



715 Jackson Street, Suite B, Red Bluff, California 96080

GOVERNANCE COMMITTEE MEETING

TeLA Great Room

3:30 P.M. October 12th, 2017

AGENDA

1. Call to Order
2. Roll Call and Pledge of Allegiance
3. Approval of Agenda Action
4. Consent Agenda
 - 4.1 Governance Committee Minutes from August 17th, 2017
5. Audience with Groups and/or Individuals
6. Administrator Report Information
7. Chief Business Officer Report Information
8. New Business
 - 8.1 Approval of Hire of New Staff Action
 - 8.2 Contract for Criterion Action
 - 8.3 2017-2018 Budget Adoption Notification Information
 - 8.4 Field Trip List Action
 - 8.5 Social Media Information
 - 8.6 Video Project Information
 - 8.7 Chromebook Disposal Action
 - 8.8 TeLA Premium Reduction Plan for 2017-2018 Action
 - 8.9 2016-2017 Unaudited Actuals Action
9. Old Business
 - 9.1 ChromeBook Security Information
 - 9.2 Policy Update Information
 - 9.3 WASC Update Information
10. Governing Committee Discussion
11. Adjournment

Next meeting **December 14, 2017**

Posted: **October 6, 2017**

Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact Tehama eLearning Academy at least two days before the meeting date.

The agenda and supporting materials are available at Tehama eLearning Academy, 715 Jackson Street, Red Bluff, California. For more information please call (530) 527-0188.

Public Comment Cards must be completed prior to the commencement of the meeting by Groups or individuals wishing to address the Governance Committee.

7. Chief Business Officer Report	D. Cottingham reviewed budget packet and explained budget.
8. Old Business	Chromebooks - We have had several stolen, sold and broken. Looking into better security for chromebooks.
8.1 Board Member departs	Tim Morehouse shared his thoughts on how thankful he was for being part of the TeLa Governance Board. This was his last meeting. The Board thanked him for his service and wished him the best on his move and future endeavors.
8.2 Charter Revision	None
8.3 Meeting Dates for 2017/2018	Future meetings will be held on: October 12, 2017, December 14, 2017, February 8, 2018, April 12, 2018, June 14, 2018, and June 21, 2018
8.5 WASC/LCAP Update	WASC committee may be here in the spring to visit our site and make sure things are up to code. Date TBD, we will keep Governance informed. Tela and Lincoln Street will be continuing to investigate participating in a Multiple Measure Review with the California Charter School Association.
10. Governance Discussion	Architect visited Tela and is working on building plans; possible occupancy for Jan 2019
Adjournment	There being no further business the meeting was adjourned at 4:10 p.m.
Next Meeting : October 12,2017	

ETS

Criterion Online Writing Evaluation Service
Criterion Institutional Order Form (U.S. Customers)

educational testing

218-00010

Client Information

Name _____
 Title _____
 Institution _____
 Address 1 _____
 Address 2 _____
 City _____
 State _____ Zip Code _____
 Phone _____
 Fax _____
 Email _____
 Signature _____
 Criterion Administrator _____
 Administrator Email _____
 Start Date _____
 Stop Date _____

Billing Information (if different)

Name _____
 Title _____
 Institution _____
 Address 1 _____
 Address 2 _____
 City _____
 State _____ Zip Code _____
 Phone _____
 Fax _____
 Email _____
 P.O. Number _____
 Name on Credit Card _____
 *Customer Service will contact you to obtain your credit card information.
 Please do not write it on this form.

*Subject to all terms and conditions on page 2 of this Order Form. Subscriptions expire on the contract stop date.

Standard Subscriptions

Student Subscription (unlimited use across multiple classes)

Number of Students	Price per Student	Number of Students to Subscribe	Total
1-5,000	\$8.00	60 X \$8.00	\$480.00
5001-10,000	\$7.00	X \$7.00	

*For districts using the Criterion service for over 10,000 students, please request a custom site proposal.

Training

Description	Cost per Session	Quantity	Total
Level 1 Training (required for new customers)	\$300.00	1	\$300.00
Level 2 Training (custom session)	\$300.00		
Preferred Training Date(s) and Time(s) We will do our best to accommodate your choice.			
Grand Total			\$780.00

Onsite training is also available. Contact us for a custom quote.

Please note that the trainer, session date, and time will be reserved exclusively for your institution. If you need to re-schedule you must notify us at least 72 hours prior to the scheduled training time to avoid the possibility of a \$300.00 last minute re-scheduling fee.

1 # 000098

<p>Level 1 Training Session</p>	<p>All new <i>Criterion</i> users are required to purchase at least one session of initial online training which takes users through all basic aspects of <i>Criterion</i> functionality. This 90minute session provides hands-on training for a maximum of five participants at a single location (such as a computer lab with a projector and a speaker phone). An additional five observers may be present. Multiple sessions may be purchased for a greater number of instructors (five in each session) or for separate training sites.</p>
<p>Level 2 Training Session</p>	<p>In-Depth <i>Criterion</i> Functionality. This session will be held 6 weeks after the initial session. The content will be customized according to your curriculum.</p>

<p>Benchmarking and Placement</p>	<input checked="" type="checkbox"/>
<p>Instructional Tool</p>	<input checked="" type="checkbox"/>
<p>Remedial Courses</p>	<input checked="" type="checkbox"/>
<p>Classes Across the Curriculum</p>	<input checked="" type="checkbox"/>
<p>Virtual Courses</p>	<input type="checkbox"/>
<p>Peer Review/Collaboration</p>	<input type="checkbox"/>
<p>Research Paper Review</p>	<input checked="" type="checkbox"/>

We would like to know more about you, so that we can customize your experience with *Criterion*. How do you plan to use the writing evaluation service? You may check more than one.



It is our pleasure to answer any questions you may have. Feel free to contact our team at 877-909-6442, or CriterionSupport@ets.org.

Ordering Details

1. Complete and sign the order form. By signing this form, I am agreeing to all terms and conditions of the Subscriber Agreement.
2. Fax completed order form and purchase order to 973-735-1903, or email a PDF version to CriterionSupport@ets.org.
3. Please mail all checks to the following address: Educational Testing Service, P.O. Box 371986, Pittsburgh, PA 15251-7986

Signature _____
 Print Name _____
 Date _____

Criterion® Online Writing Evaluation System
SUBSCRIBER AGREEMENT Terms and Conditions of Use

The *Criterion*® Online Writing Evaluation System (the "System") is ETS's web-based instructional tool that evaluates students' essay-writing skills. Students may write essays on a variety of topics and receive diagnostic trait feedback and a holistic score in real time. Users may access the System through an Internet connection (from the classroom, home, or wherever there is a suitable Internet connection). Automated scoring and feedback should be considered as one piece of evidence about a student's writing ability to inform instruction. When *Criterion* data is being used for an important decision about a student's performance, instructors should review and evaluate the essay as well as additional relevant information to ensure that the conclusion is appropriate.

Upon completion of the attached Order Form, and payment for use of the System, Subscriber hereby agrees to be legally bound by the terms and conditions of this Agreement.

1. Definitions. As used in this Subscriber Agreement, the following terms shall have the meanings set forth below:

- "Agreement" means this Subscriber Agreement and the Order Form.
- "Order Form" means the order form attached to this Agreement that includes pricing and subscription information regarding Subscriber's licensing of the right to use the System and associated training.
- "Subscriber" means the authorized licensee of the System who has agreed to be bound to the terms and conditions of this Agreement by signing the order form in the required field.
- "Users" mean individual humans who are authorized by Subscriber to use the System.

2. Upon payment and execution of this Agreement, Subscriber is granted a limited, nonexclusive, revocable license to permit Users access to the System pursuant to the terms and conditions hereunder.

3. Subscriber will provide, or shall require its Users to provide, or have access to, the computer and systems configurations specified in the current *Criterion* version's "System Requirements" PDF document, found on <http://www.ets.org/criterion> in the Quick Links section, and a continuous Internet connection while an essay is being submitted for scoring.

4. Subscriber will designate an administrator/local site facilitator on the order form to serve as the primary contact person regarding the use of the System (the "Administrator"). This Administrator will disseminate information to Users regarding access to and use of the System.

5. Subscriber will have a *Criterion* account established, whereby Users, each identified by a required unique user name and password, are able to log in to the System, either through Subscriber's facilities or other sites where the Internet can be accessed.

6. The System provides automated trait feedback and essay scoring services through ETS's *e-rater*® scoring engine for essays written on standard topics selected by Subscriber from the *Criterion* Topics Library or on topics created by instructors. Students can either type their essays while online, or develop their essays offline in a standard commercial word processing package and then copy and paste the essay into the *Criterion* website for feedback and scoring. The System will be available to Users on a continuous (24 x 7) basis, *subject to reasonable down time*, for the duration of the term of this Agreement. Commercially reasonable efforts will be used to process essays and for the *Criterion* System to return trait feedback and scores in real time. If Internet traffic or systems limitations preclude the return of a score in real time, a message will be returned to the sender indicating that the essay could not be scored, and providing a system error code. The essay may be re-submitted at a later time. Subscriber is solely responsible for configuring its computer systems so that they interface properly with the System.

7. The System will maintain and provide Subscriber with access to essay and score data for the Subscriber's current contract period, [typically twelve (12) months] unless limited by special promotions and limited account access based on special pricing. It is the Subscriber's responsibility, if they wish, to preserve any essay and score data for their Users from previous contract periods or for archive purposes in a timely manner.

8. User resources containing information on *Criterion* functionality will be provided in electronic format and will be available from the *Criterion* Resource tab after login.

9. The System will monitor the number of essays submitted by Subscriber's Users, or number of User registrations during the subscription period and will notify the Administrator when the number of remaining unused submissions/Users reaches a low level of those purchased by Subscriber. The Administrator for the account will have access to all *Criterion* account information (including start/end date, number of essays scored or number of User registrations). NOTICE: Regardless of when this Agreement expires, if Subscriber has used up all of the essay submission slots or student registrations it has purchased, the System will automatically be rendered unavailable to additional students/essay submissions.

10. Nothing contained in this Agreement shall be construed to imply a joint venture, partnership, or principal-agent relationship between the parties; and no party by virtue of this Agreement shall have any right, power, or authority to act or create any obligation, expressed or implied, on behalf of the other party.

11. Subscriber shall be solely responsible for whom it permits to be Users of the System, and Subscriber agrees that it shall be responsible and liable for all Users of the System. Subscriber understands and agrees that the System may not be used for any other purpose, or be provided to any other party, than as described herein (including the Order Form). Except as expressly permitted by this Agreement, SUBSCRIBER MAY NOT RESELL, LICENSE, ASSIGN OR OTHERWISE TRANSFER THIS SUBSCRIPTION AGREEMENT OR ITS RIGHTS OR OBLIGATIONS HEREUNDER TO ANY PERSON OR ENTITY. Subscriber shall indemnify and hold ETS harmless from any and all claims arising out of the use of the System or use of the score or feedback to determine placement of, or grades for, students.

12. Subscriber agrees that the privacy of User information, essays, and score data is the sole responsibility of Subscriber and its Users. User names, user identification, passwords, essays, and score/essay data are maintained by ETS on a secure server. ETS does not share User or Subscriber information with anyone other than: (a) with respect to the User or others the User may specify, the particular User's own information only; and (b) with respect to Subscriber, Subscriber's own information and the information regarding its Users. The Subscriber acknowledges that prior to using the *Criterion* System, said Subscriber is obligated to obtain any written parental consent that may be required in accordance with COPPA, Section 6502. Notwithstanding the foregoing, ETS shall retain the right to use any non-personally identifiable information collected by the System for research and development purposes.

13. ETS shall retain ownership of and proprietary rights, including but not limited to patent, copyright, trademark and trade secret in the *Criterion*SM Online Writing Evaluation System, *e-rater*® software, the ETS essay topics, scoring guides, user resources, as well as any other ETS materials, software programs, and associated techniques, concepts and methodologies that may be used to provide services under this Agreement.

14. During the term of this Agreement, the parties may have access to information that is confidential and proprietary to the other party. Confidential and proprietary information may include, but not be limited to, any information marked, labeled or identified as "Proprietary and Confidential"; any proprietary or unpublished technologies, methodologies, software programs, algorithms, or product concepts; inventions, enhancements, improvements thereto, client or customer lists; any student or candidate testing or demographic data, and test materials. Each party shall keep confidential the confidential information of the other party. Neither party shall use or disclose such information in any way other than that intended by the disclosing party or as otherwise permitted under this Agreement.

15. This Agreement is effective as of the date indicated on the Order Form and shall remain in effect for the time period selected by the Subscriber as indicated on the Order Form, usually up to twelve (12) consecutive months, ending on the last business day of the final month of the selected period. ETS may terminate this Agreement by providing Subscriber with written notice in the event that Subscriber fails to pay the fees which are due and payable, fails to abide by the restrictions on the use and disclosure of the System, or breaches any other term or condition of this Agreement. Subscriber may terminate this Agreement by providing sixty (60) days written notice to ETS. Fees paid are not refundable.

16. Terms are net 30 days. The *Criterion* System scoring fees must be prepaid for the number of subscriptions ordered as indicated on the Order Form. Any unused subscriptions at the end of the contract period will be forfeited. The number of subscriptions ordered may be increased at any time during the contract period at the request of the Subscriber. The increased subscription order will be added to the total number of current subscriptions. The contract period will not be extended with the addition of subscriptions to an existing contract. Additional subscriptions will be calculated at the prevailing contract rate. If the subscription unit cost decreases, the lower unit cost will be calculated on the additional subscriptions only. All fees are payable in full within thirty (30) days of the date of invoice. During the initial term of the license, subscription fees shall not change unless configuration of the System changes. Renewal rates shall be subject to the rates then in effect for the System. Training fees are non-refundable and shall be pre-paid by Subscriber prior to the date of training.

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c. ETS DOES NOT CERTIFY PARTICIPANTS IN *CRITERION* TRAINING SESSIONS (THE "TRAINING") AS OFFICIAL TRAINERS UPON COMPLETION OF THE TRAINING. THESE TRAINING SESSIONS, PRESENTED BY AN ETS CERTIFIED *CRITERION* TRAINER, ARE DESIGNED TO PRESENT INSTRUCTIONAL INFORMATION THAT PARTICIPANTS MAY WANT TO SHARE WITH OTHER *CRITERION* USERS IN THEIR ENTITY. IT IS THE ENTITY'S SOLE RESPONSIBILITY TO SCREEN AND EXAMINE THEIR PARTICIPANTS PRIOR TO ALLOWING ANY PARTICIPANT TO "TRAIN" OTHER *CRITERION* USERS IN THEIR ENTITY.

d. ETS EXPRESSLY DISCLAIMS ALL REPRESENTATIONS OR WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED, INCLUDING FITNESS FOR A PARTICULAR PURPOSE, AND ASSUMES NO RESPONSIBILITY OR LIABILITY TO SCHOOL, DISTRICT, INSTITUTION, PARTICIPANT OR ANY OTHER PERSON OR THIRD PARTY WITH REGARD TO THE EFFECTIVENESS OF THE TRAINING SESSIONS, THE MATERIALS PROVIDED TO PARTICIPANT DURING THE TRAINING, PARTICIPANT'S KNOWLEDGE REGARDING THE *CRITERION* SYSTEM UPON COMPLETING THE TRAINING, AND THE PARTICIPANT'S ABILITY TO TRAIN *CRITERION* USERS.

SUBSCRIBER AGREEMENT Terms and Conditions of Use continued

18. Force Majeure. ETS shall be excused from performance hereunder during any period and to the extent that it is prevented from performing any obligation pursuant thereto, in whole or in part, as a result of delays not caused by the System or any cause beyond its control, including without limitation interruption or failure of telecommunications or digital transmission links to Internet slowdowns or failures and computer hacking. Such nonperformance shall not be a default hereunder or a ground for termination hereof.

19. All payments to be made for use of the System under the terms and conditions of the Agreement are exclusive of any income, franchise, sales, use, Value-Added Tax (VAT) or other consumption, use, or excise taxes of any kind.

20. This Agreement shall be governed by and construed in accordance with the federal laws of the United States and the state laws of New Jersey, USA.

21. This Agreement and the Order Form constitute the entire agreement and understanding between ETS and Subscriber concerning the subject matter hereof. Any preprinted terms and conditions on Subscriber's purchase orders shall not amend or supplement this Agreement and shall be of no force or effect. Any modification or amendment to this Agreement shall not be binding unless it is in writing and signed by ETS and Subscriber. If any of the provisions of this Agreement are found to be invalid by a court of competent jurisdiction, the remaining provisions shall continue to be valid and enforceable.



Tehama County Department of Education

Richard DuVarney
Tehama County
Superintendent of
Schools

1135 Lincoln Street Red Bluff CA 96080 | 530.527.5811 | www.tehamaschools.org

September 27, 2017

Executive Director and Governance Committee
Tehama eLearning Academy

RE: 2017-18 Budget Adoption

As the chartering authority for the Tehama eLearning Academy, our office has completed its review of the Charter's Adopted Budget and Local Control Accountability Plan for 2017-18 in compliance with the provisions of Education Codes 47604 and 47605. The code requires the chartering authority to monitor the fiscal condition of each charter school under its authority using any financial information it obtains from the charter school. We have used criteria consistent with the standards we use to monitor the School Districts in Tehama County which include:

Determining whether the adopted budget will allow the Charter to meet its financial obligations during the current fiscal year and following two years.

The LCAP or annual update adheres to the template adopted by the state board pursuant to Education Code 52064.

The budget for the applicable fiscal year adopted by the district includes expenditures sufficient to implement the specific actions and strategies included in the local control and accountability plan adopted by the district, based on the projections of the costs included in the plan.

The local control and accountability plan or annual update to the local control and accountability plan adheres to the expenditure requirements adopted pursuant to Education Code 42238.07 for funds apportioned on the basis on the number and concentration of unduplicated pupils pursuant to Education Codes 2574 and 2575

The Charter's budget and LCAP, as projected, fully meets these criteria.

Our office has worked directly with the Superintendent and Business Manager during the district budget and LCAP approval review. We appreciate this collaboration and are committed to continuing this work during LCAP implementation. A complete listing of any technical corrections relating to the adopted budget and/or LCAP has been sent directly to the Business Manager and Educational Services Administrator of the district. Immediate concerns are listed below.

Trend Analysis
Tehama eLearning Academy
Unrestricted/Restricted

	ACTUALS 09/10	ACTUALS 10/11	ACTUALS 11/12	ACTUALS 12/13	ACTUALS 13/14	ACTUALS 14/15	ACTUALS 15/16	Estimated Actuals 16/17	Budget Adoption 17/18
Total Revenue	\$753,973	\$861,822	\$991,363	\$886,715	\$1,161,292	\$1,103,631	\$1,070,441	\$1,163,870	\$1,293,363
Total Expenditures	\$857,148	\$864,723	\$901,606	\$863,283	\$1,029,474	\$967,194	\$833,519	\$1,354,686	\$1,328,262
Excess (Deficiency) of Revenue & Expense	-\$103,175	-\$2,901	\$89,757	\$23,432	\$131,818	\$136,437	\$236,922	-\$190,816	-\$34,899
Total Other Financing Sources/Uses	\$28,195	\$14,283	\$5,144	\$6,275	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance	-\$74,980	\$11,382	\$94,901	\$29,707	\$131,818	\$136,437	\$236,922	-\$190,816	-\$34,899
Beginning Balance	\$408,755	\$333,774	\$345,156	\$440,057	\$469,764	\$601,582	\$738,019	\$974,941	\$793,565
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,440	\$0
Ending Balance	\$333,775	\$345,156	\$440,057	\$469,764	\$601,582	\$738,019	\$974,941	\$793,565	\$758,666
Components of Ending Fund Balance									
Restricted/Reserved 9711, 9740,9760	\$21,973	\$1,000	\$23,105	\$15,053	\$82,741	\$85,149	\$103,946	\$58,344	\$51,378
Committed 9760	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0
Assigned 9780	\$0	\$344,156	\$416,952	\$454,710	\$518,841	\$352,870	\$870,994	\$735,221	\$707,288
Reserve for Economic Uncertainty 9789	\$311,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned/Unappropriated 9790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CBEDS - Oct Enrollment	96	127	147	119	127	118	96	92	
P-2 ADA	88.52	113.69	118.63	108.49	121.72	103.27	89.20	91.51	
	92.21%	89.52%	80.70%	91.17%	95.84%	87.52%	92.92%	99.47%	

Tehama eLearning Academy Field Trips

Date	Grade	Location
09/25/2017	7/8	Makerspace
10/04/2017	11/12	<i>Bridges to College Workshop</i>
10/06/2017	11/12	Shasta College
10/12/2017	9/10	<i>Bridges to College Workshop</i>
10/12/2017	9/10	Hoyt-Cole Chapel of the Flowers
10/16/2017	7/8	Lassen
10/18/2017	7/8	<i>Bridges to College Workshop</i>
10/25/2017	7/8	TCDE Red Ribbon Week
10/30/2017	7/8	Makerspace
11/01/2017	11/12	<i>Bridges to College Workshop</i>
11/02/2017	8	Tehama County Fairgrounds College & Career
11/13/2017	7/8	<i>Bridges to College Workshop</i>
11/15/2017	7/8	Redding Planetarium
11/16/2017	9-12	<i>Manufacturing Day - BTC</i>
12/06/2017	7/8	Makerspace
12/06/2017	11/12	<i>Bridges to College Workshop</i>
12/14/2017	9/10	<i>Bridges to College Workshop</i>
12/20/2017	7/8	<i>BTC Field trip</i>



Proposed Disposal of Inventory
Date 10/12/2017

- 1076 Chromebook
- 1103 Chromebook
- 1128 Chromebook
- 1075 Chromebook
- 1156 Chromebook
- 1152 Chromebook
- 1124 Chromebook
- 1126 Chromebook
- 1070 Chromebook
- 1090 Chromebook
- 1083 Chromebook
- 1064 Chromebook
- 1084 Chromebook
- 1086 Chromebook
- 1102 Chromebook
- 1159 Chromebook
- 1110 Chromebook
- 1161 Chromebook

Approved for Disposal

Denied for Disposal

Reason for Denial _____

Signature

Date

**The Tehama eLearning Academy
Premium Reduction Plan**

Plan Document

Effective Date of the Plan

07/01/2017

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Section 1 Definitions

1.0 Definitions - The following definitions shall be used in reference to this document. (All definitions and Plan elements are designed to conform with the August 6, 2007 Proposed Regulations.)

1.1 "Affiliated Companies" - means another entity as described in the Code (Section 414(b), (c), (m) or (o)) that receives the Employer's consent to participate in the Plan.

1.2 "Benefits Account" - means an administrative account established to track a Participant's pre-tax contributions and payments for Plan Benefits.

1.3 "COBRA" - means the Consolidated Omnibus Budget Reconciliation Act of 1985 and its amendments.

1.4 "Code" - means the Internal Revenue Code of 1986 and its amendments.

1.5 "Component Plan" - means any one of the following plans in effect during the Plan Year:

a) One or more eligible Accident and Health Plans

1.6 "Contributions" - means Employee (and/or Employer) funds used to pay Benefit Costs.

1.7 "Dependent" - means all legally married opposite (and same) sex spouses regardless of state of residence, related child or other individual who is defined as a dependent in Section 152 of the Code. Dependents may receive benefits through the Plan but they cannot be Participants in the Plan. Dependents experiencing a "qualifying event" (under COBRA) who elect continuation coverage will retain their "Dependent" status.

1.8 "Effective Date" - means the first day that Benefits can be received under the Plan. The Tehama eLearning Academy Premium Reduction Plan's Effective Date is 07/01/2017.

1.9 "Eligible Employee" (or just "Employee") - means any employee of the Employer meeting the enrollment regulations of the Component Plan. Employees may be common law employees, leased employees described in Section 414(n) and full-time life insurance salesmen [as defined in section 7701(a)(20)]. Self-employed individuals are not treated as employees for purposes of Section 125. Sole proprietors, partners, directors of corporations and two-percent (or more) shareholders of an S corporation are not considered to be Employees under Section 125 and may not participate in the Plan.

1.10 "Employer" - means Tehama eLearning Academy and Affiliated Companies.

1.11 "Enrollment Form" - means a copy of the Premium Reduction Plan Enrollment Form (to be completed by an Eligible Employee and submitted to the Plan Administrator in a timely fashion).

1.12 "Enrollment Period" - means the time frame established by the Employer in which the Eligible Employee may submit an Enrollment Form to the Plan Administrator.

1.13 "Entry Date" - means the first day the Participant is enrolled on the Plan.

1.14 "ERISA" - means the Employee Retirement Income Security Act of 1974 and its amendments.

1.15 "FMLA" - means the Family Medical Leave Act of 1993, as amended from time to time.

1.16 "Highly Compensated Individual" - means an Employee described in Code Section 125(e)(2).

1.17 "Highly Compensated Participant" - means a Participant described in Code Section 125(e)(1).

1.18 "HIPAA" - means the Health Insurance Portability and Accountability Act of 1996, as amended.

1.19 "HSA" - means a Health Savings Account established under Code Section 233 so Employees enrolled in a HDHP may contribute pre-tax contributions to an individual account maintained by the Employee with a qualified trustee/custodian.

1.20 "HDHP" - means a High Deductible Health Plan as detailed under Section 223 of the Code.

1.21 "Key Employee" - means an Employee described in Code Section 414(i)(1).

1.22 "Open Enrollment" - means a designed time frame established by the Employer allowing Employees to select Component Plans.

1.23 "Participant" - means an Eligible Employee who has satisfied the Waiting Period and completed and submitted the appropriate Enrollment Form to the Plan Administrator prior to the Employee's Entry Date.

1.24 "Plan" - means The Tehama eLearning Academy Premium Reduction Plan (PRP) adopted by the Employer exclusively for the benefit of Eligible Employees. The Plan is a written document that complies with the requirements as set forth in Section 125 of the Code. The Plan offers Employees a choice between cash (which is a taxable benefit) and an eligible Component Plan (a nontaxable benefit). The Plan will not permit deferral of compensation, employee roll-overs or plan benefits from one year to another [except for elective contributions towards a 401(k) plan, contributions to a Health Savings Account (HSA) and elective paid time-off].

1.25 "Plan Administrator" - means Tehama eLearning Academy or other Employer appointed committee/organization to administer the Plan.

1.26 "Plan Year" - means the twelve consecutive month period commencing on the Effective Date and anniversaries thereof. Only in the case of a "valid business purposes" may the Plan have fewer than twelve months (referred to as a "Short Plan Year")

1.27 "Qualified Beneficiary" - means a Participant within the meaning of Section 4980B(g).

1.28 "Salary Reduction Agreement" - means the Employee's authorization for the Employer to reduce the Employee's compensation to pay for Benefits provided under the Plan.

1.29 "USERRA" - means the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended from time to time.

1.30 "Waiting Period" - means the 1 month time frame commencing from the date of hire to the Employee's Entry Date into the Plan.

Section 2 Purpose of the Plan

2.1 Purpose of the Plan - The Tehama eLearning Academy Premium Reduction Plan is adopted by Tehama eLearning Academy to be effective 07/01/2017. The purpose of the Plan is to offer Employees the choice of selecting between taxable cash and nontaxable Component Plan benefits whereby the Employee directs the Employer to reduce the amount of compensation (otherwise payable to them) to purchase coverage under a Component Plan. Tehama eLearning Academy intends that the Plan qualify as a "cafeteria plan" as described under Section 125 of the Code. Benefits received by Eligible Employees electing to participate in the Plan shall be eligible for exclusion from the Employee's income for federal income tax purposes. Employees electing not to enroll in the Tehama eLearning Academy Premium Reduction Plan will pay for coverage under a Component Plan on an after-tax basis through payroll deduction.

Section 3 Benefits of the Plan

3.1 Benefits of the Plan - Eligible Employees enrolling in the Tehama eLearning Academy Premium Reduction Plan may reduce their annual compensation (by an amount not to exceed their contribution toward applicable coverage), establishing a Benefit Account for which the Employer will use to pay for coverage under Component Plans in which the Employee has enrolled. The account funds used to pay for coverage shall be excluded from the Participating Employee's income for federal tax purposes. The Employee's annual salary reduction may only be changed in the event that there is a significant change with respect to a Component Plan [as provided in the applicable regulations issued under Code Section 125] or the Employee or enrolled Dependent experiences a "Change in Life Status" (as defined in Section 7.1).

3.2 Benefit Account - The Employer will create administrative accounts for each Participant and debit the accounts by the designated Pay Period Reduction on each scheduled pay period. Based upon payment terms and conditions with the Component Plans, payments will be made to the plan or its insurer on behalf of the Participant (except as otherwise provided in the Component Plan). If there are insufficient funds available in a Participant's Benefit Account, the Employer shall obtain funds through the standard post-tax payroll deduction method.

3.3 Benefit Cost - At the beginning of each Plan Year, the Employer will determine the costs for each Component Plan (known as an "Employee Contribution") and its different tier structures. Eligible Employees will have the option of enrolling in any or all of the Component Plans in accordance with their terms. The total Employee Benefit Cost (or annual reduction) will be based upon the total annual Employee Contribution for each selected Component Plan.

3.4 Maximum Benefit - The Plan's Employee Maximum Benefit will be the sum of the highest price rating tier structure for each Component Plan. The Employee Maximum Benefit may vary with each Plan Year based upon the Component Plans being offered. If a Component Plan is added, deleted or experiences a change in Benefit Cost, the Plan's Employee Maximum Benefit will be altered using the same formula as previously stated.

3.5 Minimum Benefit - Eligible Employees may elect to initially enroll in the Plan (prior to their Entry Date for the Plan Year) and designate a Salary Reduction of \$0.00. No benefits will be available for the Participating Employee and the Participating Employee shall have the ability to change his Annual Salary Reduction prior to his Plan Entry Date.

3.6 Deferred Compensation - In general, the Plan shall not offer benefits that defer compensation or operate to defer compensation. Benefits may not be carried over to a later Plan Year or used in one Plan Year to purchase benefits to be provided in a later Plan Year. However, there are some allowable exceptions that will not be construed as "deferred

compensation" under this Plan and are as follows:

- a) A short-term or long-term disability policy paying benefits over more than one Plan Year;
- b) Reasonable premium rebates or policy dividends;
- c) Certain two-year lock-in vision and dental policies;
- d) Salary reduction contributions in the last month of a Plan Year used to pay Accident and Health insurance premiums for the first month of the following Plan Year; and
- e) Allocation of experience gains (forfeitures) among Participants.

Section 4 Plan Eligibility

4.1 Plan Eligibility - All participants in the Plan must be Employees of Tehama eLearning Academy. Employees become eligible to participate in the Plan upon meeting the appropriate following criteria and submitting an Enrollment Form in a timely fashion.

- a) Newly-hired Employees are eligible to participate in the Plan after meeting the 1 month Plan Waiting Period.
- b) Active Employees (those that have already met the waiting period) are eligible to participate in the Plan on the first day of the Plan Year.
- c) Former Employees who's employment was terminated (either voluntary or involuntary) and are subsequently rehired within thirty days (from date employment is terminated) shall not have to meet the Plan Waiting Period. If the Employee is rehired within the same Plan Year, such Employee shall not be entitled to file a new Enrollment Form for such Plan Year but instead shall be reinstated as of the date of reemployment the same coverage under the Component Plans as was in effect at the time he ceased to be a Participant. Former Employees rehired after thirty days shall need to meet the requirements of a newly-hired employee [describe in 4.1(a)].
- d) Employees electing to take an unpaid leave of absence under FMLA who returns to work may be eligible to participate without meeting the Plan Waiting Period. If the Employee elects to participate in the Plan and insurance premiums are due for any or all time while on FMLA leave, the Employer has the right to deduct the amount for applicable premiums on an after-tax basis from the Employee's income, subject to Section 6.4.
- e) Employees who are absence on account of military service covered by USERRA shall not have to meet the Plan Waiting Period upon their reemployment.

4.2 Plan Entry Date - Employee's Plan Entry Date will be the first day after meeting the Plan Eligibility requirements in section 4.1. Annual Salary Reduction will begin on the first pay period after eligibility into the Plan (or the date the Company can reasonably make the reduction from the payroll system).

4.3 HIPAA Portability - Notwithstanding any other provisions in Section 4, any Employee considered eligible under the Health Insurance Portability and Accountability Act of 1996 shall be eligible to enroll in the Plan and have a Plan Entry Date determined by the Plan Administrator.

Section 5 Plan Participation

5.1 - Plan Participation - Employees become Plan Participants by completing (and signing) the appropriate Enrollment Form and submitting it to the Plan Administrator prior to the Employee's Plan Entry Date (or within thirty (30) working days after the Employee's Plan Entry Date if the Plan Entry Date is immediate upon hire, rehire, return from FMLA leave or return from military service covered by USERRA). The Enrollment Form shall include the elected Annual Salary Reduction Agreement authorizing the Employer to withhold the designated amount from the Participant's compensation. Prior to the first day of any new Plan Year, Employees must submit a completed Enrollment Form designating a Salary Reduction Amount for the new Plan Year. If the Employee does not submit a completed Enrollment Form in the time frame explained above, he will be ineligible until the next Plan Year to enroll in the Plan.

5.2 Term of Participation - Employees meeting the Plan Participation requirements shall remain covered by the Plan until the

earliest of the following

- a) The last day of the Plan Year;
- b) The day after the death of the Employee;
- c) The day of separation of employment (voluntary or involuntary);
- d) The day the Participant ceases to be an Eligible Employee;
- e) The first day of a new Plan Year whereby Plan Participation requirements are not met;
- f) The day the Participant who experienced a Change in Life Status revokes participation under the Plan;
- g) The day the Participant ceases to be covered by the Component Plan(s);
- h) The day the Participant fails to make a contribution (unless the Participant is on an unpaid FMLA Leave and the Employer has elected to apply Section 6.5(c)); or
- i) The day the Tehama eLearning Academy Premium Reduction Plan terminates.

Section 6 Plan Contributions

6.1 Plan Contributions - Participants agree to reduce their annual salary (through a Salary Reduction Agreement found on the Enrollment Form) by a specified amount to pay for their portion of premiums for Component Plans in which they enroll. The Employer shall inform the Employees of the Plan Contributions (or Benefit Costs) necessary to enroll in the premium-based Component Plan(s) prior to the Effective Date of the Plan (or the Participant's Entry Date for Employees enrolling at times other than the first day of the Plan Year). Provided the Component Plan premiums remain constant, the Employer agrees to fund the remaining balance of premiums (represented by the total premium cost less the Participant's contribution) due to the carriers.

Participant Plan Contributions will be credited into the Participant's Benefit Account in equal amounts throughout the Plan Year, subject to the Participant's termination of coverage.

6.2 Funding the Plan - All amounts payable under the Plan shall be paid from the general assets of Tehama eLearning Academy. No Participant (or other person) shall have any claim against, right to, or interest in any fund, account or asset of the Employer from which Plan payments are made.

6.3 Change in Insurance Premium - If during a Plan Year, any of the Component Plans increase or decrease premiums, Participant's Plan Contributions will automatically be altered by the Employer to an amount associated with the premium change. In the event of a premium increase or significant change in elected coverage within the meaning of Code Section 125 and regulations issued there under, Participant may modify his Annual Salary Reduction in a manner consistent with Section 7.1. The Plan Administrator shall make the determination as to whether the change represents a "significant" change.

6.4 Revocation/Modification of Plan Contributions - After the Participant's Plan Entry Date, Participants shall not be allowed to revoke or modify their Plan Contributions unless one or more of the following occurs during the Plan Year.

- a) The Employee, his spouse or his Dependent experiences a Change in Life Status;
- b) An increase in the premium or a significant change in the coverage under a Component Plan or a plan covered the Employee, his spouse or his Dependent;
- c) If the Company adds, removes or experiences a change in premium costs of a Component Plan; or
- d) Prior to the Participant's Plan Entry Date, the Participant shall be eligible to revoke or modify Plan Contributions;
- e) Employees enrolled in the HSA may increase, decrease or revoke Contributions at anytime; or
- f) For non-calendar Plan Year's beginning in 2013, Employees may revoke or start his/her Contribution towards a Plan Component a maximum of one time per Plan Year (known as the "transition rule").

Any change to Plan Contributions requires the Participant to complete a new Enrollment Form and Salary Reduction Agreement.

6.5 Nonstandard Plan Contributions - If Participants who are entitled to continuation coverage under a Component Plan are absent from employment on account of military services covered by USERRA or take an unpaid leave of absence under FMLA, they shall be able to revoke or modify Plan Contributions. Participants may elect to continue in the Plan to the extent permitted

under the Component Plans, provided the appropriate regulation criteria are met and contributions are made in one of the following methods. Participant Plan Contributions may change to accommodate any Plan Contributions being made by the Employer (plus applicable administration fees).

- a) Prepayment Method - Participants may prepay Plan Contributions. The Employer shall not make prepayments mandatory for the Participant to remain in the Plan.
- b) Pay-As-You-Go Method - The Employer shall allow Participants to make Plan Contributions on a monthly basis or in an agreed upon (and written) voluntary scheduled method between the Participant and the Plan Administrator.
- c) Catch-Up Method - For Participants taking a FMLA leave of absence, the Employer may make Plan Contributions for the Participant and recoup them upon the Participant's return to work in accordance with the applicable regulations under Code Section 125.

6.6 Nondiscrimination - The Plan shall not discriminate in favor of Highly Compensated Individuals as to eligibility or Highly Compensated Participants as to contributions and benefits under the Plan. In addition, the Plan shall not provide Key Employees over twenty-five percent (25%) of the total annual benefits provided by the Plan. The Plan Administrator may exclude Highly Compensated Individuals, Highly Compensated Participants or Key Employees from participation in the Plan, limit the Plan Contributions made by such employees or other such actions to maintain the integrity of the Plan.

6.6 Excess Plan Contributions - In the event Participants over-estimates Plan Contributions (by having Plan Contribution greater than Benefits received) and do not experience a Change in Life Status, each Participant shall forfeit his Excess Plan Contributions. The Plan Administrator shall utilize such funds for Plan administration expenses. If Excess Plan Contributions still remain after paying Plan administration expenses, the Plan Administrator shall utilize funds (in compliance with the Code) to benefit all Participants, equally and uniformly.

Section 7 Change in Life Status

7.1 Change in Election - A Participant may change his annual Salary Reduction Amount during a Plan Year if the Employee or enrolled Dependent experiences a Change in Life Status or the plan covering him experiences an increase in premium or a significant change in coverage. If one (or more) of those events occur, the Participant (or Dependent) may revoke or alter their Annual Salary Reduction Amount by completing a Change in Life Status Form and submitting it to the Plan Administrator within a timely fashion. One or more of the following events constitutes a Change in Life Status:

- a) Employee gets married, divorced, legally separated or his marriage is annulled
- b) Adoption, birth or death of a Dependent child;
- c) Death of the Employee or his spouse;
- d) Employee, spouse or Dependent becomes newly employed or unemployed;
- e) Employee, spouse or Dependent's employment goes from part-time to full-time or full-time to part-time;
- f) Dependent child becomes (or ceases to be) an eligible "Dependent" under a Component Plan;
- g) Employee or spouse has a judgment, decree or order resulting from a divorce, legal separation, annulment or custody change regarding health coverage of a child. Any Qualified Medical Child Support Order (QMCSO) must state the recipient covered by the order and which Component Plan;
- h) A significant change in the spouse's or Dependent's health care coverage attributable to the spouse's or Dependent's employment;
- i) Any change between an hourly paid and a salaried position or between a non-bargaining unit position and a bargaining unit position;
- j) An Employee's, spouse's or Dependent's move to a work location outside the service area of the Component Plan in which the Employee was enrolled prior to the move;
- k) A change in the spouse's or Dependent's employment status including a change attributable to a strike or lockout, or the commencement of or return from an unpaid leave of absence;
- l) Employee, spouse or Dependent becomes entitled to Medicare; or
- m) During Open Enrollment, Employees may change his/her elections for the new Plan Year.

Any change in an Employee's existing election must be consistent with the Change in Life Status or increase in premium or change in coverage (referred to as the "general consistency requirement."). A change in election must be made no later than

thirty (30) days after the date of the Change in Life Status. The Plan Administrator shall determine whether a Change in Life Status has occurred and whether a Participant's change in coverage is consistent with such Change in Life Status.

Section 8

Plan Administration

8.1 Plan Administrator - The Plan Administrator shall be responsible for the administration of the Plan having all rights, powers and duties as set forth in the Plan. The Plan Administrator may delegate any of its duties under this Plan.

8.2 Plan Administration - The following describes the administration duties (but not limited in scope) of the Plan Administrator.

- a) Determine Participant Plan Contribution Amounts on an annual basis (or upon a premium change or significant change in coverage);
- b) Distribute Plan Communications (i.e. Plan Document Summaries, Enrollment Forms, Plan Change/Law Changes and/or other material related to the Plan) to Employees and Participants;
- c) To interpret the Plan in its discretion including resolving claim ambiguities, inconsistencies or omissions. The determination of the Plan Administrator shall be binding and conclusive upon all Participants.
- d) The Plan Administrator is hereby authorized and empowered, in its sole and absolute discretion, to promulgate any uniform rules, regulations and schedules of general applicability and to adopt such forms as the Plan Administrator deems necessary in order to carry out the purpose of the Plan;
- e) Review Plan testing to determine if the Plan favors Highly Compensated Individuals, Participants or Key Employees; and
- f) To hire any agent, accountant, attorney or other qualified individual to assist with the interpretation of the Plan and/or assist with the proper administration. Fees for these services shall be paid by the Employer or with Excess Plan Contributions.

8.3 Denial of Benefits - Claims under the Plan shall be filed in writing with the Plan Administrator. Claims must be submitted within a 0 month period following the end of the Plan Year in which the event occurred. Claims submitted more than 0 months after the end of the Plan Year (or end of the grace period, if any) in which the event giving rise to the claim occurred shall be deemed untimely.

If benefits are denied under the Plan, Participants may submit (in writing) a description of the situation to the Plan Administrator for review. The Plan Administrator shall submit in writing, within sixty (60) days upon receipt of the claim, a decision as to whether benefits will be provided or denied. The Plan Administrator's explanation as to why benefits were denied may reference Sections of this Plan Document and other related material.

If benefits are denied, the Participant may request from the Administrator (in writing) within sixty days, a full and fair review of their claim. (If special circumstances apply, the Plan Administrator may extend the sixty day request). Upon receipt, the Plan Administrator shall establish a hearing date. At that time, the Plan Administrator shall hear the Participant's claim followed by rendering a decision. This judgment shall be construed as the final decision and binding for both parties. The Member Committee's decision shall be in writing and sent to the Employee within sixty days of the hearing. All rulings shall apply uniformly to similarly situated Participants and not discriminate in any fashion.

Claims relating to benefits provided by a Component Plan shall not constitute claims under this Plan. Such claims shall be filed and processed in accordance with the claims procedure and claims review procedures set forth in such Component Plan.

8.4 Indemnity - The Employer shall agree to indemnify and hold harmless (to the extent permitted by law) any employed, hired, contracted individual or software provider to assist with the implementation and administration of the Plan. In addition, the Employer agrees to pay for any costs of defense or other legal fees.

8.5 Effect of Administrative Mistake - If a mistake is made in regards to Eligibility, Participation, payments, benefits paid or any other procedure that jeopardizes the validity of the Plan, the Plan Administrator will take the necessary action (while maintaining Section 125 compliance) to attempt to correct the mistake.

Section 9 Miscellaneous

9.1 Amendment and Termination - The Employer may amend the Plan at anytime, retroactively if necessary, to maintain the Plan's compliance under the Code, its amendments or other regulations affecting the Plan. The Employer may also terminate the Plan at anytime, provided that no amendment, suspension or termination of the Plan may be made which would reduce or eliminate any accrued benefits (arising from incurred but unpaid claims) of Participants or their covered Dependents existing prior to the effective date of such termination.

9.2 No Employment Contract - The Plan shall not be deemed a contract of employment between the Employer and Participant. The Plan provides benefits to Participants but shall not guarantee or imply a Participant's continued employment. The Employer may terminate employment at anytime regardless of the effect the termination may have on the Participant or the Plan.

9.3 Nonassignability - Participants may not assign, sell or transfer benefits of the Plan to another Employee, Participant or any other individual.

9.4 Facility of Payment - If the Plan Administrator deems a Participant, spouse or other Dependent incapable of receiving benefits, the Plan Administrator shall direct the Employer to provide benefits to a designated (or at the Plan Administrator's discretion if not designated) individual. Any such facility of payment shall be made in accordance with the terms of the Plan and Code.

9.5 Required Information - Participants shall provide the Plan Administrator all information relative to the efficient operation of the Plan. The Plan Administrator shall not be required to seek or investigate for Participant information that is needed for the correct administration of the Plan. The Plan Administrator shall have the right to request additional information from a Participant or covered Dependent if there are any ambiguities or inconsistencies with a claim or an elected benefit.

9.6 Assumed Compliance - The Employer believes that the Plan is in compliance with the Code and other related legislation or court decisions. The Plan has not been submitted to the governing bodies for approval, therefore shall not guarantee the Participant's reduced tax liability. Participants enrolling in the Plan shall assume any tax consequences upon the Plan being deemed invalid or in noncompliance. If the Plan is deemed invalid or in noncompliance, the Employer shall either terminate the Plan or take the appropriate actions to regain compliance.

9.7 Plan Funds - The Employer shall not utilize or divert Participant Contributions for purposes other than the intended use of the benefits described under the Plan. Excess Plan Contributions may be used for general Plan administrative expenses but cannot be used to reimburse a Participant without a substantiated claim. Excess Plan Contributions shall remain part of the Plan and managed in a manner that benefits all Participants of the Plan.

9.8 Severability - If any provision under the Plan is deemed invalid or in noncompliance with the Code, it shall not affect the remaining provisions and the Plan shall continue as if the invalid provision was never part of the Plan.

9.9 Certain Conflicts - Notwithstanding any other provision of this Plan, to the extent any provision herein conflicts with any provision set forth in a Component Plan, the provision of such plan will control.

9.10 Construction - The masculine gender, where appearing in the Plan, shall include the feminine gender, and vice versa, and the singular may include the plural, unless the context clearly indicates to the contrary. The term "delivered to the Plan Administrator," as used in the Plan, shall include delivery to a person or persons designated by the Plan Administrator for the disbursement and receipt of administrative forms. Delivery shall be deemed to have occurred only when the form or other communication is actually received. Headings and subheadings are for the purpose of reference only and are not to be considered in the construction of the Plan.

9.11 Applicable Laws - The Plan shall be construed and enforced according to the laws of the State of California to the extent not preempted by Federal law.

Section 10
Adoption of the Plan

10.1 Adoption of the Plan - The Tehama eLearning Academy Premium Reduction Plan is adopted by Tehama eLearning Academy for the purpose as stated in Section 2.1 to be effective 07/01/2017 and provide benefits to Eligible Employees in a nondiscriminatory manner. This document is executed at _____ on the _____ day of _____, _____.

Authorized Employer Representative's Signature

Print Name

Title

Witnessed By:

Witness Signature

Print Name

11.1

**TABLE I. – IRS UNIFORM PREMIUMS
FOR \$1,000 OF GROUP-TERM LIFE
INSURANCE PROTECTION**

Monthly cost per \$1,000 of life insurance benefit

Under 25	\$0.05
25 to 2906
30 to 3408
35 to 3909
40 to 4410
45 to 4915
50 to 5423
55 to 5943
60 to 6466
65 to 69	1.27
70 and above	2.06

11.2

**TABLE 2 - HEALTH SAVINGS ACCOUNT MAXIMUMS
(Maximum Allowable Contributions Per Year Per Coverage Type)**

<u>Year</u>	<u>Single</u>	<u>Family</u>	<u>Catch-up</u>
2005	\$2,650	\$5,250	\$600
2006	2,700	5,450	700
2007	2,850	5,650	800
2008	2,900	5,800	900
2009	3,000	5,950	1,000
2010	3,050	6,150	1,000
2011	3,050	6,150	1,000
2012	3,100	6,250	1,000
2013	3,250	6,450	1,000
2014	3,300	6,550	1,000

Explanation of Benefits

Tehama eLearning Academy Premium Reduction Plan

Effective 07/01/2017, a new Plan Year for the Tehama eLearning Academy Premium Reduction Plan (known as the PRP or Plan) will begin. This Explanation of Benefits will detail the Plan and the benefits available to you and your covered dependents.

What is a Premium Reduction Plan? Section 125 of the Internal Revenue Code allows employers to set up a Premium Reduction Plan as a benefit for employees enrolled on certain plans. With the implementation of a PRP, employees may pay for their portion of premiums (or costs on such plans) on a pretax basis. When you pay for premiums on a pretax basis, you are lowering your taxable income; therefore reducing your income taxes.

Who is eligible to enroll in the PRP? All employees who are eligible for the group health/insurance plans and have met the 1 month new hire waiting period are eligible to enroll in the PRP.

There are some special situations whereby the employee would not have to meet the waiting period to become eligible for the Plan.

- 1) Employees who were on a leave of absence under FMLA or were absent from employment on account of military service covered by the Uniformed Services Employment and Reemployment Rights Act (USERRA) are immediately eligible upon their return to work.
- 2) Individuals who separate employment with the organization and are rehired within thirty days of their separation date are eligible without meeting the waiting period.

Once you are deemed eligible to enroll in the Plan, you must complete the necessary paperwork and submit it to the Plan Administrator prior to (or within thirty days if you receive immediate entry into the Plan) your Entry Date. Your Entry Date is determined based upon your eligibility for the Plan. The following should help you determine your Entry Date.

- 1) Newly hired employees shall have an Entry Date of the day after satisfying the waiting period.
- 2) Active employees that have met the waiting period prior to the effective date of this Plan Year shall have an Entry Date of 07/01/2017.
- 3) Employees having their waiting period waived (for the special situations explained earlier), shall have an immediate Entry Date.

What health/insurance plans are eligible under the Plan? Section 125 allows employees to use pre-tax dollars to fund their portion of premiums for the following types of benefit plans:

- 1) One or more eligible Accident and Health Plans (i.e. Medical, Dental and other health plans)

How long is the Plan in effect? The 2017 Plan Year will begin on 07/01/2017 and end on 06/30/2018. Every year thereafter will begin a new Plan Year requiring eligible employees to submit a new Enrollment Form and Salary Reduction Agreement.

How does a Premium Reduction Plan work? You shall be notified of the premium costs (or your contributions) under each of the eligible health/insurance plans prior to the beginning of a Plan Year. Upon completing an Enrollment Form and Salary Reduction Agreement, the company will reduce the enrolling employee's income in equal amounts (every pay period) and place the funds in a personalized administrative account (known as a "Benefit Account"). Since the company has reduced your income (and not payroll deducted the premiums), your federal taxes should be less.

As premiums become due for the group, we will utilize the funds from your Benefit Account to pay for your premiums. If there are not enough funds available in your Benefit Account, funds may be obtained through payroll deduction or receiving payment directly from the participating individual.

How do I enroll in the Plan? To enroll in the plan, you must have met the eligibility criteria as explained above. Next, you must complete the Enrollment Form, Salary Reduction Agreement and the applicable insurance carrier enrollment form

and submit it to the Plan Administrator. If you do not submit the appropriate paperwork prior to your Entry Date, you will not be eligible to enroll in the plan until the next Plan Year. It is the employee's responsibility to obtain and complete an enrollment form and submit it to the appropriate company representative. If the form is incomplete or late, the employer has the right to deny the form and your entry into the Plan. (Enrollment in the plan does not constitute a contract of employment and has no effect on your employment with the company.)

May I change my Salary Reduction Amount? For non-calendar plan years (like this one), the Plan offers all employees the ability to make a one-time change to their salary reduction to enroll or cancel enrollment in an accident/health plan. In addition to this one-time change, employees may alter their salary reduction if they experience a "Change in Life Status". The following is a list of events which are considered a Change in Life Status:

- 1) Employee gets married, divorced, legally separated or his marriage is annulled;
- 2) Adoption, birth or death of a dependent child;
- 3) Death of the employee or his spouse;
- 4) Employee, spouse or dependent becomes newly employed or unemployed;
- 5) Employee, spouse or dependent's employment goes from part-time to full-time or full-time to part-time;
- 6) Dependent spouse/child becomes (or ceases to be) an eligible "dependent" under a Component Plan;
- 7) Employee or spouse has a judgment, decree or order resulting from a divorce, legal separation, annulment or custody change regarding health coverage of a child. Any Qualified Medical Child Support Order (QMCSO) must state the recipient covered by the order and which Component Plan;
- 8) A significant change in the spouse's or dependent's health care coverage attributable to the spouse's or dependent's employment;
- 9) Any change between an hourly paid and a salaried position or between a non-bargaining unit position and a bargaining unit position;
- 10) An employee's, spouse's or dependent's move to a work location outside the service area of the Component Plan in which the employee was enrolled prior to the move;
- 11) A change in the spouse's or dependent's employment status including a change attributable to a strike or lockout, or the commencement of or return from an unpaid leave of absence;
- 12) Employee, spouse or dependent becomes entitled to Medicare; or
- 13) The insurance carrier (for the employee or spouse) has a "significant change" in benefits or premiums.

Any change in a participant's existing election must be consistent with the Change in Life Status. A change in election must be made no later than thirty (30) days after the date of the Change in Life Status. The Plan Administrator shall determine whether a Change in Life Status has occurred and whether a participant's change in coverage is consistent with such Change in Life Status.

If I experience a Change in Life Status during the Plan Year, may I enroll at that time? Yes.

What happens if I separate employment from the company? If you separate employment either voluntarily or involuntarily, your coverage under the PRP will terminate (unless you have continuation rights under the Plans covered by this PRP). If you are eligible to continue coverage under the COBRA legislation, you will be notified of your rights and premium costs. Any unused funds will be forfeited and used to pay for Plan expenses or used for the benefit of all participants, equally and uniformly.

Since I am reducing my salary/income, will this affect my Social Security Benefits? For employees earning less than the FICA Taxable Wage Base (\$117,000 for 2014 and adjusted as needed), your Social Security benefits may be minimally affected. Employees earning in excess of the Taxable Wage Base would not be affected. Social Security benefits are based upon your income while working so if you decrease your salary, it may affect your benefits upon retirement. If you have a concern or are close to retirement, you may want to speak to a tax advisor for further information on how your Social Security benefits will be affected.

How do I file a claim under the Plan? You may submit a written claim to the Plan Administrator for review. The Plan Administrator shall make a decision in writing, within 60 days upon receipt of the claim. The Plan Administrator's explanation as to why benefits were denied will refer to the specific sections of the Plan relied upon.

If benefits are denied, you may file a written request for review with the Plan Administrator within 60 days. The Plan Administrator will decide your appeal within 60 days.

Who should I contact if I have further questions or have issues with the Plan? For further information regarding the Plan or if you wish to review the Plan Document, feel free to contact the Plan Administrator. The Plan Administrator for this Plan Year is:

M. Karin Matray
 Tehama eLearning Academy
 715 Jackson St., Ste B,
 Red Bluff, CA 96080
 530-527-0188

Can the Plan change? The company reserves the right to alter (or terminate) the Plan to maintain compliance with the Code. A major compliance issue is whether the Plan favors "highly compensated" or "key" employees. If the Plan is determined to discriminate in favor of highly compensated employees, the company reserves the right to terminate any (or all) of the highly compensated employees from the PRP to maintain compliance.

Can you illustrate my savings if I make \$45,500 per year, claim 2 withholding allowances and I elect to reduce my salary by \$95 per pay period to pay for insurance premiums? The following example is based upon the 2014 Wage Withholding Tables for a married employee, claiming 2 withholding allowances.

<u>Explanation</u>	<u>Enrolled in PRP</u>	<u>Not Enrolled in PRP</u>
Salary per Pay Period	\$1,750.00	\$1,750.00
Salary Reduction Amount	<u>95.00</u>	<u>0.00</u>
Taxable Base	\$1,655.00	\$1,750.00
Less: Taxes		
Federal	\$ 118.00	\$ 133.00
FICA	126.61	133.88
State (Varies among States)	<u>29.50</u>	<u>33.25</u>
Income After Taxes	\$1,380.89	\$1,449.87
Less: Insurance Premiums	<u>\$ 0.00</u>	<u>\$ 95.00</u>
Take Home Pay	\$1,380.89	\$1,354.87
Savings Under the PRP	\$ 26.02 (or 27.4% of the cost of premiums)	

(This is for example purpose only. Your savings under the Plan may vary.)

Compliance with the Employee Retirement Income Security Act of 1974 (ERISA)

The information provided in this Explanation of Benefits is required by law. The following shall provide you with further information you may need now or in the future.

Plan Information

Name of the Plan: The Tehama eLearning Academy Premiums Reduction Plan

Effective Date of the Plan: 07/01/2017

Plan Year: Beginning on 07/01/2017 and ending on 06/30/2018.

Plan Number: 504

Governing Laws: The Plan shall be construed and enforced according to the laws of the State of California to the extent not preempted by Federal law.

Employer Information

Name and Address of the Employer:

M. Karin Matray
Tehama eLearning Academy
715 Jackson St., Ste B,
Red Bluff, CA 96080
530-527-0188
Federal Identification Number: 46-2945233

Plan Administrator and Agent for Services of Legal Process:

M. Karin Matray
Superintendent
Tehama eLearning Academy
715 Jackson St., Ste B,
Red Bluff, CA 96080
530-527-0188

Enrollment Form

Effective Date: 07/01/2017

Tehama eLearning Academy Premium Reduction Plan

Employee Information

Name: _____
(Last, First, Middle Initial)

Home Address: _____
(Street Address)

(City, State ZIP Code)

Social Security #: _____ - _____ - _____

Date of Hire: ____/____/____

Marital Status (check one): Single Married

Standard Payroll Schedule

The following is a list of pay days that will occur during the Plan Year (From 07/01/2017 to 06/30/2018). You may use it to count the number of pay periods that will occur while you are on the plan and calculate your annual reduction amount.

7/30/2017, 8/30/2017, 9/30/2017, 10/30/2017, 11/30/2017, 12/30/2017, 1/30/2018, 2/28/2018, 3/30/2018, 4/30/2018, 5/30/2018, 6/30/2018

Benefit Selection

Please select the plan(s) in which you wish to enroll. Enter the appropriate Benefit Cost, your effective date and count the number of pay periods remaining in the year. Lastly, multiply the Benefit Cost by the Remaining Pay Periods to get your Total Annual Reduction..

Select Plans to Pre-tax	Effective Date	Benefit Cost per Pay Period	Number of Pay Periods Remaining After Eff. Date	Total Annual Reduction (Benefit Cost multiplied by Remaining Pay Periods)
<input type="checkbox"/> Medical Ins. Plan: _____	_____	\$ _____	_____	\$ _____
<input type="checkbox"/> Dental Ins. Plan: _____	_____	\$ _____	_____	\$ _____
<input type="checkbox"/> Other: _____	_____	\$ _____	_____	\$ _____
	Totals:	\$ _____	_____	\$ _____

Salary Reduction Agreement

I have read and understand the Explanation of Benefits detailing the Tehama eLearning Academy Premium Salary Reduction Plan. With this authorization, I am directing Tehama eLearning Academy to reduce my annual compensation by the Total Annual Reduction amount shown and reimburse the benefit plan carriers on my behalf. By reducing my annual compensation, I am essentially paying for the selected benefit plans with pre-tax dollars. Normally, this is an irrevocable decision but IRS Notice 2013-71 now offers the ability for a once in a Plan Year annual reduction change (known as the Transition Rule). This mid-year change is in addition to your right to change your annual reduction amount if you experience a "Change in Life Status", the Premium Reduction Plan termination, a plan you are enrolled on is terminated or you become eligible for a new plan.

(Signature)

(Date)

Waiver of Participation

Based upon the information I have read, I am electing not to enroll in the Tehama eLearning Academy Premium Reduction Plan. I understand there could be some tax advantages with the plan but based upon my unique situation, I am opting not to enroll.

(Signature)

(Date)

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	871,395.00	1,006,875.00	15.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,300.96	201,368.00	19.7%
4) Other Local Revenue		8600-8799	85,502.77	85,100.00	-0.5%
5) TOTAL, REVENUES			1,125,198.73	1,293,363.00	14.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	347,643.24	334,604.00	-3.8%
2) Classified Salaries		2000-2999	172,901.21	167,005.00	-3.4%
3) Employee Benefits		3000-3999	181,228.50	247,866.00	36.8%
4) Books and Supplies		4000-4999	48,277.03	170,132.00	252.4%
5) Services and Other Operating Expenditures		5000-5999	329,574.03	387,377.00	17.5%
6) Capital Outlay		6000-6999	31,962.61	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,162.40	21,278.00	17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,129,749.02	1,328,262.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,550.29)	(34,899.00)	667.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,550.29)	(34,899.00)	667.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	974,940.15	979,829.86	0.5%
b) Audit Adjustments		9793	9,440.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			984,380.15	979,829.86	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,380.15	979,829.86	-0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,966.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
TeLA REU Minimum	0000	9780	65,000.00		
TeLA Assigned for Move	0000	9780	300,000.00		
TeLA Assigned for MAA Audit	0000	9780	95,186.00		
TeLA Assigned for En/ADA Variance	0000	9780	359,262.22		
Lottery	1100	9780	668.80		
TeLA REU Minimum	0000	9780		65,000.00	
TeLA Assigned for Move	0000	9780		300,000.00	
TeLA Assigned for MAA Audit	0000	9780		95,186.00	
TeLA Assigned for En/ADA Variance	0000	9780		331,329.22	
TeLA Lottery	1100	9780		668.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,194,960.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,440.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,484.44		
4) Due from Grantor Government		9290	91,194.00		
5) Due from Other Funds		9310	8,949.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	6,966.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,323,994.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	221,021.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,949.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	114,193.90		
6) TOTAL, LIABILITIES			344,164.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I5 + J2)			979,829.86		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	597,001.00	733,839.00	22.9%
Education Protection Account State Aid - Current Year		8012	135,855.00	140,991.00	3.8%
State Aid - Prior Years		8019	(1,019.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	139,558.00	132,045.00	-5.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			871,395.00	1,006,875.00	15.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,351.00	3,213.00	-85.6%
Lottery - Unrestricted and Instructional Materials		8560	7,519.86	18,900.00	151.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	18,979.10	59,880.00	215.5%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	119,451.00	119,395.00	0.0%
TOTAL, OTHER STATE REVENUE			168,300.96	201,388.00	19.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,797.86	10,500.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	73,500.00	73,500.00	0.0%
All Other Local Revenue		8699	1,204.91	1,100.00	-8.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,502.77	85,100.00	-0.5%
TOTAL, REVENUES			1,125,198.73	1,293,363.00	14.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	347,643.24	334,604.00	-3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			347,643.24	334,604.00	-3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	19,144.55	37,176.00	94.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	41,363.40	30,172.00	-27.1%
Clerical, Technical and Office Salaries		2400	61,918.26	79,657.00	28.6%
Other Classified Salaries		2900	50,475.00	20,000.00	-60.4%
TOTAL, CLASSIFIED SALARIES			172,901.21	167,005.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	56,709.97	68,076.00	20.0%
PERS		3201-3202	18,530.74	18,850.00	1.7%
OASDI/Medicare/Alternative		3301-3302	16,573.26	15,659.00	-5.5%
Health and Welfare Benefits		3401-3402	77,254.42	135,591.00	75.5%
Unemployment Insurance		3501-3502	2,926.79	246.00	-91.6%
Workers' Compensation		3601-3602	9,233.32	9,444.00	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,228.50	247,866.00	36.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	357.40	3,000.00	739.4%
Materials and Supplies		4300	14,506.75	134,132.00	824.6%
Noncapitalized Equipment		4400	27,449.93	24,500.00	-10.7%
Food		4700	5,962.95	8,500.00	-42.5%
TOTAL, BOOKS AND SUPPLIES			48,277.03	170,132.00	252.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,358.38	8,000.00	83.6%
Dues and Memberships		5300	6,340.00	5,500.00	-13.2%
Insurance		5400-5450	5,063.00	5,957.00	17.7%
Operations and Housekeeping Services		5500	8,518.07	12,000.00	40.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,574.75	84,864.00	4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,667.24	263,846.00	19.6%
Communications		5900	3,052.59	7,210.00	136.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			329,574.03	387,377.00	17.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,353.62	0.00	-100.0%
Equipment Replacement		6500	7,608.99	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			31,962.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	18,162.40	21,278.00	17.2%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,162.40	21,278.00	17.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,129,749.02	1,328,262.00	17.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%