993				0	26,993
3000-Employee Benefits	15,896				0	15,896
4000-Books and Supplies	0				0	0
5000-Services and Other Operating Expenditures	0				55,473	55,473
5000-Admin Fee	10,725				N/A	10,725
6000-Capital Outlay	0				0	0
Total Direct Costs	112,099				55,473	167,572
Direct Support	0				N/A	0
Indirect Cost Rate (2018-19 CDE approved rate)	5.41					
Allowable Indirect Costs (calculated, not included in total)	6,065				3,001	
Indirect Costs	0				0	0
TOTAL COSTS (AS OF DEC 31)	112,099				55,473	167,572
REMAINING REVENUE	107,663				0	100,565

If any of the Federal expenditures reported above funded specific CEIS/RTI programs of the LEA enter that total (maximum 15% of total Federal revenue).

0

☒ By checking this box, I certify that the expenditures reported have been made and are accurate, that this program has been conducted in accordance with applicable laws and regulations, and that full records of receipts and expenditures have been maintained and will be available for a period of five years after submission of a final expenditure report for the current fiscal year.

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(424) 208-6092

## YU MING CHARTER

2018-19

### SECOND INTERIM – LIST OF

#### CONTRACTS

- Fagen Friedman Fultrost
- TA II Acquisition LLC
- Amity
- LunchMaster
- MealTime
- My Philanthropy Team
- RELAY GSE
- School Food and Wellness Group LLC
- April Jourdan, PhD
- NatureBridge
- FESS Energy
- No More Dirt
- Save A Lot Solar
- CharterSafe
- Panorama
- ParentSquare
- ExED

**Charter School Data Elements required to calculate the LCFF**

Yu Ming Charter (124172) - YMCS 18-19 2ND INTERIM PROJECTION

2/25/19

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
COLA & Augmentation	1.56%	3.70%	3.46%	2.86%	2.92%	2.90%
GAP Funding rate	42.97%	100.00%	100.00%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6 / F-7	-				
Statewide 90th percentile rate	---	---	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment	A-1, A-2, A-3	387	445	482	525	
Unduplicated Pupil Count	B-1, B-2, B-3	66	83	90	98	
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		17.05%	18.65%	18.67%	18.67%	0.00%
Unduplicated Pupil Percentage (%)		19.31%	18.92%	18.19%	18.66%	0.00%

**Concentration Grant Funding Limitation: District of Physical Location**

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Percentage (%)	D-3 / H-3	77.38%	77.61%	77.61%	77.61%	
Unduplicated Pupil Percentage: Supplemental Grant		19.31%	18.92%	18.19%	18.66%	0.00%
Unduplicated Pupil Percentage: Concentration Grant		19.31%	18.92%	18.19%	18.66%	0.00%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	B-1	226.69	251.68	274.56	299.52	
Grades 4-6	B-2	119.74	134.15	140.16	140.16	
Grades 7-8	B-3	29.00	49.33	48.00	64.32	
Grades 9-12	B-4	-				
SUBTOTAL ADA		375.43	435.16	462.72	504.00	-
RATIO: ADA to Enrollment		0.97	0.98	0.96	0.96	-

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	E-1	-				
Minimum State Aid Adjustments	G-2	-				
Funded Based on Target Formula	True/False	FALSE	FALSE	TRUE	TRUE	-

## LCAP Percentage to Increase or Improve Services:

## Summary Supplemental &amp; Concentration Grant

	2018-19	2019-20	2020-21	2021-22	2022-23
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	131,411	139,128	160,025	-	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils					
3. Difference [1] less [2]	131,411	139,128	160,025	-	-
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	131,411	139,128	160,025	-	-
<i>GAP funding rate</i>	100.00%	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]&lt;0 then [1]) (for LCAP entry)</i>	131,411	139,128	160,025	-	-
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>	3,472,812	3,824,292	4,287,925	-	-
<i>LCFF Phase-In Entitlement</i>	3,604,223	3,963,420	4,447,950	-	-
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	3.78%	3.64%	3.73%	0.00%	0.00%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

## SUMMARY SUPPLEMENTAL &amp; CONCENTRATION GRANT &amp; PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 131,411	\$ 139,128	\$ 160,025	\$ -	\$ -
Current year Percentage to Increase or Improve Services	3.78%	3.64%	3.73%	0.00%	0.00%

LCFF Calculator Universal Assumptions												
Yu Ming Charter (124172) - YMCS 18-19 :								2/25/2019				
Summary of Funding												
	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23	
<b>Target Components:</b>												
COLA & Augmentation	1.56%		3.70%		3.46%		2.86%		2.92%		2.90%	
Base Grant	2,722,825		3,277,508		3,603,821		4,040,522		-		-	
Grade Span Adjustment	169,564		195,304		220,471		247,403		-		-	
Supplemental Grant	111,704		131,411		139,128		160,025		-		-	
Concentration Grant	-		-		-		-		-		-	
Add-ons	-		-		-		-		-		-	
Total Target	3,004,093		3,604,223		3,963,420		4,447,950		-		-	
<b>Transition Components:</b>												
Target	\$	3,004,093	\$	3,604,223	\$	3,963,420	\$	4,447,950	\$	-	\$	-
Funded Based on Target Formula (PY P-2)	FALSE		FALSE		TRUE		TRUE		-		-	
Floor	2,860,773		3,387,293		3,832,492		4,174,395		-		-	
Remaining Need after Gap (informational only)	81,740		-		-		-		-		-	
Gap %	42.96644273%		100%		100%		100%		100%		100%	
Current Year Gap Funding	61,580		216,930		-		-		-		-	
Miscellaneous Adjustments	-		-		-		-		-		-	
Economic Recovery Target	-		-		-		-		-		-	
Additional State Aid	-		-		-		-		-		-	
Total LCFF Entitlement	\$	2,922,353	\$	3,604,223	\$	3,963,420	\$	4,447,950	\$	-	\$	-
<b>Components of LCFF By Object Code</b>												
	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23	
8011 - State Aid	\$	2,425,754	\$	2,978,714	\$	3,298,296	\$	3,723,489	\$	-	\$	-
8011 - Fair Share	-		-		-		-		-		-	
8311 & 8590 - Categoricals	-		-		-		-		-		-	
EPA (for LCFF Calculation purposes)	496,599		625,509		665,124		724,461		-		-	
<b>Local Revenue Sources:</b>												
8021 to 8089 - Property Taxes	-		-		-		-		-		-	
8096 - In-Lieu of Property Taxes	-		-		-		-		-		-	
Property Taxes net of in-lieu	-		-		-		-		-		-	
TOTAL FUNDING	\$	2,922,353	\$	3,604,223	\$	3,963,420	\$	4,447,950	\$	-	\$	-
<b>Phase-In Details:</b>												
Basic Aid Status	-		-		-		-		-		-	
Less: Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Less: EPA in Excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Phase-In Entitlement	\$	2,922,353	\$	3,604,223	\$	3,963,420	\$	4,447,950	\$	-	\$	-
<b>EPA Details</b>												
% of Adjusted Revenue Limit - Annual	25.89051467%		28.13512027%		28.13512027%		28.13512027%		28.13512027%		28.13512027%	
% of Adjusted Revenue Limit - P-2	25.89051467%		28.13512027%		28.13512027%		28.13512027%		28.13512027%		28.13512027%	
EPA (for LCFF Calculation purposes)	\$	496,599	\$	625,509	\$	665,124	\$	724,461	\$	-	\$	-
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	496,599		625,509		665,124		724,461		-		-	
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	3,568		-		-		0		0		-	
Accrual (from Assumptions)	-		-		-		-		-		-	

LCFF Calculator Universal Assumptions						
Yu Ming Charter (124172) - YMCS 18-19 :						2/25/2019
Summary of Student Population						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Enrollment	387	445	482	525	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>387</i>	<i>445</i>	<i>482</i>	<i>525</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	66	83	90	98	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>66</i>	<i>83</i>	<i>90</i>	<i>98</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	19.3100%	18.9200%	18.1900%	18.6600%	0.0000%	0.0000%
Rolling %, Concentration Grant	19.3100%	18.9200%	18.1900%	18.6600%	0.0000%	0.0000%
FUNDED ADA						
<i>Adjusted Base Grant ADA</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	226.69	251.68	274.56	299.52	-	-
Grades 4-6	119.74	134.15	140.16	140.16	-	-
Grades 7-8	29.00	49.33	48.00	64.32	-	-
Grades 9-12	-	-	-	-	-	-
<i>Total Adjusted Base Grant ADA</i>	<i>375.43</i>	<i>435.16</i>	<i>462.72</i>	<i>504.00</i>	<i>-</i>	<i>-</i>
<i>Necessary Small School ADA</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<i>Total Necessary Small School ADA</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total Funded ADA</b>	<b>375.43</b>	<b>435.16</b>	<b>462.72</b>	<b>504.00</b>	<b>0.00</b>	<b>0.00</b>
ACTUAL ADA (Current Year Only)						
Grades TK-3	226.69	251.68	274.56	299.52	-	-
Grades 4-6	119.74	134.15	140.16	140.16	-	-
Grades 7-8	29.00	49.33	48.00	64.32	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>375.43</b>	<b>435.16</b>	<b>462.72</b>	<b>504.00</b>	<b>-</b>	<b>-</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	111,704 \$	131,411 \$	139,128 \$	160,025 \$	- \$	-
Current year Percentage to Increase or Improve S	3.97%	3.78%	3.64%	3.73%	0.00%	0.00%





**Board of Directors**  
**March 7, 2019**  
**AGENDA ITEM INFORMATION**

<b>Agenda Item</b>	5-Year Budget Contingency
<b>Time Allotted</b>	15 minutes
<b>Background</b>	Along with a draft 5-year budget plan, the Finance Committee developed a contingency 5-year budget to reflect more conservative circumstances.
<b>Summary</b>	<p>The contingency budget plan has more conservative assumptions including <u>no funding increases (0% COLA) beginning FY20-21</u> and <u>no STRS buy-down</u> for the next 2 years (these are the main changes from the prior budget), current student retention rates, salary increases of 3.7% each year, facility rent of \$1,700 per pupil beginning FY22, no private funding beyond student fundraising of \$1,300/pupil. The budget presents net losses beginning FY21-22 (when rent increases) and beyond. Cuts must be made to balance this budget (i.e. freezing salaries or lowering COLA's).</p> <p>Other scenarios to look at include: reduced per-student fundraising, increased teacher salaries, increase special ed expenses...</p>
<b>Type</b>	Discussion
<b>Key Questions</b>	<ol style="list-style-type: none"><li>1) What other scenarios would board members like to see?</li><li>2) What ideas do board members have to balance the budget under these circumstances?</li><li>3) What are potential upsides and downsides?</li></ol>

**YU MING CHARTER SCHOOL**
**Multi-Year Budget Summary**

Prepared by ExED. For use by ExED and ExED clients only. © 2017 ExED

	2017-18	2018-19 Budget - Approved	2018-19 Forecast	2019-20	2020-21	2021-22	2022-23	2023-24
Total Enrollment	386	439	449	482	525	559	583	604
ADA	374.32	421.44	435.16	462.72	504.00	536.63	559.65	579.80
<b>INCOME</b>								
8011-8096 · Local Control Funding Formula Revenue	2,919,762	3,481,835	3,604,222	3,963,420	4,324,161	4,591,525	4,778,344	5,079,808
8100-8299 · Other Federal Income	46,142	46,790	73,796	83,564	89,611	96,828	102,358	106,506
8300-8599 · Other State Income	915,636	786,064	886,512	807,256	871,499	953,242	993,034	1,027,771
8600-8799 · Other Income-Local	431,325	415,253	506,636	541,718	588,630	626,191	653,297	677,347
Grants/Fundraising	799,810	862,900	878,900	795,300	866,250	922,334	961,901	996,534
<b>TOTAL INCOME</b>	<b>5,116,243</b>	<b>5,592,842</b>	<b>5,950,066</b>	<b>6,191,258</b>	<b>6,740,151</b>	<b>7,190,120</b>	<b>7,488,935</b>	<b>7,887,967</b>
<b>EXPENSE</b>								
1000 · Certificated Salaries	2,123,939	2,285,613	2,347,791	2,548,729	2,761,322	2,924,825	3,096,646	3,277,179
2000 · Classified Salaries	452,166	718,564	650,530	674,599	743,559	771,071	799,601	829,186
3000 · Employee Benefits	673,524	711,409	720,262	822,553	928,429	991,936	1,059,304	1,114,388
4000 · Supplies	234,041	247,359	360,106	365,833	399,141	425,700	444,715	422,294
5000 · Operating Services	1,333,182	1,449,023	1,613,790	1,644,784	1,777,617	2,247,484	2,373,954	2,499,623
6000 · Capital Outlay	-	40,000	26,280	39,200	39,200	39,200	12,433	6,667
<b>TOTAL EXPENSE</b>	<b>4,816,852</b>	<b>5,451,968</b>	<b>5,718,757</b>	<b>6,095,699</b>	<b>6,649,268</b>	<b>7,400,216</b>	<b>7,786,653</b>	<b>8,149,336</b>
<b>NET INCOME</b>	<b>299,391</b>	<b>140,875</b>	<b>231,308</b>	<b>95,560</b>	<b>90,883</b>	<b>(210,096)</b>	<b>(297,718)</b>	<b>(261,369)</b>
Ending Cash Balance	676,847	629,838	671,732	767,156	830,145	628,022	305,720	12,910
Month with Lowest Ending Cash Balance	Nov: \$469,795	Nov: \$360,253	Mar: \$127,305	Mar: \$109,987	Mar: (\$ 930)	Mar: (\$ 335,631)	Mar: (\$ 631,735)	
5% Reserve Goal	240,843	285,938	304,785	332,463	370,011	389,333	407,467	
Net Income as a Percentage of Expenses	6.2%	2.6%	4.0%	1.6%	1.4%	-2.8%	-3.8%	-3.2%
Ending Cash as a Percentage of Expenses	14.1%	11.6%	11.7%	12.6%	12.5%	8.5%	3.9%	0.2%
Ending Debt Balance			-	-	-	-	-	-
Per Pupil Revenue	13,255	13,252	12,845	12,838	12,863	12,846		
Per Pupil Revenue without Grants/Fundraising	11,182	11,294	11,195	11,188	11,213	11,196		
Per Pupil Expense	12,479	12,737	12,647	12,665	13,239	13,357		

**ASSUMPTIONS SUMMARY:**

- Includes staffing assumptions of the following 19-20 (2 Teachers), 20-21 (2 Teachers), 21-22 (1 Teacher), 22-23 (1 Teacher), 24-25 (1 Teacher) additional of 2 support staff (20-21)
- Per student fundraising in future years @ \$1,300/student
- Note: 2018-19 includes one-time funding from state, Educate 78, and Silicon Schools totaling ~\$230k
- Assumed compensation increases of 3.7% annually
- 2021-22 assume rent costs @ \$1,700/student to include costs for add'l facility space
- FYI Current year rent costs/student are ~\$1,050/student
- SUI change assumed in 19-20 and beyond
- Does not include current proposed state buydown of STRS rates in 19-20 and 20-21
- Includes 0% COLA adjustments to all State Funding Sources (including LCFF) after 19-20

**YU MING CHARTER SCHOOL**
**Multi-Year Budget Summary**

Prepared by ExED. For use by ExED and ExED clients only. © 2017 ExED

	2017-18	2018-19 Budget - Approved	2018-19 Forecast	2019-20	2020-21	2021-22	2022-23	2023-24
Total Enrollment	386	439	449	482	525	559	583	604
ADA	374.32	421.44	435.16	462.72	504.00	536.63	559.65	579.80
<b>INCOME</b>								
8011-8096 · Local Control Funding Formula Revenue	2,919,762	3,481,835	3,604,222	3,963,420	4,447,951	4,860,838	5,205,063	5,533,750
8100-8299 · Other Federal Income	46,142	46,790	73,796	83,564	89,611	96,828	102,358	106,506
8300-8599 · Other State Income	915,636	786,064	886,512	807,256	871,722	953,742	993,566	1,028,326
8600-8799 · Other Income-Local	431,325	415,253	506,636	541,718	588,630	626,191	653,297	677,347
Grants/Fundraising	799,810	862,900	878,900	795,300	866,250	922,334	961,901	996,534
<b>TOTAL INCOME</b>	<b>5,116,243</b>	<b>5,592,842</b>	<b>5,950,066</b>	<b>6,191,258</b>	<b>6,864,165</b>	<b>7,459,932</b>	<b>7,916,185</b>	<b>8,342,462</b>
<b>EXPENSE</b>								
1000 · Certificated Salaries	2,123,939	2,285,613	2,347,791	2,548,729	2,761,322	2,924,825	3,096,646	3,277,179
2000 · Classified Salaries	452,166	718,564	650,530	674,599	743,559	771,071	799,601	829,186
3000 · Employee Benefits	673,524	711,409	720,262	796,301	900,816	962,687	1,012,854	1,114,388
4000 · Supplies	234,041	247,359	360,106	365,833	399,141	425,700	444,715	422,294
5000 · Operating Services	1,333,182	1,449,023	1,613,790	1,644,784	1,781,330	2,255,563	2,386,755	2,513,241
6000 · Capital Outlay	-	40,000	26,280	39,200	39,200	39,200	12,433	6,667
<b>TOTAL EXPENSE</b>	<b>4,816,852</b>	<b>5,451,968</b>	<b>5,718,757</b>	<b>6,069,447</b>	<b>6,625,369</b>	<b>7,379,047</b>	<b>7,753,005</b>	<b>8,162,954</b>
<b>NET INCOME</b>	<b>299,391</b>	<b>140,875</b>	<b>231,308</b>	<b>121,812</b>	<b>238,796</b>	<b>80,885</b>	<b>163,180</b>	<b>179,508</b>
Ending Cash Balance	676,847	629,838	671,732	793,408	992,054	1,067,128	1,191,429	1,337,241
Month with Lowest Ending Cash Balance	Nov: \$469,795		Nov: \$360,253	Mar: \$146,494	Mar: \$228,621	Mar: \$354,202	Mar: \$419,761	Mar: \$568,231
5% Reserve Goal	240,843		285,938	303,472	331,268	368,952	387,650	408,148
Net Income as a Percentage of Expenses	6.2%	2.6%	4.0%	2.0%	3.6%	1.1%	2.1%	2.2%
Ending Cash as a Percentage of Expenses	14.1%	11.6%	11.7%	13.1%	15.0%	14.5%	15.4%	16.4%
Ending Debt Balance			-	-	-	-	-	-
Per Pupil Revenue	13,255		13,252	12,845	13,075	13,345	13,579	
Per Pupil Revenue without Grants/Fundraising	11,182		11,294	11,195	11,425	11,695	11,929	
Per Pupil Expense	12,479		12,737	12,592	12,620	13,201	13,299	

**ASSUMPTIONS SUMMARY:**

- Includes staffing assumptions of the following 19-20 (2 Teachers), 20-21 (2 Teachers), 21-22 (1 Teacher), 22-23 (1 Teacher), 24-25 (1 Teacher) additional of 2 support staff (20-21)
- Per student fundraising in future years @ \$1,300/student
- Note: 2018-19 includes one-time funding from state, Educate 78, and Silicon Schools totaling ~\$230k
- Assumed compensation increases of 3.7% annually
- 2021-22 assume rent costs @ \$1,700/student to include costs for add'l facility space
- FYI Current year rent costs/student are ~\$1,050/student
- SUI change assumed in 19-20 and beyond



**Board of Directors**  
**March 7, 2019**  
**AGENDA ITEM INFORMATION**

<b>Agenda Item</b>	B.4. Audit Firm Selection
<b>Time Allotted</b>	10 minutes
<b>Background</b>	Yu Ming is required to engage an independent auditor each year. Yu Ming has used CliftonLarsenAllen, LLP (formerly VLS) each year for its audit. After receiving proposals from three firms (including CLA) and in consultation with ExED, Audit Committee has decided to recommend changing to a new firm this year – Christy White Associates (CWA).
<b>Summary</b>	The Committee considered three proposals and because of some challenges with CLA and the desire to have a new firm after so many years, the Committee chose CWA due to: positive experiences with the ExED team, their local office in San Diego, their practice of completing attendance testing on-site, and their competitive price. The Proposal is for one year with the option to renew for two more. The 18-19 annual fee is \$8,950 for the audit and tax return. (The prior year CLA fee was \$9,100.)
<b>Type</b>	Vote
<b>Key Questions</b>	1) Is the board comfortable switching firms? 2) Does the board have any concerns with CWA?



**PROPOSAL FOR INDEPENDENT AUDITING FOR  
YU MING CHARTER SCHOOL**

**OAKLAND, CALIFORNIA**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2019  
PLUS TWO OPTIONAL RENEWAL PERIODS**

*Submitted on February 22, 2019 by:*

**Christy White, CPA, President**

**San Diego Office**

348 Olive Street  
San Diego, California 92103  
E-Mail: [cwhite@christywhite.com](mailto:cwhite@christywhite.com)  
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Telephone: 619-270-8222  
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**San Diego**

**Los Angeles**

**San Francisco  
Bay Area**

**christywhite**  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION  
*associates*

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February 22, 2019

Sue Park  
Yu Ming Charter School  
1086 Alcatraz Avenue  
Oakland, CA 94608

Dear Ms. Park:

Christy White Associates (CWA) is pleased to provide you with a proposal for auditing and tax services for Yu Ming Charter School (the "Charter") that includes annually the Charter's financial and compliance audit for the fiscal year ending June 30, 2019, plus two optional renewal periods. In this proposal, we believe that you will find that our firm is not only highly qualified to perform the audits for the Charter but is prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.

CWA specializes in school district and charter school audits. We are a California based CPA firm that audits over 80 K-12 school districts annually plus over 25 bond audits, over 40 charter schools, and a variety of other local governmental and nonprofit agencies. CWA has three offices to serve the San Diego, the San Francisco Bay, and Greater Los Angeles areas. We offer Yu Ming Charter School our desire to grow our audit base with our competitive fees and personalized service.

CWA has considerable experience auditing and consulting with governmental agencies. Our audit clients include for example:

**Sample of CWA's Not-For-Profit Charter Clients**

EJE Academies  
Elevate Elementary School  
Empower Charter School  
Howard Gardner Community School  
High Tech High  
Kavod Elementary Charter School  
Unity Schools  
San Diego Cooperative Charter Schools

I, Christy White, CPA have over 30 years of nonprofit and charter school experience from past audit and consulting positions. Assisting me will be Kyle Montgomery, CPA, Director, and experienced audit staff.

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

**Corporate Office:**

348 Olive Street  
San Diego, CA 92103

toll-free: 877.220.7229  
tel: 619.270.8222  
fax: 619.260.9085  
www.christywhite.com

*Licensed by the California  
State Board of Accountancy*

We are committed to providing Yu Ming Charter School with excellent auditing services. You can expect that Kyle and I will personally be involved in your audit. You will find that the level of active partner and supervisor time afforded by CWA is unmatched by other audit firms.

CWA is committed to meeting all requirements and timelines for the successful completion of the engagement. Upon concluding the contract terms, CWA will hold a pre-audit meeting and set forth specific work plans and due dates for each major audit area. Regular progress meetings will be held and any issues will be resolved timely and before the release of the final reports.

CWA's proposal and other appropriate items are valid, firm, and irrevocable for sixty days. After reading through our proposal, if you have any questions, please feel free to contact me at (619) 270-8222. I would be happy to meet with you.

Sincerely,



Christy White, CPA  
President



## EXECUTIVE SUMMARY

Christy White Associates (CWA) is a California CPA firm with offices located in San Diego, Greater Los Angeles, and the San Francisco Bay Area. Christy White, CPA will lead the proposed auditing services that include an audit of the annual financial statements and compliance for Yu Ming Charter School for the fiscal year ending June 30, 2019, plus two optional renewal periods.

When considering whether to hire our firm, you will find that CWA can be differentiated from our competitors in several areas, such as:

- **LOCAL, EXPERIENCED AND INVOLVED PARTNERS:** Christy White, CPA has 30 years of audit and consulting experience garnered from 23 years in public accounting and 7 years with School Services of California, Inc. Kyle Montgomery has over 8 years of experience working directly with independent charter schools, school districts, and various nonprofit organizations. You can expect that Ms. White and Mr. Montgomery will be accessible to Yu Ming Charter School when the audit is underway and lend their expertise freely on accounting and internal control issues.
- **TIMELY, EFFICIENT AUDITS:** CWA is committed to meeting all audit deadlines. All of our LEA audits have been performed according to agreed upon audit schedules with the final reports to the State of California filed on time. In addition, CWA uses a secured online portal for seamless document-request coordination. This means all of our requests are in one place, accessible by everyone assigned, and updated in real time. The use of this portal allows us to complete many of our procedures remotely and minimize our time on-site at the charter school.
- **COMMITMENT TO QUALITY:** CWA has received an “unqualified” audit opinion by our peer reviewers regarding our firm’s Quality Control Standards. All audits submitted to the State have been approved, and we believe our initial acceptance rate with the State Controller’s Office is among the highest. This can be researched at <http://cpads.sco.ca.gov/CPAList.aspx>. Current client references are available upon request.
- **SMOOTH AUDIT PROCESS:** CWA specializes in governmental and not-for-profit entities so the process for the audit will be smooth. CWA guarantees that: (1) trained and supervised staff will be on site; (2) clients will be given a detailed audit plan; (3) CWA will be considerate of your staff and their workload; and, (4) all audit findings will be discussed before the report is finalized.
- **FINDING SOLUTIONS:** CWA is not content to simply identify problem areas that may exist in your organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references and audit approach. We hope that you select our audit firm.

*\*Although the term “partner” is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm’s owners are “shareholders,” not partners.*

## GENERAL INFORMATION – ABOUT CWA

### FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

CWA is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White Associates is licensed with the California State Board of Accountancy. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs.

In addition, we are association members with the California Special Districts Association, the California Association of School Business Officials, the California Association of Nonprofits, and the Association of Certified Fraud Examiners. We have a Certified Fraud Examiner on staff should the need arise for a fraud or forensic audit.

### FIRM INDEPENDENCE

One of the benefits of an audit is having an “independent” assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to the strictest standards of auditor independence, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

### PROFESSIONAL RELATIONSHIP WITH YU MING CHARTER SCHOOL

CWA has had no personal relationship with the Yu Ming Charter School or its board members. CWA holds a business relationship with the Charter’s back-office provider, ExEd and works with over a dozen mutual clients. Should a professional relationship occur that presents an independence conflict during the contract period, CWA would immediately notify the Charter.

### EQUAL OPPORTUNITY EMPLOYER

CWA is an equal opportunity employer. We do not discriminate based on race, ethnicity, age or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment.

### INDEMNITY

CWA has errors and omissions insurance and will indemnify and hold harmless the Charter from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers’ compensation.

## GENERAL INFORMATION – ABOUT CWA (CONTINUED)

Christy White Associates (CWA), a professional accountancy corporation, is a California based CPA firm. Christy White, CPA, is the engagement partner and will lead the proposed auditing services for the fiscal year ending June 30, 2019, plus two optional renewal periods.

### LOCATION OF OFFICES



San Diego



San Francisco Bay Area



Los Angeles

#### Corporate Office

348 Olive Street

San Diego, CA 92103

**Telephone:**                      **Fax:**

(619) 270-8222    (619) 260-9085

### SIZE AND ORGANIZATION

CWA specializes in governmental and not-for-profit industry service. We audit school districts, charter schools, educational foundations, and numerous not-for-profit and governmental entities throughout California. We also offer consulting and other attest services, as well as tax preparation for not-for-profit entities. We are listed in the California State Controller's Office CPA Directory.

Annually, we audit over 80 school districts, plus over 40 charter schools, and a number of other local governmental and not-for-profit entities. Our audit clients range in size from very large LEAs to mid-size and small nonprofit and governmental entities. We travel throughout California due to our specialization in auditing and consulting.

Christy White Accountancy Corporation was established in 2010 and recently changed its name to Christy White Associates (CWA). Having previously operated for 10 years as the San Diego Office of the former firm of Nigro Nigro & White, CWA has a blend of audit and consulting experience. With our abundance of knowledge from past audit experience, CWA is hard to match. CWA has over 20 auditors, including 5 CPAs, and experienced administrative support staff. We anticipate adding more auditors as our practice continues to grow. We are proud to offer our services to public agencies, not-for-profit entities, and their affiliates.

The management and staff of Christy White Associates all have a solid foundation in governmental finance including years of experience in governmental agency audits, hands-on business management, and consulting assignments with governmental agencies across California. In particular, it is the technical strength of our managers and their direct personal involvement in all aspects of the engagement that sets CWA apart from other CPA firms.

## GENERAL INFORMATION – ABOUT CWA (CONTINUED)

### STAFF TRAINING PROGRAMS

CWA's staff developed program includes over **80 hours** of annual in-house educational programs, all focused on our industry specializations: local governmental and not-for-profit entities, with significant emphasis on charter school-related topics, such as; attendance testing, state compliance requirements, and compliance auditing under OMB Uniform Grant Guidance.

### STANDING RECORD OF QUALITY AUDITS

Christy White Associates, has a **standing record of performing quality audits**. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal or professional agency. We have not been subjected to an audit by the state and all of our reports have been approved through the desk review process.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CWA or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CWA have had any individual complaints or sanctions.

### STAFF CAPACITY

CWA has three offices in San Diego, San Francisco Bay Area, and Greater Los Angeles. We have over 25 professional employees and sufficient audit capacity to provide excellent audit services to Yu Ming Charter School.

## AUDIT PERSONNEL

Christy White, CPA will be the partner assigned to Yu Ming Charter School. The following table lists the names of firm accounting personnel assigned to the audit:

Name	Classification	Audit Role
Christy White, CPA	Partner	Engagement Partner
Kyle Montgomery, CPA	Director	Technical Lead
Octavio Luquin Herrera	Staff Accountant II	In-Charge Auditor

### ABBREVIATED RESUMES OF KEY STAFF:



**Partner, Christy White, CPA** will be the partner with primary responsibility over the audit and tax engagement. Christy has served hundreds of nonprofit and governmental agencies over the past 30 years, 23 in public accounting auditing over 250 educational agencies and 7 years with School Services of California, Inc., a leading public education financial consulting and policy group. She has provided audit and financial consulting services in areas of organizational analysis, budgeting, negotiations, and multi-year

planning, in addition to developing and conducting six workshop series throughout the State. Ms. White is known as a leading expert in attendance accounting, school district organization, and fiscal analysis. As the founding partner of CWA, Christy provides her clients with creative and practical solutions to problems.



**Director, Kyle Montgomery, CPA**, with Christy White Associates, has over eight years of professional experience in the accounting and assurance services industry. He has been with CWA for over seven years, providing governmental and non-profit audit and assurance services, while specializing in LEAs, charter schools, and Proposition 39 bond audits. Areas of specialization also include OMB Uniform Grant Guidance and K-12 state compliance audits. In addition, Kyle has two years of professional experience in

accounting and auditing at Christopher Miller, CPA in Alpine, California. Kyle earned his Bachelor of Science degree in accounting from San Diego State University. Kyle has had significant experience and leadership roles over most of CWA's San Diego area school district and charter school audit clients.



**Staff Accountant II, Octavio Luquin Herrera** has a Bachelor of Accountancy degree from the University of San Diego. Octavio first joined Christy White Associates as a Staff Accountant in July of 2017 for the Bay Area Team. He comes to Christy White Associates with experience in construction accounting and project estimation in both heavy civil and residential construction projects. Upon joining Christy White Associates, he has been involved in performing audits for both local education agencies and not-for-profit

organizations. He has taken a leading role in performing audits for public school construction programs and joint powers authority entities. A selection of local education agency audits he has participated in include: Contra Costa County Office of Education, West Contra Costa Unified School District, and Alameda Unified School District.

## PAST PERFORMANCE

### LIST OF CHARTER CLIENTS

Here is a list of our current not-for-profit entity clients that operate as a charter school or operate multiple charter schools. Many of these organizations have been our client for over five years.

Charter School Non-Profit	County	Years Audited
Academy of Arts & Sciences (5 schools)	Multiple	2012-13 through present
Beacon Classical Academy	San Diego	2014-15 through present
CCLB Gateway Cities Charter School	Los Angeles	2014-15 through present
Citrus Springs Charter School	Orange	New in 2016-17
Clear Passage Educational Center	Los Angeles	2015-16 through present
CORE Charter School	Yuba	New in 2016-17
Da Vinci Schools (4 schools)	Los Angeles	2008-09 through present
EJE Academies (2 schools)	San Diego	2006-07 through present
Elevate Elementary School	San Diego	2014-15 through present
Empire Springs Charter School	San Bernardino	New in 2016-17
Empower Charter School	San Diego	2014-15 through present
Excelsior Charter School	San Bernardino	2011-12 through present
Golden Oak Montessori of Hayward	Alameda	New in 2016-17
Harbor Springs Charter School	San Diego	New in 2016-17
High Tech High (13 schools)	San Diego	2008-09 through present
Howard Gardner Community Charter	San Diego	2012-13 through present
Humphreys College Academy of Business, Law & Education	San Joaquin	2012-13 through present
International School of Monterey	Monterey	2011-12 through present
Kavod Elementary Charter School	San Diego	2013-14 through present
Lake County International Charter School	Lake	New in 2016-17
Los Angeles Academy of Arts & Enterprise	Los Angeles	2013-14 through present
New Heights Charter School	Los Angeles	2014-15 through present
Old Town Academy	San Diego	2015-16 through present
Oxford Preparatory Academy (3 schools)	Multiple	New in 2016-17
Rising Sun Montessori	El Dorado	2014-15 through present
River Springs Charter School	Riverside	New in 2016-17
San Carlos Charter Learning Center	San Mateo	2011-12 through present
San Diego Cooperative Charter Schools (2 schools)	San Diego	2005-06 through present
Santiago Middle School	Orange	2009-10 through present
Spark Charter School	Santa Clara	2015-16 through present
STREAM Charter School	Butte	2014-15 through present
Unity Schools (2 schools)	Alameda	New in 2016-17
University Preparation School at CSU Channel Islands	Ventura	New in 2016-17

### REFERENCES

Client references are available upon request. We would be happy to provide contact information for any of the clients listed.



## CAPACITY AND METHODOLOGY

### SCOPE OF THE AUDIT

The scope of auditing services offered includes auditing of financial statements of Yu Ming Charter School for the year ending June 30, 2019, plus two optional renewal periods, and will include our audit of the Charter's compliance with State requirements pertaining to the charter school.

### PURPOSE OF THE EXAMINATION – CHARTER AUDIT

The purpose of the audit is to render the following opinions and reports:

- Auditors' Opinion on the Financial Statements
- Auditors' Report on Internal Controls and Compliance required by Governmental Auditing Standards
- Auditor's Opinion on State Compliance

### AUDIT APPROACH

CWA believes the key to a good audit is efficiency. This ensures that the audit is thorough without performing unnecessary procedures. By following the professional standards prescribed by *Generally Accepted Auditing Standards* (GAAS) and *Government Auditing Standards*, we are certain that we are meeting our own professional standards for the industry.

In addition, we will conduct the audit to meet procedures required of:

- OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and state agencies, when applicable

The partners of CWA have experienced the audit from both sides of the desk. It is this unique perspective that provides our partners with the experience to recognize important audit issues. The partner's viewpoint is also tempered with appropriate sensitivity to our clients' particular situations.

Our partners are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together.

### COMPUTER ASSISTED AUDITS

All of CWA's partners and staff have experience in computerized financial systems. As part of every audit, CWA evaluates the internal controls over key financial cycles and included computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. We use computer assisted audit techniques to evaluate large data sets and plan our audit responses.

## CAPACITY AND METHODOLOGY (CONTINUED)

### DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

CWA believes that an effective and efficient system of internal controls is critical to safeguarding organization assets, ensuring transactions are properly approved and recorded, and maintaining compliance with federal and state laws and regulations. Our audit approach starts with a thorough examination on the internal control structure over cycles such as:

- Purchasing and accounts payable
- Cash receipting and cash management
- Personnel and payroll
- Inventory and fixed assets
- Attendance and other compliance areas
- Financial reporting

Our examination of internal controls helps us to plan our audit procedures, but more importantly to you, we will communicate both positive control points and points where areas of improvement are needed.



## STATEMENT OF WORK

### REQUIRED INVOLVEMENT OF CHARTER PERSONNEL

CWA requests sufficient space in close proximity to the accounting department and access to office equipment (e.g. copiers, phones and fax) be provided. We would also ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the course of the audit. When utilizing a business services provider, we generally will contact the company directly to schedule a visit to their office based on their availability as well. We will provide the Charter, in advance of our audit, with a list of documents we need to have available upon our arrival. The nature of these items includes standard charter school and state-required reports – we **do not** ask our clients to prepare time-consuming schedules.

CWA uses paperless audit software and we encourage our clients to submit to us in advance electronic versions of documents to reduce paper waste. We have the CWA Client Portal in which we can share securely posted audit materials through our website.

### CHARTER AUDIT: PROPOSED TIMEFRAME

The following is an estimate of the audit work to be conducted throughout the year. The final schedule would be arranged based on the planning meeting that CWA holds with the Charter's management personnel.

Timeframe	CHARTER AUDIT Proposed Work	Percentage of Work Done
March/June	Tests of controls and state compliance at charter school site	30%
June/July	Tests of controls and state compliance with CMO office	15%
August/October	Year-end fieldwork, depending on when the books are closed	25%
October/December	Report drafted, reviewed and finalized	28%
December	Distribute reports	1%
December/January	Board presentation (upon request)	1%
<b>Total</b>		<b>100%</b>

### PREPARATION OF REPORT DRAFT, EXIT CONFERENCES AND PRESENTATIONS

CWA will provide the Charter with fully drafted audit reports at least two weeks before the due date of each report. We will also meet with management for an exit conference including a review of the drafted financial statements upon request. If the Charter convenes an audit committee we would attend a meeting to communicate the scope and results of the audit. We will also present the audit report to the Board of Directors at the conclusion of the audit upon the Charter's request.

## PROPOSED FEES

### FEE STRUCTURE FOR YU MING CHARTER SCHOOL

Christy White Associates hereby proposes and agrees to perform the work described and to provide all labor and materials necessary to perform the work in connection with the independent audit and tax preparation services.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The following is a list of personnel by classification who will be assigned to the audits, indicating the estimated number of hours and rate per hour for the audits. The hourly billing rates indicated in the schedules below also apply to additional services not included in the original scope of work.

#### Yu Ming Charter School - Proposed Fees

Classification	Billing	Estimated	Optional Renewal Periods		
	Rates	Hours	2018-19 Fee	2019-20 Fee	2020-21 Fee
Partner	\$ 135	4	\$ 540	\$ 551	\$ 563
Director	110	35	3,850	3,927	4,007
Senior/Staff	75	40	3,000	3,060	3,121
Clerical Assistant	45	8	360	367	375
		87			
<b>Total Audit Fees*</b>			\$ 7,750	\$ 7,905	\$ 8,065
Tax Preparation**			1,200	1,200	1,200
<b>Total Professional Fees</b>			\$ 8,950	\$ 9,105	\$ 9,265

\*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$1,500 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Charter expends more than \$750,000 in Federal funds.

\*\*Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules and California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs.

At CWA, we do not bill for extra services related to the scope of the audit or added costs (such as printing). Our fees are all-inclusive and will not change unless there are significant changes in the scope of the audits or tax services proposed, as imposed by state or federal agencies. Fees increase at a rate of two percent per year for Cost of Living Adjustment (COLA).

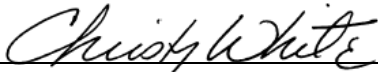
## PROPOSED COSTS (CONTINUED)

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide.

It is understood that the client reserves the right to reject this proposal and that this proposal will remain open and not be withdrawn for a period of 60 days after the submission deadline.

The undersigned agrees to perform the audit services specified at a total cost not to exceed the amounts shown on the previous page and including copies of the Audit Report to the Charter, and to be filed with the San Diego County Office of Education as well as State Departments (CDE and SCO). CWA will enter into an agreement with Yu Ming Charter School in the form of an engagement letter upon acceptance of this proposal.

We appreciate the opportunity to serve you.



Christy White, CPA and President  
Christy White Associates

February 22, 2019

Date

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## QUALITY CONTROL PEER REVIEW LETTER

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# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

June 27, 2017

To the Shareholders of Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.



1375 Exposition Boulevard, Suite 230  
Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323

# Grant Bennett Associates

A PROFESSIONAL CORPORATION

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



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Princeville, HI 96722  
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## **CERTIFICATION OF INSURANCE**

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**CAMICO MUTUAL INSURANCE COMPANY**  
**DECLARATIONS**  
**ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-08

Effective Date:	08/01/2018	at 12:01 A.M. Standard time at the address shown below
Expiration Date:	08/01/2019	at 12:01 A.M. Standard time at the address shown below
Retroactive Date:	08/01/2010	

Item 1 - Named Insured: Christy White Associates

Item 2 - Business Address: 348 Olive St

San Diego, CA 92103

Item 3 - Limits of Liability:	\$1,000,000	Per Claim
	\$3,000,000	Policy Aggregate

Item 4 - Deductibles:	\$10,000	Per Claim Deductible
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Item 5 - Total Premium: \$25,944

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	07/14	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insureds Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1049-A	07/2014	Privacy and Client Network Damage Endorsement
PL-1052-A	07/14	100K Cyber CPA Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**CAMICO Mutual Insurance Company**

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Authorized Representative





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
07/03/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b>  PAYCHEX INSURANCE AGENCY INC 150 SAWGRASS DR ROCHESTER, NY 14620 (877) 362-6785		<b>CONTACT</b> NAME: PHONE (A/C, No, Ext): (877) 362-6785 FAX (A/C, No): (877) 677-0447 E-MAIL ADDRESS: paychex@travelers.com	
<b>INSURED</b>  CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103		<b>INSURER(S) AFFORDING COVERAGE</b>  INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA INSURER B : TRAVELERS CASUALTY INSURANCE COMPANY OF AMERICA INSURER C : INSURER D : INSURER E : INSURER F :	

## COVERAGES

CERTIFICATE NUMBER: 043243139120581

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> HIRED AUTO <input checked="" type="checkbox"/> NON OWNED AUTO GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	X		680-5568R081-18	08/15/2018	08/15/2019	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 2,000,000 \$ 300,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 2,000,000
							GENERAL AGGREGATE	\$ 4,000,000
							PRODUCTS - COMP/OP AGG	\$ 4,000,000
								\$
	<b>AUTOMOBILE LIABILITY</b>  <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-4493R185-18	08/15/2018	08/15/2019	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101. Additional Remarks Schedule, may be attached if more space is required)

## CERTIFICATE HOLDER

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Mary Kuckelman*

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**Board of Directors**  
**March 7, 2019**  
**AGENDA ITEM INFORMATION**

<b>Agenda Item</b>	First Republic Line of Credit Renewal
<b>Time Allotted</b>	10 minutes
<b>Background</b>	Yu Ming has a \$250,000 Line Of Credit with its bank First Republic which is useful in case of short-term cash flow needs. The LOC requires renewal annually.
<b>Summary</b>	<p>The Line of Credit is up to \$250,000 and can be drawn upon at any time, upon authorization from the Executive Director and approval from the chair of the Finance Committee. The full Board must also be informed of the draw. The terms of the LOC are the same upon this renewal and the \$250 renewal fee has been waived. Any drawdown would need to be repaid by February 28, 2020 and the interest rate is based on the US Prime rate, currently 5.5%.</p> <p>At this time, First Republic cannot increase the LOC because it is unsecured.</p>
<b>Type</b>	Vote
<b>Key Questions</b>	<ol style="list-style-type: none"><li>1) Are board members comfortable with the current LOC and its terms?</li><li>2) Are members interested in additional or other potential financing options?</li></ol>



**Board of Directors**  
**March 7, 2018**  
**AGENDA ITEM INFORMATION**

<b>Agenda Item</b>	Strategic Planning Task Force Update
<b>Time Allotted</b>	30 minutes
<b>Background</b>	The Strategic Planning Task Force is comprised of Principal Sue Park, Director of Strategy & Operations Cindy Liu, and Board Member Brianna Swartz. Yu Ming is in the process of creating a 2018-2023 strategic plan. Strategic Priorities have already been determined, and the details of each priority are being prepared for feedback by staff and board committees.
<b>Summary</b>	Cindy and Brianna will provide updates on strategic priority 1 (our actions to better serve all target groups) and more detailed analysis/information on SP2 long term model
<b>Type</b>	Discussion
<b>Key Questions</b>	



**Board of Directors**  
**March 7, 2019**  
**AGENDA ITEM INFORMATION**

<b>Agenda Item</b>	Facilities Committee Update
<b>Time Allotted</b>	10 minutes
<b>Background</b>	Facilities Committee update from Lucia Hwang
<b>Summary</b>	Discuss progress in the development of Yu Ming's efforts to secure a new or expanded school facility
<b>Type</b>	
<b>Key Questions</b>	



**Board of Directors**  
**March 7, 2019**  
**AGENDA ITEM INFORMATION**

<b>Agenda Item</b>	Funds Committee Update
<b>Time Allotted</b>	10 minutes
<b>Background</b>	Funds Committee Update from Sue Park
<b>Summary</b>	Discuss progress in the development of Yu Ming's Capital Campaign to secure a new or expanded school facility
<b>Type</b>	
<b>Key Questions</b>	