



**URBAN CHARTER SCHOOLS COLLECTIVE**  
**APRIL 8, 2019**  
**REGULAR BOARD MEETING AGENDA**  
This meeting is being video recorded.

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**BOARD MEMBERS**

Miles E. Myles, President (Term Expires June 2020)  
Vacant, Vice President (No expiration)  
Yong Lor, Board Secretary (Term Expires June 2021)  
Dennis Mah, Board Treasurer (Term Expires June 2021)  
Guy Ollison, Board Member (Term Expires June 2021)  
Bao Xiong, Board Member (Term Expires June 2021)  
Vacant, SCUSD Representative (No expiration)

6:00 PM Convene  
7:30 PM Closed Session  
8:15 PM Reconvene Open Session  
9:00 PM Adjourn

**LISBON ELEMENTARY SCHOOL, LIBRARY**  
7555 S. Land Park Drive, Sacramento, CA 95831

\* Supporting materials will be distributed at the meeting.

1. **CALL TO ORDER** 6:00 PM
2. **BOARD ROLL CALL** 6:01 PM
3. **ADJUST AND APPROVE AGENDA AS NEEDED** 6:03 PM
4. **PUBLIC COMMENT**— Limit Two Minutes Per Person and Ten Minutes Per Issue Listed in the Agenda 6:05 PM
5. **INFORMATIONAL ITEM** – Academy Council Update to the Board 6:10 PM
  - 5.1 2019-2020 Budget Update
  - 5.2 Plan Implementation Updates
    - 5.2.1 Classified School Employee Professional Development Block Grant
    - 5.2.2 Low Performing Student Block Grant
    - 5.2.3 Title IV, Part A, Student Support and Academic Enrichment
  - 5.3 Scholar Council Donation of Supplies from Dr. Lee Yang
6. **CONSENT AGENDA** 6:30 PM
  - 6.1 Regular Board Meeting Minutes for March 11, 2019
7. **ACTION ITEM** – 2019-20 UCSC Board Meeting Calendar 6:35 PM
8. **ACTION ITEM** – Acceptance of Donation(s) 6:40 PM
  - 8.1 Law Office of Kou Lor - \$2,000.00 to Support Teacher & Staff Recognition and Retention Efforts
  - 8.2 Jenny Lor, Founder of KuvLi - Five “KuvLi Bracelets” Valued at \$100.00 to Support Scholar Social-Emotional Development
  - 8.3 Dr. Lee Yang, Yang Advanced Chiropractic Care Corp – Scholar Store Snack Supplies Valued at \$200.00 to Support Scholar Council.
9. **DISCUSSION ITEM** – Management of Banking Needs & Fraud Prevention 6:45 PM\*
10. **DISCUSSION ITEM** – Parent Involvement Policy 7:00 PM\*
11. **DISCUSSION ITEM** – Identifying and Addressing Gifted/Talented Scholars 7:10 PM\*
12. **INFORMATIONAL ITEM** – Monthly Administrative Reports 7:20 PM
  - 12.1 Principal’s Report Instruction & Learning\*
    - 12.1.1 Staff, Scholars, and Parent Survey – Solutions
    - 12.1.2 Enrollment, Attendance & Scholar Achievement Data

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- 12.1.3 Curriculum & Instruction/ Instructional and Delivery Plan
  - 12.1.3.1 HET Update/Progress
  - 12.1.3.2 Identify Long-Term EL Scholars and Support Plan
- 12.1.4 CA Dashboard Updates
- 12.2 Superintendent's Report \*
  - 12.2.1 Administrators Succession Plans
  - 12.2.2 Application Process to Join New SELPA
  - 12.2.3 UCSC Board Priorities
- 12.3 Chief Financial Officer's Summary of Finance & Operation
  - 12.3.1 Financials through Previous Month
  - 12.3.2 Form 990, Return of Organization Exempt From Income Tax
  - 12.3.3 Contracts Review\*
  - 12.3.4 2019-20 Budget Update\*

#### **CLOSED SESSION 8:30 PM**

C-1. Personnel (hiring, dismissal, release, reassignment, compensation, evaluation, etc.) (Cal. Gov't. Code § 54957.1 (a)(5))

*Closed session intended for:*

- 1) considering appointment, employment, evaluation of performance, discipline or dismissal of an employee (employee may request hearing of discipline or complaint be done in opens session);
- 2) meeting with law enforcement or security personnel concerning the security of public buildings and services;
- 3) receiving advice from legal counsel concerning existing litigation, initiating litigation, or situations involving significant expose to litigation;
- 4) considering labor negotiations, although final decisions concerning salaries must be made in public;
- 5) considering price and term in connection to purchase, sale, exchange or lease of realproperty.

*Definition: Significant exposure to litigation is created when: 1) existing facts and circumstances are not known to plaintiffs, 2) a claim is received threatening litigation, 3) a person at a public meeting threatens litigation, 4) a person outside a public meeting threatens litigation and an agency official having knowledge of the threat makes a record of the statement prior to the meeting. Brown Act 54956.9(b) (3)*

#### **13. REPORT OUT OF CLOSED SESSION 8:45 PM**

#### **14. NEW BUSINESS 8:50 PM**

#### **15. BOARD MEMBERS IDENTIFY ITEMS FOR NEXT BOARD MEETING 8:55 PM**

#### **16. ADJOURN 9:00 PM**

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## CALENDAR OF REGULAR BOARD MEETINGS

**APPROVED AND ADOPTED ON APRIL 9, 2018**

Regularly Scheduled UCSC Board meetings are held on the second Monday of each month, except as noted below for November and June. All meetings start at 6:00 PM and are conducted in the Lisbon Staff Lounge located at 7555 South Land Park Drive in Sacramento, CA 95831.

Each regular meeting will have the following two agenda items:

- 1) Principal's Report on Instruction & Learning which includes: ELAC update, Academy Council update, enrollment & attendance update, and suspension & referral update.
- 2) Chief Financial Officer's summary of Finance & Operation which includes: profit & loss statement for through the end of the prior month and cash flow update.

AUGUST 13, 2018	SEPTEMBER 10, 2018	OCTOBER 8, 2018	NOVEMBER 19, 2018
<ul style="list-style-type: none"> <li>Review actual enrollment and attendance and compare to projected</li> <li>Review work of board nominating committee</li> <li>Preparing for annual board self-evaluation</li> <li>Appoint nominating committee for vacant board position(s)</li> <li>Update Board priorities</li> </ul>	<ul style="list-style-type: none"> <li>Annual Board organizational meeting</li> <li>Annual Board self-evaluation</li> <li>Review annual program audit before submission to SCUSD by the principal</li> <li>Approve prior year unaudited actuals – due to SCOE 9/15</li> <li>Set goals for next 12 months</li> <li>Discuss Academy Council and Board relationship; See governance section of charter</li> <li>Update Board priorities</li> </ul>	<ul style="list-style-type: none"> <li>Update Board priorities</li> <li>Staff evaluation process</li> </ul>	<ul style="list-style-type: none"> <li>Update Board priorities</li> <li>Receive &amp; review prior year fiscal audit conducted by Gilbert Associates –due to district, county, CDE, and state controller by 12/15</li> </ul>
DECEMBER 10, 2018	JANUARY 14, 2019	FEBRUARY 4, 2019	MARCH 11, 2019
<ul style="list-style-type: none"> <li>Approve 1<sup>st</sup> Interim Financial Report for July 1-Oct. 31' due to SCUSD and SCOE by Dec. 15</li> <li>Introduce mid-year budget revisions to 2018-19 budget for approval at January meeting</li> <li>Update Board priorities</li> </ul>	<ul style="list-style-type: none"> <li>Reviewing the Hmong Language Development Program</li> <li>Review P-1 Attendance report submitted to CDE to compare project &amp; actual attendance. P-1 ended on Dec. 31</li> <li>Approve mid-year budget revisions to 2018-19 budget</li> <li>Review random drawing (lottery procedure) when applicants outnumber available seats</li> <li>Plan for board member and academy council training</li> </ul>	<ul style="list-style-type: none"> <li>Approve Budget Development Calendar for creating next year's budget</li> <li>Review enrollment and staffing projections in preparation for next year's staffing.</li> <li>Review preliminary budget for next fiscal year based on governor's proposal</li> <li>Approve ConApp Part 2. Due to CDE on Feb 24</li> <li>Discuss staff release procedures</li> <li>Update Board priorities</li> </ul>	<ul style="list-style-type: none"> <li>Approve 2<sup>nd</sup> Interim Financial Report for July 1 - Jan. 31<sup>st</sup> and due to SCUSD and SCOE by Mar. 15</li> <li>Review parent involvement policy</li> <li>Approve instructional calendar for the next school year</li> <li>Review admin, teacher, and other staff compensation</li> <li>Update Board priorities</li> <li>Review 2019-2020 UCSC Board Meeting Calendar</li> </ul>
APRIL 8, 2019	MAY 13, 2019	JUNE 10, 2019	JUNE 24, 2019
<ul style="list-style-type: none"> <li>Board reviews and gives feedback to Academy Council on their budget recommendations for next year</li> <li>Approve 2<sup>nd</sup> budget revisions to 2018-19 budget</li> <li>Update one-year study and application process to join new SELPA</li> <li>Salary Schedule Review</li> <li>Update Board priorities</li> <li>Approval of 2019-2020 UCSC Board Meeting Calendar</li> <li>Review and Conference on proposed 19-20 budget draft 4 and LCAP from Academy Council</li> </ul>	<ul style="list-style-type: none"> <li>If released, review governor's May revisions to next year's proposed budget. Might not be released until the 15<sup>th</sup></li> <li>Review P-2 Attendance report submitted to CDE to compare project and actual attendance. P-1 ended on April 15<sup>th</sup></li> <li>Approve new hires</li> <li>Approve list of employees with reasonable assurance of returning next year</li> <li>Update Board priorities</li> </ul>	<ul style="list-style-type: none"> <li>Public hearing on the updated-LCAP and 2019-20 budget.</li> <li>Update Board priorities</li> </ul>	<ul style="list-style-type: none"> <li>Approve next year's budget and submit to SCUSD and SCOE by July 1<sup>st</sup></li> <li>Annual review and affirmation of Title I Parent Involvement Policy</li> <li>ConApp Part 1 due June 30 for Title I, II, &amp; III funding</li> <li>Review all staff evaluations</li> <li>Approve new hires</li> <li>Approve updated-LCAP and 2019-2020 Budget</li> <li>Update Board priorities</li> </ul>

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**MARCH 11, 2019**  
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**1. CALL TO ORDER 6:04 PM**

*Member Myles called meeting to order at 6:04 P.M.*

**2. BOARD ROLL CALL 6:05 PM**

*Member(s) Present: President Miles E. Myles, Secretary Yong Lor, Treasurer Dennis M. Mah, Member Guy Ollison, and Member Bao Xiong*

*Member(s) Absent: No members were absent.*

*Quorum Present? Yes*

*Staff Present: Superintendent Lee Yang, Chief Financial Officer Megan Lao, Principal Vince Xiong, Assistant Principal Yang, and Administrative Secretary Khoua Vang*

**3. ADJUST AND APPROVE AGENDA AS NEEDED 6:06 PM**

*Member Mah reminded staff to add a dedicated agenda line item for Academy Council's monthly report to the Board Members. This item will be included in all future board meetings moving forward.*

*Megan requested to defer discussion item #12: Parent Involvement Policy. This policy will be brought back at the April 8, 2019 board meeting.*

**4. PUBLIC COMMENT— Limit Two Minutes Per Person and Ten Minutes Per Issue Listed in the Agenda 6:07 PM – None**

**5. CONSENT AGENDA 6:07 PM**

**5.1. Regular Board Meeting Minutes for February 4, 2019**

*Member Myles motion to accept the February 4, 2019 consent agenda. Member Xiong second the motion. All ayes Myles, Lor, Mah, Ollison, and Xiong. Motion carries.*

**6. ACTION ITEM – 2019-20 Instructional Calendar 6:09 PM**

*Principal Xiong shared that Academy Council approved and decided to align YPSA's Thanksgiving Break to that of SCUSD resulting in no school for the whole week versus two days as done in previous years. This change will add an additional three Friday instructional days making it a total of five Friday instructional days during the 2019-20 school year. Member Myles motion to accept the 2019-20 Instructional Calendar. Member Lor second the motion. All ayes Myles, Lor, Mah, Ollison, and Xiong. Motion carries.*

**7. ACTION ITEM – 2018-19 Independent Auditor Selection 6:13 PM**

*Megan recommended UCSC to continue to use the services of Gilbert Associates, Inc. who have been UCSC's auditor for the last eight years. The estimated cost is \$18,500. Member Mah motion to accept Gilbert Associates, Inc. as UCSC's 2018-19 auditor. Member Myles second the motion. All ayes Myles, Lor, Mah, Ollison, and Xiong. Motion carries.*

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**8. ACTION ITEM – 2<sup>nd</sup> Interim Financial Report 6:16 PM\***

*The purpose of this report is to identify early warning signs that UCSC could not fulfill current or upcoming year's obligations in terms of expenditures and operations. Megan presented that UCSC has a positive certification and will be able to fulfill obligations for the next two fiscal years. Member Mah motion to accept the 2<sup>nd</sup> Interim Financial Report. Member Xiong second the motion. All ayes Myles, Lor, Mah, Ollison, and Xiong. Motion carries.*

**9. DISCUSSION ITEM – Explore Community Partnership 6:21 PM**

*Member Xiong asked if UCSC/YPSA has any community partnerships which can enhance the education of scholars. Superintendent Yang informed that currently there is partnership with the Pocket Relief and Rotary Club. They provided dictionaries to the 3<sup>rd</sup> graders. Attorney Kou Lor helps with staff retention by awarding staff with trophies and pins. There is also partnership with Susan B. Anthony where props and staff are shared to provide training. Superintendent Yang noted that it is good to start building community partnerships because it is part of strategic plan. The board discussed ways of how one should approach partnerships and for this item to be brought back in the future for further discussion.*

**10. DISCUSSION ITEM – 2019-20 UCSC Board Meeting Calendar 6:38 PM**

*Megan presented the 2019-20 UCSC Board Meeting calendar and noted there would be two Tuesday meetings on November 12, 2019 and February 11, 2020. A correction to the December meeting date was noted and will be reflected in the final draft in April 8, 2019. There was a request by Member Myles to add Academy Council's 2019-20 meeting dates to the calendar as well.*

**11. DISCUSSION ITEM – UCSC Board Priorities 6:41 PM**

*Superintendent Yang and the board discuss methods of how to prioritize the UCSC Board priorities. There was discussion about Academy Council providing input to identify the priorities. Superintendent Yang will bring recommendations of priorities that he feels are most crucial to UCSC/YPSA and board members will decide which priorities are most important.*

**12. DISCUSSION ITEM – Parent Involvement Policy 7:05 PM\***

*This discussion item was deferred to the April 8, 2019 board meeting by CFO Megan.*

**13. INFORMATIONAL ITEM – Monthly Administrative Reports 7:06 PM**

**13.1. Principal's Report Instruction & Learning\***

**13.1.1. Staff, Scholars, and Parent Survey – Solutions**

*This item was presented at the February 4, 2019 board meeting and these solutions were part of the OCR report. Most of the solutions have been implemented and an update will be provided in the April 8, 2019 board meeting.*

**13.1.2. Enrollment, Attendance & Scholar Achievement Data**

*As of February 28, 2019, there are 466 scholars enrolled. Megan asked that there be a deadline for 2018-19 enrollment so that open enrollment for 2019-20 can be identified and reported for lottery. The average attendance for all grade levels for February 2019 was 94.8%.*

*Principal Xiong reported the comparison between the NWEA fall and winter reading and math scores. Kindergarten and 1<sup>st</sup> grade scored roughly the same while 2<sup>nd</sup> grade had less scholars scoring between above average and high in the winter. Principal Xiong also reported on the CAASPP Interim Assessment. For both the NWEA and CAASPP, teachers are collecting data for each individual scholar to identify the specific standards that were corrected and incorreccted. This will allow teachers to create strategies to best support each scholar. There was discussion about the CAASPP Block Assessment and if this should become an expectation for teachers. However, discussion and getting feedback from teachers first will have to take place before making the block assessment an expectation.*

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### 13.1.3. Curriculum & Instruction/ Instructional and Delivery Plan

#### 13.1.3.1. HET Update/Progress

*The kindergarten team have identified what they need for the immersion wall and the standards that will be taught in the next unit. The HET Thematic Unit Planning Guide has helped support and guide the kindergarten team to implement HET in their teaching. There are three YPSA teachers who are confident in implementing HET in their classes. There was an in-depth discussion to have teachers shadow the three YPSA teachers who are knowledgeable in HET and visit Sherwood Heights Elementary School to obtain the being-there experience.*

#### 13.1.3.2. Identify Long-Term EL Scholars and Support Plan

*The annual ELPAC testing is in April 2019.*

*Principal Xiong provided a LCAP update from the Input Sessions. There was feedback from staff and parents. Academy Council is creating plans using the following three grants:*

- 1. Classified School Employee Professional Development Block Grant*
- 2. Title IV, Part A, Students Support and Academic Enrichment*
- 3. Low-Performing Students Block Grant to help support the LCAP.*

*There were 20 parents who attended the first school lottery orientation on February 20, 2019. There will be a second school lottery orientation on March 20, 2019.*

#### 13.1.3.3. Staff Professional Development Retreat Planning

*Principal Xiong presented an analysis of the staff retreat surveys. Staff enjoyed the bonding time and the activities. One main recommendation is to change the retreat to Friday to Saturday. This will allow time to rest on Sunday and reflect on the experience.*

### 13.2. Superintendent's Report

#### 13.2.1. Administrators Succession Plans

*Superintendent Yang provided a succession plan in the case that an administrator or staff position is vacant. A possible plan is to be to provide training and coaching opportunities for administrators, so they are prepared. He asked that board members review the UCSC Succession/SUB Plan and e-mail any questions to him.*

#### 13.2.2. 2018-19 Donors and Donation Wall Recognition – None

### 13.3. Chief Financial Officer's Summary of Finance & Operation

#### 13.3.1. Financials through Previous Month

*Megan informed that UCSC closed the month of February 2019 with a positive \$153,389.33.*

#### 13.3.2. ConApp Part 2 Due to CDE on February 28, 2019

*Megan reported the successful certification of the ConApp Part 2 submission.*

#### 13.3.3. Statement of Economic Interest Form 700 due April 1, 2019

*Megan presented information on the conflict of interest policy and reminded members of the board and those with designated position of the annual filing requirements. The deadline to submit Form 700 will be April 1, 2019.*

#### 13.3.4. Staff Letter of Intent to Return Update

*Megan reported 100% of staff's intent to in the following departments: Business Office, Principal, Assistant Principal, ATT Program Manager, Maintenance, Hmong Language Development, Movement, and Nurse. One of the 21 Core Teachers is not returning. One of the six Instructional Assistants has not returned his intent due to recently being hired. There are two vacancies in the front office. Two of the three Yard Supervisors are returning and there is one vacancy. Of the 18 ATT Supervisors, 15 ATT supervisors are*

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*returning, one is not returning, and there are two vacancies. In total there are six vacancies that will have to be filled.*

**13.3.5. Contracts Review**

*Megan brought forth the contract for professional services between UCSC & Dr. Wendell Chun. Due to the nature of the contract language and fees, Mah expressed multiple concerns including that the policy needed further discussion and approval by the board. Although the budget line item was approved in the 2018-19 mid-year budget on February 4, 2019 the contract policy still requires the board's approval for contracts over \$5,000.00 as such the contract was not approved accordingly to policy. Megan will work with the consultant to address the following concerns 1) Include a list of topics to be covered and the previous month should be presented to the board each month including time spent under Section II, 2) Include a 3<sup>rd</sup> party to evaluate the performance of the consultant under Section II, 3) Obtain a conflict of interest statement from Superintendent Yang disclosing his relationship to the consultant and 4) Present additional cost not previously approved by the board as they pertain to travel expenses. Megan and Superintendent Yang will talk to Dr. Wendell Chun and will bring the updated contract on April 8, 2019.*

*Megan suggest norming the contract language and procedures to improve the current contracting protocols and will work with the attorney for guidance. Member Myles recommend that UCSC provide future contracts instead of accepting the contract of the consultant.*

**13.3.6. 2019-20 Budget Update\***

*Megan informed that there is nothing new and she is awaiting updates from Academy Council.*

*Member Myles motion to extend the board meeting time by 30 minutes. Member Guy second the motion. All ayes Myles, Lor, Mah, Ollison, and Xiong. Motion carries.*

**14. REPORT OUT CLOSED SESSION 9:31 PM**

*Member Miles announced that during closed session the board discussed and/or approved of the following:*

*The board accepted the resignations for one (1) full-time Core Teacher and (1) part-time ATT Supervisor.*

*The board accepted the release for one (1) full-time Senior Administrative Clerk.*

**15. NEW BUSINESS 9:39 PM – None**

**16. BOARD MEMBERS IDENTIFY ITEMS FOR NEXT BOARD MEETING 9:40 PM**

*Member Myles shared that during the Sly Park Staff Retreat, there was discussion on the possibility of implementing a program for the gifted and talented scholars.*

*Member Xiong requested legislative updates that has impact to the school be shared and brought to board meeting for discussion.*

**17. ADJOURN 9:42 PM**

*Member Myles motion to adjourn in memory of Dave Leatherby of Leatherby's Family Creamery at 9:42 P.M. Member Xiong second the motion. All ayes from Myles, Lor, Mah, Ollison, and Xiong. Meeting adjourned.*

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## URBAN CHARTER SCHOOLS COLLECTIVE BOARD OF DIRECTORS

AGENDA ITEM: 8

**MEETING DATE:** *April 8, 2019*

**SUBJECT:** **Chief Financial Officer's Monthly Report**

- ☐ Informational Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference/Discussion Item Only (Action Anticipated Date: \_\_\_\_\_)
- ☐ Conference to Action Item
- ☒ Action Item

**DIVISION:** *Business Office*

**RECOMMENDATION:** *Acceptance of Donations to Support Teacher & Staff Retention, Scholar Social-Emotional Development and Scholar Council*

**BACKGROUND:**

*In accordance to Board Policy# 8 Acceptance of Gifts, all gifts or donations to UCSC must be accepted by the Board at a regularly scheduled board meeting in which the Board can accept any donations made in alignment to the Mission and Vision.*

*Additional policy recommendation adopted December 12, 2016 further states that donations be used for both awards recognition for scholars and staff and food for meetings, to avoid potential gifts of public funds.*

**FINANCIAL CONSIDERATIONS:** *None*

**LCAP GOALS:**

*Category A: Priority 1, Conditions of Learning Goals 1, 2, 5, 6, 18, 21 -Employ and Retain Full-time CA State Credentialed Teachers and Staff*

*Category C: Priority 5, Pupil Engagement Goal 17– Promote Regular Daily Attendance*

**DOCUMENTS ATTACHED:**

1. *Board Policy #8, Acceptance of Gifts*
2. *Board Adopted Policy Recommendations Related to UCSC Finances*
3. *Thank you letters for:*
  - 3.1. *Law Office of Kou Lor, \$2,000 to support Teacher and Staff Recognition and Retention Efforts*
  - 3.2. *Jenny Lor, Founder of KuvLi, Five "KuvLi Bracelets" valued at \$100 to support Scholar Social-Emotional Development*
  - 3.3. *Dr. Lee Yang, Yang Advanced Chiropractic Care Corp., Scholar store supplies valued at \$200.*

**PREPARED BY:** Megan Lao

**REVIEWED BY:** \_\_\_\_\_

**PREPARED BY:** \_\_\_\_\_

**APPROVED BY:** Lee Yang



### ACCEPTANCE OF GIFTS

All gifts or donations to Urban Charter Schools Collective must be accepted by the Board at a regularly scheduled Board meeting. The Board can accept any donation made in alignment to the Mission and the Vision. The Board reserves the right to reject any donation.

Acceptance of any contribution, gift or grant is at the discretion of Urban Charter Schools Collective Board ("UCSC"). UCSC will not accept any gift unless it can be used or expended consistently with the corporate purpose, mission and public purpose of UCSC.

No irrevocable gift, whether outright or life-income in character, will be accepted if under any reasonable set of circumstances the gift would jeopardize the donor's financial security.

UCSC will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making their.

UCSC may accept donations of cash or publicly traded securities. Gifts of in-kind services will be accepted at the discretion of the UCSC.

Other gifts, real property, personal property, in-kind gifts, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner, must be reviewed prior to acceptance due to the special obligations raised or liabilities they may pose for UCSC.

UCSC will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. However, except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by UCSC.

UCSC will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous. With respect to anonymous gifts, UCSC will restrict information about the donor to only those staff members with a need to know.

UCSC will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to UCSC.

Adopted: 02/10/2015  
Amended: 12/12/2016

URBAN CHARTER SCHOOLS COLLECTIVE  
Sacramento, California

**UCSC Regular Board Meeting**  
**December 12, 2016**

Draft Policy recommendations related to UCSC finances

**Action Item 11.1.1-11.1.6**

**Adopted 12/12/16**

In the course of serving as board treasurer, I have come across several areas deserving of additional policy guidance. Implementation of new/enhanced policies related to these areas will help UCSC/YPSA be more efficient and keep the organization in compliance with the rules and regulations for spending the public funds received to operate our school(s).

The five areas described in this memo are as follows:

1. Student Body Account (SBA)
2. Study Trips paid with Federal Funds
3. Food
4. Awards and Recognitions (both scholar and adults)
5. Surplus Materials and Equipment

**1. Student Body Account (SBA)**

Background: The State of California has specific regulation related to raising and using money by students. Among them, money raised by students is to be spent for those students generally in the year raised. The decision to spend the money is made by students. SBA funds cannot be used to supplant the regular school program spending. In other words, pay for things the school would normally pay for in the course of doing business.

Currently: (September 12, 2016) there is a balance of \$9,884.74 in the Student Body Account. The last five checks paid from the SBA were to YPSA teachers for supplies. There is no record of these expenses being approved by students or being spent for students who raised the money. The SBA account is managed at the site level and checks signed by the site principal.

Policy Recommendation: Under the guidance of the Academy Council and within the first 30 school days of each year, the student council develops and approves a budget describing how much money will be raised that year and how it will be spent, including who it will benefit. The budget will be reviewed and approved by Academy Council. During the annual audit conducted by an independent auditor approved by the state Controller, the Student Body Account will be included in the audit.

## 2. Study Trips paid with Federal Funds

Background: In recent years due to funding priorities, California public schools have reduced the number of field/study trips for students. Study trips are an important part of the UCSC/YPSA experience. Study trips at UCSC/YPSA are almost exclusively paid by federal Title I funds. Students who qualify for the federal free/reduced meal program generate the funds. Over 80% of YPSA scholars qualify for this program. The federal money cannot be used to pay for regular/basic expenditures such as the salaries and benefits that would normally be spent for teachers.

Currently: Almost all study trips are YPSA are paid with Title 1 money to supplement the education program. Title 1 requirements call for records, such as lesson plans, to document that each study trip supports what is being studied. Title 1 funds may be used to support growth in English language arts, math, and science. It appears the necessary records are not readily available for review by an outside auditor.

Policy Recommendation: Lesson plans and backward standards maps should be attached to invoices for each study trip. These documents are then filed and stored either electronically or hard copy in a central location readily accessible to auditors and staff.

## 3. Food

Background: Food is an allowable expense if it supports the educational program. Food cannot be provided as a gift of public funds. The federal-funded programs provided the strictest guidelines for spending on food. Basically food can be used to encourage parents to meetings. In non-federal programs, food is generally allowable if the food is provided during an official school meeting that is during meals times such as dinner. Or, if participants are required to participate in a meeting without a meal break. For example: An all day workshop for teachers between 9:00 and 4:00 at a venue without nearby buy restaurants for food sources.

Currently: In recent years, there has been an increase in expenditures on food for meetings. As an example, for a recent all day meeting, breakfast food was purchased and offered to participants. While inviting, the gesture could be interpreted as a gift of public funds. The participants were not required to be at the meeting at an hour that would have prohibited them from securing their own breakfast. Snacks were also provided with public funds.

Policy Recommendation: Use donations to pay for food at meetings. That way, there are no gifts of public funds. Donors can also be recognized as supporters of the meeting with a sign.

#### **4. Awards and Recognitions (both scholar and adults)**

Background: Recognitions and awards serve as important motivational tools. The federal Title I program provides the clearest and most strict guidelines. For students, awards might take the form of inexpensive certificates, stickers, or items such as pencils that can be in turn used in the educational process. Clothing, such as t-shirts, and food, such as pizza and cakes, fall into the category of gift of public funds.

Currently: No guidelines in place. Awards and recognitions range from certificates to the annual trip to Chucky Cheese for the school's top scholars. This involves bus, food, and tokens and totals about \$800 to \$1,000 a year during the past two years.

Policy Recommendation: Use donations to pay for awards. This has begun to take place with the recent \$2,500 donation from attorney Kou Lor to pay for staff recognition and awards.

#### **5. Surplus Materials and Equipment**

Background: UCSC/YPSA is now in it's seventh year of operation. The school has grown and the school has reached a point where materials and equipment are being replaced.

Currently: There is not a complete inventory of what the school owns and where items are located. As materials and equipment are replaced, a system is not in place to track what happens to the old "stuff." In addition, as teachers leave the school for work elsewhere, there is no ability to determine if any UCSC property leaves with them. In recent years, five to seven teachers leave each year.

Recommendations: As material and equipment are replaced, the old items are identified and placed on a surplus list. Annually, or more frequently as needed, the UCSC board reviews the surplus list and decides what to do with the items.



## Urban Charter Schools Collective

7555 South Land Park Drive Sacramento, CA 95831 ♦ Phone (916) 433-5057 ♦ Fax (916) 433-5289

*Miles E. Myles, Board President  
Lee Yang, Superintendent*

### **Board of Directors**

**Miles E. Myles**  
*President*

**Vacant**  
*Vice President*

**Yong Lor**  
*Secretary*

**Dennis M. Mah**  
*Treasurer*

**Guy Ollison**  
*Member*

**Bao Xiong**  
*Member*

April 8, 2019

Law Office of Kou Lor  
1337 Howe Ave. Ste. 106  
Sacramento, CA 95825-3314

Dear Kou Lor,

On behalf of Urban Charter Schools Collective and Yav Pem Suab Academy, I would like to thank you for your continuous and generous donation of \$2,000.00 to our organization. We will be recognizing the Law Office of Kou Lor on our Donor Recognition Wall.

This donation will go toward supporting teacher and staff recognition and retention efforts. Urban Charter Schools Collective and Yav Pem Suab Academy exist to help develop lifelong scholars and life-skilled leaders, enabling our scholars to become productive and responsible contributing members of society.

Should you need to report this contribution, Urban Charter Schools Collective is a non-profit; 501c3 tax-exempt organization, and our tax ID# is 27-224416. If you should ever plan on donating again in the future, please keep in mind.

Once again, thank you for your contribution, and we wish you continue success for many years to come.

Sincerely,

Miles E. Myles  
*UCSC Board President*

Lee Yang  
*UCSC Superintendent*

Visit us at:  
[www.urbanesc.org](http://www.urbanesc.org)  
and  
[www.ypsacharter.org](http://www.ypsacharter.org)



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*Treasurer*

**Guy Ollison**  
*Member*

**Bao Xiong**  
*Member*

April 8, 2019

Jenny Lor  
4050 Deer Hill Drive  
Sacramento, CA 95823

Dear Jenny Lor,

On behalf of Urban Charter Schools Collective and Yav Pem Suab Academy, I would like to thank you for your continuous and generous donation of five KuvLi bracelets to our organization. We will be recognizing Jenny Lor on our Donor Recognition Wall.

This donation will go toward supporting the development of scholars socially and emotionally. Urban Charter Schools Collective and Yav Pem Suab Academy exist to help develop lifelong scholars and life-skilled leaders, enabling our scholars to become productive and responsible contributing members of society.

Should you need to report this contribution, Urban Charter Schools Collective is a non-profit; 501c3 tax-exempt organization, and our tax ID# is 27-224416. If you should ever plan on donating again in the future, please keep in mind.

Once again, thank you for your contribution, and we wish you continue success for many years to come.

Sincerely,

Miles E. Myles  
*UCSC Board President*

Lee Yang  
*UCSC Superintendent*

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*Treasurer*

**Guy Ollison**  
*Member*

**Bao Xiong**  
*Member*

April 8, 2019

Yang Advanced Chiropractic Care Corp  
6685 Stockton Blvd.  
Sacramento, CA 95823

Dear Dr. Lee Yang,

On behalf of Urban Charter Schools Collective and Yav Pem Suab Academy, I would like to thank you for your continuous and generous donation of scholar store snack supplies to our organization. We will be recognizing Yang Advanced Chiropractic Care Corp on our Donor Recognition Wall.

This donation will go toward supporting scholar council's scholar store. Urban Charter Schools Collective and Yav Pem Suab Academy exist to help develop lifelong scholars and life-skilled leaders, enabling our scholars to become productive and responsible contributing members of society.

Should you need to report this contribution, Urban Charter Schools Collective is a non-profit; 501c3 tax-exempt organization, and our tax ID# is 27-224416. If you should ever plan on donating again in the future, please keep in mind.

Once again, thank you for your contribution, and we wish you continue success for many years to come.

Sincerely,

Miles E. Myles  
*UCSC Board President*

Lee Yang  
*UCSC Superintendent*

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and  
[www.ypsacharter.org](http://www.ypsacharter.org)

## **ELDORADOR SELPA INFORMATIONAL REPORT**

Monday, April 8, 2019

UCSC Board Meeting

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### **ELDORADO SELPA RESPONSIBILITIES**

- Develop a plan for educating all students with disabilities, enabling LEAs to share services.
- Receive and allocate state and federal funds (AU)

### **THE SELPA'S CURRENT SERVICE INFORMATION**

- Provide services all over California (Border of Oregon to Border of Mexico)
- Established 2006
- 175 Partners
- 380 Schools
- 204,000 ADA
- 20,893 Students with Disabilities
- Part of the Eldorado County of Office of Education

### **PARTNERSHIP (UCSC MUST DO THE FOLLOWING)**

- It is a partnership (requirement of both parties to work with each other) and MUST share the following:

#### **SHARED VALUES**

- Commitment, integrity, fairness, partnership, knowledge, and transparency

#### **SHARED COMMITMENTS**

- Resource Allocation
- Standard of Conduct
- Compliance
- Continual Improvement
- Accuracy of Business Records
- Accuracy of Student Records
- Documentation
- Local and Allocation Plans
- Provision of Free and Appropriate Public Education

#### **PARTNER AGREEMENTS**

- CEO COUNCIL-A CEO or designee must sit on this council and has one vote on issues relating to the work during the two meetings (one in Southern California and one in Northern California) each the year. This is not a rubber stamp council.
- EXECUTIVE COMMITTEE-Participation is voluntary. This body is an informal advisory board that makes recommendations to the CEO Council for action items. Meetings can be video conferencing.

## **ELDORADOR SELPA INFORMATIONAL REPORT**

Monday, April 8, 2019

UCSC Board Meeting

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- CAC-This Community Advisory Committee advises the Charter SELPA on the Special Education Local Plan, annual priorities, parent education, and other special education related activities. Meetings are regional and can meeting online. It also hosts parent training.

### **LEA RESPONSIBILITIES**

#### **SPECIAL EDUCATION PROGRAMS**

- Understand and implement SELPA policies and procedures
- Attend SELPA meetings and be involved
- Monitor program data and reporting (must meet deadlines, there is no late on these things)
- Ensure appropriate supports and services (and always have a backup plan)
- SPECIAL EDUCATION BUSINESS
- Understand SELPA Allocation Plan and reporting requirements
- Budget/monitor in collaboration with program
- Report timely & attend SELPA fiscal training
- Ensure resources are available for supports and services

#### **PARENT RELATIONSHIPS**

- Parent Outreach and Engagement
- Positive Relationships
- Community Advisory Committee (CAC)
- Provide Resources and Training

### **SELPA'S ACCOUTNABILITY**

#### **PARTICIPATION**

- Steering Committee
- Finance Committee
- Trainings

#### **QUALITY PROGRAMS FOR STUDENTS WITH SPECIAL NEEDS**

- Performance & Compliance Indicators
- Percentage of students served
- Complaints filed
- Site visits and observations

#### **STRONG OPERATIONAL SYSTEMS**

- Timely reports filed for program and business
- Expenditure of funds
- Maintenance of Effort reporting

## **ELDORADOR SELPA INFORMATIONAL REPORT**

Monday, April 8, 2019

UCSC Board Meeting

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- Audit reports
- Fiscal solvency
- Site visits & observations

### SELPA SUPPORT

- Leadership
- Program Specialists
- Program Technicians
- Business Services

### SELPA ACCOUNTABILITY

#### PERFORMANCE

- CEO Council Feedback
- Approval of Recommendations
- Performance Survey
- State Indicators
- School-Level Interventions

#### QUALITY SUPPORT

- Implementation of Evidence Based Practices in Schools
- Professional Learning Statistics
- The Number of State Compliance Complaints
- The Number of Due Process Filings

#### OPERATION

- Timely Submission of State and Federal Reports
- Compliance
- Audit Reports
- Fiscal Solvency
- The Number of Site Visits

### ADMINISTRATIVE FEE

- YEAR 1=6%
- YEAR 2=5%
- YEAR 3=4% OR 5%
- YEAR 5=4%

FISCAL CALENDAR (Refer to attached calendar) (BOTH SELPA AND UCSC)

## **ELDORADOR SELPA INFORMATIONAL REPORT**

Monday, April 8, 2019

UCSC Board Meeting

---

### **APPLICATION PROCESS**

LEA-Submitted a letter of notification to current SELPA and Authorizer regarding its decision to change SELPA the following year at least one day and one year in advance of the application to the new SELPA.

### **SELPA-TRANSPARENT COMMUNICATION**

- Application Submittal
- Stage 1: Approval & Request for Additional Information
- Stage 4: Reconsideration Process, If Applicable
- Stage 5: Capacity Interview Invitation
- After Selection Committee (Official Acceptance or Denial)

WHO NOTIFICATIONS ARE SENT TO:

- Applicants

WHEN NOTIFICATIONS ARE SENT:

- Application Submittal
- After Selection Committee (Accepted or Denied)
- Who Notifications Are Sent To:
- Authorizer
- Administrative Unit
- Current SELPA

### **APPLICATION PROCESS STAGES (POINTS SYSTEM)**

- Stage 1-Initial Application Packet
- Stage 2-Program and Financial Review
- Stage 3-Due Diligence
- Stage 4-Reconsideration
- Stage 5-Capcity Interview
- Stage 6-Selection Committee
- Stage 7-New Partner Induction

### **TIMELINE**

- March 29, 2019-In person orientation meeting
- April 1, 2019-Application portal opens
- April 5, 2019 at Noon-Stage 1 deadline
- April 8, 2019-State 1 Review

## **ELDORADOR SELPA INFORMATIONAL REPORT**

Monday, April 8, 2019

UCSC Board Meeting

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- April 25, 2019-State 2 Deadline
- April 26-May 2, 2019-Stage 2 Review Period
- May 8, 2019-Capacity Interviews
- May 14, 2019-Selection Committee meeting
- June 6, 2019-El Dorado County School Board Meeting
- July 2019-Submission of 2019-2020 Local Plan Revision to CDE

### **INITIAL APPLICATION PACKET**

- PROGRAM REVIEW
- FISCAL REVIEW
- OVERVIEW OF REQUIRED DOCUMENTS
- CAPACITY INTERVIEW
- SCORING THE APPLICATION
- RANKING

### **DUE DILIGENCE TIPS**

- REVIEW COCUMENTS
- CHECK REFERENCES
- CONFIRM INTEREST WITH STAKEHOLDERS

### **2018-2019 APPLICATION STATISTICS**

- 112 APPLICANTS
- 90 ACCEPTED (81%)

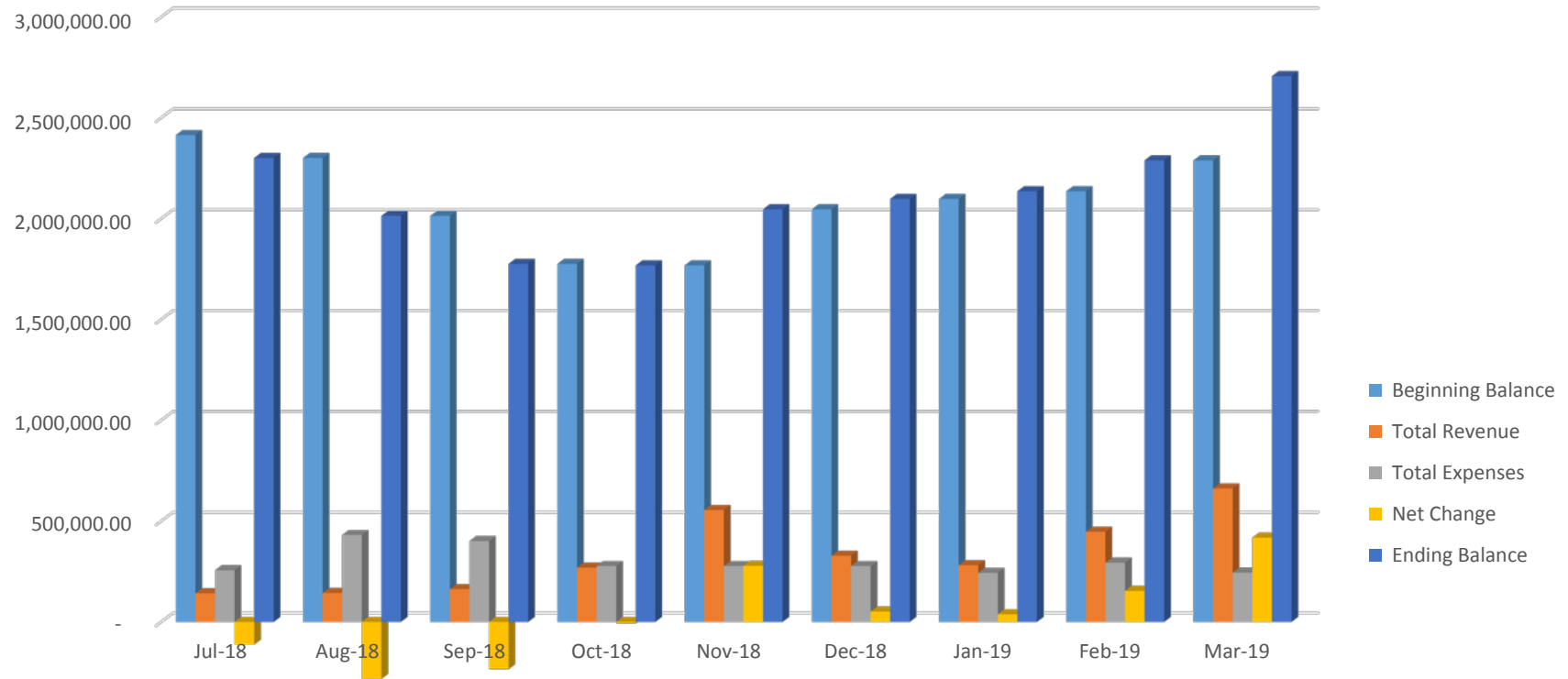


# UCSC YTD Balance Sheet

Regular Board Meeting

April 8, 2019

For Month Ending, March 31, 2019



(500,000.00)

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
Beginning Balance	2,414,453.00	2,300,508.40	2,013,300.28	1,775,451.95	1,768,010.91	2,046,222.87	2,097,589.52	2,135,526.27	2,288,915.60
Total Revenue	142,049.00	143,766.28	162,899.00	269,185.03	554,895.00	327,913.94	281,035.03	446,954.70	661,873.59
Total Expenses	255,993.60	430,974.40	400,747.33	276,626.07	276,683.04	276,547.29	243,098.28	293,565.37	244,112.09
Net Change	(113,944.60)	(287,208.12)	(237,848.33)	(7,441.04)	278,211.96	51,366.65	37,936.75	153,389.33	417,761.50
Ending Balance	2,300,508.40	2,013,300.28	1,775,451.95	1,768,010.91	2,046,222.87	2,097,589.52	2,135,526.27	2,288,915.60	2,706,677.10

# Urban Charter Schools Collective

## Balance Sheet

As of March 31, 2019

04/02/19

	Mar 31, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
9125 · UBOC-Student Activities (Student Activities Fund)	3,282.26
9124 · Union Bank 4361	2,553,166.75
9122 · Union Bank	222,350.59
Total Checking/Savings	2,778,799.60
Accounts Receivable	
9200 · Accounts Receivable	257.59
Total Accounts Receivable	257.59
Other Current Assets	
9260 · Due From Federal Government	
9260.20 · 8294 - Title II Teacher Quality	1,240.00
Total 9260 · Due From Federal Government	1,240.00
9330 · Prepaid Expenditures	54,485.84
9335 · E-Rate Discount	11,519.59
Total Other Current Assets	67,245.43
Total Current Assets	2,846,302.62
Fixed Assets	
9410 · Land Improvements	13,538.93
9440 · Equipment (Equipment over \$3,000)	79,413.77
9499 · Accumulated Depreciation	-77,569.83
Total Fixed Assets	15,382.87
<b>TOTAL ASSETS</b>	<b>2,861,685.49</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
9500 · Accounts Payable	-3,228.29
Total Accounts Payable	-3,228.29
Credit Cards	
9361 · Union Bank X124	5,761.13
Total Credit Cards	5,761.13
Other Current Liabilities	
9501 · Capital Lease	8,616.98
9510 · Payroll Liabilities	
9511 · STRS Employer Contribution	21,554.57
9512 · STRS Employee Contributions	13,598.68
9513 · EE State Disability Contrib. (Acct# 776-0576...	-295.27
9516 · 403B EE Contributions	-145.68
Total 9510 · Payroll Liabilities	34,712.30
9525 · Funds Held for Other (Student Activities Fund)	4,344.76
9650 · Deferred Revenue	
9651 · NCLB-Title I, Part A	9,076.79
9654 · Title III LEP	2,781.58

Urban Charter Schools Collective  
**Balance Sheet**  
As of March 31, 2019

04/02/19

	Mar 31, 19
Total 9650 · Deferred Revenue	11,858.37
Total Other Current Liabilities	59,532.41
Total Current Liabilities	62,065.25
Total Liabilities	62,065.25
Equity	
9700 · Fund Balance/Net Assets	2,414,452.96
Net Income	385,167.28
Total Equity	2,799,620.24
TOTAL LIABILITIES & EQUITY	2,861,685.49

04/02/19

Urban Charter Schools Collective  
**Profit & Loss Budget vs. Actual**  
 July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
8000 · Revenues & Other Financing				
8012 · EPA	489,443.00	649,430.00	-159,987.00	75.4%
8015 · General Purpose/State Aid	1,782,988.00	2,742,817.35	-959,829.35	65.0%
8016 · Prior Year Adj	0.00	0.00	0.00	0.0%
8096 · In-Lieu Property Taxes	696,590.75	875,247.75	-178,657.00	79.6%
Total 8000 · Revenues & Other Financing	2,969,021.75	4,267,495.10	-1,298,473.35	69.6%
8100 · Federal Revenue				
8290 · Other Federal Revenue				
8293 · Title 1, Part A	130,942.00	134,089.00	-3,147.00	97.7%
8294 · Title II-Improving Teacher Qual	3,748.00	12,944.00	-9,196.00	29.0%
8295 · Title III LEP	10,009.00	14,263.00	-4,254.00	70.2%
8296 · Title IV Stu Suppt Acad Enrich (Title IV, Part A,...	2,500.00	10,000.00	-7,500.00	25.0%
Total 8290 · Other Federal Revenue	147,199.00	171,296.00	-24,097.00	85.9%
Total 8100 · Federal Revenue	147,199.00	171,296.00	-24,097.00	85.9%
8300 · Other State Revenue				
8550 · Mandate Block Grant	48,703.00	90,063.00	-41,360.00	54.1%
8560 · Lottery				
8561 · Lottery Restricted (Inst Mat)	5,394.84	21,574.56	-16,179.72	25.0%
8562 · Lottery Unrestricted	33,401.22	65,622.62	-32,221.40	50.9%
Total 8560 · Lottery	38,796.06	87,197.18	-48,401.12	44.5%
8590 · All Other State Revenue				
8598 · Low-Performing Students Blk Gnt	19,760.00	39,520.00	-19,760.00	50.0%
8599 · Classified School Emp PD Blk Gr (For PD for th...	4,252.00	4,252.00	0.00	100.0%
8590 · All Other State Revenue - Other	1,069.00	0.00	1,069.00	100.0%
Total 8590 · All Other State Revenue	25,081.00	43,772.00	-18,691.00	57.3%
8300 · Other State Revenue - Other	0.00	112.37	-112.37	0.0%
Total 8300 · Other State Revenue	112,580.06	221,144.55	-108,564.49	50.9%
8600 · Other Local Revenue				
8610 · Direct Public Support (Contributions (including the)	4,067.28	2,258.28	1,809.00	180.1%
8699 · Misc. Funds	541.00	0.00	541.00	100.0%
Total 8600 · Other Local Revenue	4,608.28	2,258.28	2,350.00	204.1%
Total Income	3,233,409.09	4,662,193.93	-1,428,784.84	69.4%
<b>Gross Profit</b>	<b>3,233,409.09</b>	<b>4,662,193.93</b>	<b>-1,428,784.84</b>	<b>69.4%</b>
Expense				
1000 · Certificated Personnel Salaries				
1100 · Certificated Teachers' Salaries				
1101 · CORE Teacher Salaries	881,151.56	1,200,690.21	-319,538.65	73.4%
1102 · CORE Substitute Teachers	9,786.63	31,560.00	-21,773.37	31.0%
1106 · Stipend Pay-C (Interest Club and Meetings)				
1106-4 · MED Waiver Stipend-C	5,000.00	6,875.00	-1,875.00	72.7%
1106-2 · Leadership (Stipends paid to staff taking on...	640.00	24,120.00	-23,480.00	2.7%
1106-3 · Attendance Stipend (End of year unused si...	0.00	0.00	0.00	0.0%
1106 · Stipend Pay-C (Interest Club and Meetings) -...	0.00	0.00	0.00	0.0%
Total 1106 · Stipend Pay-C (Interest Club and Meetings)	5,640.00	30,995.00	-25,355.00	18.2%
Total 1100 · Certificated Teachers' Salaries	896,578.19	1,263,245.21	-366,667.02	71.0%
1300 · Cert. Sup & Admin Salaries				
1311 · Principal	85,115.43	113,487.29	-28,371.86	75.0%
1312 · Superintendent	113,625.00	153,015.00	-39,390.00	74.3%
1321 · Assistant Principal	60,000.03	80,000.00	-19,999.97	75.0%
Total 1300 · Cert. Sup & Admin Salaries	258,740.46	346,502.29	-87,761.83	74.7%

04/02/19

Urban Charter Schools Collective  
Profit & Loss Budget vs. Actual  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
<b>Total 1000 · Certificated Personnel Salaries</b>	<b>1,155,318.65</b>	<b>1,609,747.50</b>	<b>-454,428.85</b>	<b>71.8%</b>
2000 · Classified Personnel Salaries				
2100 · Other Non-Certificated Salaries				
2110 · Enrichment Teachers				
2101 · Enrichment Teachers' Salaries	155,680.67	264,155.13	-108,474.46	58.9%
2102 · Enrichment Teacher Trainings	1,212.83			
2103 · Substitute Teachers - Enrich	0.00	0.00	0.00	0.0%
2105 · Stipend Pay-NC (Coverage for other Interest ...				
2105-5 · PD/Training	0.00	1,872.00	-1,872.00	0.0%
2105-4 · MED Waiver Stipend-NC	750.00	4,125.00	-3,375.00	18.2%
2105-3 · Attendance Stipend	0.00	7,200.00	-7,200.00	0.0%
Total 2105 · Stipend Pay-NC (Coverage for other Int...	750.00	13,197.00	-12,447.00	5.7%
Total 2110 · Enrichment Teachers	157,643.50	277,352.13	-119,708.63	56.8%
2120 · Instructional Aide	82,490.36	133,413.04	-50,922.68	61.8%
Total 2100 · Other Non-Certificated Salaries	240,133.86	410,765.17	-170,631.31	58.5%
2200 · Classified Support Salaries				
2221 · Plant Manager	28,921.20	43,968.32	-15,047.12	65.8%
2222 · Night Custodian	22,226.40	34,676.80	-12,450.40	64.1%
2223 · Custodial Substitute	3,472.50	5,040.00	-1,567.50	68.9%
2224 · Registered Nurse	14,182.77	37,906.80	-23,724.03	37.4%
Total 2200 · Classified Support Salaries	68,802.87	121,591.92	-52,789.05	56.6%
2300 · Classified Sup.and Admin	77,991.75	103,989.60	-25,997.85	75.0%
2400 · Office Support				
2402 · Clerical Support & Substitutes				
2402-1 · Office Coverage	8,828.80	2,500.00	6,328.80	353.2%
2402-2 · Back Office Coverage	1,605.00	4,000.00	-2,395.00	40.1%
2402-3 · Assessment Administration (CELDT Testing)	0.00	0.00	0.00	0.0%
Total 2402 · Clerical Support & Substitutes	10,433.80	6,500.00	3,933.80	160.5%
2403 · Office Clerk				
2403-1 · OT Pay	7.04			
2403 · Office Clerk - Other	34,878.96	67,154.32	-32,275.36	51.9%
Total 2403 · Office Clerk	34,886.00	67,154.32	-32,268.32	51.9%
2404 · Administrative Assistant	17,429.56	34,789.12	-17,359.56	50.1%
Total 2400 · Office Support	62,749.36	108,443.44	-45,694.08	57.9%
2800 · Technology Department Salaries				
2801 · ATT	31,330.32	68,275.03	-36,944.71	45.9%
2802 · ATT/Classroom Tutoring	54.00	3,210.00	-3,156.00	1.7%
2803 · ATT PD/Mtg. Stipend	1,894.75	5,772.00	-3,877.25	32.8%
2804 · ATT Attendance Stipends	0.00	5,040.00	-5,040.00	0.0%
2805 · ATT Sub	5,638.05	0.00	5,638.05	100.0%
2800 · Technology Department Salaries - Other	7,408.40	13,642.00	-6,233.60	54.3%
Total 2800 · Technology Department Salaries	46,325.52	95,939.03	-49,613.51	48.3%
2900 · Campus Safety				
2901 · Yard Duty Salary	19,018.32	31,312.48	-12,294.16	60.7%
2902 · Yard Duty Tranings	1,119.45	572.00	547.45	195.7%
2903 · Yard Duty Sub	1,794.37	0.00	1,794.37	100.0%
2904 · Attendance Stipend	0.00	1,440.00	-1,440.00	0.0%
Total 2900 · Campus Safety	21,932.14	33,324.48	-11,392.34	65.8%
<b>Total 2000 · Classified Personnel Salaries</b>	<b>517,935.50</b>	<b>874,053.64</b>	<b>-356,118.14</b>	<b>59.3%</b>
3000 · Employee Benefits				
3101 · STRS (Certificated)	186,932.17	262,066.89	-75,134.72	71.3%
3301 · Medicare (Certificated)	16,574.85	23,341.34	-6,766.49	71.0%
3302 · OASDI (Non Certificated)	31,728.31	54,191.33	-22,463.02	58.5%

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Urban Charter Schools Collective  
**Profit & Loss Budget vs. Actual**  
 July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
3304 · Medicare (Non Certificated)	7,488.22	12,673.78	-5,185.56	59.1%
3400 · Health & Welfare Benefits				
3401 · Health & Welfare Benefits-Cert	147,881.83	0.00	147,881.83	100.0%
3402 · Health & Welfare Benefits (NC)	45,824.16	0.00	45,824.16	100.0%
3400 · Health & Welfare Benefits - Other	16,265.42	293,120.96	-276,855.54	5.5%
Total 3400 · Health & Welfare Benefits	209,971.41	293,120.96	-83,149.55	71.6%
3500 · Unemployment Insurance				
3504 · SEF UI Fund	1,474.60	5,741.90	-4,267.30	25.7%
Total 3500 · Unemployment Insurance	1,474.60	5,741.90	-4,267.30	25.7%
3600 · Worker's Comp Insurance	21,712.00	22,000.00	-288.00	98.7%
<b>Total 3000 · Employee Benefits</b>	<b>475,881.56</b>	<b>673,136.20</b>	<b>-197,254.64</b>	<b>70.7%</b>
4000 · Books & Supplies				
4100 · Textbooks & Core Materials	0.00	0.00	0.00	0.0%
4200 · Books & Other Ref Materials				
4210 · Hmong Language Development	0.00	0.00	0.00	0.0%
4211 · Staff Professional Development	1,022.17			
4200 · Books & Other Ref Materials - Other	4,242.67	50,000.00	-45,757.33	8.5%
Total 4200 · Books & Other Ref Materials	5,264.84	50,000.00	-44,735.16	10.5%
4300 · Materials & Supplies				
4310 · Classroom Supplies	0.00	0.00	0.00	0.0%
4320 · Enrichment Supplies				
4321 · Hmong Enrichment Materials	0.00	0.00	0.00	0.0%
4323 · Taekwondo Enrichment Materials	0.00	0.00	0.00	0.0%
4324 · Sports Enrichment Materials	1,337.89	0.00	1,337.89	100.0%
Total 4320 · Enrichment Supplies	1,337.89	0.00	1,337.89	100.0%
4330 · Office Supplies				
4330-1 · Awards Assembly	686.70	3,000.00	-2,313.30	22.9%
4330-2 · School Functions	0.00	0.00	0.00	0.0%
4330-3 · Staff Recognition	446.40			
4330 · Office Supplies - Other	470.85	5,000.00	-4,529.15	9.4%
Total 4330 · Office Supplies	1,603.95	8,000.00	-6,396.05	20.0%
4340 · Back Office Supplies	415.48	5,000.00	-4,584.52	8.3%
4350 · Schoolwide Supplies-Consumable	52,779.56	65,660.00	-12,880.44	80.4%
4360 · Health Supplies	703.85	2,350.00	-1,646.15	30.0%
4370 · Custodial Supplies	6,268.92	14,100.00	-7,831.08	44.5%
4390 · Food for staff (food for staff meetings/conf)				
4390-2 · Academy Council	0.00	0.00	0.00	0.0%
4390-3 · UCSC Board	67.92	0.00	67.92	100.0%
4390 · Food for staff (food for staff meetings/conf) - ...	358.76	0.00	358.76	100.0%
Total 4390 · Food for staff (food for staff meetings/conf)	426.68	0.00	426.68	100.0%
Total 4300 · Materials & Supplies	63,536.33	95,110.00	-31,573.67	66.8%
4400 · Non-Capitalized Equipment				
4410 · Schoolwide Start-Up (technology)	0.00	60,204.00	-60,204.00	0.0%
4420 · Schoolwide Start-up (furniture)	5,971.67	8,000.00	-2,028.33	74.6%
4400 · Non-Capitalized Equipment - Other	63,806.00	0.00	63,806.00	100.0%
Total 4400 · Non-Capitalized Equipment	69,777.67	68,204.00	1,573.67	102.3%
4700 · Food	23.97	0.00	23.97	100.0%
<b>Total 4000 · Books &amp; Supplies</b>	<b>138,602.81</b>	<b>213,314.00</b>	<b>-74,711.19</b>	<b>65.0%</b>
5000 · Services & Other Op Expenditure				
5200 · Travel & Conferences				
5202 · Travel Expenses				



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Urban Charter Schools Collective  
**Profit & Loss Budget vs. Actual**  
 July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
5202-1 · Staff Professional Development	8,026.58	14,565.00	-6,538.42	55.1%
5202-2 · Day to Day Travels	464.58	2,500.00	-2,035.42	18.6%
5202-3 · Study Trip/Pre Visits	1,374.00	432.00	942.00	318.1%
5202 · Travel Expenses - Other	1,388.98	0.00	1,388.98	100.0%
Total 5202 · Travel Expenses	11,254.14	17,497.00	-6,242.86	64.3%
5203 · Conference Fees/Registrations	6,395.00	14,159.00	-7,764.00	45.2%
5200 · Travel & Conferences - Other	0.00	0.00	0.00	0.0%
Total 5200 · Travel & Conferences	17,649.14	31,656.00	-14,006.86	55.8%
5300 · Dues & Memberships	10,700.77	10,677.00	23.77	100.2%
5400 · Insurance	19,554.09	19,604.00	-49.91	99.7%
5500 · Operations & Housekeeping Serv				
5501 · Water	5,417.79	41,000.00	-35,582.21	13.2%
5502 · Waste Removal	1,236.27	1,892.54	-656.27	65.3%
5503 · Natural Gas	891.25	3,000.00	-2,108.75	29.7%
5504 · Electricity	23,790.13	48,472.98	-24,682.85	49.1%
Total 5500 · Operations & Housekeeping Serv	31,335.44	94,365.52	-63,030.08	33.2%
5600 · Rental, Leases, Repairs, Improv				
5610 · Office Equip-Serv Agreement	391.05	850.00	-458.95	46.0%
5615 · Software License Copyright	15,373.04	18,512.00	-3,138.96	83.0%
5620 · Copier Rental	4,589.37	7,500.00	-2,910.63	61.2%
5630 · Improvements or Repairs	11.65	3,000.00	-2,988.35	0.4%
5640 · Pro Rata Share for Facilities	70,772.70	83,594.97	-12,822.27	84.7%
5600 · Rental, Leases, Repairs, Improv - Other	450.00			
Total 5600 · Rental, Leases, Repairs, Improv	91,587.81	113,456.97	-21,869.16	80.7%
5800 · Prof Consult Services & Op Exp				
5801 · Printing & Duplicating	0.00	2,500.00	-2,500.00	0.0%
5802 · Payroll Services	9,799.28	16,800.00	-7,000.72	58.3%
5805 · Audit	0.00	23,600.00	-23,600.00	0.0%
5807 · Insurance Admin Fees	40.00	40.00	0.00	100.0%
5808 · Wire Transfer Fees	0.00	100.00	-100.00	0.0%
5809 · Service Charge (Banks)	10.00			
5810 · Attorney fees	768.70	6,000.00	-5,231.30	12.8%
5811 · CPA fees	2,633.75	8,000.00	-5,366.25	32.9%
5812 · Nurse Consultation Fees (Nurse consultation f...	5,000.10	10,000.00	-4,999.90	50.0%
5813 · Late Penalty	0.00	50.00	-50.00	0.0%
5820 · Transportation for Field Trips				
5820.1 · Field Trip Admission	19,535.67	0.00	19,535.67	100.0%
5820.2 · Field Trip Transportation	38,951.07	0.00	38,951.07	100.0%
5820 · Transportation for Field Trips - Other	0.00	87,677.51	-87,677.51	0.0%
Total 5820 · Transportation for Field Trips	58,486.74	87,677.51	-29,190.77	66.7%
5840 · BTSA Support Providers	0.00	16,200.00	-16,200.00	0.0%
5898 · Contracted Services Fees (Use of SCUSD Subfi...	253,745.33	76,941.32	176,804.01	329.8%
5899 · 1099 Contracts	38,922.03	78,740.00	-39,817.97	49.4%
Total 5800 · Prof Consult Services & Op Exp	369,405.93	326,648.83	42,757.10	113.1%
5900 · Communications				
5901 · Telephones				
5901.1 · E-Rate Discount	0.00	0.00	0.00	0.0%
5901 · Telephones - Other	18,732.70	30,000.00	-11,267.30	62.4%
Total 5901 · Telephones	18,732.70	30,000.00	-11,267.30	62.4%
5902 · Postage	911.18	1,050.00	-138.82	86.8%
5900 · Communications - Other	626.23	800.00	-173.77	78.3%
Total 5900 · Communications	20,270.11	31,850.00	-11,579.89	63.6%
Total 5000 · Services & Other Op Expenditure	560,503.29	628,258.32	-67,755.03	89.2%
6000 · Capital Outlay				

04/02/19

Urban Charter Schools Collective  
**Profit & Loss Budget vs. Actual**  
 July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
6400 · Equipment	0.00	116,716.64	-116,716.64	0.0%
6900 · Depreciation Expense	0.00	0.00	0.00	0.0%
<b>Total 6000 · Capital Outlay</b>	<b>0.00</b>	<b>116,716.64</b>	<b>-116,716.64</b>	<b>0.0%</b>
7000 · Other Outgo				
7010 · District Oversight Fee	0.00	42,674.95	-42,674.95	0.0%
7020 · Special Ed Encroachment	0.00	433,268.70	-433,268.70	0.0%
<b>Total 7000 · Other Outgo</b>	<b>0.00</b>	<b>475,943.65</b>	<b>-475,943.65</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>2,848,241.81</b>	<b>4,591,169.95</b>	<b>-1,742,928.14</b>	<b>62.0%</b>
Net Ordinary Income	385,167.28	71,023.98	314,143.30	542.3%
<b>Net Income</b>	<b>385,167.28</b>	<b>71,023.98</b>	<b>314,143.30</b>	<b>542.3%</b>



## URBAN CHARTER SCHOOLS COLLECTIVE BOARD OF DIRECTORS

AGENDA ITEM: 12.3.2

**MEETING DATE:** *April 8, 2019*

**SUBJECT:** **Chief Financial Officer's Monthly Report**

- ☒ Informational Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference/Discussion Item Only (Action Anticipated Date: \_\_\_\_\_)
- ☐ Conference to Action Item
- ☐ Action Item

**DIVISION:** *Business Office*

**RECOMMENDATION:** *Review Tax Information Request for Form 990 Attachment and Provide Feedback*

**BACKGROUND:**

*IRS Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from income tax under section 501(a), and certain political organizations and nonexempt charitable trusts.*

*Advantages of filing a Form 990 includes maintaining the organizations tax exemption status, remaining legitimate and competitive among other grant seeker, donors and analyst. The organization is seen to conform to standard nonprofit practices, and the discipline of completing the form and having the board review it are valuable exercises. Ultimately creating greater transparency and fewer question.*

*Failure to file three years in a row, the IRS will automatically revoke an organizations tax-exempt status and since there is no appeal process the organization would be subject to paying income taxes.*

**FINANCIAL CONSIDERATIONS:** None

**LCAP GOALS:**

**DOCUMENTS ATTACHED:**

- 1. Tax Information Request for Form 990, June 30, 2017*
- 2. The Board's Role in Reviewing Form 990, 2016 BoardSource.org*
- 3. Blank IRS Form 990, Return of Organization Exempt From Income Tax*

**PREPARED BY:** Megan Lao

**REVIEWED BY:** \_\_\_\_\_

**PREPARED BY:** \_\_\_\_\_

**APPROVED BY:** Lee Yang

## **Tax Information Request for Form 990 June 30, 2017**

### **Briefly describe the organization's mission or most significant activities for the year.**

*The Urban Charter Schools Collective (UCSC) is a nonprofit public benefit corporation which operates as a charter school management organization. UCSC operates Yav Pem Suab Academy (YPSA), a K-6 charter school located in Sacramento, CA.*

*UCSC was responsible for overseeing YPSA through its first renewal process on June 18, 2015, resulting in a second, five year term for YPSA, starting July 1, 2015 through June 30, 2020.*

*UCSC has been proactive in its efforts especially during a time of change in California K-12 educational system. Efforts include the contracting of Third Plateau a social impact strategy firm to guide the nonprofit to advance its mission by setting additional goals and identifying strategies to implement for the next five years.*

**Briefly describe the organization's mission as articulated in its mission statement or as otherwise adopted by the organization's governing body. If the organization does not have a mission that has been adopted by its governing body, state "none."**

*UCSC's purpose is to manage, operate, guide, direct and promote public charter schools by helping community groups start and operate effective and innovative public charter schools in Sacramento.*

### **The Program Service Accomplishments:**

#### **PROGRAM SERVICE ACCOMPLISHMENT #1**

*Urban Charter Schools Collective obtained a school facility in July 2010 and opened the doors to its first K-6 public charter school Yav Pem Suab Academy (YPSA) on August 1, 2010. The school served 260 elementary students in its first year of operation and has significantly increased its current enrollment to 460 students.*

*YPSA's academic growth continues in an upward trend. In its third year of administering the California Assessment of Student Performance and Progress (CAASPP) assessment, YPSA's a percentage of students meeting, and exceeding expectations grew by 18% in English Language Arts/Literacy and 14% growth in Mathematics.*

#### **PROGRAM SERVICE ACCOMPLISHMENT #2**

*UCSC provides the tools and support necessary to achieve YPSA's mission. It offered ample and ongoing professional development opportunities in Highly Effective Teaching (HET) and ELA & Math through the Sacramento County Office of Education. Staff and faculty received coaching in Mind-Brain-Education Science practices enriching language and literacy instruction to raise achievement for culturally and linguistically diverse students. Backward Standards Maps (BSM) were developed for Core, Hmong Language Development and Movement components and shared with all constituents.*

*UCSC Board Members and faculty visited Sherwood Charter School in Oregon late April of 2018 resulting in the creation of a HET Implementation Plan for YPSA. The purpose of the HET plan is to improve scholar learning and performance by supporting teacher capacity development in the area conceptual and integrated thematic planning and teaching.*

#### **PROGRAM SERVICE ACCOMPLISHMENT #3**

*UCSC encourages collaboration with local Hmong educational agencies and dual immersion schools like Susan B. Anthony, where YPSA shares its cultural tools and resources. Eyed for its language program expertise, UCSC Superintendent has been invited on multiple occasions to participate in collaborative work with SCUSD and St. Paul MN public schools in the development of Hmong curriculum standards for teaching Hmong language and literacy in public schools.*

# The Board's Role in REVIEWING FORM 990

## A Checklist

All tax-exempt organizations must report annually to the IRS on their financial and other activities — including their governance activities. They do this by filing a Form 990, Return of Organization Exempt from Income Tax.

Many organizations provide a CPA or legal counsel with the pertinent information and then rely on him or her to complete the form. Regardless of who completes the form, however, all organizations should ensure that the chief executive and either the board chair or the chair of the audit (or finance/audit committee) committee examines it closely prior to filing. As fiduciaries, all board members also should be familiar with it. In Part VI, Section A of the form, the IRS asks whether the board receives a copy and what its review process is.

To help your board review the completed form, BoardSource provides the following checklist pertaining to governance. If your board members flag any of the items on the checklist, address them before filing the form with the IRS. When reviewing the form, keep the following in mind:

- **Is it accurate?** Form 990 serves as introduction to your organization and is reviewed by the IRS, your constituents, donors, and the media. You do not want to share inaccurate information.
- **Are you meeting legal requirements?** The IRS recognizes your tax-exempt status. Form 990 allows the IRS to verify that your organization meets the expectations and deserves its special status.
- **“No” answers may raise red or yellow flags in the eyes of the IRS.** They may lead to a heightened audit profile. Are there justified reasons for your “no” answers? Have you explained the reasons sufficiently in [Schedule O](#)?
- **Have you done your due diligence in justifying various interdependencies and relationships among your insiders or individuals or entities with which your organization does business?**
- **Are those who are compensated for services truly earning their compensation?** Familiarize yourself with the IRS's [intermediate sanctions](#) and safe harbor clauses and follow them to protect yourself and your organization.

### LIST OF BOARD MEMBERS

The IRS requires you to list the names and titles of all board members and officers, whether or not compensation is provided. **Have you done so and is the information correct?**

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

### NUMBER OF VOTING MEMBERS

The IRS wants to know the size of your decision-making body/board. Do not include ex-officio non-voting members in this number. If your chief executive is a voting member, you must add him or her to this number. **Is this number correct?**

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

### INDEPENDENCE OF BOARD MEMBERS

The IRS wants to ensure that your voting board members are independent as it pertains to three conditions: 1) No compensation as an officer or employee of the organization; 2) No (or less than \$10,000) compensation as a contractor to the organization or a related organization; 3) No other financial transactions directly with the organization or a related organization or to a family member with the organization or a related organization. **Are your board members independent?**

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

# The Board's Role in REVIEWING FORM 990

## A Checklist

### COMPENSATION OF BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES

Compensation is of primary concern to the IRS. Above all, it wants to ensure that no tax-exempt organization is involved in private inurement, undue or excessive remuneration for services not provided, or that decisions related to financial transactions are made by insiders who have a conflict of interest in the outcome.

**Do your board members serve as volunteers without compensation? If they are compensated, is it reported? If you compensated any former board members more than \$10,000, did you report it? After five years, one is no longer a "former board member."**

✓ YES

✗ NO

☐
☐

**Have you reported any "key" employees\* earning more than \$150,000? (Your CEO and COO are not key employees; they are considered officers of the organization.)**

☐
☐

**Have you reported any non-key employees earning more than \$100,000?**

☐
☐

**If you compensated any independent contractors more than \$100,000, have you reported it?**

☐
☐

**If you compensated any former officers or any former key employees more than \$100,000, did you report it?**

☐
☐

### COMPENSATION PROCESS

The IRS focuses on the process of determining compensation for the chief executive and other key individuals.

**Is your board adhering to the intermediate sanctions' safe harbor clauses?**

☐
☐

**Do you rely on comparable data when setting compensation?**

☐
☐

**Do independent individuals approve the compensation for top management?**

☐
☐

**Does the board keep accurate and contemporaneous records of how it makes compensation decisions?**

☐
☐

### LOANS

The IRS wants to ensure that the board is an independent body that makes decisions for the good of the organization without weighing in personal benefits.

**Did the organization refrain from providing loans, grants, or other financial assistance to board members, officers, or key employees?**

☐
☐



# The Board's Role in REVIEWING FORM 990

## A Checklist

### DELEGATION OF AUTHORITY

If your board delegates part of its authority to an executive or similar committee, have you described the composition of this group and the scope of its authority in Schedule O?

✓ YES

✗ NO

☐
☐

If any board decisions are subject to approval by members, stockholders, or other persons, have you reported this?

☐
☐

### BOARD PRACTICES

Did your board members refrain from engaging in direct or indirect campaign activities on behalf of or in opposition to candidates for public office or engage in lobbying?

☐
☐

Did the board and each committee with authority to act on behalf of the board contemporaneously document the meetings held or written actions undertaken during the year?

☐
☐

Does the organization have members, stockholders, or other persons who may elect one or more members of the board, and if so, is it reported?

☐
☐

### BOARD POLICIES

Do you have a written conflict-of interest (COI) policy, are board members and key staff required to disclose interests that could lead to conflict, and are these situations monitored and enforced? Do you share your COI policy (as well as your governing and financial statements and Form 990) with the public?

☐
☐

Does the organization have a written whistleblower policy and document retention and destruction policy?

☐
☐

Did the organization make any significant changes to its articles of incorporation or bylaws since the prior Form 990 was filed and, if so, are they explained in Schedule O?

☐
☐

Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

☐
☐

### FINANCES

Are any assets held in term, permanent, or quasi-endowments reported?

☐
☐

Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP?

☐
☐

# The Board's Role in REVIEWING FORM 990

## A Checklist

	✓ YES	✗ NO
Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	<input type="checkbox"/>	<input type="checkbox"/>
Are any non-cash contributions to the organization valued more than \$25,000 — or any contributions of art, historical treasures, or other similar assets, or qualified conservation contributions — reported?	<input type="checkbox"/>	<input type="checkbox"/>
Is any unrelated business income of \$1,000 or more reported?	<input type="checkbox"/>	<input type="checkbox"/>
If the organization invested in, contributed to, or participated in a joint venture or similar arrangement with a taxable entity during the year, has the organization adopted a written policy or procedure requiring the organization to evaluate its participation under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such an arrangement?	<input type="checkbox"/>	<input type="checkbox"/>
<b>MISSION AND PROGRAMS</b> Have you accurately and succinctly described your mission?	<input type="checkbox"/>	<input type="checkbox"/>
If you made any significant changes to your programs — adding, ending, or altering how you deliver your programs — have you explained them in Schedule O?	<input type="checkbox"/>	<input type="checkbox"/>
Have you accurately described the achievements for your three largest program services by revenue?	<input type="checkbox"/>	<input type="checkbox"/>
If you have chapters, branches, or affiliates, do you have written policies and procedures governing their activities to ensure consistency with the organization?	<input type="checkbox"/>	<input type="checkbox"/>

**\*Who is a key employee?** A key employee meets the following tests:

- Received annual compensation in excess of \$150,000.
- Has responsibilities, powers, or influences over the organization that are similar to that held by an officer (e.g., CEO, CFO, COO) or a board member.
- Manages a discrete segment or activity that represents 10 percent or more of the organization's activities, assets, income, or expenses.
- Has or shares the authority to control or determine 10 percent of the organization's capital expenditures, operating budget, or compensation for employees.
- Is one of the top 20 employees who pass the \$150,000 and responsibility tests.

Form **990**

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

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

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2017 calendar year, or tax year beginning , 2017, and ending , 20																							
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization</td> <td rowspan="3"><b>D</b> Employer identification number</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code</td> <td><b>E</b> Telephone number</td> </tr> <tr> <td colspan="2"><b>F</b> Name and address of principal officer:</td> <td><b>G</b> Gross receipts \$</td> </tr> <tr> <td colspan="2"><b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                      If "No," attach a list. (see instructions)                 </td> </tr> <tr> <td colspan="2"><b>J</b> Website: ▶</td> <td><b>H(c)</b> Group exemption number ▶</td> </tr> <tr> <td colspan="2"><b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td><b>L</b> Year of formation: <b>M</b> State of legal domicile:</td> </tr> </table>	<b>C</b> Name of organization		<b>D</b> Employer identification number	Doing business as		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	City or town, state or province, country, and ZIP or foreign postal code		<b>E</b> Telephone number	<b>F</b> Name and address of principal officer:		<b>G</b> Gross receipts \$	<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	<b>J</b> Website: ▶		<b>H(c)</b> Group exemption number ▶	<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>M</b> State of legal domicile:
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<b>Part I Summary</b>				
<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: _____		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	
	<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a) . . . . .	<b>5</b>	
	<b>6</b>	Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>		
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) . . . . .		
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .		
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .		
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .		
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .		
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .		
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 . . . . .			
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) . . . . .	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26) . . . . .		
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 . . . . .		

<b>Part II Signature Block</b>				
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
<b>Sign Here</b>	▶	Signature of officer		Date
	▶	Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2017)



**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>	<b>20a</b>	
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	<b>21</b>	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>	<b>22</b>	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>	<b>23</b>	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>	<b>24a</b>	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>	<b>25a</b>	
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>	<b>25b</b>	
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>	<b>26</b>	
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>	<b>27</b>	
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	<b>28a</b>	
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	<b>28b</b>	
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	<b>28c</b>	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>	<b>29</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>	<b>30</b>	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>	<b>31</b>	
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>	<b>32</b>	
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>	<b>33</b>	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>	<b>34</b>	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>35a</b>	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	<b>36</b>	
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>	<b>37</b>	
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	<b>38</b>	



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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) . . . . .	<b>2b</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>	
<b>b</b>	If "Yes," enter the name of the foreign country: ► _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>	
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>	
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	<b>6a</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>	
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>14b</b>	

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

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

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ►

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain in Schedule O)

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►



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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

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

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

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

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

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

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

**Section B. Independent Contractors**

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

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

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

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

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

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .				
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .				
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) . . . . .				
<b>a</b> -----				
<b>b</b> -----				
<b>c</b> -----				
<b>d</b> -----				
<b>e</b> All other expenses -----				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .				
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

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

		(A) Beginning of year	(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>	
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b>	<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>
	<b>14</b> Intangible assets . . . . .		<b>14</b>
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		<b>16</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>
	<b>18</b> Grants payable . . . . .		<b>18</b>
	<b>19</b> Deferred revenue . . . . .		<b>19</b>
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .		<b>25</b>
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .		<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>		
	<b>27</b> Unrestricted net assets . . . . .		<b>27</b>
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>		
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>
	<b>33</b> Total net assets or fund balances . . . . .		<b>33</b>
<b>34</b> Total liabilities and net assets/fund balances . . . . .		<b>34</b>	

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	

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

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