



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3

Meeting Date: February 5, 2026

Subject: Dependent Charter Fiscal Distress and Potential Closure

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☒ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Deputy Superintendent's Office

Recommendation: Staff recommend that the Board take action on two questions:

- Whether to initiate closure proceedings for dependent charter schools projected to have insufficient funds for the duration of the 2026-27 school year.
- Which options for addressing the financial sustainability of the other dependent charter schools should staff pursue.

Background/Rationale:

In December 2025, staff presented the Board with a First Interim fiscal analysis of all dependent charter schools, explicitly notifying the Board that multiple schools were experiencing, or were projected to experience, fiscal distress. That analysis evaluated each school's 2025–26 First Interim position as of October 31 and then incorporated anticipated Second Interim adjustments, including the application of mandatory District costs, targeted expenditure reductions, restricted fund realignments, and one-time revenue associated with the Fund 09 clean-up. While these adjustments temporarily stabilized all schools in 2025–26, forward projections indicated that some of the Dependent Charters were likely to end the 2026–27 fiscal year with negative unrestricted fund balances, essentially running out of funds to meet their financial obligations.

Concurrently, District staff have been negotiating a comprehensive Dependent Charter School Memorandum of Understanding to formally define the ongoing financial relationship between the District and its dependent charter schools, including required cost structures, fiscal oversight expectations, and the allocation of financial

responsibility. The terms of this MOU have a significant effect on the financial health of the schools.

As both authorizer and governing board for dependent charter schools, the Board was advised in December that, should fiscal insolvency persist, it may elect to provide financial support or pursue self-closure rather than revocation. This item represents the next step in that process, bringing forward decisions regarding school closure and final MOU terms based on previously noticed fiscal conditions, established timelines for corrective action, and the Board's dual fiduciary responsibilities.

Financial Considerations:

The MOU terms will have significant financial implications for the Dependent Charter Schools but relatively small financial implications for the District. The details of this are discussed in the attached executive summary.

LCAP Goal(s):

While all LCAP goals are relevant within the context of the District intent to provide students with the maximum amount of post-secondary options, the immediate issue directly speaks to Goal 3 – Community sense of welcome and safety.

Documents Attached:

1. Executive Summary with Financial Projections
2. MOU Draft A
3. MOU Draft B

Estimated Time of Presentation: 10 minutes

Submitted by: Mary Hardin Young, Deputy Superintendent
Amanda Goldman, Director Innovative Schools

Approved by: Lisa Allen, Superintendent

Dependent Charter Fiscal Distress and Potential Closure

EXECUTIVE SUMMARY

FRAMING: AN OPPORTUNITY TO LEAD

This item presents the Board with an opportunity to lead decisively at a moment when clarity and timeliness are needed to reduce harm and mitigate community unrest. Early, deliberate action can limit confusion and uncertainty for families, staff, and students, while ensuring stronger long-term outcomes—even when the immediate decisions are difficult. When fiscal distress is allowed to persist without resolution, uncertainty compounds, options narrow, and the eventual impact on students and staff becomes more disruptive and traumatic.

Staff have framed this work using a Framing-Fact-Feeling-Fair Request organization method. In this section, we encourage the Board to consider the following guiding questions:

- 1) Under what conditions can hard decisions be made in a manner that limits trauma to students and the community?
- 2) What information does the Board need in order to feel confident that a school's financial situation can or cannot be repaired?
- 3) What decisions can preserve the value these schools bring without further impacting the District's financial crisis?

In this framework, the decision to initiate a school closure should be guided primarily by questions 1 and 2. An informed, timely decision about closure allows staff to focus on ensuring that all students, staff, and community members are supported and cared for through a challenging transition.

Question 3 would guide decisions around the terms of the *Dependent Charter School MOU*. The terms of the MOU establish the baseline conditions under which schools either remain financially healthy or gradually decline. Clear, sustainable MOU terms—particularly those governing cost structures—can stabilize schools before distress becomes acute or recurring. Conversely, unresolved or misaligned terms increase the likelihood that schools will cycle toward emergency conditions.

The Board has previously asked for clear options and defined decision points. This item responds directly to that request by distinguishing between emergency decisions related to potential school closure and preventive, system-level decisions regarding MOU terms that affect the health of the broader dependent charter portfolio. The decisions before the Board today are guided by both facts and values.

FACTS – DECISION 1: SCHOOL CLOSURE

In determining whether a closure decision is warranted at this time, staff present three data points.

Is there enough money this year (2025-26)?

The analysis demonstrates that, while sufficient funds exist to operate all dependent charter schools in the current year, at least two schools will end the year with insufficient funds to meet its reserve requirements. The table below provides a summary; a more detailed financial analysis appears at the end of the document.

Staff completed this analysis using the following assumptions:

- Revenue based on the enrollment submitted to CDE for P1
- Current year expenditures and encumbrances are accurate in Escape
- Using the “MOU Version A” calculations for SPED, Admin, Oversight, and Facility Costs

<i>Table 1</i>	BG Chacon	BG McCoy	New Joseph	Carver	New Tech	The MET
End 25-26 with funds	YES	YES	YES	YES	YES	YES
End 25-26 with adequate reserve	<u>NO*</u>	YES	YES	<u>NO</u>	YES	YES

*As a combined entity (which they legally are), Bowling Green Elementary will have an adequate reserve.

Is there likely to be enough money next year (2026-27)?

The analysis indicates that, under current assumptions, George Washington Carver will not have sufficient funds to complete the 2026-27 school year. The same may be true for Bowling Green Chacon, however, as a single budget unit combined with Bowling Green McCoy, the LEA will have sufficient funds. Sacramento New Technology may not meet its reserve requirements, but is unlikely to run out of funds. The table below provides a summary; a more detailed financial analysis appears at the end of the document.

Staff completed this analysis using the following assumptions:

- Revenue based on historical enrollment patterns, current student intent to return, and students already registered for next year
- An assumption of at least 6% personnel cost increase across the board
- Other budget decisions as made at each school’s budget development meeting
- Using the “MOU Version A” calculations for SPED, Admin, Oversight, and Facility Costs

<i>Table 2</i>	BG Chacon	BG McCoy	New Joseph	Carver	New Tech	The MET
End 26-27 with funds	<u>NO*</u>	YES	YES	NO	YES	YES
End 26-27 with adequate reserve	<u>NO*</u>	YES	YES	<u>NO</u>	NO	YES

*As a combined entity (which they legally are), Bowling Green Elementary will have an adequate reserve.

What timeline constraints impact when to make this decision?

Timing is a material constraint. Decisions regarding closure directly affect certificated and classified staffing timelines, labor notice requirements, and families’ ability to secure enrollment at other schools. Delayed action reduces available options, increases operational risk, and shifts transitions from planned to reactive. It may also increase the District’s financial woes if positions are not closed at the appropriate time.

FACTS – DECISION 2: MOU TERMS AND OTHER DIRECTIONS

Four of the six dependent charter schools are not presently in acute fiscal crisis; however, the financial analysis demonstrates that all are on a trajectory toward distress absent structural intervention. In this context, the Dependent Charter School MOU establishes the baseline conditions under which schools can budget to remain financially stable and avoid emergency intervention.

Whether schools maintain solvency is materially affected by MOU provisions on District chargebacks, labor requirements, and cost allocation, as well as by external factors such as enrollment variability and State budget decisions. Clear, sustainable MOU terms can stabilize schools before fiscal distress becomes acute, while unresolved or misaligned terms increase the likelihood that schools will require emergency-level intervention in future years.

The Board's decisions regarding MOU terms, therefore, serve not only as contractual determinations but as preventative, system-level actions that shape the long-term health of the dependent charter portfolio.

Financial Outlook Under Two Scenarios

Table 3 shows the 2-year financial outlook under 2 scenarios. Scenario A is presented in version A of the MOU and follows the assumptions from the projections above. It is effectively the status quo. Scenario B follows a different calculation model outlined in Version B of the MOU. Both are legally and financially appropriate, but represent different values and priorities. Version B gives the solvent charter schools more time to increase enrollment and stabilize costs. The table below provides a summary; a more detailed financial analysis appears at the end of the document.

Staff completed this analysis using the following assumptions:

- Stable enrollment, revenue, and basic costs
- The depletion of one-time or single-use, restricted funds
- The same overall excess/deficit amount for 27-28 as projected for 26-27

<i><u>Table 3</u></i>	BG Chacon	BG McCoy	New Joseph	Carver	New Tech	The MET
Version A End 26-27 with funds	<u>NO*</u> (\$294,347)	YES \$387,588	YES \$275,912	NO (\$445,547)	YES \$66,199	YES \$181,240
Version A End 27-28 with funds	<u>NO</u> (\$964,694)	NO (\$687,824)	NO (\$284,230)	NO (\$914,962)	NO (\$267,096)	NO (\$158,796)
Version B End 26-27 with funds	<u>NO*</u> (\$161,710)	YES \$521,795	YES \$360,084	NO (\$404,542)	YES \$122,947	YES \$266,032
Version B End 27-28 with funds	<u>NO*</u> (\$699,421)	NO (\$419,409)	NO (\$23,233)	NO (\$832,953)	NO (\$153,598)	YES \$10,789

*As a combined entity (which they legally are), Bowling Green Elementary will have adequate funds in 2026-27 but not in 2027-28.

Details of the Two MOU Versions

As a Dependent Charter, the terms of the relationship by which the Charter School purchases services (Special Education, Administrative, etc.) are not defined by law. Instead, those cost structures are determined through practice and mutual agreement. The base language in the Dependent Charter MOU is intended to be neutral with respect to the calculation method, but the included exhibits define that method. Both versions are legal and ensure revenue to the District for the services rendered to the Dependent Charters. However, version A prioritizes ease of calculation, while version B prioritizes the fiscal solvency of the Charter Schools.

<i>Table 4</i>	Version A	Version B	Difference	Notes
Special Education Contribution	Per Student amount capped at 18% of LCFF Revenue	Per Student amount capped at 15% of LCFF Revenue	\$318,724	Version B insulates Dependent Charters from disproportionately bearing the weight of increasing SPED costs.
Administrative Chargeback	Simplified calculation of a per-student amount for all general fund expenses in specific departments	Complex per student calculation only including expenses tied to charter use in specific departments	\$261,168	Version A is much simpler to calculate and understand. Version B is more nuanced and requires significant understanding to execute.

One important clarification is that the District does not currently include this revenue in its budgeting process. While the MOU should allow that to change, at this time, neither scenario represents a loss of already budgeted revenue. The only question is the amount of that revenue.

Further Direction Could Provide Additional Pathways to Solvency

In addition to the MOU Terms, the Board could encourage staff to work on the following fiscal stabilization tools:

1. Consider returning to negotiations with labor partners regarding non-classroom contractually mandated positions. Adjusting these ratios at small schools could save up to \$1M per year with minimal disruption to current programming.*
2. Revisit District (not charter) funding of Reading Intervention Teachers.*
3. Continue strict expenditure controls and maximize the use of one-time funds through disciplined budgeting and accounting practices.
4. Evaluate shared and networked program models, including co-location and consolidation of duplicate services.
5. Further integrate dependent charter schools into District-wide enrollment and outreach strategies to stabilize enrollment.
6. Continue to seek additional revenue in the form of grants and donations.

Staff fully recognize that items 1 and 2 represent areas where collaboration and engagement with labor partners are required. They are included here simply to uplift possibilities. The financial analysis of those items is included at the end of this document.

Feelings: Reducing Harm Through Proactive Decisions

While the fiscal facts inform what is possible, the Board's decisions also shape how those outcomes are experienced by students, families, staff, and the broader system.

Proactive decision-making regarding potential school closure reduces uncertainty and limits the accumulation of stress across the system. Earlier, deliberate action allows transitions to be planned thoughtfully, decreasing the likelihood that sadness escalates into chaos or trauma. Conversely, delayed decisions often prolong anxiety for families and staff and increase the risk that transitions occur under crisis conditions. Moreover, no one wants the churning of the rumor mill to be the source of community understanding. Proactive decision making allows for clear, accurate communication.

Decisions regarding the Dependent Charter School MOU similarly carry values-based implications. MOU terms signal how the District balances fiscal stewardship with its commitment to small schools and specialized programs. Clear, sustainable terms can provide stability and predictability for school leaders and staff, while also reducing the likelihood that additional schools experience acute distress in future years.

Taken together, these decisions influence not only fiscal outcomes, but the level of trust, clarity, and care experienced by the communities the District serves. They model the type of leadership and decision-making needed to weather current and future crises.

FAIR REQUESTS

Based on the fiscal analysis, operational timelines, and system-level considerations outlined in this report, staff respectfully requests that the Board take the following actions:

1. Motion to initiate self-closure proceedings on the basis of fiscal insolvency.

If the Board believes that any one of the dependent charter schools is demonstrably unlikely to turn around its financial position and end the 2026-27 School Year solvent, the Board should take action to initiate closure proceedings for [School X], in order to support an orderly and well-planned transition for students, families, and staff.

2. Motion to direct staff on MOU implementation.

In order for staff to immediately begin implementation of the MOU, the Board may direct staff to move forward with Version X of the Dependent Charter School MOU, and to finalize and implement the agreement consistent with the Board's direction.

In addition to these action items, Board Members are respectfully encouraged to provide guidance on any additional items described here.

FINANCIAL DETAILS

This section should be considered like an appendix. It provides the same information as the tables above, but in deeper financial detail.

- Ending Fund Balance = Total Amount of Unrestricted Dollars left at the end of the year
- Required Reserve: Under the MOU, Charter Schools must maintain a Fund Balance of at least 5% of total expenditures to cover any unexpected expenses.

A Disclaimer on the Numbers

The fiscal figures and timelines presented in this report are projections, based on the best information available at the time of analysis. Second Interim official numbers will not be available until March, but staff have attempted to make meaningful estimates.

Some assumptions are of high confidence, including known contractual obligations. Other assumptions involve greater variability, including final 2026–27 enrollment, State budget and LCFF funding decisions, the pace of site-level corrective actions, and the outcome of any labor negotiations affecting staffing flexibility.

Note: These numbers were provided prior to the 26-27 BDP meetings. Should anything change as a result of those meetings, updated information will be provided at the Board Meeting.

Table 1 Details - 2025-26 Projections

	BG Chacon	BG McCoy	New Joseph	Carver	New Tech	The MET
2025-26 Excess / Deficit (Offset by Fund 09 clean up)	\$ (161,607)	\$ 402,199	\$ 199,589	\$ 102,961	\$ 140,298	\$ 352,861
2025-26 Ending Fund Balance	\$ 203,507	\$ 2,440,516	\$ 865,113	\$ 130,804	\$ 268,929	\$ 552,402
Meets Reserve Requirement?	No	Yes	Yes	Yes	Yes	Yes

* Reserve Requirements are 5% of total expenditures

Table 2 Details - 2026-27 Projections

	BG Chacon	BG McCoy	New Joseph	Carver	New Tech	The MET
2026-27 Excess / Deficit	\$ (670,347)	\$ (1,075,412)	\$ (560,142)	\$ (469,415)	\$ (333,295)	\$ (340,036)
2026-27 Ending Fund Balance	\$ (294,347)	\$ 387,588	\$ 275,912.00	\$ (445,547)	\$ 66,199	\$ 181,240
Meets Reserve Requirement?	<u>No</u>		Yes	<u>Yes</u>	No	Yes

* Reserve Requirements are 5% of total expenditures

Table 4 Details - Summary of All Charges in the MOU Versions A and B by School (25-26)

MOU Terms		BG Chacon	BG McCoy	NewJoseph	Carver	New Tech	The MET
SPED Contribution	A	\$682,248.00	\$800,900.00	\$693,947.00	\$333,179.00	\$372,304.00	\$497,648.00
	B	\$595,424.46	\$698,976.54	\$548,271.60	\$289,975.35	\$314,737.65	\$359,276.10
Admin Fees	A	\$283,815.25	\$333,174.42	\$257,912.90	\$150,875.45	\$130,463.75	\$169,332.53
	B	\$212,179.46	\$249,080.23	\$192,814.94	\$112,794.05	\$97,534.32	\$126,592.51
Facility Use	Both	\$119,650.47	\$115,963.08	\$97,199.88	\$52,587.84	\$52,354.17	\$66,207.42
Charter Oversight	Both	\$31,755.97	\$37,278.75	\$29,241.15	\$15,465.35	\$16,786.01	\$19,161.39

Table 5 Details - Analysis of Proposed Stabilization Measures (2026-27 & 2027-28)

The table is on the following page.

Proposed Stabilization Measures:

1. Reduce charter oversight fee from 1% to 0.8% (already included in all projections)
2. MOU Version B - SPED Cap at 15%
3. MOU Version B - Adjusted Admin Chargeback
4. Fund Balance Restored for 25-26 Cost of RIT teachers, less waiver penalty
5. Elementary Dependent Charters funds only 1 of 2 RIT Teachers (the other 1 is funded by the District or closed).
6. Elementary Dependent Charters do not fund RIT positions moving forward (entirely District funded)

7. Negotiate adjustments to ratios or conditions around social workers, nurses, and counselors to all for more stable and less piecemeal staffing (assume reduction of overall .2FTE at high schools and .4 FTE at elementary schools).

			Expenses									
	Beginning Fund	Projected	Projected	Projected Cost	Projected Cost	Projected SPED	Projected Admin	Projected	Projected	Other Expenses	Total Projected	Required
	Adjusted to			RIT positions		2) Lower Cap;	3) Use Method		4)Go back to 2%		Check	Check
Schools	Unadjusted Beginning Fund Balance 2026-27	Unadjusted Excess / Deficit 2026-27	Change 1 - Reduce Oversight Fee (already Implemented)	Change 2 - Reduce SPED Cap to 15%	Change 3 - Adjusted Admin Chargeback	Change 4 - Elementary Charters repaid for 25-26 RIT positions less waiver amount	Change 5 - Moving forward, elementary charters fund only 1 RIT position	Change 6 - Elementary Schools do not fund any RIT positions	Change 7 - Negotiate Adjustments to non-classroom staffing ratios	Adjusted Excess / Deficit with all Adjustments	Total Reduction in Deficit	26-27 Ending Fund Balance with all adjustments
			Savings	Savings	Savings	Savings	Savings	Savings	Savings			
Bowling Green Chacon	\$376,000.00	-\$670,347.00	\$8,152.59	\$70,803.45	\$55,953.49	\$57,947.00	\$0.00	\$228,397.00	\$75,000.00	-\$240,193.06	\$430,153.94	\$193,753.94
Bowling Greem McCoy	\$1,463,000.00	-\$1,075,412.00	\$9,570.44	\$83,117.15	\$46,007.79	\$198,790.00	\$228,397.00	\$456,794.00	\$75,000.00	-\$186,096.06	\$889,315.94	\$1,475,693.94
BG Combined	\$1,839,000.00	-\$1,745,759.00	\$17,723.03	\$153,920.60	\$101,961.28	\$256,737.00	\$228,397.00	\$685,191.00	\$150,000.00	-\$426,289.12	\$1,319,469.88	\$1,669,447.88
New Joseph Bonnheim	\$836,054.00	-\$560,142.00	\$8,331.38	\$69,093.35	\$74,266.55	\$325,067.00	\$228,397.00	\$456,794.00	\$75,000.00	\$343,408.90	\$903,550.90	\$1,504,529.90
GWC	\$23,868.00	-\$469,415.00	\$4,221.18	\$16,590.20	\$17,075.36	\$0.00	\$0.00	\$0.00	\$40,000.00	-\$395,749.45	\$73,665.56	-\$371,881.45
Sacramento New Tech	\$399,494.00	-\$333,295.00	\$4,534.48	\$32,217.85	\$25,040.11	\$0.00	\$0.00	\$0.00	\$40,000.00	-\$236,037.04	\$97,257.96	\$163,456.96
The Met	\$521,276.00	-\$340,036.00	\$6,009.94	\$46,902.50	\$61,296.74	\$0.00	\$0.00	\$0.00	\$40,000.00	-\$191,836.76	\$148,199.24	\$329,439.24



DEPENDENT CHARTER MEMORANDUM OF UNDERSTANDING

BETWEEN Sacramento City Unified School District and its authorized Dependent (locally-funded) Charter Schools

Including: Bowling Green Elementary, George Washington Carver School of Arts and Sciences, New Joseph Bonnheim Community Charter, Sacramento New Technology Early College High School, The Met

MOU Term: January 15, 2026 – June 30, 2028

1. PURPOSE OF THE MEMORANDUM

This Memorandum of Understanding ("MOU") is entered into by and between the Sacramento City Unified School District ("SCUSD" or "District") and its Dependent Charter School ("Charter School"), locally-funded charter schools governed by the Sacramento City Unified School District Board of Education pursuant to Education Code sections 47600 et seq. This MOU outlines the roles, responsibilities, and expectations of each party to ensure the effective operation, oversight, and governance of the Charter School.

2. DEFINITIONS

"Negotiated Terms" refers to the most current board-approved collective bargaining agreement with labor partners

3. TERM

This MOU shall be effective upon execution by both parties, beginning January 1, 2026, and shall remain in effect through June 30, 2028, unless terminated or amended.

4. GOVERNANCE AND ADMINISTRATION

A. District Governance and Administration

- a. The Charter School is a dependent charter of the District governed by the SCUSD Board of Education.
 - i. The policies adopted by the District Board shall apply to the Charter School.
- b. The SCUSD Superintendent or designee shall directly supervise the Charter School's operations, as is the case for traditional District schools.
 - i. An Instructional Assistant Superintendent (IAS) shall be assigned to the Charter School. The IAS will supervise and work collaboratively with

the Charter School and site leadership in a manner comparable to traditional District schools.

- c. A site-level principal or director shall oversee the Charter School's day-to-day operations in collaboration with SCUSD departments.
 - i. The District may negotiate with appropriate labor partners a position description and/or a salary schedule specific to Dependent Charter Principals. Charter School leaders will be consulted in this process. The Charter School shall be responsible for all costs associated with the Principal position.

B. Charter School Site Council (SSC)

- a. The Charter School shall establish an advisory body to provide input on the school program. The SCUSD Board retains final decision-making authority in all matters except allocation of Title 1 resources.
- b. The Charter SSC shall maintain compliance with the Greene Act (Education Code 35147).
- c. The Charter SSC shall, at a minimum, maintain and follow updated by-laws that describe:
 - i. Composition, term-lengths, and voting rights of SSC members consistent with guidance on School Site Councils requirements for Federal Compliance.
 - ii. Process for nominating and electing SSC members
 - iii. Statement(s) declaring the SC bylaws do not supersede language in the school's charter, SCUSD board policy, MOUs with SCUSD, or SCUSD MOUs with employees.
 - iv. If applicable, language around how/when the SC acts as the ELAC or SSC.
- d. The Charter SSC shall, at a minimum, be responsible for:
 - i. LCAP (Mid-Year, Annual, and Local Indicators (Review and Recommend Approval)
 - ii. Annual Budget (Review and Recommend Approval)
 - iii. Title 1 Budget (Review and Approve)
 - iv. Dashboard Data (Review)
 - v. Bylaws (Review, Update, and Re-Adopt every 2 years)
 - vi. Charter Petition (Review and Approved to Submit before renewal)
 - vii. Major purchases, contributions, spending from reserve accounts, or a request for district contribution
 - viii. The LEA is entering into a significant contract (above \$112K), MOU, or similar (Review and Recommend Approval)

5. CHARTER SCHOOL EXPECTATIONS

The Charter School is expected to pursue the education program and goals outlined in its charter, in alignment with SCUSD Board Policies and collective bargaining agreements. The Charter School shall not commit a material violation of any of the conditions, standards, or procedures in its charter, fail to meet or pursue pupil outcomes, or violate any provision of law. The Charter

School will cooperate with the District in providing documentation reasonably required for audit and compliance purposes, and may rely on District-provided systems and templates where applicable. The Charter School will comply with all requirements related to its Local Control Accountability Plan.

6. OVERSIGHT, RENEWAL, AND CHARTER-SPECIFIC SUPPORT

- A. The District (via the Innovative Schools Department) will conduct annual oversight, including, but not limited to:
 - a. Visiting the site at least once annually
 - b. Reviewing governance, fiscal, and programmatic documents
 - c. Compiling an annual report on charter performance and compliance
- B. The District (via the Innovative Schools Department) will review charter petitions and bring appropriate decisions to the SCUSD Board.
- C. The District (via the Innovative Schools Department) will provide guidance to Charter leaders on charter-specific matters, including but not limited to:
 - a. LCAP development and adoption
 - b. Budget development and adoption
 - c. Renewal processes
 - i. The Innovative Schools Department will initiate the charter renewal process no later than August 1 of the calendar year preceding the current charter term's expiration. The Charter School will have a timeline, technical support, and guidance aligned to the Education Code. The District and Charter School will collaborate to ensure all required documents are submitted and reviewed in a timely manner to support uninterrupted operations.
 - d. Changes to charter law
- D. The Charter School may not add grade levels or grow to exceed 20% of its approved enrollment without a material revision to its charter.

Charter School	Approved Enrollment	Growth Max
Bowling Green Elementary	750	900
New Joseph Bonnheim	350	420
George Washington Carver	250	300
SNTECHS	250	300
The Met	250	300

- E. The Charter School will pay the District (Innovative Schools Department) a fee (not to exceed 0.8% of annual LCFF revenue) for oversight, renewal, and charter-specific support services, plus an additional fee for back office services. See Exhibit A for details.

6. FACILITIES SUPPORT SERVICES

- A. The District shall provide facilities-related services consistent with traditional district schools and shall adhere to basic service standards, including response timelines for repairs and supply fulfillment. They shall be considered for and included in deferred maintenance in a manner consistent with traditional schools, and be updated on this process periodically.
- B. If any additional programs or school sites are co-located on the Charter School campus, the District shall develop and share a cost allocation plan with the Charter School to ensure equitable cost distribution.
- C. Equipment and Asset Ownership - All equipment and non-consumable materials purchased with Charter School funds or grants (including Chromebooks, furniture, instructional materials, and technology) shall be inventoried annually by the Charter School and identified in the District's asset management system. Charter school shall retain documentation of ownership.
 - a. If the MOU is terminated or not renewed, the District and Charter School shall collaborate to determine which assets remain with the Charter School and which return to the District, based on source of funds, usage, and legal restrictions.
 - b. Equipment purchased with federal or restricted grant funds shall comply with the granting agency's rules.
- D. The Charter School will, at a minimum, employ a Plant Manager (SPOM) consistent with collective bargaining agreements.
- E. The Charter School will pay the following (see Exhibit A for details):
 - a. A facility use fee for RRM and Facilities Admin Cost, as calculated in Exhibit A
 - b. Actual cost of utilities (Water, Waste, Electrical...)
 - c. Actual cost of custodial supplies
 - d. Actual personnel costs for custodial coverage are commensurate with traditional district schools, as outlined above.
 - e. If the Charter School shares space with another school or District program, the facility use and utilities fees will be adjusted accordingly. The Charter School will only be responsible for the percentage of the property it occupies.

7. NUTRITION SERVICES, WAREHOUSE, AND DISTRICT MAIL

- A. The charter school will be treated as a traditional district school for all nutrition services, warehouse, and District mail purposes.
 - a. The Charter School shall follow all applicable laws regarding student meals.
- B. Nutrition Services will serve as the charter school's school food authority (SFA) and provide meals in accordance with state/federal laws and District policy. Nutrition Services will retain all revenue from meal reimbursements for meals served at the Charter School.
- C. If the charter school maintains the traditional SCUSD Board-approved work student attendance calendar, there will be no additional fees for Nutrition Services.
 - a. If the Charter School is using an alternative Board-approved calendar that requires Central Kitchen staff to work additional days, a flat

administrative charge of \$ 5,000/year will compensate the department for the added costs.

8. TRANSPORTATION

- A. The Charter School shall not provide transportation to and from school, except as required by law (e.g., homeless students, foster youth, and special education students). Except as described in the “Special Education Services” section of the MOU and the charter, the Charter School shall be solely responsible for the direct cost of any and all transportation services provided by the Charter School for its pupils enrolled in the Charter School.
- B. The Charter School will pay for actual use of transportation for field trips, as with traditional schools (see Exhibit A for details).

9. BUSINESS SERVICES

- A. The Charter School's finances shall be tracked within Fund 09 and separated by LEA. The Charter School must utilize the District’s preferred budget and purchasing tools (i.e., Escape).
- B. Charter School Revenue - The following revenues awarded to the Charter School’s specific CDS code will be awarded for the exclusive use of the Charter School:
 - i. LCFF State Apportionment
 - 1. Full LCFF Apportionment (Including Base, Grade Span Adjustment, Supplemental & Concentration)
 - 2. EPA
 - 3. In-Lieu of Property Tax
 - ii. State Revenue
 - 1. Lottery (Unrestricted & Restricted)
 - 2. Mandated Block Grant
 - 3. Grant Apportionment
 - 4. Grant Awards
 - iii. Local Revenue
 - 1. Grant Awards
 - 2. Donations
- C. Charter School Revenue - The following revenues awarded to the District’s CDS code on behalf of the Charter School’s specific CDS code will be allocated and used centrally:
 - i. Federal Revenue
 - 1. Title 1 - allocated centrally, distributed to Charter Schools
 - 2. All other Federal Allocations - allocated and used centrally
 - ii. Special Education Restricted Funds - allocated and used centrally
 - b. The Charter Schools will receive calculations, allocation formulas, and summaries upon request.
- D. The District shall provide comprehensive business services.
 - a. The following services shall be provided to the Charter Schools as provided to traditional district schools:
 - i. Budget
 - ii. Accounting

- iii. Payroll Operations
 - iv. Contracts
 - v. Risk Management
- b. The following services shall be provided to the Charter School as provided to traditional district schools, except for the areas described:
 - i. **Purchasing** - When purchasing items that do not need to integrate with District systems, the Charter School has discretion to purchase items of its choosing. The District's Procurement, California Education Code, California Public Contract Code, and California Federal Regulation Policies and Requirements must be followed.
 - ii. **Position Control** - No positions will be created, reduced, modified, or removed without the approval of the Charter School leader.
 - iii. **Grant Seeking and Reporting** - The Charter School will be free to pursue grant funding opportunities, with the understanding that the Charter School remains responsible for monitoring and reporting. District staff will establish appropriate accounts to receive and use awarded grants. District staff will provide Charter School staff with expenditure reports.
- E. Financial Audit Protocol - The Charter School shall be included in the District's annual audit process as a separate Fund 09 entity, consistent with Ed. Code. The District shall provide the Charter School with a copy of its audit findings specific to Fund 09 operations.
 - a. If the Charter School secures grant funding that requires a supplemental audit, the Charter may contract with an independent auditor at its own expense, provided the auditor meets Education Code requirements.
- F. Budget Development - The District and the Charter School shall collaborate to ensure that each annual budget is based on accurate data, reflects realistic assumptions, and complies with applicable fiscal requirements. Budget development shall follow a three-phase process: pre-planning, active development, and post-adoption updates.
 - a. **Pre-Planning Phase** - Before budget development meetings, the following data will be prepared and reviewed by the appropriate parties:
 - i. **District Responsibilities:**
 - 1. Provide accurate salary projections based on required staffing and projected average cost increases.
 - 2. Provide estimated utility costs based on historical usage and rate adjustments.
 - 3. Calculate projected Title I allocations and any anticipated carryover.
 - ii. **Charter School Responsibilities:**
 - 1. Submit enrollment projections grounded in historical trends and known local conditions.
 - 2. Submit other assumptions and budgeting preferences
 - iii. **Innovative Schools Responsibilities:**

1. Provide revenue projections based on state apportionment schedules.
 2. Verify current grant balances.
 3. Prepare fund balance and multi-year financial projections.
 4. Manage Budget Development Spreadsheets and accompanying documentation.
- b. Budget Development Phase:** During the collaborative budget development meeting(s), the following shall occur:
- i. All District departments anticipating staffing allocation at the Charter School must participate and present cost estimates (i.e., Nursing, Counselor, Social Worker, and Custodial).
 - ii. Charter School and District staff will review and agree upon rates for all applicable District-provided services, including administrative chargeback, facility fee, SELPA fee, and oversight fee, consistent with this MOU.
 - iii. Any pending expenses or new obligations must be disclosed and included in the projections.
 - iv. Staffing proposals will be reviewed to ensure they meet all minimum programmatic and labor agreement compliance requirements.
 - v. Staffing costs will be projected using the following method:
 1. Assume a minimum of 2% increase per position for step and column adjustments based on the current year's total cost.
 2. Assume a minimum of 2% increase per position for overall salary scale adjustments based on the current year's total cost (unless the existing labor agreement specifies a different amount).
 3. Assume a minimum of \$20,000 for unexpected paid leaves of absence coverage, unexpected overage fees, or other unanticipated staffing costs.
 - a. Charter School should plan for these costs wherever possible.
 4. Assume a minimum of 6 days of substitute costs per general education teacher.
 - vi. A "hold harmless" agreement shall be established, documenting that the Charter School will not be held liable for material deviations in projections provided by District staff, provided that the Charter School adheres to the assumptions agreed upon during the budget development process.
 1. Assuming the Charter School has met the budget assumptions described above and that no other positions were identified during Budget Development, the District will cover any new costs arising from changes to collective bargaining agreements made after the Budget Development meeting until the subsequent budget year.

- c. **Post-Development and Adoption Phase:** Following the conclusion of budget development, no revisions to staffing or service agreements may be made without mutual written agreement between the Charter School and the relevant District departments. The Innovative Schools team will work with Business Services to ensure that the Fund 09 portion of the Budget is complete for Board adoption. The Charter School is responsible for ensuring that its SSC approves the Title 1 portion of the Budget and that the rest of the Budget is recommended for approval by the District Board.
- d. **Contributions:** If the Charter School requires financial support from the District to meet its financial obligations, the governing board must approve that contribution. Requests for contributions may be considered as a consent item.
 - i. The Board must approve a resolution that specifies the requested amount, the rationale, the fiscal impact, and the root causes of insolvency. The resolution should specify whether the intent is for the contribution to be repaid by the Charter School, and, if so, under what conditions.
- G. **Division of Responsibility:** A detailed breakdown of roles and responsibilities in Business Services and the budget development process (as outlined above) is provided in **Exhibit B**. This exhibit identifies fiscal responsibilities assigned to the Charter School, the Innovative Schools Department, and the District's Business Services Department.
- H. The cost of these services will be part of the annual administrative services chargeback (see Exhibit A for details).

10. INFORMATION TECHNOLOGY SERVICES

- A. The District shall provide comprehensive information technology and data services.
 - a. The following services shall be provided to the Charter Schools as provided to traditional district schools:
 - i. IT Support and Assistance comparable to and in the manner of traditional schools
 - ii. Network and Infrastructure
 - b. The Student and Data systems shall be provided to the Charter School as provided to traditional district schools, except for the areas described:
 - i. The District will complete all State-required reporting under the Ed Code.
 - ii. Before submission of State-required Data that may affect outcomes reported on the California School Dashboard or fiscal apportionment, the Charter School leader may review and correct the data (as appropriate). Charter School leaders will be expected to be responsive to Tech Services reporting deadlines.
 - iii. As attendance and other data reporting systems evolve, when the Charter School has a request that is fundamentally different from the system for the rest of the District, agreements need to be in place well in advance (before the start of the impacted term) to accommodate those needs.

- B. Where integration with District systems is necessary, the Charter School must use the district's operational technology, student information system (as system of record), and network platforms (i.e., Escape, Outlook, Infinite Campus, Informed K-12).
- C. Curriculum and Instructional Technology (Software and Programs)
 - a. If the Charter School operates on an attendance calendar different from the District's, it does so with the understanding that instructional technology may not be available until five calendar days before the start of the traditional attendance calendar.
 - b. Charter Schools are required to pay for their use of instructional technology (software and programs) either through direct purchase or administrative chargeback.
 - i. By May 1, before the start of each school year, the Director of Innovative Schools will work with Charter leaders to provide a comprehensive list of which applications the Charter School pays for and which should subsequently be turned on for the coming year.
 - ii. Any instructional technology programs must integrate with the District's platform management system (i.e., Classlink) and have a student data privacy agreement in place.
- D. Instructional Technology (Hardware)
 - a. The Charter School will be responsible for purchasing its own student and staff computers and classroom technology (projectors, TVs, etc.) for use in the general education setting, unless those devices are purchased under a budget included in the Administrative Charge-Back fee (see Exhibit A).
 - b. If and when the District is engaged in a technology refresh, surplus, or similar overhaul, the District may include the Charter School in that purchase or donate excess hardware to the Charter School. These decisions would be made in collaboration with the Charter School leader.
- E. The Charter School will be supported and held accountable for maintaining appropriate network and cybersecurity measures in alignment with the District's expectations.
- F. The cost of these services will be part of the annual administrative services chargeback (see Exhibit A for details).

11. COMMUNICATIONS

- A. The charter school will be treated as a traditional district school for all Communications purposes.
- B. The Charter School is required to use the same website and communication platforms as traditional District schools. It will adhere to the District's strategic communications plan and its manual and standard operating procedures.
- C. The cost of these services will be part of the annual administrative services chargeback (see Exhibit A for details).

12. HUMAN RESOURCES

- A. Sacramento City Unified School District is the sole public employer of all Charter School employees. All eligible Charter School employees are part of District labor units. All Charter employees are expected to follow policy and procedures and complete mandated

- training as required of all District employees. The Charter School will comply with Board-approved collective bargaining agreements (CBAs).
- B. The District shall provide comprehensive human resources services. The charter school is required to use the same human resources management platforms as traditional District schools.
- a. The following services shall be provided to the Charter Schools as provided to traditional district schools:
 - i. Recruitment, Hiring, and Retention
 - ii. Employee Records & Compliance
 - iii. Compensation and Benefits: Health, retirement, and leave benefit management
 - iv. Performance Management
 - v. Training and Professional Development Opportunities
 - vi. Health, Safety & Wellness: Employee's safety & assistance programs and Wellness initiatives
 - vii. Strategic HR and Workforce Planning: Diversity, equity, and inclusion initiatives
 - viii. Employee Relations: Complaint and Investigation
 - 1. The Charter School shall comply with Title IX and maintain up-to-date information on its website.
 - ix. Employee Assignments consistent with adopted collective bargaining agreements.
 - 1. Employees can be placed into an open position at a Dependent Charter only if the employee agrees to the placement (no involuntary placement). The Charter School will be responsible for the cost of that employee.
- C. The District shall provide comprehensive labor relations services as provided to traditional schools. In addition, District Staff will:
- a. Support the negotiation of specific terms (e.g., alternative calendars) described in the approved charter petition.
 - b. Provide up-to-date information regarding position and salary requirements for budget development.
 - c. Representation in Collective Bargaining—Charter School leadership shall be included in the District's internal bargaining caucus when negotiations begin with any labor union whose agreements will apply to dependent charter schools.
 - i. Before finalizing any collective bargaining agreement, the District shall:
 - 1. Consult with Charter leadership regarding the operational and fiscal impacts of proposed terms, and
 - 2. Consider carve-outs, delayed implementation, or alternative arrangements for dependent charter schools, where appropriate.
 - 3. The Charter School may submit formal position statements and cost analyses for consideration during the negotiation process.The District agrees to make a good faith effort to identify when

agreements impose mandates that are misaligned with the Charter School's instructional model, bell schedule, staffing structure, or programmatic design as outlined in its charter petition.

D. Staff Evaluation and Supervision

- a. The Charter School Principal shall have authority to conduct formal evaluations for all site-based certificated and classified staff in alignment with applicable collective bargaining agreements.
- b. For the Charter School Principal role, the assigned Instructional Assistant Superintendent shall conduct evaluations in consultation with the Superintendent and relevant district leaders. Evaluations shall reflect both District standards and Charter-specific goals (e.g., project-based learning, early college implementation, internships, etc.).

E. The cost of these services will be part of the annual administrative services chargeback (see Exhibit A for details).

13. DEPARTMENTS UNDER THE ACADEMIC OFFICE

A. For the following departments, the Charter School will be treated as a traditional district school receiving all the same services and being responsible for the same expectations:

- a. Attendance & Engagement
 - i. The District shall provide the Charter School with access to the same supports, services, and resources related to student attendance and engagement that are available to traditional SCUSD schools. These include, but are not limited to:
 1. Access to staff training, implementation tools, and technical assistance related to attendance and engagement;
 2. Use of the District's Student Information System (SIS), the EveryDay Pro platform, and other SCUSD-approved systems for daily attendance tracking, chronic absence monitoring, and documentation;
 3. District-led collaborative structures such as supporting facilitating site lead Attendance MTSS meetings, District-wide professional learning, and the Quarterly Peer Learning Network;
 4. Support with implementation of tiered attendance interventions and adherence to District policies, procedures, and applicable sections of the California Education Code.
 - ii. The Charter School shall:
 1. Comply with all SCUSD Board Policies, Administrative Regulations, and Education Code provisions related to attendance;
 2. Use District-approved systems to track daily attendance and monitor chronic absenteeism (defined as missing 10% or more of

- enrolled school days for any reason) and document all communications and actions;
- 3. Monitor and identify students at risk of chronic absenteeism using District-provided data dashboards;
- 4. Implement a multi-tiered system of attendance interventions, including:
 - a. Tier I: School-wide strategies to promote the importance of daily attendance;
 - b. Tier II: Targeted outreach for students with 3–5 absences, including communication with families and school-based check-ins;
 - c. Tier III: Intensive support for students with 7 or more absences or persistent attendance concerns, which shall include:
 - i. Conducting a family meeting and developing an Engagement Support Plan (ESP);
 - ii. Utilizing District-level referral pathways, including:
 - iii. Home visits;
 - iv. Referral to District Tier III case management; and
 - v. Participation in a Family Attendance Conference/SARB
- b. District Athletics
- c. Multi-Lingual Development
 - i. The Charter School is expected to meet all State requirements pertaining to English Learners and English Language Development
- d. Parent/Student Handbook and Annual Notifications
- e. Strategy and Continuous Improvement
 - i. The District will facilitate the Charter School’s compliance with State assessment requirements.
 - ii. The Charter School will ensure that students complete State assessments as appropriate.
- f. Summer School
 - i. The District will allow students enrolled in the Charter School to participate in centralized summer school programs at other sites.
 - ii. The District will not place summer school programs at the Charter School site.
 - iii. The Charter School may choose to offer summer school, but it will be responsible for all associated costs.
- g. Youth Development Support Services (YDSS)
 - i. The YDSS department will include the Charter School when applying for applicable Expanded Learning and other enrichment program grants

- (e.g., ASES and ASSETs). If awarded, YDSS will transfer the appropriate amount to the Charter School accounts.
 - ii. The YDSS department and the Charter School may decide to include the Charter School on contracts with primary and supplementary enrichment program providers. If so, the amounts and services specific to the Charter School will be indicated in the contract.
 - iii. While the YDSS department may offer guidance, the Charter School is expected to use all expanded learning and enrichment grants in accordance with grant guidelines. The Charter School is responsible for grant reporting.
- B. Student Support and Health Services (SSHS)
- a. The Charter School will meet minimum negotiated staffing requirements for social workers and nurses and be responsible for all associated personnel costs (Starting in 26-27).
 - i. The specific requirements regarding Mandatory Services that Nursing Staff must provide are outlined in Appendix D (which may be updated to reflect changes in CBA or Ed Code).
 - b. The SSHS department will provide the same level of support, training, resources, and crisis response as provided to traditional district schools, including but not limited to:
 - i. 504 and Health Care Plan Support, Medication Administration Management
 - ii. Short-term Crisis Support following Suicide Risk Assessment and Mental Health Crisis Response Policies or other directly relevant Board-approved policies.
 - iii. Homeless and Foster Youth Services
 - 1. The Charter School understands that it must meet all legal requirements under the McKinney-Vento Act regarding homeless and foster youth.
- C. Curriculum and Instruction (C+I)
- a. Culture and Climate: The Culture and Climate department will provide the same level of support, training, and resources as provided to traditional district schools
 - i. Arts and Music in Schools (AMS) Funding/ Arts Education:
 - 1. The Charter School will receive, allocate, and manage its allocation of AMS Funds. No AMS Funds will be allocated or spent without the Charter School Principal's approval.
 - 2. The District will facilitate the annual Board approval of the use of those funds in conjunction with its own AMS Funding plan approval. The Charter School will pay a fee for this service or 1% of the AMS award annually (see Exhibit A for details).
 - b. Curriculum Adoption: The Charter School is empowered to make its own decisions regarding curriculum adoption so long as those decisions are permissible under the Education code, aligned with the Charter petition, and reported appropriately.

- i. Should the Charter School decide to join the District in curriculum adoption, it will be responsible for the per-student curriculum cost at the same rates as the District.
 - ii. Should the Charter School decide to adopt a curriculum independently, it will be responsible for adhering to all required procedures and reporting requirements.
 - iii. Should a Charter School lack an adopted curriculum for a required subject, C+I and Innovative Schools staff will provide guidance on adopting and purchasing the curriculum of the Charter School's choice. The Charter School must, at a minimum, adopt a curriculum consistent with negotiated agreements.
 - iv. The Charter School is expected to maintain a minimum 7-year curriculum review and adoption cycle, consistent with Board policy.
- c. Educator and Leadership Development: The Charter School will be treated as a traditional district school and will have access to educator and leadership development programs.
 - i. Charter School teachers will participate in District Teacher Induction and Pre-Induction programs. Charter Schools will be charged a fee of \$2000/support provider to cover the cost of participation (provided that the District ensures the mentor meets all required responsibilities).
- d. GATE Identification: The Charter School may participate in GATE identification services. If they choose to do so, the Charter School will be responsible for the per-pupil cost.
- e. Advanced Placement Courses: If the Charter School offers Advanced Placement (AP) courses, that relationship will be agreed upon with the C+I department at Budget Development
 - i. The C+I department will notify the Charter School before Budget Development if it intends to stop supporting or funding an existing AP program at a charter school site.
- f. Library Services: The Charter School will be treated as a traditional school of the District for Library Services.
 - i. The Charter School will notify the C+I department and Library Services if it is going through curriculum adoption.
- g. Multi-Tiered Systems of Support: The Charter School will meet minimum negotiated staffing requirements for MTSS positions and be responsible for all associated personnel costs (Starting in 27-28).
 - i. Any other items related to the MTSS program will be revisited as negotiated agreements on the subject unfold.
- h. Reading Intervention Teachers: The Charter School will be responsible for the cost of Reading Intervention Teachers (RIT) at its site under the negotiated agreement. Those staff will receive the same access to training as support as provided to RITs at traditional sites.
- i. Professional Learning: Charter school staff will have the same access to professional learning as similar employees in the District.

- i. The Charter School will have access to Central Office professional learning staff at no additional cost.
 - ii. The Charter School will be responsible for sub- and per-diem costs for teachers attending professional development.
 - iii. An additional fee will be charged to the Charter School should it wish to receive extra or site-specific professional development.
- D. College and Career Readiness (High Schools Only)
 - a. The Charter School will be responsible for offering, at a minimum, all graduation requirements defined in the charter petition and A-G required courses on its campus through traditional enrollment. The Charter School will be responsible for its master scheduling, but may receive technical assistance from the District as needed.
 - i. If there are any differences between charter and district graduations, the District represents the minimum, and the charter can include additional requirements based on the language in their charter petition.
 - ii. Charters will, in collaboration with the CCR Department, develop a 4-year academic planner to ensure that the basics of schedule and staffing meet graduation and A-G requirements.
 - iii. Students may also take Dual Enrollment courses.
 - b. The Charter School will meet minimum negotiated counselor staffing requirements per school (as defined in CBA) and be responsible for all associated personnel costs. The CCR department will provide the same level of support, training, resources, and data analysis as provided to traditional district schools.
 - c. If the Charter School offers Career Technical Education (CTE) courses, that relationship will be agreed upon with the CCR department.
 - i. The CCR department will notify the Charter School before Budget Development if it intends to stop supporting or funding an existing CTE program at a charter school site.
- E. Unless specified above, the cost of these services will be part of the annual administrative services chargeback (see Exhibit A for details).

14. UNDER THE DEPUTY SUPERINTENDENT'S OFFICE

- A. For the following departments, the Charter School will be treated as a traditional district school receiving all the same services and being responsible for the same expectations:
 - a. Constituent Services
 - b. State and Federal Programs
 - i. The Charter School is expected to comply with all Title 1 Compliance requirements.
 - c. Legal Services
 - i. If a dispute arises between the Charter School and the District that necessitates legal action, the Charter School will be responsible for its own legal costs.
- B. Admissions and Enrollment

- a. The District may not place a student at a Charter School. If District departments feel that there would be a benefit to a student attending the Charter School, they may support that family in completing the application/admissions process. No student may be required to attend the Charter School against their will.
 - b. No student may be required to attend the Charter School. Students who reside within the District and choose not to continue attending the Charter School may attend another school within the District according to District policy. Enrollment at the Charter School shall not guarantee any student placement or enrollment in any program or school of the District.
 - c. The Charter School is expected to follow open and non-discriminatory enrollment processes as aligned with its charter petition. The Charter School may customize its timeline and process as appropriate, but must meet the criteria below. The Charter School will complete and process its own enrollments on-site.
 - i. Students from outside District boundaries who wish to enroll in the Charter School will not be required to complete the inter-District permit process.
 - ii. The Charter School will have a 3-stage enrollment process including: a) an application or request to attend from the student/family, b) confirmation of space or acceptance from the Charter School, and c) registration.
 - iii. The Charter School will utilize the District's OLR "Enrollment Online Registration System" platform. The District will provide ongoing training and support in the use of this platform.
 - d. The Charter School must ensure that all students are correctly enrolled in the District's SIS system.
 - i. The District will provide an updated application link annually, no later than October 15.
 - e. While families will not enroll students via the District Enrollment Center, Enrollment Center staff will endeavor to provide accurate and good-faith communication with and regarding families wishing to enroll in the Charter School.
 - f. The Charter School is free to advertise and promote itself. It may create promotional materials for distribution on both District and School channels.
 - g. The charter school will be assumed to participate in High School Specialty, Visitation, and other enrollment and engagement activities unless the Charter School opts out.
- C. The Student Hearing and Placement Department (SHPD)
- a. The Charter School will adhere to District Board-adopted policies on suspension and expulsion, which are aligned with the Education Code to ensure due process for students.
 - i. The Charter School may augment those policies with internal procedures (e.g., restorative practices) consistent with its charter petition.

- ii. If a student who resides outside the District’s boundaries is expelled from the Charter School after all appropriate due process, the student will be returned to their district of residence.
 - b. The District may not bypass the Charter School’s enrollment process to place a student. However, the District may elect to work with the Charter School to determine whether an appropriate fit exists and then support the student and family during the enrollment process.
- D. Safe Schools
- a. The Office of Safe Schools believes that increasing safety and reducing liability for all students and schools is a paramount responsibility.
 - b. The Office of Safe Schools will provide structure and guidance for updating and approving the Comprehensive School Safety Plan, as well as access to the Rapid Responder system.
 - c. The Office of Safe Schools will provide the same level of support, training, data analysis, and crisis response as provided to traditional district schools.
 - i. The Executive Director of the Office of Safe Schools reserves the right to flexibly assign staff to meet the needs of students district-wide, including charter school students.
 - d. The cost of these services will be part of the annual administrative services chargeback (see Exhibit A for details).

15. SPECIAL EDUCATION

- A. The Charter School is considered a school of the District for Special Education purposes and is included under the District SELPA umbrella. The District SELPA and Special Education Department will provide service to the Charter School in a manner consistent with traditional District Schools.
 - a. Staff assigned to these schools will work the board-adopted calendar of that school site to ensure that students receive services throughout the year.
- B. The California Department of Education considers the charter school to be its own LEA for Special Education Compliance Monitoring purposes. District special education / SELPA staff will support the Charter School with CDE Small Schools Monitoring and complete other annual compliance requirements.
- C. Special Education students may choose to apply to and enroll in the Charter School. The Charter School may not deny a student admission based on a Special Education need.
 - a. When a student with an IEP enrolls in the charter school, the IEP team will hold an IEP meeting within 30 days to review the IEP's implementation in alignment with the charter instructional model.
 - i. If the IEP team determines and agrees that the Charter School is not the appropriate setting for a student’s educational needs, the District may offer FAPE at a different school.
 - 1. The IEP team would need to clearly document that the learning need, not school or student preference, is driving the placement change.

2. The student's enrollment would be moved from the Charter School and transferred to the District school where the offer of FAPE was made.
- b. A student may not be placed at a Charter School, bypassing the enrollment process.
- D. In the event of legal action against the Charter School regarding due process and student-specific Special Education matters, the District will handle the matter in a manner consistent with traditional District Schools. The District will absorb any associated costs.
- E. Special Education Cost Structure
 - a. Fees for Service
 - i. The SELPA/Special Education department will retain all federal, state, and local funds and grants apportioned to the Charter School for Special Education.
 - ii. The Charter School will pay an additional annual contribution as outlined in Exhibit A
 - b. The fees described above will cover all services. This may include, but not be limited to:
 - i. Personnel costs for school and district-level Special Education staff
 - ii. Costs due to overages in special education staff case loads
 1. The Charter School shall be responsible for overage (Special Education or otherwise) for its general education staff.
 - iii. Costs associated with related contracted services (including contracted services)
 - iv. Costs associated with non-public placements
 - v. Costs associated with litigation or settlements
 - vi. IEEs (Assessments, Specialized Materials and Equipment)
 - c. If the SELPA/Special Education Department is unable to provide staffing or services for students, it is the district's responsibility to address any findings of noncompliance or associated costs.

15. CLOSURE DUE TO FISCAL INSOLVENCY

- A. Closure may be recommended when the Charter School is unable to meet its financial obligations, including payroll, or maintain a positive ending fund balance within the current or subsequent fiscal year. In such an event, the District shall take timely and coordinated action to ensure an orderly and transparent closure process, if necessary. A flow chart of this process is included in Exhibit C.
- B. Notification and Preliminary Action
 - a. If the Charter School's ending fund balance is projected to be below the required reserve amount at the First Interim Budget Review, a District designee shall notify both the Charter Leader and the SCUSD Board of Education.
 - b. This notification shall outline the nature and scope of the fiscal concern, provide supporting documentation, and identify required corrective actions and timelines.

- c. The Charter Leader is expected to communicate about this notification with educational partners.
 - d. The SCUSD Board, acting as the charter-authorizing body, shall provide direction to District Staff on the next steps. Options may include, but are not limited to, directing staff to issue a formal notice of correction and/or initiate a transfer of funds from District general funds to the Charter School.
 - e. The SCUSD Board, acting as the charter governing board, shall direct the Charter School to comply with any corrective action and/or prepare for a self-closure action.
 - f. If, after additional analysis and remediation efforts, the Charter School cannot reasonably restore fiscal solvency, the Superintendent or designee may recommend school closure, effective at the end of the current academic year. Unless exigent circumstances require earlier action, such recommendation shall be presented at least 90 calendar days before the proposed closure date. In this process, the SCUSD Board has two options.
 - i. Acting as the Charter School Governing Board, initiate a self-closure action.
 - ii. Acting as the Charter School Authorizing Board, initiate a revocation due to fiscal insolvency.
- C. Coordination of Closure Activities
- a. Upon Board action to initiate closure, the Innovative Schools Department shall coordinate with Charter School leadership and relevant District departments to implement a closure plan. The plan shall refer to the language in the approved charter petition and include:
 - i. Transition support for students and families, including placement into other SCUSD schools;
 - ii. Communication protocols to ensure timely and accurate information to all stakeholders;
 - iii. Notification to relevant agencies, including the California Department of Education, Sacramento County Office of Education, and SELPA, as applicable;
 - iv. Fiscal closeout procedures, including final payroll processing, vendor payment, and reconciliation of all accounts and grants; reallocation of assets
 - v. Secure storage and appropriate transfer of student records in accordance with law and District policy;
 - vi. A final report to the Board summarizing closure activities, student outcomes, and financial reconciliation.
 - vii. Communication to CDE and all relevant entities
- D. Charter School Responsibilities—The Charter School shall cooperate fully with all aspects of the closure process. This includes, but is not limited to, providing access to records, participating in planning meetings, ensuring open communication with families and staff, and assisting with student and staff transition. Unless directed otherwise by the

District, the Charter School shall remain operational and continue to serve students through the end of the academic year.

16. DISPUTE RESOLUTION

Disputes between the Charter and the District shall be addressed collaboratively through a tiered approach involving the site leader, district designees, and, if needed, the Superintendent. Nothing in this section precludes immediate Board action if required by law.

17. TERMINATION OR NON-RENEWAL

This MOU shall terminate upon expiration of the Charter term, unless renewed. The Charter School may be closed pursuant to SCUSD Board action under Education Code §47607. A closure protocol shall be implemented per law.

18. EXECUTION

This MOU represents the entire agreement between the parties and supersedes all prior agreements.

For Sacramento City Unified School District

For the Charter Schools

By: _____

McCoy _____

Lisa Allen, Superintendent

Chacon _____

Date: _____

NJB _____

GWC _____

SNTECHS _____

The MET _____

Exhibit A: Service Matrix / Cost Calculations

- “Actual Costs” based on the prior year unless otherwise noted
- “Per enrollment” based on prior year P2 certified enrollment
- Any other cost arrangements not listed here must be agreed to, in writing, before costs are accrued.
- Details of cost calculations are in additional tables.

Table A1: Mandatory “Fixed” Costs - Operations		
Service Area	Cost Calculation / Amount	Where To
Charter Oversight + Innovative Schools Fee*	0.8% of total LCFF based on prior year P2 certification (billed annually) Pro-rata share of prior year cost of Fund-Specialist position, divided between charter sites.	To Innovative Schools (location 0744)
Facility Use Fee*	3% of prior year site expenditures, excluding 3000s and 7000s object codes, based on unaudited actuals (billed annually; adjusted for shared space)	To Facilities Routine Restricted Maintenance
Utilities and Custodial Supplies	Actual Usage (current year, billed quarterly; adjusted for shared space)	To Vendor, via Facilities / Operations
SELPA Contribution*	Pro-rata share, per enrollment, of District-wide general fund contribution to Special Education, to be capped at 18% of total LCFF based on prior year P2 certification (billed annually)	To Special Education
Administrative Charge Back*	Pro-rata share, per enrollment, of District-wide general fund (01, resource 0000) prior year expenditures in listed locations, based on unaudited actuals (billed annually)	To the District general fund with an indication of which location generated those amounts.
Prop 28 Management Fee	1% the grant award + 2% for VAPA Library	To C&I Department
Grant Management Indirect Fees	As indicated by Grant	To District General Fund

Table A2: Oversight and Innovative Schools Fee - Detail
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1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted, and prior year P2 certified enrollment data is available.
2. Calculate 0.8% of the total prior year LCFF Revenue based on prior year P2 certified data.
3. Submit a journal entry to transfer funds from each location to the Innovative Schools location with appropriate backup and a clear description indicating that this is the oversight cost.
4. Run Escape Report Fiscal 02, by location, for the prior year's actual expense of the Innovative Schools Fund Specialist position.
5. Divide this amount by the total enrollment of all dependent charter schools to determine the per-enrollment amount. Each school's contribution would be the per-enrollment amount multiplied by the total enrollment at prior year P2.
6. Submit a journal entry to transfer funds from each location to the Innovative Schools location with appropriate backup, a clear description indicating that this is the fiscal management cost.
7. This task should be completed by February 1.

Table A3: Facility Use Fee Calculations - Detail

1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted.
2. Run Escape Report Fiscal 02, by location, for actual prior year expenses in object codes 1, 2, 4, 5, and 6 (exclude 3 and 7).
3. Take 3% of the sum of those expenses by location.
4. If the Charter School shares space with another District Program, reduce the total cost by the percentage of space used by the other program.
5. Submit a journal entry to transfer funds from each location to the RRM location with appropriate backup.
6. This task should be completed by February 1.

Table A4: SPED Contribution Calculations - Detail

1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted, and P2 certified enrollment data is available.
2. Calculate District wide per student cost of General Fund SPED Contribution
3. Calculate and compare 18% of the total current year LCFF Revenue based on prior year P2 certified data.
4. The Charter School SPED contribution will be the lesser of the two amounts, with the 18% of LCFF representing a max contribution.
8. Submit a journal entry to transfer funds from each location to the RRM location with appropriate backup.
9. This task should be completed by February 1.

Table A5: Administrative Charge Back Calculations - Detail		
1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted, and prior year P2 certified enrollment data is available. 2. Run the Escape Report Fiscal 16A for the listed locations, actual prior year expenses in Fund 01, Resource 0000 only. 3. Divide the total amount by the total District enrollment to determine the per-enrollment amount. Each school's contribution would be the per-enrollment amount multiplied by its total enrollment at prior P2. 4. Submit a journal entry to transfer funds from each location to the general fund with appropriate backup. 5. Provide cabinet members with a listing of the funds generated by each department and a record of the transfers. 6. This task should be completed by February 1.		
Locations to include:	Communications 0704	Student Support 0708
Constituent Services 0710	IAS 0720	State and Federal 0725
Multi-Lingual 0727	College & Career Readiness 0732	School & Family Partnerships 0733
Curriculum and PD 0737	Counseling 0746	Attendance/Engagement 0748
Foster Youth 0763	Health Services 0764	Human Resources 0770
Payroll 0772	Strategy and Innovation 0780	Business Services 0800
Accounting 0802	Tech Services 0808	Safe Schools 0821
Purchasing 0830	Distribution 0835	Risk Management 0840

Table A6: Mandatory Personnel Costs		
Service Area	Cost Calculation / Amount	Where To
General Education Teaching and Administrative Positions	All Actual Position/FTE Costs, including substitute costs, per diems, and overages	To Employee
Required Non-Teaching Positions (i.e., Nurse, Social Worker, Counselor, RITs, Office Staff, Operations)	All Actual Position/FTE Costs, including substitute costs, per diems, and overages	To Employee

Plant Manager and Custodians	All Actual Position/FTE Costs, including substitute costs, per diems, and overages	To Employee
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Table A7: Optional Add-On Costs as needed or requested		
Service Area	Cost Calculation / Amount	Where To
Field Trip Transportation	Actual Cost	To Transportation
Curriculum Adoption (opt in)	Actual Per Student Cost	To Department or Vendor
Instructional Technology Purchases (opt in)	Actual Per Student Cost	To Department or Vendor
Summer School (opt in)	Actual Position Costs	To Department or Vendor
GATE Identification (opt in)	Actual Per Student Cost	To Department or Vendor
Teacher Induction (as needed)	\$2000 / Teacher	To Department
Nutrition Services extended calendar fee	\$5000 flat fee for calendars with start or end dates more than 1 week ahead / behind the District	To Nutrition Services

Exhibit B: Business Services-Innovative Schools Division of Responsibility

	The Charter School Shall	Innovative Schools Budget Staff Shall	Business Services Staff Shall
Revenue Management	● Provide estimated enrollment and the assumption(s) behind that estimate ● Be familiar with the unrestricted and restricted resources and understand how they connected to each type of funds ● Understand LCFF revenue and how it connects to the expenditures outlined in the LCAP	● Set-up prior year revenue carryover, if applicable to the resource(s) ● Provide revenue projection during budget development ● Monitor and reconcile CDE's allocation to budgeted and actual revenue received for current year ● Make necessary adjustments in the District's system using journal entries ● Monitor and reconcile prior year LCFF actual revenue adjustments (accruals)	● Collaborate to Ensure revenues are posted to the correct resource and location ● Provide Charter's revenue allocation from Federal funds such as Title 1 ● Submit charter's actual enrollment, ADA and UPP reports to appropriate State Agency ● Notify Innovative Team of any new or unfamiliar revenue received from federal and state sources
Expenditures Management	● Create and monitor all requisitions until they reach "complete" status ● Be familiar with LCAP expenditures when making spending decisions to ensure all expenses align with the school's goals ● Monitor expense to ensure there is no overspending in both Unrestricted and Restricted funds. Since all funds have been budgeted, any changes in plans must be covered by reallocating from another category. -All	● Develop expenditure projections for staff, utilities, oversight fees, administrator fees, facility use fees, and all other anticipated costs during the budget development process. ● Ensure that all expenses are accurately assigned to the appropriate budget code strands ● Reconcile and ensure budget development is in align with Budget Adoption and District's Frontline System	● Provide average salary projections for all positions or an updated projection salary schedule for all positions ● Provide updated budget assumptions District used to make projections such as Statutory cost percentage, Health and Wellness cost per staff or an average percentage cost, and the COLA rate ● Support and provide necessary updated training to Innovative Teams during mandated

	funds has been budgeted • Understand and apply the basic expenditure budget codes to proper cost and seek support from the Innovative fiscal team when needed.		reporting periods: Budget Development, Budget Adoption, Unaudited Actuals, First Interim, and Second Interim, and Year-End reportings • Provide updated Federal and State information to Innovative Team to support with expenditure projection
Fund Balance	• Understand that Fund Balance is a “saving” account or a financial cushion. This should only be used to cover a one-time, unexpected cost such as a failed HVAC system, repairing a roof leak or an increased cost from labor negotiation. This should never be used for ongoing operational costs such as recurring instructional programs or non-essential spending.	• Track, monitor and reconcile fund balance from year to year. • Ensure and/or support the charter school in maintaining an economic reserve equal to at least 5% of annual expenditures and will promptly notify the school if the reserve falls below this threshold. • Collaborate with Business Services to ensure fund balance of each charter is accurately carryover and allocated to each location in District’s system	• Collaborate with Innovative Schools to ensure fund balance of each charter is accurately carryover and allocated to each location in District’s system
Grant reporting	• Responsible to meet and complete all required grant reporting	• Keep a record of the Awarded Grant • Creating a tracking worksheet for reconciliation of budget to Actuals (Revenue & Expense) • Ensures	• Create new SACS Account Components in the system, if applicable • Collaborate to Ensure revenue is posted to correct resource and location

		expenditures is in compliance with the allowable use ● Ensure proper budget code is applied ● Provide expenditure report(s) as needed for reporting purposes or requests from Charter Leaders ● If allowable, ensure the carryover of funds are properly set up in the District's system. ● Provide needed support, guidance, and recommendation for expenditure reporting, budget codes, and fiscal related concerns.	
Grant Application	● Responsible to complete the application and submit it by or before the application deadline ● Notify Fiscal Staff of all Awarded grants and provide a copy of the supporting document such as submitted application and the Grant Award Notification once received. ● Responsible to provide a budget plan to Innovative fiscal staff before grant is set up for spending ● Responsible to use the funds according to the grant's required guidelines ● Track all expenses to prevent overspending.	● Setting up grants to be spent after receiving a budget plan and the Grant Award Notification. ● Make adjustments to restricted expenditure object codes (1000-3000) when there is a budget plan change that involves staffing ● Encumbered indirect cost, if applicable	● Sign the Grant Award Notification to indicate acceptance of the grant and return it to Grantor

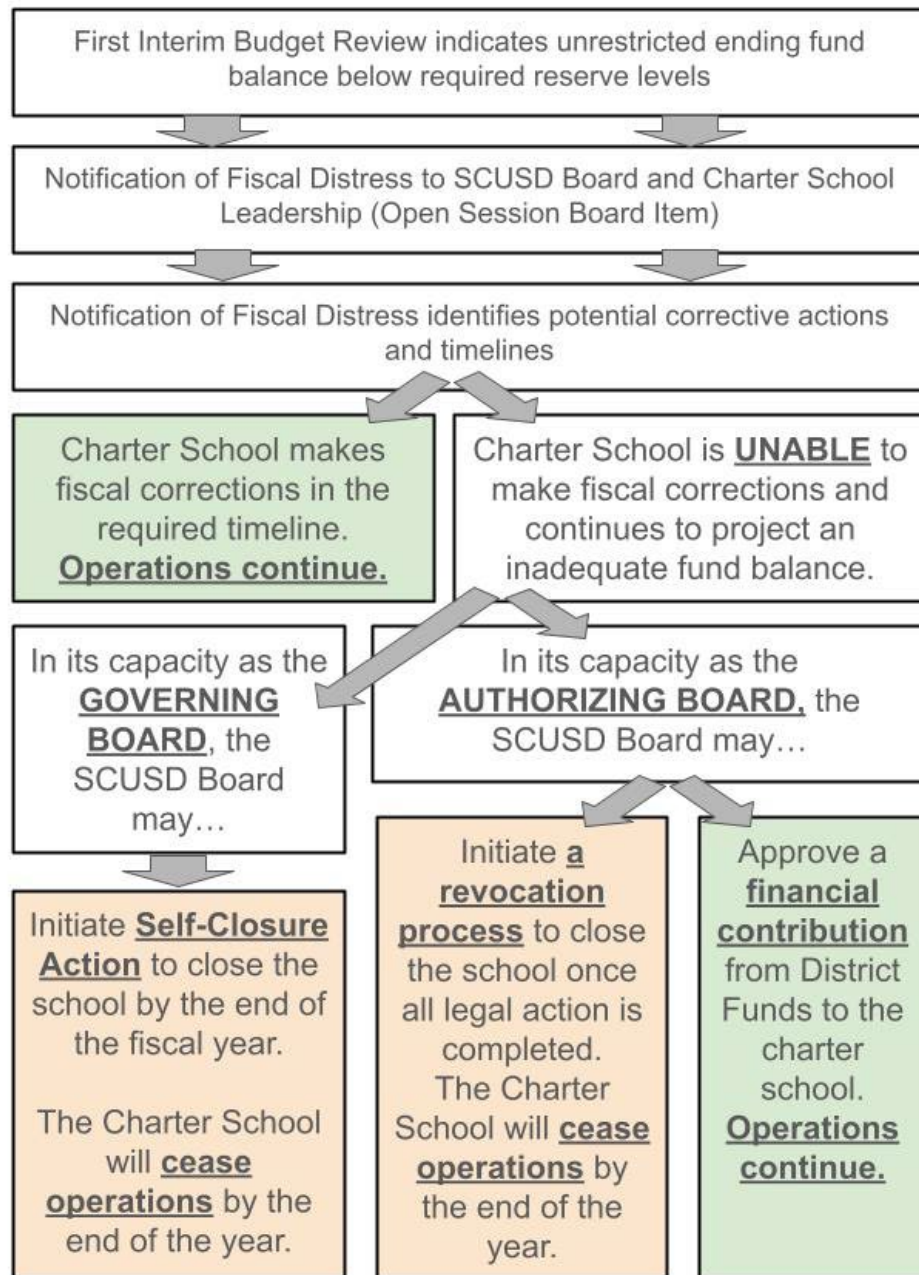
	Charter's general fund will absorb the excess expense from all grants.		
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Exhibit C: Nursing Related Responsibilities

School Nurses: Maintains a behavioral climate in her health room and school surroundings conducive to health and health education. Conducts health appraisals to evaluate the health and developmental status of the pupil in order to make a nursing diagnosis and establish a priority for action. Interprets to school personnel, parents, and students results of examinations and screening tests. Participates in planning the implementation of proper emergency care and first aid for sudden illness or accident, and gives general assistance when available. School Nurses will develop all emergency care plans(ECP's) for students and ensure staff are properly trained and communicates with and serves as a consultant for parents, school personnel, and pupils in regard to the health needs of pupils, and continues this communication to determine if necessary follow-up is completed. Assists persons responsible for the pupils' health to locate appropriate community resources. School Nurses will support with state mandates as Immunization compliance, Vision and hearing screenings and dental screenings(KOHA) and complete assessments and reports needed for IDEA compliance(IEP) and Section 504. School Nurses will also manage students' medication administration and forms associated with prescribed medications. Nurses will also support Charter schools with Emergency rescue medications and training in accordance with ED. Code.

Exhibit D: Closure Procedures Flow Chart

DEPENDENT CHARTER SCHOOL CLOSURE DUE TO FISCAL INSOLVENCY



Dependent Charter MOU Version B

Identical to Version A above with changes made only in Exhibit A

Changes are **BOLD and UNDERLINE** for ease of use

Exhibit A: Service Matrix / Cost Calculations

- “Actual Costs” based on the prior year unless otherwise noted
- “Per enrollment” based on prior year P2 certified enrollment
- Any other cost arrangements not listed here must be agreed to, in writing, before costs are accrued.
- Details of cost calculations are in additional tables.

Table A1: Mandatory “Fixed” Costs - Operations		
Service Area	Cost Calculation / Amount	Where To
Charter Oversight + Innovative Schools Fee*	0.8% of total LCFF based on prior year P2 certification (billed annually) Pro-rata share of prior year cost of Fund-Specialist position, divided between charter sites.	To Innovative Schools (location 0744)
Facility Use Fee*	3% of prior year site expenditures, excluding 3000s and 7000s object codes, based on unaudited actuals (billed annually; adjusted for shared space)	To Facilities Routine Restricted Maintenance
Utilities and Custodial Supplies	Actual Usage (current year, billed quarterly; adjusted for shared space)	To Vendor, via Facilities / Operations
<u>SELPA Contribution*</u>	Pro-rata share, per enrollment, of District-wide general fund contribution to Special Education, to be capped at <u>15%</u> of total LCFF based on prior year P2 certification (billed annually)	To Special Education
<u>Administrative Charge Back*</u>	Pro-rata share, per enrollment, of District-wide general fund (01, resource 0000) prior year expenditures in listed locations, based on unaudited actuals, <u>limited by described parameters</u> (billed annually)	To the District general fund with an indication of which location generated those amounts.
Prop 28 Management Fee	1% the grant award + 2% for VAPA Library	To C&I Department
Grant Management Indirect Fees	As indicated by Grant	To District General Fund

Table A2: Oversight and Innovative Schools Fee - Detail

1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted, and prior year P2 certified enrollment data is available.
2. Calculate 0.8% of the total prior year LCFF Revenue based on prior year P2 certified data.
3. Submit a journal entry to transfer funds from each location to the Innovative Schools location with appropriate backup and a clear description indicating that this is the oversight cost.
4. Run Escape Report Fiscal 02, by location, for the prior year's actual expense of the Innovative Schools Fund Specialist position.
5. Divide this amount by the total enrollment of all dependent charter schools to determine the per-enrollment amount. Each school's contribution would be the per-enrollment amount multiplied by the total enrollment at prior year P2.
6. Submit a journal entry to transfer funds from each location to the Innovative Schools location with appropriate backup, a clear description indicating that this is the fiscal management cost.
7. This task should be completed by February 1.

Table A3: Facility Use Fee Calculations - Detail

1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted.
2. Run Escape Report Fiscal 02, by location, for actual prior year expenses in object codes 1, 2, 4, 5, and 6 (exclude 3 and 7).
3. Take 3% of the sum of those expenses by location.
4. If the Charter School shares space with another District Program, reduce the total cost by the percentage of space used by the other program.
5. Submit a journal entry to transfer funds from each location to the RRM location with appropriate backup.
6. This task should be completed by February 1.

Table A4: SPED Contribution Calculations - Detail

1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted, and P2 certified enrollment data is available.
2. Calculate District wide per student cost of General Fund SPED Contribution
3. Calculate and compare 18% of the total current year LCFF Revenue based on prior year P2 certified data.
4. The Charter School SPED contribution will be the lesser of the two amounts, with the 18% of LCFF representing a max contribution.
8. Submit a journal entry to transfer funds from each location to the RRM location with appropriate backup.
9. This task should be completed by February 1.

Table A5: Administrative Charge Back Calculations - Detail

1. To be calculated once the prior year's Unaudited Actuals have been closed and submitted, and prior year P2 certified enrollment data is available.
2. Run the Escape Reports Fiscal 16A and Position 20 for the listed locations, actual prior year expenses in Fund 01, Resource 0000 only.
 - a. **Specify units 30, 60, and 65 in Object codes 1-3, and object code 5.**
 - b. **Use actual costs either in Objects 1-3, Object 5, or both based on chart below.**
3. Divide the total amount by the total District enrollment to determine the per-enrollment amount. Each school's contribution would be the per-enrollment amount multiplied by its total enrollment at prior P2.
4. Submit a journal entry to transfer funds from each location to the general fund with appropriate backup.
5. Provide cabinet members with a listing of the funds generated by each department and a record of the transfers.
6. This task should be completed by February 1.

"People Only" Objects 1-3 All	"Leaders Only" Objects 1-3, Units 30, 60, 65	See Details
<u>Communications 0704</u>	<u>Student Support 0708</u>	<u>Tech Services 0808</u> <u>All General Fund Expenses</u> <u>in Object 5800</u> <u>Plus</u> <u>"Leaders Only"</u> <u>Objects 1-3, Units 30, 60, 65</u> <u>in General Fund</u>
<u>Constituent Services 0710</u>	<u>IAS 0720</u>	
<u>Human Resources 0770</u>	<u>State and Federal 0725</u>	
<u>Payroll 0772</u>	<u>Multi-Lingual 0727</u>	
<u>Strategy and Innovation 0780</u>	<u>College & Career Readiness 0732</u>	
<u>Accounting 0802</u>	<u>Counseling 0746</u>	
<u>Safe Schools 0821</u>	<u>Attendance/Engagement 0748</u>	<u>Risk Management 0840</u> <u>Resource 0000</u> <u>Object 5450 Only</u> <u>(Insurance Cost)</u>
<u>Purchasing 0830</u>	<u>School & Family Partnerships 0733</u>	
<u>Distribution 0835</u>	<u>Curriculum and PD 0737</u>	
	<u>Foster Youth 0763</u>	
	<u>Health Services 0764</u>	
	<u>Business Services 0800</u>	

Table A6: Mandatory Personnel Costs		
Service Area	Cost Calculation / Amount	Where To
General Education Teaching and Administrative Positions	All Actual Position/FTE Costs, including substitute costs, per diems, and overages	To Employee
Required Non-Teaching Positions (i.e., Nurse, Social Worker, Counselor, RITs, Office Staff, Operations)	All Actual Position/FTE Costs, including substitute costs, per diems, and overages	To Employee
Plant Manager and Custodians	All Actual Position/FTE Costs, including substitute costs, per diems, and overages	To Employee

Table A7: Optional Add-On Costs as needed or requested		
Service Area	Cost Calculation / Amount	Where To
Field Trip Transportation	Actual Cost	To Transportation
Curriculum Adoption (opt in)	Actual Per Student Cost	To Department or Vendor
Instructional Technology Purchases (opt in)	Actual Per Student Cost	To Department or Vendor
Summer School (opt in)	Actual Position Costs	To Department or Vendor
GATE Identification (opt in)	Actual Per Student Cost	To Department or Vendor
Teacher Induction (as needed)	\$2000 / Teacher	To Department
Nutrition Services extended calendar fee	\$5000 flat fee for calendars with start or end dates more than 1 week ahead / behind the District	To Nutrition Services