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For more information regarding the content of this material, please contact the Charter Schools Division by phone at 916-322-6029 or by email at charters@cde.ca.gov.

Nonclassroom-Based Funding Determination Form - Fiscal Year 2022-23
Charter Schools Division
Revised December 2022

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Nonclassroom-Based Funding Determination Form - Fiscal Year 2022-23

Information collected on this form is pursuant to *California Code of Regulations*, Title 5 (5 CCR).
Instructions for completing this form can be found on the California Department of Education (CDE)
website at <https://www.cde.ca.gov/sp/ch/nclrbifunddet.asp>.

Users should download and save the PDF prior to entering data into the form. The recommended program for completing the form is Adobe Acrobat Reader DC. Completing the form using the web browser may result in errors.

Section I. Charter School Information (Complete fields 1-18) 5 CCR 11963.3(a)(1) to (4)

1. Charter School Name
2. Charter School Authorizer
3. Charter School Number 4. CDS Code
5. Street Address
6. City 7. County 8. Zip Code
9. Contact Name 10. Title
11. Phone Number ext. 12. Email
13. Grade Levels Served 14. Date Charter Expires (MM/DD/YYYY)
15. Funding Level Requested (Select one) 100% 85% 70%
16. Years Requested (Select one) 2 3 4 5
17. Funding Determination Period Requested FY to

18. Charter School Deadline - Select one

- Due Date: 12/1/22 To be heard at the March State Board of Education (SBE) meeting
- Due Date: 2/1/23 To be heard at the May SBE meeting
- Other Funding Determination (Specify in Section VI.3) Source Data FY

- For an existing charter school that does **not** have an active funding determination, please use current-year budget data as the source data to complete the form.
- For an existing charter school with a funding determination that expires at the end of FY 2022-23, use FY 2021-22 audited financial data.
- If an existing charter school with a funding determination misses the February 1 deadline, the governing board of the charter school's authorizing local educational agency will need to request a waiver to submit a late funding determination request. The SBE may approve such waivers under the general authority, under California *Education Code (EC)* sections 33050-33053. Additional information regarding the waiver process is located on the CDE Waivers web page at <https://www.cde.ca.gov/re/lr/wr>.

Section II. Financial Information (Complete sections A, B, D, and E)

A. Total Resources (Complete lines A.1.a to A.1.d)

1. Revenues and Other Resources		5 CCR 11963.3(a)(5)(A) and (6)
a. Federal Revenues	\$94,082	
(i) Enter amount of Public Charter Schools Grant Program included under Federal Revenues (Line A.1.a)	_____	
b. State Revenues	\$2,857,416	
c. Local Revenues	\$12,273	
d. Other Financing Sources	_____	
e. Total Revenues (Sum of lines A.1.a to A.1.d)	\$2,963,771	

B. Total Expenditures and Other Uses (Complete lines B.1 to B.4)

1. Instruction and Related Services		5 CCR 11963.3(a)(5)(B) and (6)
a. Salaries and Benefits		
(i) Certificated	\$1,637,493	
(ii) Classified	\$633,207	
b. Books, Supplies, and Equipment	\$80,896	
c. Services and Other Operating Costs		
(i) Contracts for Instructional Services	\$27,495	
(ii) Contracts for Instructional Support	_____	
(iii) All Other Instruction Related Operating Costs	\$340,660	
d. Total Instruction and Related Services	\$2,719,752	
2. Operations and Facilities		5 CCR 11963.3(a)(5)(C) and (6)
a. Salaries and Benefits		
(i) Certificated	_____	
(ii) Classified	\$75,976	
b. Books, Supplies, and Equipment	\$4,340	
c. Services and Other Operating Costs	\$62,272	

B. Total Expenditures and Other Uses (Complete lines B.1. to B.4), continued

d. Facility Acquisition and Construction

e. Total Operation and Facilities

\$142,587

f. Allowable Facility Costs

5 CCR 11963.3(b)(7)

(i) Enter the total facility square footage occupied by the charter school

38,000 sqft.

(ii) Enter the total Classroom-Based P-2 ADA reported in the prior FY. DO NOT INCLUDE NCB ADA

0

(iii) Enter the total Student Hours attended by the NCB pupils at the school site in the prior FY

18,745

(iv) Calculated Facilities Costs
Lesser of line B.2.e or [(B.2.fii+(B.2.fiii/868)]*1000

\$21,595.62

Allowable (Lesser of line B.2.e or B.2.fiv)

\$21,595.62

3. Administration and All Other Activities

5 CCR 11963.3(a)(5)(D) and (6)

a. Salaries and Benefits

(i) Certificated

(ii) Classified

b. Books, Supplies, and Equipment

c. Services and Other Operating Costs

(i) Contracts for Other Administrative Services

(ii) Supervisorial Oversight Fee

(iii) All Other Administration and Other Activities, Services and Operating Costs

\$21,693

d. Total Administration and Other Activities

\$21,693

4. Other Outgo and Other Financing Uses

5 CCR 11963.3(a)(5)(E) and (6)

a. Debt Service

b. Transfers to local educational agencies

\$6,022

c. All Other Transfers and Outgo

Note - This must not be a negative value.

d. Total Other Outgoing and Other Financing Uses

\$6,022

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B. Total Expenditures and Other Uses, continued

5. Total Expenditures \$2,890,054
 (Sum of lines B.1.d, B.2.e, B.3.d, and B.4.d)

C. Revenues Over Expenditures - Surplus or (Deficit)

(Line A.1.e minus Line B.5) \$73,717

D. Fund Balance (Complete line D.a)

a. Enter Beginning Fund Balance (July 1) 5 CCR 11963.3(a)(5)(A) \$1,361,057

b. Ending Fund Balance - June 30 (Line C plus Line D.a) \$1,434,774

E. Reserves (Complete lines E.a. to E.e)

If reserves in line E.a or E.b are more than \$50,000 or over 5% of total expenditures, provide an explanation in Section III.6, pursuant to 5 CCR 11963.3(a)(5)(F).

	% of Expenditures	
a. Designated for Economic Uncertainties	5%	\$144,503
b. Facilities Acquisition or Capitol Projects	3%	\$86,702
c. Reserves Required by Charter Authorizer	30%	\$858,559
d. Other Reserves (Explain in Section III.5)	12%	\$345,010
e. Unassigned/Unappropriated Fund Balance	0%	
f. Total (Sum of lines E.a to E.e)	50%	\$1,434,774

Note - Line E.f must agree with Line D.b

Section III. Supplemental Information (Complete lines 1 through 8)

1. Pupil to Teacher Ratio (PTR), pursuant to EC Section 51745.6 and 5 CCR Section 11704

a. Enter the charter school's PTR: 0.00:1 20.54

b. If the charter school's PTR in line III.1.a exceeds 25:1, enter the name of the largest unified school district in the county or counties in which the charter school operates:

c. Enter the PTR for the unified school district listed on line III.1.b: 0.00:1

2. Did any entity receive \$50,000 or more OR 10% or more of total expenditures (Line B.5) Yes
 in the FY 2021-22 OR will receive in the FY 2022-23? (5 CCR 11963.3[b][3]) No

If yes to line III.2, list the name of each entity and the cumulative amount received by each entity in Box 2.a on Page 5. Are contract payments made by the charter school based on specific services rendered or upon an amount per unit of average daily attendance (ADA) or some other percentage of the charter school's revenues, enrollment, etc? If yes, identify on Page 5 Box 2.a.

3. List the charter school's CURRENT governing board pursuant to 5 CCR Section 11963.3(b)(4).				
Name and Title of Board Member	Board Member Type (Parent, teacher, etc)	How was this member selected?	Is the member affiliated in any way with any entity listed in Section III.2?	Board Member Term (From MM/YY to MM/YY)
Katharine Rosser/member	Trustee Area 1	appointment	No	12/22-12/26
John Nicoletti/Vice President	Trustee Area 2	appointment	No	9/20-12/24
Marjorie Renicker/President	Trustee Area 3	gen pop election	No	12/22-12/24
Desiree Hastey/member	Trustee Area 4	gen pop election	No	11/20-11/24
Tracy Bishop/member	Trustee Area 5	gen pop election	No	12/22-12/26

Has the governing board adopted and implemented conflict of interest policies and procedures? Yes
 No

For any governing board member identified as affiliated with any entity reported above in Section III.2, explain the nature of the affiliation below. Attach an extra sheet if necessary.

4. If transfers are reported on lines B.4.b or B.4.c, describe the nature of the transactions and identify the accounts or entities involved in the transfers pursuant to 5 CCR Section 11963.3(b)(5).

B.4.b	\$6,022	Special Ed costs owed to the county office of education for services
B.4.c		

5. If "Other Reserves" are reported on line E.d, explain the purpose for these reserves.

Reserves in Line E.d	Restricted:Ed Effectiveness\$67401, Lottery Inst Materials \$78237, Sped Dispute \$4452, Sped Learning Recovery \$20643, A-G Access\$75000, A-G Learning loss\$75000, ELO \$19752, Other Rest State\$4525
E.d	

6. If reserves reported on line E.a (designated for economic uncertainties) OR E.b (facilities acquisition or capital projects) exceed the greater of \$50,000 or 5% of total expenditures, explain the need for such excess reserves.

E.a

Percentage

E.b

Percentage

\$144503, see attachment#2, school districts and county offices operating with budgets as listed on attachment are suggested to maintain a 5% reserve for economic uncertainties. This is part of the "not less than 25%" that the Yuba County Office of Education (charter authorizer) requires the school to maintain. See attachment#3
\$86702 is 3% facility reserve which is reasonable based on Ed Code 17070.75 to maintain for ongoing and major maintenance of facilities

7. Enter the average daily attendance (ADA).

FY 2021-22 P-2 ADA (0.0)	<input type="text" value="174.63"/>	FY 2022-23 P-2 ADA (0.0)	<input type="text" value="175"/>
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8. Enter the full-time equivalent (FTE) employees working at the charter school that possess a valid teaching certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold issued by the Commission on Teacher Credentialing and who work in the charter school in a position required to provide direct instruction or direct instructional support to students, pursuant to 5 CCR Section 11963.3(b)(8).

FY 2021-22 FTE (0.0)	<input type="text" value="13.40"/>	FY 2022-23 FTE (0.0)	<input type="text" value="13.40"/>
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Section IV. Nonclassroom-Based Virtual or On-line Charter Schools (Complete lines 1 and 2)

1. Is this charter school a virtual or on-line charter school as defined in 5 CCR Section 11963.5? (A virtual or on-line charter school is one in which at least 80% of teaching and student interaction occurs via the Internet.) Yes
 No

2. If yes to line IV.1, can the charter school demonstrate compliance with 5 CCR sections 11963.5(b)(2) to (8)? Yes
 No
 N/A

Section V. Calculated Funding Determination Percentage

1. Percent spent on Certificated Employee Salaries and Benefits to Total Public Revenues 5 CCR 11963.3(c)(1)

Certificated Salaries and Benefits costs Line B.1.a(i)/Federal Revenues Lines A.1.a - PCSGP A.1.a(i) + State Revenues A.1.b

2. Percent spent on Instruction and Related Services to Total Revenues 5 CCR 11963.3(c)(2)

Instructional and Related Services costs Line B.1.d + Allowable Facilities costs 2.f.(iv)/Total Revenues Line A.1.e

Funding Determination Criteria

If the percentages from lines V.1 or V.2 do not meet the spending criteria of the funding level requested as shown below, complete Section VI to provide mitigating circumstances for consideration by the Advisory Commission on Charter Schools (ACCS) for making a recommendation other than one that results from the criteria specified in regulations.

100%	1) Line V.1 must equal or exceed 40 percent, 2) Line V.2 must equal or exceed 80 percent, AND 3) Line III.1.a. PTR cannot exceed 25:1 OR the PTR on line III.1.c, the ACCS shall recommend approval at 100%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][3]).
85%	1) Line V.1 must equal or exceed 40 percent, AND 2) Line V.2 must equal or exceed 70 percent but less than 80 percent, the ACCS shall recommend approval at 85%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][2]).
70%	1) Line V.1 must equal or exceed 35 percent, AND 2) Line V.2 must equal or exceed 60 percent but less than 70 percent, the ACCS shall recommend approval at 70%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][1]).
Denied	1) Line V.1 is less than 35 percent, OR 2) Line V.2 is less than 60 percent, the ACCS shall recommend that the SBE deny the request, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][4]).

Section VI. Mitigating Circumstances (Complete lines 1-3 and attach any supporting documentation)

1. Explain why the charter school did not meet the criteria for the funding level requested. Include specific measures or actions taken by the charter school to comply.

2. List and explain the mitigating circumstance(s) to be considered by the CDE and ACCS.

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3. Provide any other pertinent information that may assist the CDE and ACCS in conducting a detailed review or develop a reasonable basis for a recommendation.

Section VII. Certification (Review, sign, and date) 5 CCR 11963.3(b)(1)

I certify that:

1. The information provided is true and correct to the best of my ability and knowledge.
2. This charter school's nonclassroom-based instruction is conducted for and substantially dedicated to the instructional benefit of the school's students.
3. This charter school's governing board has adopted and implemented conflict of interest policies.
4. All of the charter school's transactions, contracts, and agreements are in the best interest of the school and reflect a reasonable market rate for all goods, services, and considerations rendered for or supplied to the school.

Cynthia Soares

Enter Name of Charter School's Director, Principal, or Governing Board Chairperson

Principal

Title of Authorized Individual

Before certifying with electronic/digital signature below, please be sure to check all numerical entries and information provided, and save a copy of this form. Modifications to the information reported on this form cannot be made after the signature field below has been completed. If providing a wet signature instead of an electronic one, please date the signature.



Signature of Charter School's Director, Principal, or Governing Board Chairperson

Submit completed and electronically signed forms via email to FundingDeterminations@cde.ca.gov.

The CDE no longer requires the following documents:

- Hard copy of the FDF
- Hard or soft copy of the Conflict of Interest Policy

Therefore, please do not submit these documents to the CDE.

Attachment #1

Annual Operational Agreement
Between The
Yuba County Office of Education and
The Yuba County Career Preparatory Charter School

1. Purpose of this Agreement

This Annual Operational Agreement ("Agreement") defines the specific operational relationship between the Yuba County Career Preparatory Charter School ("Charter School") and the Yuba County Office of Education ("YCOE"). This Agreement governs the operational services contracted for by Charter School and resolves matters of mutual interest not specifically addressed by the terms of the Charter School's Charter approved by the Yuba County Office of Education Board.

2. Term

This agreement covers the 2018-2019 fiscal year. The Charter School and YCOE intend to use this agreement as the basis for developing similar understandings in future fiscal years, and both parties agree to meet and discuss the terms of this and future agreements in good faith and in a timely fashion.

3. Administrative and Other Services

Charter School shall pay to YCOE a 3% fee for general oversight based on revenue. In addition to the 3% general oversight fee, Charter School shall also pay to YCOE for the services provided by YCOE listed below in Section 3a through 3j. The total fee paid by Charter School shall be equivalent to 10% of all expenditures (which includes the 3% of revenues for general oversight). Other than any significant additional costs associated with special education as set forth in Section 4f, Delivery of Special Education and Related Services, no other fees or costs shall be charged to Charter School

- a. Accounting. YCOE shall establish a chart of accounts, account code structure, and financial ledgers; maintain and post all financial transactions to the school's ledgers, prepare needed financial reports including monthly cash flow and balance sheets, monthly reconciliation to bank statements, and annual reports and statements.
- b. Payroll. YCOE shall prepare pay warrants; distribute payroll checks and execute direct deposits; calculate and forward all tax, benefit, retirement, and other withholdings; and prepare and forward tax withholdings and related documentation to state and federal tax authorities.
- c. Accounts Receivable and Payable. YCOE shall process all purchase orders and check requests in a timely fashion, prepare and deposit all deposits, and post relevant information to appropriate ledgers.

- d. Budget Development and Fiscal Planning. YCOE shall consult with and assist Charter School in accurately identifying its revenues, comparing estimated revenues with actual revenues, assist in projecting and monitoring expenditures, and assist with preparing and revising long-term projections.
- e. Student Data Information Management. YCOE shall establish and provide technical assistance in the maintenance of a student information management system that tracks the following as a minimum: average daily attendance, enrollment, standardized and alternative assessment data, emergency contacts, race/ethnicity, age, address, parent/guardian, immunization, and special education status information. Charter School shall have full responsibility for entering data into this system.
- f. Human Resources. YCOE shall provide contracts, recruiting/screening/interviewing processes and protocols, employment procedures, guidance with staff evaluation and compensation, dismissal, executive search, and other personnel related matters, as needed.
- g. Insurance. YCOE shall provide premises, board/director/staff liability, property, health, unemployment, workers compensation, vehicle and other necessary and related insurance. Charter school shall pay for insurance to cover contents, equipment and supplies located at the center for education and used by the charter school.
- h. Staff Development. YCOE shall include Charter School staff in all county office sponsored staff development and in-service opportunities.
- i. Student Assessment and Testing. YCOE shall coordinate state required tests and all matters related to state testing, such as setting testing dates, providing testing protocols, paying vendors and ordering materials.
- j. Federal Programs Compliance Support. YCOE shall provide guidance with any federal compliance processes.

4. Special Education

- a. Introduction. The Charter School will not engage in illegal discriminatory admission practices. Neither the Charter School nor YCOE will engage in formal or informal practices that deny access to students with exceptional needs, nor will either "refer" or "counsel out" such students except as specified below and in no event in a fashion that discriminates on the basis of disability.
- b. Referral. Charter School staff shall be trained as needed by YCOE to identify students who may have exceptional needs and to conduct a Student Study Team to determine whether alternative interventions in the regular school

setting will appropriately serve the needs of the student. Charter School shall make any necessary referrals of students who are believed to be eligible for special education and related services.

- c. Evaluation. At such time a student is referred, YCOE shall help provide for any needed evaluations or assessments. YCOE shall consult with Charter School staff when selecting and conducting assessments.
- d. IEP Development. YCOE will assist with developing written individualized education plans for all students with exceptional needs, as needed. Charter School shall insure that every IEP meeting includes the legally-mandated members (or in lieu of attendance, provide legal, written waivers) and shall include a representative of the Charter School. The IEP shall be developed collaboratively with an effort to respect the Charter School's instructional design and the Charter School shall make available any necessary staff to facilitate the IEP process. YCOE shall make available all necessary IEP documentation through its special education IEP software or YCOE network files.
- e. Placement. The IEP team shall have primary responsibility for determining the most appropriate placement and services for students with exceptional needs in accord with applicable laws. All services shall be delivered in the least restrictive environment and shall be consistent with the Charter School's instructional philosophy and program.

- f. Delivery of Special Education and Related Services. YCOE shall assume ultimate responsibility for delivery of all special education and related services specified in the IEP or otherwise required by law. Charter School shall cooperate fully with the delivery of such services, which shall, to the maximum extent feasible within the law, be consistent with Charter School's instructional philosophy and operational policies. When such services can reasonably be delivered within the Charter School's instructional program without significant additional costs or resources, the Charter School shall bear the cost of service delivery. When the services require significant additional costs, YCOE and Charter School shall meet and confer to determine the responsibility for payment of such significant additional costs.
- g. Complaint Resolution. YCOE shall, whenever necessary, initiate and pursue due process hearings and claims as needed to ensure compliance with applicable laws. If a parent or guardian pursues a due process claim, YCOE shall, in consultation with the Charter School, defend all aspects of the process for which it bears primary responsibility under the terms of this agreement. The Charter School shall, in consultation with the YCOE, defend all aspects of the process for which it bears primary responsibility.
- h. Relationship with SELPA. YCOE shall represent the interests of the Charter School in good faith at all SELPA governance meetings and related activities. Charter School shall be able to participate in SELPA activities as needed and on a basis comparable with other county office schools. YCOE shall notify Charter School of any proposed changes to SELPA policies or practices regarding charter schools.
- i. Funding. The SELPA receives funding associated with ADA generated by the Charter School, and distribution of SELPA funds shall be made in accordance with the SELPA funding allocation plan approved by SELPA Superintendents' Council.

5. Data Reporting

- a. Average Daily Attendance. Charter School shall maintain a system to contemporaneously record and account for average daily attendance ("ADA"). These records shall be auditable and will be within the scope of Charter School's annual audit. Charter School will report ADA figures to the YCOE on a timely basis. YCOE will report ADA data to the California Department of Education as necessary to enable Charter School to receive its funding.
- b. California Basic Education Data System (Enrollment). Charter School has a CDS code number and will complete and submit enrollment and other necessary demographic information to YCOE for purposes of completing the California Basic Education Data system ("CBEDS").

- c. Other Data. Charter School shall obtain and work cooperatively to supply to YCOE in a timely and accurate fashion any other information necessary to enable YCOE to calculate the school's entitlement to all available funding services, and to enable YCOE to comply with all federal and state reporting mandates.

6. Financial Oversight

- a. Budget. Charter School, with the assistance of YCOE, shall develop a proposed budget for the upcoming fiscal year showing estimated revenues and expenditures based on identified and reasonable assumptions prior to the beginning of the fiscal year.
- b. Audit. Charter School attendance and financial records will be included in the annual independent audit of financial transactions of YCOE.
- c. Insurance. YCOE shall purchase and maintain in effect the following insurance policies:
 - i. General Liability Insurance. This shall include contractual products and completed operations, corporeal punishment, sexual misconduct and harassment, bodily injury, and property damage coverage. This coverage shall have a combined limit of not less than \$1 million per occurrence. Both the Charter School and YCOE shall name each other as additional named insured's on their policies.
 - ii. Vehicle Liability. This coverage shall extend to both owned and non-owned vehicles, with bodily injury limits of not less than \$1 million per occurrence.
 - iii. Workers Compensation and Unemployment Insurance. Coverage shall be obtained as required by applicable law.
- d. Not Commercially Available. This Section 6 shall become void in the event that either party finds that coverage as described above is not commercially available. "Commercially available" shall mean that the coverage is available from reputable insurance companies for a per-student cost that does not exceed 150 percent of the YCOE's prior-year per-student costs for similar coverage. If reasonable coverage is not commercially available, both parties shall renegotiate the terms of this agreement to accommodate the highest level of coverage commercially available.

7. Construction and Severability

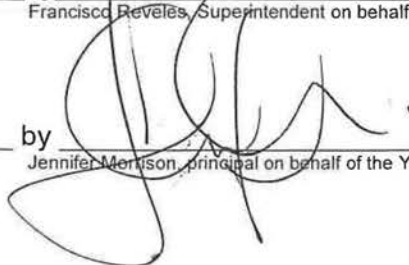
- a. Amendments. This Agreement may be amended or modified, in whole or in part, only by the written agreement of both parties.
- b. Severability. If any provision or any part of this Agreement is for any reason held to be invalid and or unenforceable or contrary to public policy, law, or statute and/or ordinance, the remainder of this Agreement shall not be affected thereby and shall remain valid and fully enforceable.
- c. Dispute Resolution. In the event that either party disputes the meaning of the terms of this Agreement, both parties shall attempt to resolve the dispute in good faith through alternative dispute resolution.
- d. Notifications. All notices, requests and other communications under this agreement shall be in writing and hand delivered to:

Superintendent
 Yuba County Office of Education
 935 14th Street
 Marysville, CA 95901

Principal
 Yuba County Career Preparatory Charter School
 1104 "E" Street
 Marysville, CA 95901

IN WITNESS WHEREOF; the parties to this agreement have duly executed it on the day and year set forth below:

Dated: 2/4/19 by 
 Francisco Reveles, Superintendent on behalf of the Yuba County Office of Education

Dated: 1/31/19 by 
 Jennifer Morrison, principal on behalf of the Yuba County Career Preparatory Charter School

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Attachment #2

Yuba County Office of Education
Yuba County

2019-20 July 1 Budget
County School Service Fund
County Office of Education Criteria and Standards Review

58 10587 0000000
Form 01CS

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$69,000 (greater of)	0	to \$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to \$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to \$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	and over

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	27,904,786	28,558,759	29,084,536
County Office's Reserve Standard Percentage Level:	3%	3%	3%

Attachment #3

Yuba County Office of Education Policy

SP 3100(a)

BUSINESS AND NON-INSTRUCTINAL OPERATONS**Budget****Attachment**

The County Office is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels and to absorb cash fluctuations because of temporary revenue shortfalls or unpredicted expenditures. The County Office's Minimum Fund Balance requires a Reserve for Economic Uncertainties, consisting of unassigned amounts. Government Finance Officer's Association (GFOA) recommends no less than two months of general fund operating expenditures, or 17 percent of General Fund expenditures and other financing uses. Yuba County Office of Education will maintain an Economic Uncertainties of not less than 25% of general fund anticipated expenditures to meet the financial stability requirements of this organization.