

Mesa Union School District

Agenda for the Board Meeting of the Board of Trustees to be held on Tuesday, January 20, 2015, at 6:00 p.m. in the School Multi-Purpose Room located at 3901 North Mesa School Road, Somis, California 93066

The Regular Board Meeting of the Board of Trustees will begin at 6:00 p.m. with closed session and approximately 6:30 p.m. for open session. A complete agenda packet is available at the District Office, 3901 North Mesa School Road, Somis, Monday and Tuesday prior to a regularly scheduled meeting and online at www.mesaschool.org.

1. CALL TO ORDER AND RECOGNITION OF A QUORUM:

Time _____	Present	Absent
Mr. Steven Sullivan, President	_____	_____
Mr. Rick Murray, Vice President	_____	_____
Mrs. Tonya Brunett, Trustee	_____	_____
Mr. Bryan Stotko, Trustee	_____	_____
Mr. Stephen Chadbourne, Clerk	_____	_____
Dr. Michael Babb, Superintendent	_____	_____
Mr. Ryan Howatt, Principal	_____	_____
Mrs. Cindy Hansen, Chief Business Official	_____	_____
Mrs. Erica Magdaleno, Executive Assistant	_____	_____

2. ADOPTION OF AGENDA

Usually an agenda covers an entire session, in which case it is the order of business for that session and is adopted by majority vote of the assembly. Thereafter, no change can be made in the agenda except by a two-thirds vote or by unanimous consent. At the point of adoption of the agenda, any Board member or the superintendent can request that the agenda be re-ordered.

3. PUBLIC COMMENT ON CLOSED SESSION ITEMS:

At this time, any member of the public may address the Board concerning the closed session items. A person addressing the Board is urged to use not more than three (3) minutes of time. If you wish to address the Board, please plan to complete a Speaker Form prior to the start of the meeting. Forms are available in the District Office, at the Board meeting and online at www.mesaschool.org

4. CLOSED SESSION:

During this time, the Board may adjourn to closed session to discuss confidential material relating to:

- A. Negotiations as it relates to MUTA and MUST authorized by Government Code §3549.1
- B. Personnel as authorized by Government Code §54957 – as it relates to personnel needs for the 2014-2015 school year.

ADJOURN FROM CLOSED: Time _____

**RECONVENE IN PUBLIC
(Approximate time-6:30pm) Time: _____**

Report of actions taken during closed session: The president of the Board will report on actions taken during closed session.

5. OFFICIAL OPENING - PLEDGE OF ALLEGIANCE

6. MINUTES

It is the recommendation of the district administration that the Board of Trustees approve the minutes of the regular board meeting of December 16, 2014, as presented.

7. AUDIENCE TO ADDRESS BOARD OF TRUSTEES

Mesa Union School District

Agenda for the Regular Meeting of the Board of Trustees to be held on Tuesday, January 20, 2015, at 6:00 p.m. in the School Multi-Purpose Room located at 3901 North Mesa School Road, Somis, California 93066

PRESENTATIONS/COMMENTS BY THE PUBLIC. All individuals are invited to speak to the Board during public comment on matters related to the district. If you wish to address the Board, please plan to complete a Speaker Form prior to the start of the meeting. Forms are available in the District Office, at the Board meeting and online at www.mesaschool.org

8. INFORMATION/DISCUSSION:

- A. IRS Mileage Rate-Effective January 1, 2015 the IRS increased the mileage reimbursement rate to 57.5 cents per mile, an increase of 1.5 cents per mile from the earlier rate of 56.0 cents per mile.

PLEASE SEE AGENDA ITEM 8A IN THE PACKET

9. SUPERINTENDENT/PRINCIPAL'S REPORTS:

Superintendent:

- A. Local Control Accountability Plan (LCAP)
- B. Mathematics
- C. Energy efficiency planning
- D. District of Choice
- E. Letter to public regarding bond refinance
- F. Governance Training

10. BOARD MEMBERS' REPORTS AND COMMUNICATIONS:

- A. Correspondence
 - 1. Ventura County Office of Education acceptance of the positive certification of the first interim report.
- B. Board members' reports and communications
- C. Board members' interests and concerns

11. CONSENT AGENDA:

**Approval of Consent Agenda – All items on the Consent Agenda are to be approved as one motion unless a Board Member requests separate action on a specific item. Each item approved shall be deemed to have been read in full and adopted as recommended.*

- A. Purchase Orders – Mesa

It is the recommendation of the district administration that the Purchase Orders be approved as presented.

PLEASE SEE AGENDA ITEM 11A IN THE PACKET

- B. Check Register – Mesa

It is the recommendation of the district administration that the Check Register be approved as presented.

PLEASE SEE AGENDA ITEM 11B IN THE PACKET

- C. Statement of Revenues and Expenditures (December 2014)

It is the recommendation of the district administration that the Statement of Revenues and Expenditures be approved as presented.

PLEASE SEE AGENDA ITEM 11C IN THE PACKET

- D. Current Enrollment Report

Mesa Union School District

Agenda for the Regular Meeting of the Board of Trustees to be held on Tuesday, January 20, 2015, at 6:00 p.m. in the School Multi-Purpose Room located at 3901 North Mesa School Road, Somis, California 93066

It is the recommendation of the district administration that the Enrollment Report be approved as presented.

PLEASE SEE AGENDA ITEM 11D IN THE PACKET

E. Student of the Month and Honor/ Merit Roll Student Listing

It is the recommendation of the district administration that the Student of the Month and Student of the Quarter listing be approved as presented.

PLEASE SEE AGENDA ITEM 11E IN THE PACKET

F. Golden Valley Charter School Statement of Revenue and Expenditures

It is the recommendation of the district administration that the Statement of Revenue and Expenditures from the Golden Valley Charter School be approved as presented.

PLEASE SEE AGENDA ITEM 11F IN THE PACKET

12. ACTION/DISCUSSION ITEMS:

A. Consideration of approval and certification of the 2013-2014 Audit report from Vicenti Lloyd & Stutzman, LLP.

It is the recommendation of the District Administration that the Board of Trustees approve and certify the Annual Financial Report for year ending June 30, 2014, from Vicenti Lloyd & Stutzman, LLP.

PLEASE SEE AGENDA ITEM 12A IN THE PACKET

B. Consideration of approval of the Mesa Union School District Accountability Report Card (SARC) for the 2013-2014 school year to be published during the 2014-2015 school year.

It is the recommendation of the District Administration that the Board of Trustees approve the Mesa Union School District Accountability Report Card (SARC) for the 2013-2014 school year.

PLEASE SEE AGENDA ITEM 12B IN THE PACKET

C. Consideration of approval of the Memorandum of Understanding between Region 17, Migrant Education Program and Mesa Union School District for supplemental educational services.

It is the recommendation of the District Administration that the Board of Trustees approve the Memorandum of Understanding between Region 17, Migrant Education Program and Mesa Union School District for supplemental educational services.

PLEASE SEE AGENDA ITEM 12C IN THE PACKET

D. Consideration of approval of the Quarterly Report on Williams Uniform Complaints.

It is the recommendation of the District Administration that the Board of Trustees approve the Quarterly Report on Williams Uniform Complaints.

PLEASE SEE AGENDA ITEM 12D IN THE PACKET

Mesa Union School District

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- E. Consideration of approval of the Mesa Union School District Injury and Illness Prevention Program.

It is the recommendation of the District Administration that the Board of Trustees approve the Mesa Union School District Injury and Illness Prevention Program.

PLEASE SEE AGENDA ITEM 12E IN THE PACKET

- F. Consideration of Adoption of the board policies in sections 1000-5000.

It is the recommendation of the district administration that the Board of Trustees adopts the policies in sections 1000-5000 as presented or amended.

PLEASE SEE AGENDA ITEM 12F IN THE PACKET

13. PERSONNEL: NONE

14. ITEMS FOR FUTURE CONSIDERATION:

- A. Single Plan for Student Achievement
- B. Five-Year Deferred Maintenance Plan
- C. Civic Use Fee Schedule
- D. 2nd Interim Report for period ending January 31, 2015
- E. Extended Year Program

15. FUTURE MEETINGS:

- A. February 17, 2015, 6:00 p.m.

16. ADJOURNMENT:

Time: _____

In accordance with requirement of the Americans with Disabilities Act and related federal regulations, individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent's office at least two days before the meeting.

Official Minutes of the December 16, 2014, Regular Meeting of the Board of Trustees of the
Mesa Union School District

Call to Order

The December 16, 2014, Regular Meeting of the Board of Trustees of the Mesa Union School District was called to order at 6:01p.m. in the Multi-purpose Room.

Roll Call

Board members present were Rick Murray, Steven Sullivan, Tonya Brunett, and Stephen Chadbourne. Bryan Stotko was absent.

District Administrators present were Dr. Babb, superintendent, Erica Magdaleno, executive assistant, Ryan Howatt, principal, and Cindy Hansen, chief business officer.

Agenda

The agenda was adopted by common consent.

Closed Session

At 6: 02 p.m., Vice President Sullivan asked for public comment on closed session items. Hearing none, he announced that the Board was going into closed session to discuss negotiations as it relates to MUST and MUTA authorized by Government Code 3549.1 and Personnel authorized by Government Code 54947 as it relates to personnel needs for 2014-2015 school year.

At 6: 34 p.m., the Board of Trustees returned to open session. Vice President Sullivan reported that the Board of Trustees had just returned from closed session where negotiations as it relates to M UST and MUTA authorized by Government Code 3549.1 and Personnel authorized by Government Code 54947 as it relates to personnel needs for 2014-2015 school year was discussed. No action was taken. The Board will reconvene to closed session after the regular meeting to continue discussing these items.

Pledge of Allegiance

Trustee Sullivan led the Pledge of Allegiance.

Minutes

The minutes of the Regular Board Meeting of November 18, 2014, were approved by common consent.

Public Comment

Dr. Babb introduced Mr. Mark Neal, Computer Resource Technician. Mr. Neal will start effective January 5, 2015.

Elections of Board Officers

Election of Officer: President

On motion of Trustee Murray, seconded by Trustee Brunett, and carried with a 4-0-1 vote, Trustee Sullivan was nominated for board president.

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**
Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

There were no other nominations for president.

Election of Officer: Vice-President

On motion of Trustee Brunett, seconded by Trustee Chadbourne, and carried with 4-0-1 vote, Trustee Murray was nominated for board vice president.

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**
Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

There were no other nominations for board vice president.

Election of Officer: Clerk

On motion of Trustee Brunett, seconded by Trustee Murray, and carried with a 4-0-1 vote,

Trustee Chadbourne was nominated for board clerk.

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**
Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

There were no other nominations for board clerk.

Election of Board Member Representative to County School Board Association –
Trustee Sullivan volunteered as representative to the committee.

**Election of Board Member Representative to Camarillo Chamber Education
Committee**–The Board of Trustees recommended Trustee Stotko as the representative.

Election of Board Member Representative to Mesa Education Foundation (MEF) –
Trustee Chadbourne volunteered as representative to the committee.

**Election of Board Member Representative to Mesa Parent Faculty Organization
(PFO)**–Trustee Brunett volunteered as representative to the committee.

Election of Board Member Representative to Highway 118 Committee–Trustee
Murray volunteered as representative to the committee.

**Election of Board Member Representative to City of Oxnard Educational
Partnership Committee**- Dr. Babb volunteered to continue being a representative to the
committee.

Local Control Accountability Plan (LCAP): Dr. Babb presented information about the
Local Control Accountability Plan (LCAP). Dr. Babb shared that the Local Control
Accountability Plan is a state requirement; the plan details spending of the Local Control
Funding Formula allocation for all students and subgroups of students. The district
created the 2014-2015 plan with staff and parent input before taking it to the board for
approval in May and June 2014. Last year’s plan is available for trustee review on the
school district website. The process for this year’s LCAP plan will be the same as last
year’s. Dr. Babb provided the board a handout with the LCAP goals and progress the
district has made so far this year.

Trustee Chadbourne inquired if there had been any initial assessments on the students that
are participating in the Full STEAM Ahead program. Trustee Chadbourne expressed his
interest in the program and any performance results and program feedback that may be
received. Mr. Howatt shared that there will be in-class benchmark assessments that can
be used to determine student progress.

Accountability: Dr. Babb shared that the state and federal accountability systems, which
have been used for the past fifteen years, are in flux. The state of California is beginning
to take action to change the Academic Proficiency Index (API). Dr. Babb told the board
about developments in school accountability, including the following:

- There is no API for 2014-15, but three-year averages are available

**Election of Board
Member Representatives**

Superintendent’s Report

- November State Board of Education (SBE) meeting included testimony to suspend API for 2015-16 also
- At the January SBE meeting the state board will discuss recommendations on future California accountability program

The state accountability system will be based partly on Smarter Balanced (year-end) test results, but the state board and the CDE want to move away from a single index of student performance. CDE has created on-line interim and summative assessments that give teachers and administration snapshots of student growth. These items “align” to the Smarter Balanced assessments and are not mandatory. Assessments will begin to be available as early as the end of January. Dr. Babb shared that he has asked VCOE Curriculum staff if teachers can analyze and plan the use of these assessments when we meet in March.

Golden Valley Charter School Enrollment: Dr. Babb addressed a trustee query from November about Golden Valley Charter School enrollment. Dr. Babb provided the board with the requested data, which is available on the California Department of Education web site. The data is represented in the two graphs, the first of which showed GVCS enrollment between 2001 and 2014, and another which indicated enrollment at Golden Valley Virtual Charter School for the four years it existed before it closed at the beginning of last school year. Dr. Babb also indicated current enrollment at Golden Valley Charter School as of Friday, December 12. Dr. Babb shared that the school’s enrollment has increased between 2001 and today by 622 students and continues to trend upward. Executive Director Adams shared with Dr. Babb that she expects the school enrollment to remain steady going forward. Dr. Babb reported that there is a waiting list of students. “We are making a decision on an annual basis as to the best enrollment cap based on current and impending laws regarding employment matters/costs in addition to desiring a maintenance of a smaller, higher quality program in which we feel we can adequately manage an academically rigorous program-one that can keep track of each student and his/her needs on an individual basis. We wish to maintain a positive balance with regards to academic and fiscal accountability.”

Trustee Sullivan asked that Dr. Babb provide a brief description of the relationship of Golden Valley Charter School to Mesa Union School District for the new board members.

School Site Council: Mr. Howatt shared with the board the responsibility of the School Site Council. The School Site Council is charged with holding regular and public meetings to develop a school site level, goals-based document to create and evaluate goals that target student achievement, sub-group improvement and academic and social well-being called the Single Plan for Student Achievement. Mr. Howatt met with the School Site Council on Friday, December 5, and examined goals for this year’s plan. Mr. Howatt stated that prior to the meeting he met with the Mesa site leadership team to determine which goals would best serve the collective focus of the plan. The next meeting will focus on School Site Council member training and budget. Mr. Howatt said

Principal’s Report

that he created a survey to collaborate with staff and community on the creation, implementation and evaluation of the district goals. At the meeting in January, it will be decided which goals to include in the plan. Mr. Howatt intends to bring the Single Plan for Student Achievement (SPSA) to the board for approval in February.

Student Study Team: Mr. Howatt described the Student Study Team (SST) process. The team, composed of administrator, psychologist, special education and general education staff and parents, convenes to plan assistance to students who struggle academically or socially despite in-class interventions. The purpose of the SST is to design a support system for students having difficulty in the regular classroom. The SST proposes interventions for the student. The family is an important part of the team. An SST meeting provides everyone with an opportunity to share concerns and develop a plan. The interventions agreed upon will vary depending on the child's educational needs. If a child is struggling in school, the SST team tries to determine if it is due to a specific learning disability or another cause such as

- Physical issues, e.g., impaired vision
- Social problems
- Physical or psychological issues
- Medical conditions
- Language barriers

Mr. Howatt shared that the process continues to improve. SST meetings are held during the school day so that the team can discuss more cases in a timely manner and fully involve the SST team. During the initial SST, student strengths, interests and other information is described (health/development/interventions/classroom performance), as well as concerns (academic or social) and questions that the team may have about the student. The information is filled out on an electronic document where the SST team is included. The SST team meets in an action-related dialogue to generate strategies to address the issue (flashcards/behavior plan/intervention/counseling). Each SST member is held accountable for implementing strategies. The SST team reconvenes after 6-8 weeks to monitor and adjust the plan. Occasionally interventions don't work, or additional concerns arise. If adequate progress is not made, even with targeted and regular intervention, some students may be screened, assessed and placed in our Resource Program.

Trustee Sullivan asked for clarification regarding the difference between Response to Intervention (RTI) and Student Study Team (SST). Mr. Howatt clarified that SST are a runway to RTI. SST are in conjunction with RTI.

Math Adoption: Mr. Howatt shared that this year began with an understanding that teaching and learning have shifted; the Common Core Standards ask for different student and teacher roles and evidence of student understanding. Because of the changes in instruction as well as content math curriculum it is very challenging to adapt to Common Core State Standards. Mr. Howatt shared that elementary teachers and he decided that math would be a strategic subject to explore through a pilot of curriculum. The Junior High math teachers are piloting a curriculum called College Preparatory Mathematics (CPM). Common to all programs is a dependence of higher-order thinking skills and discourse. Mr. Howatt shared that it is much more common to hear students explain or model their thinking. It is also common to see students work on fewer problems with higher-order thinking skills. This year the plan was to pilot two math series. Houghton

Mifflin/Harcourt's Math Expressions and Pearson's enVision math. After spending a significant amount of time developing new routines as well as planning, the pilot with Math Expressions was extended to full year. Next year the math teachers will pilot Pearson's enVision math. Mr. Howatt shared that adopted materials will be in place for the 2016-2017 school year.

Trustee Chadbourne shared concerns regarding math adoption. Trustee Chadbourne is concerned that there are no results to confirm that students are showing progress.

Trustee Sullivan shared similar concerns regarding the curriculum. There have been many changes and without set standards it is difficult to assess student progress when students are not being tested. Trustee Sullivan feels that some of curriculum is experimental. Trustee Sullivan shared his experience of witnessing an experimental curriculum such as whole language. Trustee Sullivan is of the opinion that the whole language approach was a disaster and that common core math has the potential to be disaster. Trustee Sullivan would not like to see the same happen with the new approach that is being followed in Math. Trustee Sullivan would like to see a balance in the curriculum that includes the new common core approach with some old math approaches.

Board Members' Correspondence

Board Members' Correspondence:

1. California Department of General Services School Fund Release- Dr. Babb shared that the district received a check for \$51,995 from DGS for modernization hardship.
2. Dr. Babb shared that Vincenti, Lloyd, & Stutzman, LLP audited the district for district of choice compliance. He shared that the audit report found that the district complied with requirements in instituting its district of choice program.
3. Standard and Poor's Ratings –Dr. Babb shared a report from Standard and Poor's Ratings indicating that Mesa continues to have a positive rating of AA-. Dr. Babb stated that the rating will help in the bond refinancing.

Trustee Chadbourne inquired on the previous rating. Dr. Babb confirmed that the rating has not changed from last year.

4. Golden Valley Charter School Independent Auditor's Report for Fiscal Year ending June 30, 2014- Cindy Hansen shared that here were no findings on the audit report, but she did notice a financial adjustment.

Trustee Sullivan asked for clarification regarding a statement in the report regarding the rigor of the audit. Cindy Hansen confirmed that the audit was completed correctly and met established guidelines.

Board Members' reports and communications: None

Board Members' interests and concerns:

Trustee Murray shared that he toured Rio Mesa High School with Principal Dabbs. Trustee Murray expressed concerns regarding feeder school transition to high school math program. Trustee Murray was informed that students will be placed in general math classes if they are not currently enrolled in honors math.

Official Minutes of the December 16, 2014, Regular Meeting of the Board of Trustees of the
Mesa Union School District

Trustee Sullivan and Trustee Chadbourne shared concerns regarding high school class placements after hearing Mr. Murray's comment. Mr. Howatt advised the board that would contact Mr. Dabbs to clarify the math transition of Mesa students to local feeder schools. He will return with a report.

Consent Agenda

Consent Agenda:

Purchase Orders \$12,142.20

Checks totaling \$132,372.96

Fund Balances

Enrollment 625

Golden Valley Charter School income/expenditure statement

On motion of Trustee Murray, seconded by Trustee Chadbourn, and carried with a 4-0-1 vote, the Consent Agenda was approved as amended pulling item 11F and 11G for further discussion.

Trustee Sullivan thanked Atkinson, Andelson, Loya, Ruud & Romo for the Washington D.C. donation. Dr. Babb said that the district always sends a letter of thanks from the superintendent's office when we receive a donation, and that this would be the case in this instance.

Trustee Sullivan reviewed and explained the Golden Valley Charter School to financials to the rest of the board.

Action Items

Resolution #14-15-07

Action Items:

On motion of Trustee Murray, seconded by Trustee Brunett, and carried with a 4-0-1 vote, Resolution #14-15-07 Regarding Annual & Five-Year Accounting of Development Fees for Fiscal Year 2013-2014 as per GC6601 (D) was approved.

Vote:

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**

Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

Cindy Hansen discussed Resolution#14-15-07 with Board of Trustees.

Resolution #14-15-08

On motion of Trustee Murray, seconded by Trustee Chadbourne, and carried with a 4-0-1 vote, Resolution #14-15-08 Regarding the Reduction of Discontinuance of Classified Services was accepted.

Vote:

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**

Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

Dr. Babb discussed Resolution #14-15-08 with Board of Trustees.

Certification of Signatures

On motion of Trustee Chadbourne, seconded by Trustee Brunett, and carried with a 4-0-1 vote, the Certification of Signatures for the period of December 16, 2014-June 30, 2015 was accepted.

Vote:

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**

Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

Official Minutes of the December 16, 2014, Regular Meeting of the Board of Trustees of the
Mesa Union School District

**2014-2015 Board
Meeting Calendar**

On motion of Trustee Murray, seconded by Trustee Chadbourne, and carried with a 4-0-1 vote, the proposed board meeting date calendar for the 2014-2015, was accepted.

Vote:

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**
Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

SARC

The Board was provided with the 2013-2014 School Accountability Report Card (SARC)

Board Policies 1st read

The Board was provided with Board Polices for first review to be brought back for approval at the January 20, 2015 board meeting.

Personnel

Personnel:

On motion of Trustee Murray, seconded by Trustee Chadbourne, and carried with a 5-0-0 vote, the consideration of hiring Mark Neal as the Computer Resource Technician effective 1/5/2015, was accepted.

Vote:

Murray: **Aye** Sullivan: **Aye** Brunett: **Aye** Chadbourne: **Aye** Stotko: **Absent**
Ayes: **4** Noes: **0** Abstentions: **0** Absent: **1**

Future Items

2013-2014 School Accountability Report Card (SARC)
District of Choice
Board Policy Adoption
Williams Quarterly Report
Single Plan for Student Achievement

Future Meeting

January 20, 2015, at 6:00pm

**Adjournment
Closed Session**

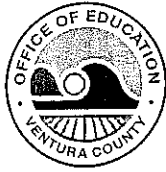
There being no further items of business, the board adjourned at 8:27pm.
At 8:27 p.m., Trustee Sullivan asked for public comment on closed session items. Hearing none, he announced that the board would return to closed session to discuss Personnel as it relates to 2014-2015 staffing authorized by Government Code §54957, and Negotiations as it relates to MUTA and MUST authorized by Government Code §3549.1.

**Reconvene to
Open Session**

The Board returned to open session at 9:05 p.m. Trustee Sullivan reported that no action was taken.

Adjournment

Trustee Sullivan adjourned the meeting at 9:05 p.m.



December 17, 2014

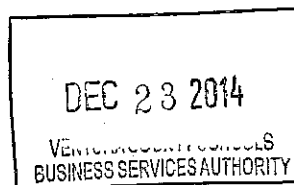
TO: VCOE Employees Claiming Mileage Reimbursement

FROM: Tom Etchart
Director, Internal Business Services

IRS ALLOWED MILEAGE RATE MEMO

On December 10, 2014, the IRS announced that the Standard Mileage Rate for 2015 (for business miles traveled on or after January 1, 2015) will be 57.5¢ per mile. This is an increase of one and one-half cent per mile from the 2014 rate of 56¢ per mile. As the Ventura County Office of Education's policy provides for reimbursement at the IRS allowed rate, in accordance with that policy our mileage reimbursement rate will increase to the rate of 57.5¢ per mile for all business miles traveled on or after January 1, 2015.

If you have questions regarding the travel regulations or procedures, please call the Business Office / Accounts Payable Desk (383-1937).





Board of Trustees:
Tonya Brunett
Stephen Chadbourne
Rick Murray
Bryan Stotko
Steven Sullivan

Superintendent
Dr. Michael Babb
Principal
Ryan Howatt

"We teach students to create, connect, and collaborate—for life!"

Mesa Union School District Refunds Bonds, Saves Taxpayers Money

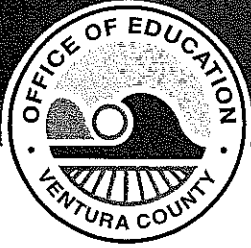
Mesa Union School District has refunded outstanding general obligation bonds, which will save the district's property owners approximately \$260,000 in taxes. The refunding bonds, totaling \$3,855,000, were originally authorized by more than 55% of voters at the June 2008 election and were used to finance the acquisition and construction of District facilities.

The interest rates on the outstanding bonds from the 2008 authorization ranged from 4.10% to 4.91%. The interest rates for the new bonds issued in December of this year will range from 0.25% to 3.34%, a difference that will save property owners \$260,000.

Superintendent Dr. Michael Babb said, "Borrowing costs are very low right now, and we felt that it was important to refinance outstanding debt in this low interest rate environment and save our taxpayers money."

The refinancing of the bonds was authorized by the District Board at their November 18, 2014 meeting. "The board is very pleased with the results of this bond refunding which will reduce the tax burden on our local community," said Steven Sullivan, Board of Trustees President.

Property owners in the District will see a reduced tax rate on future tax bills.



Administration

5189 Verdugo Way
Camarillo, CA 93012
805-383-1902 · FAX: 805-383-1908
www.vcoe.org

VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

January 7, 2015

Mr. Steven Sullivan
Governing Board President
Mesa Union School District
3901 North Mesa School Road
Somis, CA 93066

Dear Mr. Sullivan:

In accordance with Education Code Section 42131, the Ventura County Office of Education has reviewed the first interim report of the Mesa Union School District for the period ending October 31, 2014. Education Code requires that the County Superintendent review process include the following:

Examine the interim report to determine whether it complies with the standards and criteria established pursuant to Education Code Section 33127.

Determine whether the budget projections presented on the interim report will allow the district to meet its financial obligations for the remainder of the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

If appropriate, change a positive certification to a qualified or negative certification no later than 75 days after the close of the period being reported, and provide notice of that action to the governing board of the school district and to the Superintendent of Public Instruction.

Based upon our review of the first interim report of the Mesa Union School District, **the positive certification submitted by the district has been accepted.**

Assembly Bill (AB) 2756 requires school districts to submit copies of any study or report that indicate signs or symptoms of fiscal distress to the county office of education. Should the district acquire any such reports or studies during the fiscal year, please submit them to School Business and Advisory Services as soon as they are available.

A complete listing of any technical corrections and recommendations relating to the interim report has been sent directly to the chief business official of the district. If you have any questions, please call Paula Driscoll, Executive Director of School Business and Advisory Services at (805) 383-1981.

Sincerely,

Stanley C. Mantooth
Ventura County Superintendent of Schools

cc: District Superintendent
Chief Business Official

"Commitment to Quality Education for All"

Includes Purchase Orders dated 12/01/2014 - 12/31/2014					Board Meeting Date 01/20/2015	
PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount	
B0315-00083	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Prof Svc	Unrestrict	1,369.00	
P0315-00129	MARK-IT PLACE	MESA UNION	Mat'ls/Sup	Unrestrict	67.69	
P0315-00130	SYSCO VENTURA, INC	MESA UNION	Food	NCLBIPartA	354.07	
P0315-00131	MJP COMPUTERS	MESA UNION	NonCapEqui	Unrestrict	746.88	
P0315-00132	EDUCATIONAL DATA SYSTEMS	MESA UNION	Prof Svc	Unrestrict	218.64	
P0315-00133	AMERICAN VETS FLAG CO	MESA UNION	Mat'ls/Sup	Unrestrict	179.32	
P0315-00134	PACIFICOM	MESA UNION	RntRprNCap	Unrestrict	90.00	
P0315-00135	PACIFICOM	MESA UNION	RntRprNCap	Unrestrict	3,857.43	
P0315-00136	SUNBELT RENTALS	MESA UNION	Prof Svc	Unrestrict	87.41	
P0315-00137	MARK-IT PLACE	MESA UNION	Prof Svc	Unrestrict	67.69	
P0315-00138	MODESTO & SON'S PUMPING	MESA UNION	PLUMBING	Unrestrict	22,000.00	
P0315-00139	PEARSON EDUCATION	MESA UNION	Prof Svc	Lottery	2,541.88	
P0315-00140	SYSCO VENTURA, INC	MESA UNION	Food	NCLBIPartA	368.19	
P0315-00141	VTA CNTY OFFICE OF EDUCATION	MESA UNION	STAFF DEV	Unrestrict	80.00	
P0315-00142	BANK OF AMERICA	MESA UNION	STAFF DEV	ChildNutri	128.00	
P0315-00143	BANK OF AMERICA	MESA UNION	STAFF DEV	Unrestrict	380.42	
P0315-00144	VTA CNTY OFFICE OF EDUCATION	MESA UNION	STAFF DEV	Unrestrict	20.00	
P0315-00145	VTA CNTY OFFICE OF EDUCATION	MESA UNION	STAFF DEV	Unrestrict	20.00	
P0315-00146	CALIFORNIA LUTHERAN UNIVERSITY	MESA UNION	STAFF DEV	NCLBIPrtA	85.00	
Total Number of POs			19	Total	32,661.62	

Fund Recap

Fund	Description	PO Count	Amount
010	General Fund	17	10,533.62
130	Cafeteria Fund	1	128.00
140	Deferred Maintenance Fund	1	22,000.00
		Total	32,661.62

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Checks Dated 12/01/2014 through 12/31/2014				Board Meeting Date 01/20/2015	
Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807654	12/01/2014	ALERT COMMUNICATIONS	010-5800		214.75
5003807655	12/01/2014	AT&T	010-5901		91.31
5003807656	12/01/2014	ATKINSON,ANDELSON,LOYA, et al	010-5899		3,370.50
5003807657	12/01/2014	EXCEL LD	010-5901		11.08
5003807658	12/01/2014	REVOLVING ACCOUNT	010-4300	115.49	
			010-5804	52.00	167.49
5003807659	12/01/2014	SAGE INSTITUTE INC	010-5800		857.50
5003807660	12/01/2014	SOUTHWEST SCHOOL & OFFICE SPLY	010-4300		28.72
5003807661	12/01/2014	SYSCO VENTURA	130-4300	190.70	
			130-4700	1,395.58	1,586.28
5003807662	12/01/2014	GOLDEN VALLEY CHARTER SCHOOL	010-8096		86,647.00
5003807663	12/01/2014	GOLDEN VALLEY CHARTER SCHOOL	010-8096		86,647.00
5003807664	12/01/2014	GOLDEN VALLEY CHARTER SCHOOL	010-8096		86,647.00
5003807665	12/02/2014	ALTA DENA DAIRY	130-4700		1,144.11
5003807666	12/02/2014	COSTCO MEMBERSHIP	010-5300		110.00
5003807667	12/02/2014	VTA CNTY OFFICE OF EDUCATION	010-5800		1,369.00
5003807668	12/03/2014	SELF-INSURED SCHOOLS OF CALIF	010-9534		48,539.25
5003807669	12/04/2014	COASTAL PIPCO	010-4300		75.70
5003807670	12/04/2014	DIAL SECURITY	010-5800		57.88
5003807671	12/04/2014	POOLE OIL COMPANY	010-4310		669.64
5003807672	12/04/2014	RICOH USA, INC	010-4300		92.99
5003807673	12/04/2014	SCHOOL SPECIALTY	010-4300		45.67
5003807674	12/04/2014	SO CA EDISON CO	010-5502		5,056.82
5003807675	12/08/2014	APPERSON	010-4300		128.79
5003807676	12/08/2014	UNDERWOOD FAMILY FARMS	130-4700		386.24
5003807677	12/08/2014	VCOE-TECH SERVICES	010-5800		6,961.12
5003807678	12/08/2014	VIRCO INC	010-4300		85.35
5003807679	12/09/2014	Michael Babb	010-5903		6.49
5003807680	12/09/2014	CALIF DEPT OF EDUCATION	130-4700		57.20
5003807681	12/09/2014	COASTAL OCC MED GRP	010-5804		60.00
5003807682	12/09/2014	HOME DEPOT CREDIT SERVICES	010-4300		720.77
5003807683	12/09/2014	MARK-IT PLACE	010-4300		67.69
5003807684	12/09/2014	MISSION LINEN SUPPLY	130-5600		67.96
5003807685	12/09/2014	MJP COMPUTERS	010-4400		746.88
5003807686	12/09/2014	OFFICEMAX, INC	010-4300		362.28
5003807687	12/09/2014	RICOH USA, INC	010-4300		11.50
5003807688	12/09/2014	SPARKLETTS	010-5504		140.00
5003807689	12/09/2014	SPARKLETTS	010-5504		127.00
5003807690	12/09/2014	SYSCO VENTURA	130-4300	49.27	
			130-4700	1,056.11	1,105.38
5003807691	12/09/2014	SYSCO VENTURA	010-4700		354.07
5003807692	12/09/2014	VENTURA COUNTY STAR	010-5800		249.48
5003807693	12/09/2014	VERIZON WIRELESS	010-5902		304.06
5003807694	12/09/2014	VERIZON WIRELESS	010-5901		177.96
5003807695	12/10/2014	CARMELINA DUNN	130-8634		12.25
5003807696	12/10/2014	CCJ SPORTING GOODS	010-4300		126.16
5003807697	12/10/2014	SOUTHWEST SCHOOL & OFFICE SPLY	010-4300		43.86

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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Checks Dated 12/01/2014 through 12/31/2014 **Board Meeting Date 01/20/2015**

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807698	12/11/2014	ANIMAL & INSECT PEST MGMT INC	010-5506		99.50
5003807699	12/11/2014	CALIF LUTHERAN UNIVERSITY-CRLP	010-5220		3,915.00
5003807700	12/11/2014	MISSION LINEN SUPPLY	130-5600		69.38
5003807701	12/11/2014	PACIFICOM	010-5600		90.00
5003807702	12/11/2014	REVOLVING ACCOUNT	010-5903		294.00
5003807703	12/16/2014	GOLDEN VALLEY CHARTER SCHOOL	010-7221		24,680.67
5003807704	12/17/2014	Michael Babb	010-4300		14.95
5003807705	12/19/2014	AMERICAN VETS FLAG CO	010-4300		179.32
5003807706	12/19/2014	ATKINSON,ANDELSON,LOYA, et al	010-5899		1,575.00
5003807707	12/19/2014	CALIFORNIA LUTHERAN UNIVERSITY	010-5220		170.00
5003807708	12/19/2014	MISSION LINEN SUPPLY	130-5600		69.38
5003807709	12/19/2014	NCS PEARSON, INC	010-5800		2,541.88
5003807710	12/19/2014	SPARKLETTS	010-5504		10.50
5003807711	12/19/2014	SYSCO VENTURA	010-4700		368.19
5003807712	12/22/2014	MODESTO & SON'S PUMPING	140-5607		22,000.00
5003807713	12/23/2014	TAX DEFERRED SERVICES	010-9539		6,750.00
Total Number of Checks				60	398,559.95

Fund Summary

Fund	Description	Check Count	Expensed Amount
010	General Fund	50	372,061.77
130	Cafeteria Fund	9	4,498.18
140	Deferred Maintenance Fund	1	22,000.00
Total Number of Checks		60	398,559.95
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			398,559.95

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved. ESCAPE ONLINE
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Fund 010 - General Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Revenue Limit Sources						
8011	Rev Lim/LCFF	2,689,007.00	2,513,279.00	1,213,000.00	1,300,279.00	48.26
8012	Education Protection Act	571,215.00	689,657.00	351,875.00	337,782.00	51.02
8021	Homeowners' Exemption	18,445.00	18,958.00	3,056.15	15,901.85	16.12
8041	Secured Rolls Tax	2,029,643.00	2,075,284.00	1,138,954.06	936,329.94	54.88
8042	Unsecured Roll Taxes	74,604.00	74,604.00	76,608.42	2,004.42	102.69
8043	Prior Years' Taxes	6,833.00	6,844.00	2,882.27	3,961.73	42.11
8044	Supplemental Taxes	21,356.00	40,748.00	28,184.22	12,563.78	69.17
8045	Education Rev Augmentation Fd	150,167.00	150,173.00	36,442.02	186,615.02	-24.27
8096	Charter School Trans In Lieu P	1,097,682.00	1,083,084.00	454,896.00	628,188.00	42.00
Total Revenue Limit Sources		4,163,254.00	4,186,117.00	2,396,106.14	1,790,010.86	57.24
Federal Revenue						
8181	Special Education Entitlement	103,022.00	219,464.00		219,464.00	
8182	Special Education Discretionary	2,151.00	2,151.00		2,151.00	
8290	All Other Federal Revenue	91,153.00	114,582.00	38,266.56	76,315.44	33.40
Total Federal Revenue		196,326.00	336,197.00	38,266.56	297,930.44	11.38
Other State Revenues						
8550	Mandated Cost Reimbursements	17,815.00	59,441.00	55,250.00	4,191.00	92.95
8560	State Lottery Revenue	101,082.00	107,750.00	5,747.00	102,003.00	5.33
8590	All Other State Revenues			159.38	159.38	NO BDGT
Total Other State Revenues		118,897.00	167,191.00	61,156.38	106,034.62	36.58
Other Local Revenue						
8660	Interest	3,200.00	3,200.00	1,405.56	1,794.44	43.92
8677	Interagency Services Between L	52,876.00	52,876.00		52,876.00	
8689	All Other Fees and Contracts	20,000.00	20,000.00	10,238.53	9,761.47	51.19
8699	All Other Local Revenue	44,497.00	60,439.00	20,780.91	39,658.09	34.38
8792	Transfers of Apportionments Fr	274,681.00	635,831.00	304,562.00	331,269.00	47.90
Total Other Local Revenue		395,254.00	772,346.00	336,987.00	435,359.00	43.63
Total Year To Date Revenues		4,873,731.00	5,461,851.00	2,832,516.08	2,629,334.92	51.86

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries	1,879,980.00	1,865,096.00	1,016,180.22	848,881.85	33.93	45.51

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 010 - General Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Certificated Salaries (continued)							
1110	Substitute Teacher	21,735.00	21,735.00		8,682.50	13,052.50	39.95
1130	Stipend	4,500.00	1,500.00			1,500.00	
1140	Extra Duty	68,478.00	70,748.00		15,986.25	54,761.75	22.60
1200	Certificated Pupil Support Sal	47,497.00	39,581.00		15,960.94	23,620.06	40.32
1301	Superintendent	133,320.00	137,320.00	68,659.80	68,659.80	.40	50.00
1303	Principal	98,758.00	97,038.00	47,390.52	47,390.52	2,256.96	48.84
1900	Other Certificated Salaries	7,120.00	7,120.00		3,000.00	4,120.00	42.13
	Total Certificated Salaries	2,261,388.00	2,240,138.00	1,132,230.54	1,008,561.86	99,345.60	45.02
Classified Salaries							
2100	Instructional Aides' Salaries	106,954.00	96,010.00	46,018.38	35,813.96	14,177.66	37.30
2110	Substitute Aide	1,343.00	1,679.00		1,678.87	.13	99.99
2130	Extra Duty Aide		1,182.00		1,181.60	.40	99.97
2150	Instructional Aide Overtime		716.00		715.94	.06	99.99
2200	Classified Support Salaries	317,810.00	307,764.00	137,536.41	131,819.79	38,407.80	42.83
2216	Substitute Bus Driver	427.00	427.00			427.00	
2250	Classified Support Overtime		3,791.00		3,790.45	.55	99.99
2400	Clerical and Office Salaries	130,087.00	131,015.00	62,175.66	60,535.32	8,304.02	46.20
2410	Clerical Sub		190.00		189.68	.32	99.83
2450	Clerical/Office Overtime	8,359.00	8,393.00		6,298.64	2,094.36	75.05
2900	Other Classified Salaries	51,009.00	52,128.00	28,049.16	18,527.05	5,551.79	35.54
2950	OTHER CLASS OVERTIME		157.00		157.30	.30-	100.19
	Total Classified Salaries	615,989.00	603,452.00	273,779.61	260,708.60	68,963.79	43.20
Employee Benefits							
3101	STRS, certificated positions	214,918.00	199,269.00	100,648.44	89,544.04	9,076.52	44.94
3202	PERS, classified positions	62,740.00	60,806.00	30,631.73	26,368.63	3,805.64	43.37
3301	OASDI/Medicare/Alternative, ce	30,570.00	30,186.00	15,077.76	13,825.26	1,282.98	45.80
3302	OASDI/Medicare/Alternative, cl	45,111.00	44,380.00	19,921.30	19,253.77	5,204.93	43.38
3401	Health & Welfare Benefits, cer	281,426.00	286,736.00	172,040.70	114,693.80	1.50	40.00
3402	Health & Welfare Benefits, cla	108,857.00	100,110.00	57,410.04	38,273.36	4,426.60	38.23
3501	SUI, certificated positions	1,090.00	1,076.00	538.86	485.05	52.09	45.08
3502	SUI, classified positions	295.00	290.00	130.11	125.87	34.02	43.40
3601	Work Comp Ins, certificated po	68,274.00	63,711.00	32,200.86	28,687.36	2,822.78	45.03
3602	Work Comp Ins, classified posi	18,737.00	17,114.00	7,777.99	7,406.72	1,929.29	43.28
3701	Retiree Benefits, certificated		16,000.00			16,000.00	
	Total Employee Benefits	832,018.00	819,678.00	436,377.79	338,663.86	44,636.35	41.32

Fund 010 - General Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Books and Supplies							
4100	Textbooks	14,147.00	14,147.00		10,148.06	3,998.94	71.73
4300	Materials and Supplies	164,496.00	158,876.00	38,379.72	61,228.99	59,267.29	38.54
4310	Bus Fuel	24,700.00	24,700.00	15,046.72	6,997.63	2,655.65	28.33
4319	Supplies Undesignated	3,828.00	25,687.00			25,687.00	
4400	Non-Capitalized Equipment	53,600.00	54,864.00	899.78	3,720.98	50,243.24	6.78
4700	Food		2,500.00		2,267.16	232.84	90.69
	Total Books and Supplies	260,771.00	280,774.00	54,326.22	84,362.82	142,084.96	30.05
Services and Other Operating Expenditures							
5100	Sub Agreements for Prof Servic	105,320.00	61,183.00		371.49-	61,554.49	-0.61
5200	Travel and Conferences	1,285.00	1,285.00		25.02	1,259.98	1.95
5201	Car Allowance	5,020.00	5,020.00	1,200.00	1,200.00	2,620.00	23.90
5220	STAFF DEVELOPMENT	22,114.00	33,338.00	8,503.16	13,026.94	11,807.90	39.08
5300	Dues and Memberships	8,660.00	8,660.00	220.00	6,182.64	2,257.36	71.39
5450	Other Insurance	26,286.00	30,150.00		30,150.30	.30-	100.00
5501	Natural Gas	6,445.00	6,000.00	5,019.63	480.37	500.00	8.01
5502	Electricity	70,360.00	68,000.00	32,910.49	33,089.51	2,000.00	48.66
5504	Water	10,306.00	13,000.00	8,283.35	1,981.06	2,735.59	15.24
5505	Rubbish	6,400.00	6,400.00	2,730.21	3,269.79	400.00	51.09
5506	Pest Control	1,950.00	2,390.00	1,492.50	895.50	2.00	37.47
5600	Rentals,Leases,Repairs & Nonca	114,184.00	124,450.00	38,511.41	64,263.63	21,674.96	51.64
5750	Direct Costs for Interfund Ser				218.09-	218.09	NO BDGT
5800	Professnl/Consult Serv & Opera	251,783.00	249,794.00	102,525.54	68,635.48	78,632.98	27.48
5801	Audit	20,342.00	20,342.00	4,563.83	9,125.00	6,653.17	44.86
5803	Business Services Authority	112,382.00	113,801.00	75,867.00	37,934.00		33.33
5804	Employment Fees	1,894.00	1,894.00	539.00	1,038.00	317.00	54.80
5819	Holding	22,315.00	13,343.00	2,400.00	2,816.20-	13,759.20	-21.11
5899	Legal Services	43,520.00	43,500.00	28,731.50	6,194.50	8,574.00	14.24
5901	Phone Services	5,465.00	5,465.00	1,878.18	1,201.68	2,385.14	21.99
5902	Internet Services	18,250.00	21,329.00	5,023.70	14,264.63	2,040.67	66.88
5903	Postage	2,415.00	2,415.00		1,230.29	1,184.71	50.94
	Total Services and Other Operating Expenditures	856,696.00	831,759.00	320,399.50	290,782.56	220,576.94	34.96
Capital Outlay							
6200	Buildings and Improvement of B	50,000.00	50,000.00			50,000.00	
	Total Capital Outlay	50,000.00	50,000.00	.00	.00	50,000.00	
Tuition							

Fund 010 - General Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Tuition (continued)							
7141	Other Tuition/Excess Costs to	89,897.00	160,819.00			160,819.00	
7142	Other Tuition/Excess Costs to	131,104.00	140,671.00		12,255.83	128,415.17	8.71
	Total Tuition	221,001.00	301,490.00	.00	12,255.83	289,234.17	4.07
Other Transfers Out							
7221	Transfers of Apportionments to		429,698.00	335,594.35	94,103.65		21.90
	Total Other Transfers Out	.00	429,698.00	335,594.35	94,103.65	.00	21.90
	Total Year To Date Expenditures	5,097,863.00	5,556,989.00	2,552,708.01	2,089,439.18	914,841.81	37.60

Fund 010 - General Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1,163,124.63	1,237,360.29	2,400,484.92
9120	Cash in Bank(s)	100.00		100.00
9130	Revolving Cash Account	1,000.00		1,000.00
9135	Cash with a Fiscal Agent/Trust	.25		.25
9140	Cash Collections Awaiting Depo	30,407.45	30,407.45-	
9200	Accounts Receivable - Clear	389,805.58	295,101.76-	94,703.82
9201	Payroll Receivable	2,367.29	2,367.34-	.05-
9290	Due From Other Governments		65,574.00-	65,574.00-
9291	Due From Other Governments-Set	446,276.00	446,276.00-	
9311	Due From Other Funds - SetUp	12,290.63	2,290.63-	10,000.00
	Total Assets	2,045,371.83	395,343.11	2,440,714.94
Liabilities				
9510	Prior Year Liability - Clear	373,657.36	305,519.36-	68,138.00
9530	Summer Pay Liability		37,000.80	37,000.80
9534	HW Benefits Liability		60,278.60-	60,278.60-
9535	UI Liability	3.03	367.08	370.11
9537	Retiree Benefit Liability		1,574.77	1,574.77
9539	Misc Deduction Liability	104.73-		104.73-
9552	Use Tax Payable	210.48	163.62-	46.86
9590	Due to Other Governments	9,497.00	9,497.00-	
9651	Deferred Revenue-Setup	11,217.86	11,217.86-	
	Total Liabilities	394,481.00	347,733.79-	46,747.21
	Calculated Fund Balance	1,650,890.83	743,076.90	2,393,967.73
Beginning Fund Balance				
9791	Beginning Fund Balance	1,650,890.83		1,650,890.83
	Beginning Fund Balance Proof	.00	743,076.90	743,076.90
Change in Fund Balance - Excess Revenues (Expenditures)			743,076.90	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720 Reserve for Encumbrances		2,552,708.01
Restricted Balance		
9740 Legally Restricted Balance	86,500.00	115,948.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Fund 010 - General Fund

Fiscal Year 2014/15 Through December 2014

Memo Only - Ending Fund Balance Accounts (continued)

		Adopted	Revised		
Other Designations					
9780	Other Assignments	134,802.00	302,320.00		
9789	Reserv Econ Uncertain	254,894.00	274,366.00		
9790	Undesignated/Unappropriated	602,058.00	863,117.00		
Total Other Designations				.00	.00

Fund 010 - General Fund

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	4,873,731.00	5,461,851.00		2,832,516.08	2,629,334.92	51.86
B. Expenditures	5,097,863.00	5,556,989.00	2,552,708.01	2,089,439.18	914,841.81	37.60
C. Subtotal (Revenue LESS Expense)	224,132.00-	95,138.00-		743,076.90	1,714,493.11	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	224,132.00-	95,138.00-		743,076.90	1,714,493.11	
F. Fund Balance:						
Beginning Balance (9791)	1,302,386.00	1,650,889.00		1,650,890.83		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,302,386.00	1,650,889.00		1,650,890.83		
G. Calculated Ending Balance	1,078,254.00	1,555,751.00		2,393,967.73		
*Components of Ending Fund Balance						
Legally Restricted (9740)	86,500.00	115,948.00				
Other Designations (9780)	134,802.00	302,320.00				
Undesig/Unapprop (9790)	602,058.00	863,117.00				
Other	254,894.00	274,366.00	2,552,708.01			

Fund 130 - Cafeteria Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Federal Revenue						
8220	Child Nutrition Programs	96,600.00	96,600.00	27,276.90	69,323.10	28.24
	Total Federal Revenue	96,600.00	96,600.00	27,276.90	69,323.10	28.24
Other State Revenues						
8520	Child Nutrition Programs	8,000.00	8,000.00	2,561.31	5,438.69	32.02
	Total Other State Revenues	8,000.00	8,000.00	2,561.31	5,438.69	32.02
Other Local Revenue						
8634	Food Services Sales	58,000.00	58,000.00	13,213.80	44,786.20	22.78
8660	Interest	100.00	100.00	33.00	67.00	33.00
	Total Other Local Revenue	58,100.00	58,100.00	13,246.80	44,853.20	22.80
	Total Year To Date Revenues	162,700.00	162,700.00	43,085.01	119,614.99	26.48

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2200	Classified Support Salaries	43,386.00	43,386.00	24,756.60	16,504.40	2,125.00	38.04
2212	Substitute Cafeteria Worker	4,740.00	4,740.00		140.16	4,599.84	2.96
2250	Classified Support Overtime	2,444.00	2,444.00		288.46	2,155.54	11.80
2400	Clerical and Office Salaries	17,896.00	17,896.00	9,336.00	7,780.00	780.00	43.47
	Total Classified Salaries	68,466.00	68,466.00	34,092.60	24,713.02	9,660.38	36.10
Employee Benefits							
3202	PERS, classified positions	6,872.00	7,145.00	4,013.04	2,892.47	239.49	40.48
3302	OASDI/Medicare/Alternative, cl	4,585.00	4,914.00	2,413.74	1,760.97	739.29	35.84
3402	Health & Welfare Benefits, cla	13,275.00	13,275.00	7,964.82	5,309.88	.30	40.00
3502	SUI, classified positions	30.00	32.00	15.78	11.52	4.70	36.00
3602	Work Comp Ins, classified posi	1,918.00	1,945.00	968.64	702.13	274.23	36.10
	Total Employee Benefits	26,680.00	27,311.00	15,376.02	10,676.97	1,258.01	39.09
Books and Supplies							
4300	Materials and Supplies	9,000.00	10,000.00	1,707.81	3,383.14	4,909.05	33.83
4400	Non-Capitalized Equipment	3,500.00	3,500.00			3,500.00	
4700	Food	64,000.00	63,000.00	34,063.60	22,868.20	6,068.20	36.30
	Total Books and Supplies	76,500.00	76,500.00	35,771.41	26,251.34	14,477.25	34.32
Services and Other Operating Expenditures							
5220	STAFF DEVELOPMENT	200.00	200.00	128.00		72.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Fund 130 - Cafeteria Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5600	Rentals,Leases,Repairs & Nonca	4,100.00	4,100.00	2,087.99	559.76	1,452.25	13.65
5800	Professnl/Consult Serv & Opera	1,475.00	1,475.00		697.00	778.00	47.25
	Total Services and Other Operating Expenditures	5,775.00	5,775.00	2,215.99	1,256.76	2,302.25	21.76
	Total Year To Date Expenditures	177,421.00	178,052.00	87,456.02	62,898.09	27,697.89	35.33

Fund 130 - Cafeteria Fund		Fiscal Year 2014/15 Through December 2014		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	22,069.28	11,780.85	33,850.13
9120	Cash in Bank(s)	100.00		100.00
9140	Cash Collections Awaiting Depo	16,696.40	16,696.40-	
9200	Accounts Receivable - Clear	18,739.55	18,739.55-	
9320	Stores	7,644.31		7,644.31
	Total Assets	65,249.54	23,655.10-	41,594.44
Liabilities				
9510	Prior Year Liability - Clear	1,477.57	1,477.57-	
9552	Use Tax Payable	114.90	114.90-	
9611	Due to Other Funds - SetUp	12,249.55	2,249.55-	10,000.00
	Total Liabilities	13,842.02	3,842.02-	10,000.00
	Calculated Fund Balance	51,407.52	19,813.08-	31,594.44
Beginning Fund Balance				
9791	Beginning Fund Balance	51,407.52		51,407.52
	Beginning Fund Balance Proof	.00	19,813.08-	19,813.08-
Change in Fund Balance - Excess Revenues (Expenditures)			(19,813.08)	

Memo Only - Ending Fund Balance Accounts				
	Adopted	Revised		
Reserves				
9720	Reserve for Encumbrances		87,456.02	87,456.02
Restricted Balance				
9740	Legally Restricted Balance	36,056.00		
Other Designations				
9760	Other Commitments	20,229.00		

Fund 130 - Cafeteria Fund

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	162,700.00	162,700.00		43,085.01	119,614.99	26.48
B. Expenditures	177,421.00	178,052.00	87,456.02	62,898.09	27,697.89	35.33
C. Subtotal (Revenue LESS Expense)	14,721.00-	15,352.00-		19,813.08-	91,917.10	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	14,721.00-	15,352.00-		19,813.08-	91,917.10	
F. Fund Balance:						
Beginning Balance (9791)	34,950.00	51,408.00		51,407.52		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	34,950.00	51,408.00		51,407.52		
G. Calculated Ending Balance	20,229.00	36,056.00		31,594.44		
*Components of Ending Fund Balance						
Legally Restricted (9740)		36,056.00				
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	20,229.00			87,456.02		

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	400.00	400.00	124.35	275.65	31.09
Total Other Local Revenue		400.00	400.00	124.35	275.65	31.09
Total Year To Date Revenues		400.00	400.00	124.35	275.65	31.09

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Services and Other Operating Expenditures							
5600	Rentals,Leases,Repairs & Nonca	50,000.00	28,000.00		11,995.79	16,004.21	42.84
5607	Plumbing		22,000.00		22,000.00		100.00
Total Services and Other Operating Expenditures		50,000.00	50,000.00	.00	33,995.79	16,004.21	67.99
Total Year To Date Expenditures		50,000.00	50,000.00	.00	33,995.79	16,004.21	67.99

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	171,872.20	27,714.78-	144,157.42
9200	Accounts Receivable - Clear	156.66	156.66-	
9330	Prepaid Expenditures (Expenses)	6,000.00	6,000.00-	
	Total Assets	178,028.86	33,871.44-	144,157.42
	Calculated Fund Balance	178,028.86	33,871.44-	144,157.42
Beginning Fund Balance				
9791	Beginning Fund Balance	178,028.86		178,028.86
	Beginning Fund Balance Proof	.00	33,871.44-	33,871.44-
Change in Fund Balance - Excess Revenues (Expenditures)			(33,871.44)	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9760 Other Commitments	102,689.00	128,429.00

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	400.00	400.00		124.35	275.65	31.09
B. Expenditures	50,000.00	50,000.00		33,995.79	16,004.21	67.99
C. Subtotal (Revenue LESS Expense)	49,600.00-	49,600.00-		33,871.44-	15,728.56-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	49,600.00-	49,600.00-		33,871.44-	15,728.56-	
F. Fund Balance:						
Beginning Balance (9791)	152,289.00	178,029.00		178,028.86		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	152,289.00	178,029.00		178,028.86		
G. Calculated Ending Balance	102,689.00	128,429.00		144,157.42		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	102,689.00	128,429.00				

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	100.00	100.00	14.97	85.03	14.97
Total Other Local Revenue		100.00	100.00	14.97	85.03	14.97
Total Year To Date Revenues		100.00	100.00	14.97	85.03	14.97

Fund 150 - Pupil Transportation Equipment **Fiscal Year 2014/15 Through December 2014**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	19,770.38	32.09	19,802.47
9200	Accounts Receivable - Clear	17.12	17.12-	
	Total Assets	<u>19,787.50</u>	<u>14.97</u>	<u>19,802.47</u>
	Calculated Fund Balance	<u>19,787.50</u>	<u>14.97</u>	<u>19,802.47</u>
Beginning Fund Balance				
9791	Beginning Fund Balance	19,787.50		19,787.50
	Beginning Fund Balance Proof	<u>.00</u>	<u>14.97</u>	<u>14.97</u>
Change in Fund Balance - Excess Revenues (Expenditures)			14.97	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Other Designations		
9760 Other Commitments	19,906.00	19,887.00

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	100.00	100.00		14.97	85.03	14.97
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	100.00	100.00		14.97	85.03	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	100.00	100.00		14.97	85.03	
F. Fund Balance:						
Beginning Balance (9791)	19,806.00	19,787.00		19,787.50		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	19,806.00	19,787.00		19,787.50		
G. Calculated Ending Balance	19,906.00	19,887.00		19,802.47		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	19,906.00	19,887.00				

Fund 171 - S/R Capital Outlay-Technology **Fiscal Year 2014/15 Through December 2014**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	36.01		36.01
	Calculated Fund Balance	36.01	.00	36.01
Beginning Fund Balance				
9791	Beginning Fund Balance	36.01		36.01
	Beginning Fund Balance Proof	.00	.00	.00
Change in Fund Balance - Excess Revenues (Expenditures)				

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Other Designations		
9760 Other Commitments	36.00	36.00

Fund 171 - S/R Capital Outlay-Technology

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)	36.00	36.00		36.01		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	36.00	36.00		36.01		
G. Calculated Ending Balance	36.00	36.00		36.01		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	36.00	36.00				

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	50.00	50.00	7.65	42.35	15.30
Total Other Local Revenue		50.00	50.00	7.65	42.35	15.30
Total Year To Date Revenues		50.00	50.00	7.65	42.35	15.30

Fund 173 - S/R Capital Outlay-Equipment **Fiscal Year 2014/15 Through December 2014**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	10,503.42	16.87	10,520.29
9200	Accounts Receivable - Clear	9.22	9.22-	
	Total Assets	<u>10,512.64</u>	<u>7.65</u>	<u>10,520.29</u>
	Calculated Fund Balance	<u>10,512.64</u>	<u>7.65</u>	<u>10,520.29</u>
Beginning Fund Balance				
9791	Beginning Fund Balance	10,512.64		10,512.64
	Beginning Fund Balance Proof	<u>.00</u>	<u>7.65</u>	<u>7.65</u>
Change in Fund Balance - Excess Revenues (Expenditures)			7.65	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Other Designations		
9760 Other Commitments	10,579.00	10,563.00

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	50.00	50.00		7.65	42.35	15.30
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	50.00	50.00		7.65	42.35	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	50.00	50.00		7.65	42.35	
F. Fund Balance:						
Beginning Balance (9791)	10,529.00	10,513.00		10,512.64		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	10,529.00	10,513.00		10,512.64		
G. Calculated Ending Balance	10,579.00	10,563.00		10,520.29		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	10,579.00	10,563.00				

Fund 211 - Building Fund

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest			4.50	4.50-	NO BDGT
Total Other Local Revenue		<u>.00</u>	<u>.00</u>	<u>4.50</u>	<u>4.50-</u>	NO BDGT
Total Year To Date Revenues		<u>.00</u>	<u>.00</u>	<u>4.50</u>	<u>4.50-</u>	NO BDGT

Fund 211 - Building Fund		Fiscal Year 2014/15 Through December 2014		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	11,215.62	11,211.12-	4.50
9200	Accounts Receivable - Clear	9.88	9.88-	
	Total Assets	11,225.50	11,221.00-	4.50
Liabilities				
9611	Due to Other Funds - SetUp	11,225.50	11,225.50-	
	Calculated Fund Balance	.00	4.50	4.50
	Beginning Fund Balance Proof	.00	4.50	4.50
Change in Fund Balance - Excess Revenues (Expenditures)			4.50	

Fund 211 - Building Fund

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues				4.50	4.50-	NO BDGT
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	.00	.00		4.50	4.50-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	.00		4.50	4.50-	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	.00		4.50		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Fund 251 - Developer Fees

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	160.00	160.00	37.49	122.51	23.43
8681	Mitigation/Developer Fees			7,269.69	7,269.69-	NO BDGT
Total Other Local Revenue		160.00	160.00	7,307.18	7,147.18-	4,566.99
Total Year To Date Revenues		160.00	160.00	7,307.18	7,147.18-	4,566.99

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Services and Other Operating Expenditures							
5750	Direct Costs for Interfund Ser				218.09	218.09-	NO BDGT
Total Services and Other Operating Expenditures		.00	.00	.00	218.09	218.09-	NO BDGT
Total Year To Date Expenditures		.00	.00	.00	218.09	218.09-	NO BDGT

Fund 251 - Developer Fees

Fiscal Year 2014/15 Through December 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	36,035.55	18,296.35	54,331.90
9200	Accounts Receivable - Clear	21.06	21.06-	
9311	Due From Other Funds - SetUp	11,186.20	11,186.20-	
	Total Assets	<u>47,242.81</u>	<u>7,089.09</u>	<u>54,331.90</u>
	Calculated Fund Balance	<u>47,242.81</u>	<u>7,089.09</u>	<u>54,331.90</u>
Beginning Fund Balance				
9791	Beginning Fund Balance	47,242.81		47,242.81
	Beginning Fund Balance Proof	<u>.00</u>	<u>7,089.09</u>	<u>7,089.09</u>
Change in Fund Balance - Excess Revenues (Expenditures)			7,089.09	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9780 Other Assignments	35,932.00	47,403.00

Fund 251 - Developer Fees

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	160.00	160.00		7,307.18	7,147.18-	4,566.99
B. Expenditures				218.09	218.09-	NO BDGT
C. Subtotal (Revenue LESS Expense)	160.00	160.00		7,089.09	6,929.09-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	160.00	160.00		7,089.09	6,929.09-	
F. Fund Balance:						
Beginning Balance (9791)	35,772.00	47,243.00		47,242.81		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	35,772.00	47,243.00		47,242.81		
G. Calculated Ending Balance	35,932.00	47,403.00		54,331.90		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	35,932.00	47,403.00				
Undesig/Unapprop (9790)						
Other						

Fund 355 - School Facilities Hardship

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8545	School Facilities Apportionmen			51,955.00	51,955.00-	NO BDGT
	Total Other State Revenues	<u>.00</u>	<u>.00</u>	<u>51,955.00</u>	<u>51,955.00-</u>	NO BDGT
	Total Year To Date Revenues	<u>.00</u>	<u>.00</u>	<u>51,955.00</u>	<u>51,955.00-</u>	NO BDGT

Fund 355 - School Facilities Hardship		Fiscal Year 2014/15 Through December 2014		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1.78	51,953.22	51,955.00
Liabilities				
9611	Due to Other Funds - SetUp	1.78	1.78-	
	Calculated Fund Balance	<u>.00</u>	<u>51,955.00</u>	<u>51,955.00</u>
	Beginning Fund Balance Proof	<u>.00</u>	<u>51,955.00</u>	<u>51,955.00</u>
Change in Fund Balance - Excess Revenues (Expenditures)			51,955.00	

Fund 355 - School Facilities Hardship

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues				51,955.00	51,955.00-	NO BDGT
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	.00	.00		51,955.00	51,955.00-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	.00		51,955.00	51,955.00-	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	.00		51,955.00		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Fund 401 - Sp Res Cap Outlay Proj, Constr		Fiscal Year 2014/15 Through December 2014		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	244.59		244.59
	Calculated Fund Balance	<u>244.59</u>	<u>.00</u>	<u>244.59</u>
Beginning Fund Balance				
9791	Beginning Fund Balance	244.59		244.59
	Beginning Fund Balance Proof	<u>.00</u>	<u>.00</u>	<u>.00</u>
Change in Fund Balance - Excess Revenues (Expenditures)				

Memo Only - Ending Fund Balance Accounts			
	Adopted	Revised	
Other Designations			
9760	Other Commitments	245.00	245.00

Fund 401 - Sp Res Cap Outlay Proj, Constr

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)	245.00	245.00		244.59		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	245.00	245.00		244.59		
G. Calculated Ending Balance	245.00	245.00		244.59		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	245.00	245.00				

Fund 510 - Bond Interest & Redem 67117056

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	Voted Indebtedness Levies, HOP	1,321.00	1,321.00	174.23	1,146.77	13.19
Total Other State Revenues		1,321.00	1,321.00	174.23	1,146.77	13.19
Other Local Revenue						
8611	Voted Indebtedness Levies, Sec	241,760.00	241,760.00	145,043.17	96,716.83	59.99
8612	Voted Indebtedness Levies, Uns	5,703.00	5,703.00	6,545.36	842.36-	114.77
8613	Voted Indebtedness Levies, P/Y			109.15	109.15-	NO BDGT
8614	Voted Indebtedness Levies, Sup			727.29	727.29-	NO BDGT
8660	Interest	500.00	500.00	172.54	327.46	34.51
Total Other Local Revenue		247,963.00	247,963.00	152,597.51	95,365.49	61.54
Total Year To Date Revenues		249,284.00	249,284.00	152,771.74	96,512.26	61.28

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
7433	Bond Redemptions	100,000.00	100,000.00		100,000.00		100.00
7434	Bond Interest and Other Servic	155,300.00	155,300.00		78,400.00	76,900.00	50.48
Total Debt Service		255,300.00	255,300.00	.00	178,400.00	76,900.00	69.88
Total Year To Date Expenditures		255,300.00	255,300.00	.00	178,400.00	76,900.00	69.88

Fund 510 - Bond Interest & Redem 67117056

Fiscal Year 2014/15 Through December 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	236,245.34	25,492.00-	210,753.34
9200	Accounts Receivable - Clear	136.26	136.26-	
	Total Assets	236,381.60	25,628.26-	210,753.34
	Calculated Fund Balance	236,381.60	25,628.26-	210,753.34
Beginning Fund Balance				
9791	Beginning Fund Balance	236,381.60		236,381.60
	Beginning Fund Balance Proof	.00	25,628.26-	25,628.26-
Change in Fund Balance - Excess Revenues (Expenditures)			(25,628.26)	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised		
Other Designations				
9760	Other Commitments	230,366.00		
9790	Undesignated/Unappropriated	224,409.00		
	Total Other Designations	.00	.00	.00

Fund 510 - Bond Interest & Redem 67117056

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	249,284.00	249,284.00		152,771.74	96,512.26	61.28
B. Expenditures	255,300.00	255,300.00		178,400.00	76,900.00	69.88
C. Subtotal (Revenue LESS Expense)	6,016.00-	6,016.00-		25,628.26-	19,612.26	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	6,016.00-	6,016.00-		25,628.26-	19,612.26	
F. Fund Balance:						
Beginning Balance (9791)	230,425.00	236,382.00		236,381.60		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	230,425.00	236,382.00		236,381.60		
G. Calculated Ending Balance	224,409.00	230,366.00		210,753.34		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	224,409.00					
Other		230,366.00				

Fund 511 - Bond Interest & Redem 67118381

Fiscal Year 2014/15 Through December 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	Voted Indebtedness Levies, HOP	1,398.00	1,398.00	184.53	1,213.47	13.20
	Total Other State Revenues	1,398.00	1,398.00	184.53	1,213.47	13.20
Other Local Revenue						
8611	Voted Indebtedness Levies, Sec	255,871.00	255,871.00	151,976.07	103,894.93	59.40
8612	Voted Indebtedness Levies, Uns	5,892.00	5,892.00	6,757.55	865.55-	114.69
8613	Voted Indebtedness Levies, P/Y			14.97	14.97-	NO BDGT
8614	Voted Indebtedness Levies, Sup			764.41	764.41-	NO BDGT
8660	Interest	501.00	501.00	171.02	329.98	34.14
	Total Other Local Revenue	262,264.00	262,264.00	159,684.02	102,579.98	60.89
	Total Year To Date Revenues	263,662.00	263,662.00	159,868.55	103,793.45	60.63

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
7433	Bond Redemptions	55,000.00	55,000.00		54,999.91	.09	100.00
7434	Bond Interest and Other Servic	206,338.00	206,338.00		104,695.00	101,643.00	50.74
	Total Debt Service	261,338.00	261,338.00	.00	159,694.91	101,643.09	61.11
	Total Year To Date Expenditures	261,338.00	261,338.00	.00	159,694.91	101,643.09	61.11

Fund 511 - Bond Interest & Redem 67118381 **Fiscal Year 2014/15 Through December 2014**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	226,668.02	307.26	226,975.28
9200	Accounts Receivable - Clear	133.62	133.62-	
	Total Assets	<u>226,801.64</u>	<u>173.64</u>	<u>226,975.28</u>
	Calculated Fund Balance	<u>226,801.64</u>	<u>173.64</u>	<u>226,975.28</u>
Beginning Fund Balance				
9791	Beginning Fund Balance	226,801.64		226,801.64
	Beginning Fund Balance Proof	<u>.00</u>	<u>173.64</u>	<u>173.64</u>
Change in Fund Balance - Excess Revenues (Expenditures)			173.64	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised		
Other Designations				
9760	Other Commitments	229,126.00		
9790	Undesignated/Unappropriated			
	223,097.00			
	Total Other Designations	<u>.00</u>	<u>.00</u>	<u>.00</u>

Fund 511 - Bond Interest & Redem 67118381

Fiscal Year 2014/15 Through December 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	263,662.00	263,662.00		159,868.55	103,793.45	60.63
B. Expenditures	261,338.00	261,338.00		159,694.91	101,643.09	61.11
C. Subtotal (Revenue LESS Expense)	2,324.00	2,324.00		173.64	2,150.36	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	2,324.00	2,324.00		173.64	2,150.36	
F. Fund Balance:						
Beginning Balance (9791)	220,773.00	226,802.00		226,801.64		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	220,773.00	226,802.00		226,801.64		
G. Calculated Ending Balance	223,097.00	229,126.00		226,975.28		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	223,097.00					
Other		229,126.00				

MESA UNION SCHOOL DISTRICT

ENROLLMENT REPORT

1/7/2015

Grade	Teacher	Subject	Period	Total Enrolled	
Transitional K	Coe			4	
K	Coe			17	
K1	Larson			4	
K	Larson			17	
K	Sanchez			22	
K				64	
1	Brody			24	
1	Reyes			24	
1	Vollmert			23	
1				71	
2	Puga			23	
2	Sakai			24	
2	Webster			22	
2				69	
3	Best			24	
3	Ford			25	
3	Mayes			25	
3				74	
4	Kuklenski/Waggoner			30	
4	Mitchell			29	
4/5 (4 TH)	Muhlitner			12	
4				71	
4/5 (5 TH)	Muhlitner			13	
5	DeMaria			29	
5	Willey (Skeens)			26	
5				68	
Elementary				417	
6				68	
7				66	
8				70	
Junior High				204	
School				621	
6	Mckenna	Homeroom	0	35	
6	Mckenna	Science 6	1	35	
6	Mckenna	Science 6	2	34	
6	Mckenna	Social Studies 6	3	35	
6	Mckenna	ELA8-2	4	34	
6	Wiley	Homeroom	0	33	
6	Wiley	English Lang 6	1	33	

6	Wiley	English Lang 6	2	35	
7	Wiley	Exploratory 7	3	32	
6	Wiley	Exploratory 6	4	33	
7	Dunn	Homeroom	0	34	
7	Dunn	Science 7	1	33	
8	Dunn	Science 8	3	36	
8	Dunn	Science 8	4	34	
7	Dunn	Science 7	5	32	
7	Hanley	Homeroom	0	32	
7	Grogan	English Lang 7	1	32	
7	Grogan	Social Studies 7	2	32	
7	Grogan	Social Studies 7	4	34	
7	Grogan	English Lang 7	5	34	
8	Dwork	Homeroom	0	36	
8	Dwork	Social Studies 8	1	35	
8	Dwork	Social Studies 8	2	34	
8	Dwork	English Lang 8	3	36	
8	Dwork	SS6-1	5	33	
8	Nguyen	Homeroom	0	34	
8	Nguyen	Math 8-2	1	9	
8	Nguyen	Math 8-3	2	33	
8	Nguyen	Math 6-1	3	35	
6	Nguyen	Math 6-2	5	33	
8	Hanley	Math 8-1	1	28	
7	Hanley	Math 7-1	2	34	
7	Hanley	Math 7-2	4	32	
8	Hanley	Exploratory 8	5	33	
7	Rosen	PE 7	3	34	
6	Rosen	PE 6	4	35	
8	Rosen	PE 8	5	37	

STUDENT OF THE MONTH

DECEMBER 2014

<u>TEACHER</u>	<u>SOM</u>	<u>PRINCIPAL'S AWARD</u> <u>SELF-CONTROL</u>
COE	LUKE HENDERSON ARTURO ROMO KATRINA DELAROSA	ABEL MORALES CONNOR CANBY
LARSON	ADAM MARTINEZ NATALIE SCLAR JOVANNY PEREZ	DORIAN FORD MAGNUS MARSHALL MEILINN ALIA RONQUILLO
SANCHEZ	QUINN HAMPTON ISAAC BARRAGAN	COLLIN WONG ALEX ALANIS C'ENNA URIBE
BRODY	MELINA RUSSELL LEILANI VICENTE	JOSHUA EHRHARDT JAMES SHIELDS
REYES	ADDI KINNON MATTHEW DYKES	ANDRES JIMENEZ JANELLE FIGUEROA
VOLLMERT	AIDYN CRULL ISIS MARES MAXIMO LUNA	DAVID CORONADO JOSHUA CAMPOS SARA RICHINS
PUGA	VANESSA CASTELLANOS ANALIA HERNANDEZ	LUZ LUCAS CLAIRE KIM
SAKAI	LUCIA POZZI KADEN PACION	ROMINA MUNOZ CAMILO SOLIS
WEBSTER	ISAIAH BAUTISTA RYAN LYNCH ALYSSA BALLESTEROS	NOAH SAHAGUN SOPHIA TRESE

STUDENT OF THE MONTH

DECEMBER 2014

TEACHER	SOM	PRINCIPAL'S AWARD SELF-CONTROL
BEST	ISAIAH ALCANTAR JAYDEE CASTRO	EMMA SAHAGUN ASHLYN RODRIGUEZ
FORD	VANESSA HURTADO GAVINO VENEGAS	RHEA MOORE CAMILA MEDINA
MAYES	JAMES MIRANDA AUDREY CUNNINGHAM	JISELLE GARCIA ANISSA MACHUCA
KUKLENSKI	KACIE MIZE DHRUV PATEL	DANIELLA CERVANTES AMANDA VEGA
MITCHELL	VICTORIA LUNA MASON MONTESINOS	MARISOL ESPARZA GABRIEL GALICIA
MUHLITNER	TOMMY CARSON TIANA PACION	JACLYN GONZALEZ GIORDANO GONZALEZ
DEMARIA	CARLOS ANGUIANO QUINN CAMMACK JAEVIN GARCIA	KATE LAN ANGELICA GUEVARA MALAYA ASPURIA
WILLEY	PAYTON LYNCH CAITLIN CRULL	GIA BOISSELIER JASON ULMER CARYS HEINRICH

MESA UNION SCHOOL
HONOR ROLL/MERIT ROLL
2014-2015
FIRST TRIMESTER

HONOR ROLL

4TH GRADE

ARELLANO, SYDNEY
CENTENO, EMILIA
CERVANTES, DANIELLA
CHADBOURNE, THOMAS
DEARCOS, ALEX
DONNELLY, COLIN
EHLER, CLARK
ESPINOSA, ROLAND
GARCIA, ALONDRA
GRAVEL, PARKER
HARTMANN, OLIVIA
HERNANDEZ, REGINA
HOLMES, BRAELON
HORIUCHI, MITCHELL
HUANG, TERILYN
KINNON, KARISSA
LUNA, VICTORIA
LYNCH, KASEN
MIZE, KACIE
MORENCY, REECE
NISWANDER, MADDY
PATEL, DHRUV
ROSENMUND, KRISTIN
ROMERO, MATTHEW
RUCKER, JENNIFER
SANTIAGO, NOEL

MERIT ROLL

4TH GRADE

ABERNATHY, MACKENZIE
ALFARO, JULIAN
ARMSTRONG, JACOB
BARRAGAN ELISA
CRUZ, JOHNNY
DIXON, ANIAH
LANDEROS, SARAH
LEDESMA, ROBERT
LOPEZ, OMAR
MARES, JANESEA
MARTINEZ, KATHY
MEDINA, CASSANDRA
MILBOURN, TAYLOR
MORTEZAI, KAMELIA
MURILLO, SHANELLE
PIERSON, TAYLOR
SABEDRA, SAMUEL
VEGA, RUBEN
VELASCO, ILIANNA
VELASQUEZ, ALEX

SENTINELLA, TAYLOR

SOLIS, LINA

VEGA, AMANDA

WOLBERT, OLIVIA

YOUNG, ALEXIO

YOUNG, EMILIO

HONOR ROLL

5TH GRADE

ANGUIANO, CARLOS
ASPURIA, MALAYA
BOISSELIER, GIA
BRYANT, OLIVIA
BUSH, BREK
CAMMACK, QUINN
CARTER, MAX
COMPTON, COLE
CRULL, CAITLIN
GARCIA, JAEVIN
GONZALEZ, JACLYN
GROOMS, BENJAMIN
GUEVARA, ANGELICA
HAMERNIK, NATALIA
HANNA, TONY
HEINRICH, CARYS
LAN, KATE
LOZANO, ISAAC
MCCLURE, TEAGAN
MORSE, FORREST
NAVARRO, MIA
PATEL, DHILAN
PETERSEN, SOPHIA
PFEIFFER, MIA
RYLAND, A.J.
STUPAR, TORBEN
TARAZON, MALIA
TINOCO, FRANK

MERIT ROLL

5TH GRADE

CARSON, THOMAS
CORONADO, CRUZ
CORTEZ, EDDIE
DUONG, ANDREW
EHRHARDT, JADEN
FLORES ARIANNA
FLORES, PERLA
GENGO, FLETCHER
GOMEZ, DARIO
GONZALEZ, CHRISTIAN
GONZALEZ, GIORDANO
HERRERA, MANUEL
LIPPOLD, PETER
LYNCH, PAYTON
ORTIGUERRA, TREVOR
PACION, TIANA
PATTON, JALEN
POOLE, KAYLA
SOLORIO, ARMANDO
VEGA-MORALES, AREANA
WRIGHT, EMILY

TOVIAS, VANESSA

ULMER, JASON

ZIEGLER, ANDILYN

Golden Valley Charter School
WARRANT REGISTER: December 2014

Check Number	Check Date	Vendor	Total
56250	12/5/2014	2015 National Charter Schools Conference	\$ 950.00
56251	12/5/2014	Alliance for Performing Arts	\$ 150.00
56252	12/5/2014	Apple Inc	\$ 1,124.22
56253	12/5/2014	Appolina Osborne	\$ 144.59
56254	12/5/2014	Art with Sara	\$ 105.00
56255	12/5/2014	Ballet Academy Ventura	\$ 404.00
56256	12/5/2014	Barnes & Noble Inc	\$ 474.66
56257	12/5/2014	Blackbird & Company	\$ 26.50
56258	12/5/2014	Board of Equalization	\$ 97.54
56259	12/5/2014	California Science Center Foundation	\$ 390.00
56260	12/5/2014	Canyon Theatre Guild	\$ 375.00
56261	12/5/2014	Cassell's Music, Inc	\$ 460.00
56262	12/5/2014	Children's Music Academy	\$ 96.00
56263	12/5/2014	Christine Albright	\$ 136.64
56264	12/5/2014	City of Whittier	\$ 106.75
56265	12/5/2014	Creative Learning Place	\$ 1,940.00
56266	12/5/2014	Delian Music	\$ 616.00
56267	12/5/2014	Delta Managed Solutions, Inc.	\$ 8,752.46
56268	12/5/2014	Dick Blick Company	\$ 1.53
56269	12/5/2014	Discount School Supply	\$ 56.86
56270	12/5/2014	Dorothy McCandliss	\$ 68.89
56271	12/5/2014	Education Station	\$ 92.19
56272	12/5/2014	Education.com	\$ 95.76
56273	12/5/2014	Elizabeth Gomez	\$ 182.00
56274	12/5/2014	Emh Sports USA, Inc	\$ 48.00
56275	12/5/2014	Follett Educational Services	\$ 43.03
56276	12/5/2014	Great Books Academy - Services Only	\$ 231.00
56277	12/5/2014	Houghton Mifflin Harcourt - Acct#147529	\$ 40.59
56278	12/5/2014	Huckleberry Center	\$ 1,147.90
56279	12/5/2014	Inspyr Arts	\$ 90.00
56280	12/5/2014	Institute for Educational Advancement	\$ 790.00
56281	12/5/2014	Joe Ferrante Music Academy	\$ 6,640.50
56282	12/5/2014	Keyboard Galleria Music Center	\$ 302.50
56283	12/5/2014	Kids Art Inc - La Crescenta	\$ 254.00
56284	12/5/2014	Kids Art Inc - Pasadena	\$ 240.00
56285	12/5/2014	Lakeshore Learning Materials	\$ 142.05
56286	12/5/2014	Law Office of Young, Minney & Corr, LLP	\$ 58.42
56287	12/5/2014	Le Club Gymnastics	\$ 481.79
56288	12/5/2014	Learn Beyond the Book, LLC	\$ 46.41
56289	12/5/2014	Lisa Sophos	\$ 171.80
56290	12/5/2014	Mary Jo Stirling	\$ 140.78
56291	12/5/2014	Math- U- See California, Inc	\$ 41.50
56292	12/5/2014	McGraw-Hill	\$ 42.75
56293	12/5/2014	Middlebury Interactive (Power Speak)	\$ 187.50
56294	12/5/2014	Modest Fly Art Studio Gallery	\$ 360.00
56295	12/5/2014	Monarch's National Gymnastics Training Center	\$ 603.75
56296	12/5/2014	Norma McBride	\$ 117.60
56297	12/5/2014	North Dakota Center For Distance Education	\$ 300.42
56298	12/5/2014	Office Depot	\$ 64.30

**Golden Valley Charter School
WARRANT REGISTER: December 2014**

Check Number	Check Date	Vendor	Total
56299	12/5/2014	Office Depot eCommerce	\$ 613.95
56300	12/5/2014	Oriental Trading Company, Inc.	\$ 100.48
56301	12/5/2014	Peace Hill Press, Inc	\$ 9.56
56302	12/5/2014	Platinum Gymnastics/Platinum Sports Center	\$ 257.62
56303	12/5/2014	Play-Well TEKologies- Santa Barbara/Ventura	\$ 100.00
56304	12/5/2014	Racheal Yard	\$ 185.67
56305	12/5/2014	Rainbow Resource Center	\$ 665.35
56306	12/5/2014	Redbird Advanced Learning	\$ 990.00
56307	12/5/2014	Rose Bowl Aquatics Center	\$ 288.00
56308	12/5/2014	Sandra M. Yip	\$ 225.00
56309	12/5/2014	Scholastic Classroom Books and Libraries	\$ 43.40
56310	12/5/2014	Science Kit And Boreal Labs	\$ 78.36
56311	12/5/2014	Science-2-U	\$ 180.00
56312	12/5/2014	Singapore Math, Inc	\$ 158.40
56313	12/5/2014	Special Ed Asst & Tech Support, Inc	\$ 552.50
56314	12/5/2014	Staples - eCommerce	\$ 70.29
56315	12/5/2014	Staples Business Advantage	\$ 243.61
56316	12/5/2014	Stephanie Hagenbach	\$ 95.89
56317	12/5/2014	Sylvia Klein	\$ 76.16
56318	12/5/2014	TaeKwonDo Plus	\$ 522.95
56319	12/5/2014	Tamora School of Irish Dance	\$ 250.00
56320	12/5/2014	The Aerial Studio, LLC	\$ 510.00
56321	12/5/2014	The Martial Way	\$ 375.00
56322	12/5/2014	Time 4 Learning	\$ 150.00
56323	12/5/2014	Ventura Family YMCA	\$ 60.00
56324	12/5/2014	Vibe Performing Arts Studios	\$ 198.00
56325	12/5/2014	Wendy Hand-Hogan	\$ 671.72
56326	12/5/2014	Yamaha Music School	\$ 116.00
56327	12/5/2014	Young At Art- Simi Valley	\$ 655.00
56328	12/12/2014	A Child's Dream Come True	\$ 74.93
56329	12/12/2014	All About Spelling/Reading	\$ 129.90
56330	12/12/2014	Amanda Burns	\$ 133.44
56331	12/12/2014	Angels School Supply	\$ 99.44
56332	12/12/2014	Anne Alday	\$ 150.08
56333	12/12/2014	Ar Academics Tutoring Agency	\$ 180.00
56334	12/12/2014	Ballet Academy Ventura	\$ 77.00
56335	12/12/2014	Blackbird & Company	\$ 244.37
56336	12/12/2014	California Science Center Foundation	\$ 90.00
56337	12/12/2014	Cassell's Music, Inc	\$ 633.22
56338	12/12/2014	Children's Music Academy	\$ 921.50
56339	12/12/2014	Claddagh Dance Company	\$ 300.00
56340	12/12/2014	Connections Education (Advanced Academics, Inc.)	\$ 600.00
56341	12/12/2014	Creative Learning Place	\$ 360.00
56342	12/12/2014	Cuizon Ballet Centre	\$ 600.00
56343	12/12/2014	Cynthia Peterson	\$ 74.48
56344	12/12/2014	Dance Creations LLC	\$ 604.57
56345	12/12/2014	Delian Music	\$ 224.00
56346	12/12/2014	Dick Blick Company	\$ 912.27
56347	12/12/2014	Elenco Electronics Inc.	\$ 256.85

Golden Valley Charter School
WARRANT REGISTER: December 2014

Check Number	Check Date	Vendor	Total
56348	12/12/2014	Follett Educational Services	\$ 110.92
56349	12/12/2014	Growing With Grammar (JackKris)	\$ 20.99
56350	12/12/2014	Handwriting Without Tears	\$ 27.46
56351	12/12/2014	Houghton Mifflin Harcourt - Acct#147529	\$ 162.00
56352	12/12/2014	Huckleberry Center	\$ 1,342.10
56353	12/12/2014	Inspyr Arts	\$ 170.00
56354	12/12/2014	Iron Fist Martial Arts, LLC	\$ 400.00
56355	12/12/2014	Joe Ferrante Music Academy	\$ 973.25
56356	12/12/2014	Joyce Salsberry	\$ 187.60
56357	12/12/2014	Kelly Villalovos	\$ 69.42
56358	12/12/2014	Keyboard Galleria Music Center	\$ 1,336.50
56359	12/12/2014	Kids Art Inc - Northridge	\$ 413.25
56360	12/12/2014	Kids Art Inc - Pasadena	\$ 425.25
56361	12/12/2014	Kids Art Inc - Tarzana	\$ 316.00
56362	12/12/2014	Lakeshore Learning Materials	\$ 54.67
56363	12/12/2014	Laura Armbruster	\$ 119.67
56364	12/12/2014	Learn Beyond the Book, LLC	\$ 304.00
56365	12/12/2014	Lego Education	\$ 216.81
56366	12/12/2014	Lorrie Veiga	\$ 568.17
56367	12/12/2014	Los Angeles School of Gymnastics	\$ 175.51
56368	12/12/2014	Math- U- See California, Inc	\$ 123.47
56369	12/12/2014	Mindware	\$ 131.75
56370	12/12/2014	Mission Renaissance	\$ 336.60
56371	12/12/2014	MJP Computers	\$ 1,754.69
56372	12/12/2014	Modest Fly Art Studio Gallery	\$ 760.00
56373	12/12/2014	Monarch's National Gymnastics Training Center	\$ 174.50
56374	12/12/2014	My Gym Los Angeles	\$ 119.00
56375	12/12/2014	Nancy Larson Publishers, Inc.	\$ 47.30
56376	12/12/2014	Nasco Modesto	\$ 292.20
56377	12/12/2014	North Dakota Center For Distance Education	\$ 566.57
56378	12/12/2014	Office Depot	\$ 78.04
56379	12/12/2014	Office Depot eCommerce	\$ 762.50
56380	12/12/2014	Pacific Diving Academy USA	\$ 320.00
56381	12/12/2014	Platinum Gymnastics/Platinum Sports Center	\$ 245.00
56382	12/12/2014	Play-Well TEKnologies- Santa Barbara/Ventura	\$ 900.00
56383	12/12/2014	Rainbow Resource Center	\$ 1,155.40
56384	12/12/2014	Rancho Simi Recreation & Park	\$ 401.00
56385	12/12/2014	Redbird Advanced Learning	\$ 495.00
56386	12/12/2014	Rosetta Stone, Ltd. (Fairfield Language Tech.)	\$ 256.13
56387	12/12/2014	Sam Ash California Megastores	\$ 100.69
56388	12/12/2014	Sandra M. Yip	\$ 45.00
56389	12/12/2014	School Specialty Inc.	\$ 64.44
56390	12/12/2014	Shan Tung Kung Fu, LLC	\$ 1,254.00
56391	12/12/2014	Staples - eCommerce	\$ 375.06
56392	12/12/2014	Staples Business Advantage	\$ 140.87
56393	12/12/2014	Stephanie Janes	\$ 44.30
56394	12/12/2014	Steve Spangler Science	\$ 125.92
56395	12/12/2014	TaeKwonDo Plus	\$ 291.25
56396	12/12/2014	Tamie Stewart	\$ 206.75

Golden Valley Charter School
WARRANT REGISTER: December 2014

Check Number	Check Date	Vendor	Total
56397	12/12/2014	Tamora School of Irish Dance	\$ 125.00
56398	12/12/2014	Urban Homeschoolers	\$ 561.22
56399	12/12/2014	Ventura Family YMCA	\$ 602.85
56400	12/12/2014	Walters' Gymjam Academy	\$ 111.00
56401	12/12/2014	Wendy Theobald	\$ 122.64
56402	12/12/2014	White Umbrella	\$ 1,740.00
56403	12/12/2014	YMCA of the Foothills	\$ 253.62
56404	12/12/2014	Young Rembrandts- Ventura	\$ 196.07
56405	12/12/2014	Youth Digital Arts	\$ 260.00
56406	12/16/2014	Young At Art- Simi Valley	\$ 360.00
56408	12/18/2014	Chalk Dust Company	\$ 279.00
56409	12/19/2014	American Science & Surplus	\$ 70.90
56410	12/19/2014	Apple Inc	\$ 2,037.70
56411	12/19/2014	Art Supplies Wholesale	\$ 177.42
56412	12/19/2014	Ballet Academy Ventura	\$ 834.50
56413	12/19/2014	Barnes & Noble Inc	\$ 281.08
56414	12/19/2014	Cassell's Music, Inc	\$ 680.00
56415	12/19/2014	Children's Music Academy	\$ 109.50
56416	12/19/2014	City of Ojai	\$ 427.50
56417	12/19/2014	Claddagh Dance Company	\$ 300.00
56418	12/19/2014	Conejo Recreation and Park Dis	\$ 1,706.26
56419	12/19/2014	Creative Learning Place	\$ 1,008.95
56420	12/19/2014	Cuizon Ballet Centre	\$ 240.00
56421	12/19/2014	Cynthia Marston	\$ 498.40
56422	12/19/2014	Delian Music	\$ 56.00
56423	12/19/2014	Delta Education	\$ 919.26
56424	12/19/2014	Dick Blick Company	\$ 164.61
56425	12/19/2014	Dorothy McCandliss	\$ 440.00
56426	12/19/2014	Edmentum Holdings, Inc (Reading Eggs)	\$ 25.00
56427	12/19/2014	Emh Sports USA, Inc	\$ 762.00
56428	12/19/2014	Follett Educational Services	\$ 41.92
56429	12/19/2014	Gold Coast Gymnastics	\$ 820.37
56430	12/19/2014	Gymnastikids, Inc.	\$ 153.75
56431	12/19/2014	Hammer-Hewson Associates	\$ 10,336.00
56432	12/19/2014	Hayley Hamilton	\$ 192.64
56433	12/19/2014	Home Science Tools	\$ 686.05
56434	12/19/2014	Hotmath Inc	\$ 75.00
56435	12/19/2014	Houghton Mifflin Harcourt - Acct#147529	\$ 414.24
56436	12/19/2014	Huckleberry Center	\$ 947.20
56437	12/19/2014	Insect Lore	\$ 29.44
56438	12/19/2014	Jacqueline Halpin	\$ 486.30
56439	12/19/2014	Joe Ferrante Music Academy	\$ 1,455.50
56440	12/19/2014	Keyboard Galleria Music Center	\$ 55.00
56441	12/19/2014	Kids Art Inc - Glendora	\$ 508.00
56442	12/19/2014	Kids Art Inc - Northridge	\$ 326.25
56443	12/19/2014	Kids Art Inc - Tarzana	\$ 285.00
56444	12/19/2014	Kumon Math & Reading- Burbank	\$ 1,522.25
56445	12/19/2014	Lakeshore Learning Materials	\$ 376.01
56446	12/19/2014	Le Club Gymnastics	\$ 286.53

Golden Valley Charter School
WARRANT REGISTER: December 2014

Check Number	Check Date	Vendor	Total
56447	12/19/2014	Learn Beyond the Book, LLC	\$ 238.94
56448	12/19/2014	Los Robles Childrens Choir	\$ 380.00
56449	12/19/2014	Math Support Services, Inc.	\$ 220.00
56450	12/19/2014	Melissa Barnett	\$ 94.02
56451	12/19/2014	Middlebury Interactive (Power Speak)	\$ 165.00
56452	12/19/2014	Mission Renaissance	\$ 2,615.29
56453	12/19/2014	Modest Fly Art Studio Gallery	\$ 60.00
56454	12/19/2014	Monarch's National Gymnastics Training Center	\$ 431.00
56455	12/19/2014	Monica Romero	\$ 488.94
56456	12/19/2014	Mr. Peter's Piano Studio	\$ 250.00
56457	12/19/2014	Nancy's Notions	\$ 34.05
56458	12/19/2014	North Dakota Center For Distance Education	\$ 79.76
56459	12/19/2014	Office Depot	\$ 278.31
56460	12/19/2014	Office Depot eCommerce	\$ 64.64
56461	12/19/2014	Pasadena Conservatory Of Music	\$ 4,065.00
56462	12/19/2014	Pearson - Acct#2462900, 05-5238169, 005-59407-000, 2484106	\$ 82.37
56463	12/19/2014	Platinum Gymnastics/Platinum Sports Center	\$ 218.75
56464	12/19/2014	Play-Well TEKnologies- Santa Barbara/Ventura	\$ 1,490.00
56465	12/19/2014	Rainbow Resource Center	\$ 1,503.16
56466	12/19/2014	Rene Urbanovich	\$ 1,545.00
56467	12/19/2014	Rose Bowl Aquatics Center	\$ 84.00
56468	12/19/2014	Sandra M. Yip	\$ 75.00
56469	12/19/2014	Santa Barbara Zoological Foundation	\$ 1,700.00
56470	12/19/2014	Scholastic Classroom Books and Libraries	\$ 92.57
56471	12/19/2014	Staples - eCommerce	\$ 29.96
56472	12/19/2014	Staples Business Advantage	\$ 3.22
56473	12/19/2014	Starfall Education	\$ 35.00
56475	12/19/2014	Sylvia Klein	\$ 110.88
56476	12/19/2014	Tabeth Gomez	\$ 674.24
56477	12/19/2014	Tae Ryong TaeKwonDo School - Camarillo	\$ 650.54
56478	12/19/2014	TaeKwonDo Plus	\$ 1,096.75
56479	12/19/2014	TelePacific Communications	\$ 174.50
56480	12/19/2014	The Aerial Studio, LLC	\$ 710.00
56481	12/19/2014	The Realm Creative Academy, LLC	\$ 453.04
56482	12/19/2014	Tiffany Stark	\$ 563.88
56483	12/19/2014	Time 4 Learning	\$ 160.00
56484	12/19/2014	Topanga Art Imaginarium	\$ 575.80
56485	12/19/2014	Tricia Purcell	\$ 144.20
56486	12/19/2014	U. S. Bank	\$ 3,671.45
56487	12/19/2014	Urban Homeschoolers	\$ 352.22
56488	12/19/2014	Ventura Family YMCA	\$ 600.38
56489	12/19/2014	Waller's Gymjam Academy	\$ 228.40
56490	12/19/2014	White Umbrella	\$ 570.00
56491	12/19/2014	Wieser Educational	\$ 107.08
56492	12/19/2014	Youth Digital Arts	\$ 130.00
56493	12/19/2014	Studio 316	\$ 82.50
Grand Total			\$ 125,230.91

Golden Valley Charter School
January Monthly Financial Update (actuals through 11/30/14)
SUMMARY ANALYSIS

Currently, GVCS is aligning closely to the First Interim Budget, with no substantive changes in projected revenues or expenditures.

Books & Supplies year-to-date spending is lower than in prior years, but we see no indication that this trend will continue at this point. Normal monthly variances near the start of the fiscal year can cause very large annualized variances; this effect is reduced as additional months of actuals are included. However, we will closely monitor this spending trend, and if necessary, will include adjustments at Second Interim in March.

At present, we do not see any year-to-date actuals that would indicate substantial variance from the First Interim Budget.

Golden Valley Charter School
January Monthly Financial Update (actuals through 11/30/14)
Year-to-Date Budget vs. Actuals

	Current Budget	YTD Actuals	YTD Actuals as % of Budget	Historical YTD %	Variance from Historical (in %)	Annualized Variance (in %)	Annualized Variance (in \$)	Adjustments	Annual Variance from Budget
Revenue									
LCFF Main Funding	\$ 9,707,900	\$ 2,241,454	23.1%					\$ -	\$ -
Federal	232,884	4,064	1.7%					-	-
Other State	830,483	293	0.0%					-	-
Other Local	15,500	112,566	726.2%					-	-
Revenue Total	\$ 10,786,767	\$ 2,358,376	21.9%					\$ -	\$ -
Expenditure									
Certificated Salaries	\$ 4,078,127	\$ 1,223,118	30.0%	34.4%	-4.4%	-10.7%	\$ (434,842)	\$ 450,000	\$ 15,158
Classified Salaries	263,601	85,857	32.6%	35.9%	-3.4%	-8.1%	(21,372)	22,500	1,128
Benefits	1,230,362	368,752	30.0%	37.0%	-7.1%	-17.0%	(208,875)	200,000	(8,875)
Books & Supplies	3,039,066	235,188	7.7%	54.0%	-46.3%	-111.0%	(3,373,812)	3,343,899	(29,913)
Services & Operations	2,130,008	781,412	36.7%	39.4%	-2.7%	-6.6%	(140,268)	143,934	3,666
Expenditure Total	\$ 10,741,165	\$ 2,694,327	25.1%	37.3%	-12.2%	-29.3%	\$ (3,147,461)	\$ 4,160,333	\$ (18,836)
Net Total	\$ 45,602	\$ (335,950)					\$ 3,147,461	\$ (4,160,333)	\$ 18,836

better than budget

Notes/Log of Changes

- For detail of ADA-based revenue adjustments, see the ADA/Enrollment page (currently no adjustments; ADA on track)
- Adjustment in Books and Supplies is to correct for overstatement of annualized variance. Spending through August is much lower than historically, but not an indication that spending for the entire year will be significantly off-budget. As more months are completed, these annualized variance projections will become increasingly more accurate.

Net Budget Surplus including Variance:	\$ 64,438
New Projected Ending Balance:	\$ 2,354,475
Ending Balance as % of Expenditures:	21.92%

Golden Valley Charter School
January Monthly Financial Update (actuals through 11/30/14)
Average Daily Attendance - Adjustment

Because changes in per-student funding are not evenly spread out over the year and do not often show up until the end of the year, comparing year-to-date percentages of revenues received will generally not capture a difference in overall funding in the same way that comparisons of year-to-date spending against historical averages does. To ensure funding differences are being correctly reflected in the budget vs. actual calculations, this page shows the fiscal impact of changes in "Average Daily Attendance" (ADA) on overall annual revenues. This difference is then shown in the "Adjustments" column of the Budget Vs. Actuals page.

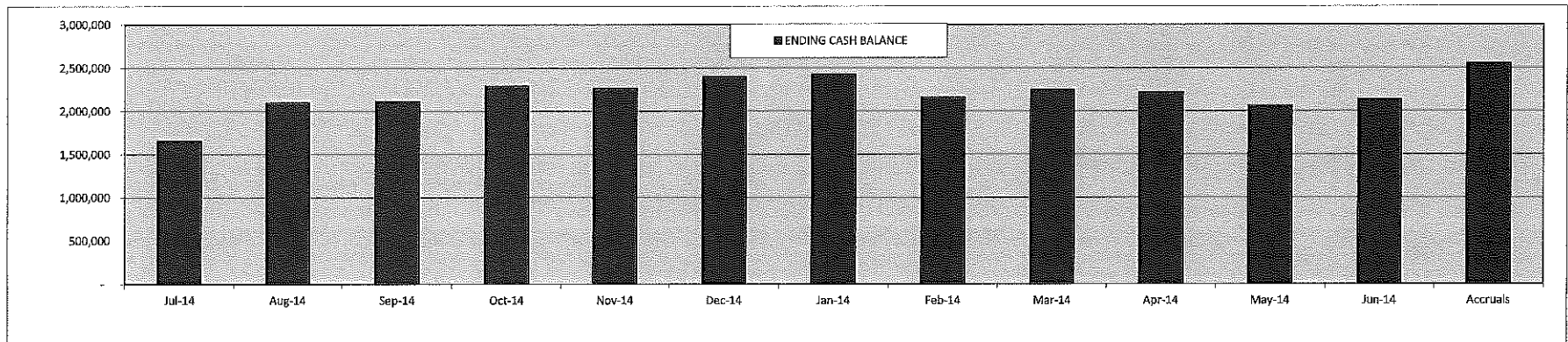
Budgeted ADA (from most recent approved budget)	Current Projected ADA	Excess/(Shortfall) in Total ADA	ADA-Based Funding Type	Adjustment to Revenues
738.00	738.00	-	LCFF Funding	-
			Federal	-
			Other State	-
			Other Local	-
Total Revenue Variance from Current Budget:			\$	-

Golden Valley Charter School
January Monthly Financial Update (actuals through 11/30/14)
Year-To-Date Balance Sheet

ASSETS	Balance on 7/1/14	Current Balance	Change Since Start Of Year
CURRENT ASSETS			
Cash & Cash Equivalents	\$ 1,512,442	\$ 4,550,513	\$ 3,038,071
Accounts Receivable	1,093,458	(16,685)	(1,110,143)
Other Current Assets	<u>26,862</u>	<u>-</u>	<u>(26,862)</u>
TTL CURRENT ASSETS	\$ 2,632,761	\$ 4,533,828	\$ 1,901,067
OTHER ASSETS			
Property & Equipment	\$ -	\$ -	\$ -
Deposits	<u>397</u>	<u>794</u>	<u>397</u>
TTL OTHER ASSETS	\$ 397	\$ 794	\$ 397
TTL ASSETS	\$ 2,633,159	\$ 4,534,622	\$ 1,901,464
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	\$ 343,122	\$ 300,031	\$ (43,091)
Short-Term Debt (RANs/Loans)	<u>-</u>	<u>-</u>	<u>-</u>
TTL CURRENT LIABILITIES	\$ 343,122	\$ 300,031	\$ (43,091)
LONG-TERM LIABILITIES			
Other Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>\$ -</u>
TTL LONG-TERM LIABILITIES	\$ -	\$ -	\$ -
TTL LIABILITIES	\$ 343,122	\$ 300,031	\$ (43,091)
ENDING NET ASSET BALANCE	\$ 2,290,037	\$ 4,234,591	\$ 1,944,554

Golden Valley Charter School
January Monthly Financial Update (actuals through 11/30/14)
2014-15 Monthly Cash Flow Statement

Description	2014-15 Budget	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Accruals	TOTAL
BEGINNING CASH		1,512,442	1,656,798	2,101,033	2,117,430	2,290,715	2,266,100	2,399,399	2,429,527	2,157,758	2,246,984	2,215,691	2,064,288	2,138,580	1,512,442
CASH INFLOWS															
REVENUES															
LCFF Main Funding	4,841,673	-	215,694	280,100	489,850	270,166	488,995	330,091	243,735	446,914	367,304	164,837	338,539	1,205,448	4,841,673
Federal	116,442	-	-	-	2,032	-	4,062	752	5,870	3,264	1,433	15,653	15,157	68,220	116,442
Other State	427,808	-	-	-	52	188	44,659	50,094	13,309	36,279	34,457	5,230	34,200	209,339	427,808
Other Local	7,750	69	5,491	9,799	23,973	30,671	437	1,542	685	1,545	887	475	(89)	(67,735)	7,750
TTL REVENUES	5,393,673	69	221,185	289,899	515,908	301,025	538,153	382,479	263,598	488,002	404,081	186,195	387,806	1,415,273	5,393,673
EXPENDITURES															
Certificated Salaries	1,999,957	21,933	161,945	170,774	172,127	169,562	212,015	162,130	166,274	164,641	158,886	159,456	143,936	136,281	1,999,957
Classified Salaries	126,714	3,014	11,356	11,472	11,349	11,475	9,350	12,242	10,557	9,411	10,520	11,130	8,976	5,862	126,714
Benefits	626,980	7,824	48,204	48,655	54,325	50,737	53,945	53,670	53,187	50,456	50,790	51,404	40,634	63,152	626,980
Books & Supplies	1,655,856	18	11,987	63,551	32,709	18,590	53,245	26,789	195,802	103,562	135,907	22,505	111,484	878,707	1,655,856
Services & Operations	895,520	48,595	64,229	93,146	130,716	108,038	76,300	97,521	109,547	70,706	78,272	93,105	8,484	(93,139)	895,520
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL EXPENSES	5,305,027	81,384	297,722	387,597	401,226	358,402	404,855	352,351	535,367	398,776	435,374	337,599	313,513	1,000,862	5,305,027
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		373,553	645,784	-	82,463	-	-	-	-	-	-	-	-	-	1,101,800
Loan Proceeds/Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Payables		(174,744)	(125,012)	114,095	(23,860)	32,762	-	-	-	-	-	-	-	-	(176,758)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Inflows/Outflows		26,862	-	-	-	-	-	-	-	-	-	-	-	-	26,862
TTL OTHER INFLOWS/OUTFLOWS		225,671	520,772	114,095	58,603	32,762	-	-	-	-	-	-	-	-	951,904
ENDING CASH BALANCE		1,656,798	2,101,033	2,117,430	2,290,715	2,266,100	2,399,399	2,429,527	2,157,758	2,246,984	2,215,691	2,064,288	2,138,580	2,552,991	



Golden Valley Charter School
January Monthly Financial Update (actuals through 11/30/14)
HOW TO READ THE MONTHLY FINANCIAL UPDATE

This Monthly Financial Update compares the School's most recent Board-approved annual budget with actual revenue, expenses, and cash flow for the year to date (YTD). This report is an informational item only and is not a modification to the current Board-approved operating budget. Revisions to the annual budget must be a separate agenda item.

The "Year-To-Date Budget vs. Actuals" page shows what percentage of the annual budget has been received or expended so far this year. It then shows the historical percentage at this same point in the year during prior years, and the difference ("variance") between this year and prior years. This variance is then annualized to show the fiscal effect if the variance continues all year. One-time adjustments (for example, a change in revenue timing or a large up-front purchase) that can modify YTD percentages are then applied to the variance amounts to provide an apples-to-apples comparison with prior years. Changes in student-based revenues are also adjusted here, and detailed on the ADA/Enrollment tab. The final rightmost column shows the true estimated variance between the most recent Board-approved Budget and the current outlook for the year. In other words, if nothing else changes, the School can expect the year to end this much above or below the most recent budget.

The "Balance Sheet" page shows a snapshot of the School's assets and liabilities as of the most recent month, as well as the Balance Sheet at the start of the year. Note that since a substantial portion of revenues are deferred until later in the year, it is typical for the Balance Sheet to be lower during the year than at the start.

The final page is the "Monthly Cash Flow" page, which shows revenues and expenditures by month, as well as all other transactions affecting cash. This report shows the actual and projected cash balance at the end of each month for the entire year.

MESA UNION SCHOOL DISTRICT

VENTURA COUNTY

**REPORT ON
AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
INCLUDING REPORTS ON COMPLIANCE**

June 30, 2014

MESA UNION SCHOOL DISTRICT

AUDIT REPORT

June 30, 2014

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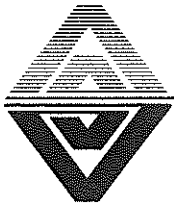
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MESA UNION SCHOOL DISTRICT

**AUDIT REPORT
June 30, 2014**

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Mesa Union School District
3901 North Mesa School Road
Somis, California 93066

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mesa Union School District (the District) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

2210 E. Route 66, Ste. 100, Glendora, CA 91740

Tel 626.857.7300 ♦ Fax 626.857.7302 ♦ Email INFO@VLSLLP.COM ♦ Web WWW.VLSLLP.COM

Opinions

In our opinion, the financial statements listed in the aforementioned table of contents present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary schedules and the combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary section, including the combining non-major fund financial statements, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Board of Education
Mesa Union School District

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2014 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.


VICENTI, LLOYD & STUTZMAN LLP
Glendora, California
November 7, 2014

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

This section of Mesa Union School District's 2013/14 annual financial report presents management's discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2014. Please read it in conjunction with the independent auditor's report at the front of this report and the District's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

Financial Statements

The financial statements presented herein include all of the activities of the Mesa Union School District (the District) using the integrated approach as prescribed by GASB Statement Number 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the District as well as all liabilities (including long-term obligations).

Governmental Activities are prepared using the economic resources measurement focus and the accrual basis of Accounting.

The *Fund Financial Statements* include statements for the governmental activities.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting. Governmental funds of the District include:

- General Fund, including the Deferred Maintenance Fund, the Pupil Transportation Equipment Fund and the Special Reserve Fund for Other than Capital Outlay Projects
- Cafeteria Fund
- Building Fund (Bonds)
- Capital Facilities Fund (Developer Fees)
- Special Reserve Fund for Capital Outlay Projects
- County Schools Facilities Fund
- Bond Interest and Redemption Fund

The District has no *Proprietary Funds*.

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

The Fiduciary funds are funds where the District is the trustee, or fiduciary, for assets that belong to others, such as the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position on page 7 and 8. The District excluded these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the District.

FINANCIAL HIGHLIGHTS OF THE PAST YEAR

- The total net position of the District was \$7.67 million as of June 30, 2014 which is a decrease of \$206 thousand from the prior fiscal year.
- District revenues from all governmental activities were \$5.77 million which is an increase of \$604 thousand (12%) from the prior fiscal year.
- District expenditures from all governmental activities totaled \$5.98 million which is an increase of \$605 thousand (11%) from the prior fiscal year.
- The fund balance of the General Fund (excluding the Special Revenue Funds reported in the General Fund according to GASB 54) increased \$373 thousand (29%) from the prior fiscal year.
- Capital Assets decreased \$734 thousand from the prior fiscal year (due to asset depreciation) for a net total of \$13.02 million.
- The District's net outstanding long-term debt decreased \$170 thousand (2%) for a total of \$7.79 million.

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include *all* assets, deferred outflows of resources and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's *net position* and changes in the net position in the fiscal year. Net position is the net between assets plus deferred outflows of resources less liabilities, one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position is an indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the District's enrollment and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing Board's responsibility is to provide services to the students and not to generate profit as commercial entities do, one must consider other factors when evaluating the *overall health* of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, the District's activities are separated as follows:

Governmental activities - All of the District's services are reported in this category. This includes the education of kindergarten through grade eight students, and the on-going effort to improve and maintain buildings and sites. Property taxes, State apportionment, user fees, interest income, Federal, State and local grants finance these activities.

Business-type activities - None at this time.

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental funds - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$7.7 million for the fiscal year ended June 30, 2014. Of this amount, \$1.5 million was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants, grantors, constitutional provisions and enabling legislation that limit the governing board's ability to use restricted net position for day-to-day operations. The following analysis, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

The \$1.5 million in unrestricted net position of governmental activities represents the *accumulated* results of all past years' operations that is not legally restricted for other purposes or invested in capital assets. It means that if the District had to pay off all of its bills *today*, including all of its liabilities, the District would have remaining assets of \$1.5 million that are not legally restricted for specific purposes or invested in capital outlay.

Table 1: Net Position

	Governmental Activities		
	2014	2013	Difference
Assets			
Current and other assets	\$ 2,817,409	\$ 2,441,061	\$ 376,348
Capital assets	13,021,155	13,755,636	(734,481)
Total Assets	15,838,564	16,196,697	(358,133)
Deferred Outflow of Resources			
Deferred charge on refunding	169,305	182,245	(12,940)
Total Deferred Outflow of Resources	169,305	182,245	(12,940)
Liabilities			
Current liabilities	548,010	542,793	5,217
Long-term debt	7,790,253	7,960,224	(169,971)
Total Liabilities	8,338,263	8,503,017	(164,754)
Net Position			
Invested in capital assets, net of related debt	5,400,207	5,795,412	(395,205)
Restricted	777,988	615,403	162,585
Unrestricted	1,491,411	1,465,110	26,301
Total Net Position	\$ 7,669,606	\$ 7,875,925	\$ (206,319)

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

Governmental Activities

The results of this year's operations for the District as a whole are reported in the *Government-wide Statement of Activities* on page 2. Table 2 takes the information from the Statement and rearranges them slightly in order to see the total revenues, expenditures, and change in net position for the year. The revenues from all governmental sources were \$5.8 million and the cost of all governmental activities was \$6.0 million.

Table 2: Governmental Activities

	Governmental Activities		
	2014	2013	Difference
Revenues			
Program revenues:			
Charges for services	\$ 65,905	\$ 86,018	\$ (20,113)
Operating grants and contributions	1,094,655	820,763	273,892
General revenues:			
Federal and state aid (unrestricted)	1,908,040	1,694,991	213,049
Property taxes	2,578,723	2,466,240	112,483
Other general revenues	126,560	101,740	24,820
Total Revenues	<u>5,773,883</u>	<u>5,169,752</u>	<u>604,131</u>
Expenses			
Instruction	2,928,992	2,918,186	10,806
Instruction-related services	492,404	493,188	(784)
Pupil services	521,813	432,884	88,929
Ancillary services	1,692	1,707	(15)
General administration	409,670	366,850	42,820
Plant services	1,085,095	643,496	441,599
Debt service	348,753	383,011	(34,258)
Other outgo	191,783	135,688	56,095
Total Expenses	<u>5,980,202</u>	<u>5,375,010</u>	<u>605,192</u>
Change in Net Position	<u>\$ (206,319)</u>	<u>\$ (205,258)</u>	<u>\$ (1,061)</u>

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

Cost of Services

The cost of each of the District's largest functions, as well as each program's net cost (total cost less revenues generated by the activities) is presented below. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3: Cost of Services

Services (Functions)	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
Instruction	\$ 2,928,992	\$ 2,918,186	\$ 2,470,324	\$ 2,518,983
Instruction-related services	492,404	493,188	438,581	416,126
Pupil services	521,813	432,884	183,752	125,830
Ancillary services	1,692	1,707	1,692	1,707
General administration	409,670	366,850	382,764	331,626
Plant services	1,085,095	643,496	977,111	643,496
Debt service	348,753	383,011	348,753	383,011
Other outgo	191,783	135,688	16,665	47,450
Totals	\$ 5,980,202	\$ 5,375,010	\$ 4,819,642	\$ 4,468,229

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

GOVERNMENTAL FUNDS

As the District completed this year, the governmental funds reported a combined fund balance of \$2.4 million, which is an increase from last year of \$369 thousand (18%) as shown in Table 4.

Table 4: Fund Balance

Fund	Fund Balance		
	June 30, 2014	June 30, 2013	Difference
<i>Major Governmental Funds</i>			
General	\$ 1,650,891	\$ 1,278,275	\$ 372,616
Deferred Maintenance	178,029	200,139	(22,110)
Pupil Transportation Equipment	19,788	19,706	82
Special Reserve Non-Capital	10,549	10,505	44
Total General Fund *	1,859,257	1,508,625	350,632
Bond Interest and Redemption	463,183	457,046	6,137
<i>Non-Major Governmental Funds</i>			
Cafeteria	51,408	46,591	4,817
Building Fund			-
Capital Facilities	47,243	39,522	7,721
County School Facilities			-
Special Reserve Capital Outlay	245	245	-
Totals	\$ 2,421,336	\$ 2,052,029	\$ 369,307

**GASB 54 requires special revenue funds without an independent, restricted funding source to be included in the District's General Fund*

The Total General Fund Balance (including GASB 54 revenue funds) increased \$351 thousand (23%) due to:

1. The principal operating fund balance (General Fund excluding GASB 54 revenue funds) increase of \$373 thousand (29%) is primarily due to the following:
 - a. The revenues in the Unrestricted General Fund exceeded expenditures and other uses \$230 thousand primarily due to the implementation of the local control funding formula.
 - b. The revenues in the Restricted General Fund exceeded expenditures \$143 thousand due to receipt of one-time funds which will be carried over and expended in 2014/15 (Proposition 39 Energy Grant and Common Core funding).

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

2. The decrease of \$22 thousand in the Deferred Maintenance Fund is due to expenditures for replacement and repairs for plumbing, roofing, and heating and air conditioning equipment.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised its budget as unanticipated changes in revenues and expenditures became known. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received for the General Fund is provided on page 36. Table 5 compares the District's original adopted budget for the General Fund with the amounts actually paid and received in 2013/14. A comparison is also shown between the 2012/13 and 2013/14 actual revenues and expenditures.

Table 5: General Fund Comparison

	2012/13 Actuals	2013/14 Original Budget	2013/14 Actuals	Comparison		Comparison	
				2012/13 - 2013/14 Amount	%	Actuals vs. Original Budget Amount	%
Revenues							
Local control funding formula sources*	\$ 3,196,108	\$ 3,218,541	\$ 3,865,985	\$ 669,877	20.96%	\$ 647,444	20.12%
Federal sources	253,838	215,719	239,315	(14,523)	-5.72%	23,596	10.94%
Other state sources*	603,908	602,977	373,260	(230,648)	-38.19%	(229,717)	-38.10%
Other local sources	421,628	409,432	592,333	170,705	40.49%	182,901	44.67%
Total Revenues	<u>4,475,482</u>	<u>4,446,669</u>	<u>5,070,893</u>	<u>595,411</u>	<u>13.30%</u>	<u>624,224</u>	<u>14.04%</u>
Expenditures							
Certificated salaries	2,138,458	2,125,348	2,275,039	136,581	6.39%	149,691	7.04%
Classified salaries	561,743	569,437	582,208	20,465	3.64%	12,771	2.24%
Employee benefits	798,486	761,421	784,504	(13,982)	-1.75%	23,083	3.03%
Books and supplies	155,943	245,818	168,603	12,660	8.12%	(77,215)	-31.41%
Services and other operating expenditures	673,684	784,133	651,651	(22,033)	-3.27%	(132,482)	-16.90%
Capital outlay			49,551	49,551	-	49,551	-
Other outgo	133,802	135,986	191,766	57,964	43.32%	55,780	41.02%
Direct support - indirect costs	(7,205)		(5,045)	2,160	29.98%	(5,045)	-
Debt service	688,050			(688,050)	-100.00%	-	-
Total Expenditures	<u>5,142,961</u>	<u>4,622,143</u>	<u>4,698,277</u>	<u>(444,684)</u>	<u>-8.65%</u>	<u>76,134</u>	<u>1.65%</u>
Increase/(Decrease)	<u>(667,479)</u>	<u>(175,474)</u>	<u>372,616</u>	<u>1,040,095</u>	<u>155.82%</u>	<u>548,090</u>	<u>312.35%</u>
Other Financing Sources							
Transfers in	601,153			(601,153)	-100.00%	-	-
Total Other Sources	<u>601,153</u>	<u>-</u>	<u>-</u>	<u>(601,153)</u>	<u>-100.00%</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(66,326)</u>	<u>(175,474)</u>	<u>372,616</u>	<u>438,942</u>	<u>661.79%</u>	<u>548,090</u>	<u>312.35%</u>
Beginning Fund Balance	<u>1,344,601</u>	<u>1,278,275</u>	<u>1,278,275</u>	<u>(66,326)</u>	<u>-4.93%</u>	<u>-</u>	<u>0.00%</u>
Ending Fund Balance	<u>\$ 1,278,275</u>	<u>\$ 1,102,801</u>	<u>\$ 1,650,891</u>	<u>\$ 372,616</u>	<u>29.15%</u>	<u>\$ 548,090</u>	<u>49.70%</u>

This schedule is for the General Fund only for all years. The Deferred Maintenance, the Pupil Transportation Fund and the Special Reserve Fund for Non-Capital Outlay have not been included.

** In 2013/14, the state changed its primary funding method from the revenue limit formula to the local control funding formula which combined the previous revenue limit funding and other state funding sources (Tier III categoricals, class size reduction, transportation and Economic Impact Aid) into the local control funding formula sources.*

MESA UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ended June 30, 2014

1. Actual revenues for 2013/14 increased \$624 thousand (14%) compared to the original adopted budget projections due to the following:
 - a. The state changed its primary funding method for educational funding from the revenue limit formula to the local control funding formula which combined the previous revenue limit funding and many other state sources (Tier III Categoricals, Class Size Reduction, Transportation and Economic Impact Aid) into the Local Control Funding Formula. The net increase to the District between the adopted budget and the actuals was \$179 thousand (including the offset for the transfer of \$468 thousand from other state sources)
 - b. Federal revenues increased \$24 thousand primarily due to carryover of Title I grant revenue from 2012/13.
 - c. State revenue shows a decrease of \$230 thousand. However, the revenues actually increased \$238 thousand after excluding the transfer of \$468 thousand to the local control funding sources for Tier III Categoricals, Class Size Reduction, Transportation and Economic Impact Aid as follows:
 - i. \$12 thousand decrease in mandated cost block grant funding
 - ii. \$5 thousand increase in lottery funding
 - iii. \$4 thousand increase for prior year Tier III Categorical adjustment
 - iv. \$108 thousand increase for Proposition 39 Energy Grant funding
 - v. \$133 thousand increase for one-time Common Core funding
 - d. Local revenue increased \$183 thousand due to the following:
 - i. \$1 thousand increase in interest earnings
 - ii. \$9 thousand increase in charter oversight fees
 - iii. \$8 thousand decrease in pupil transportation fees
 - iv. \$2 thousand increase in miscellaneous unrestricted local revenue
 - v. \$170 thousand increase in AB 602 special education pass through funding (primarily from transfer of unused charter school allocation)
 - vi. \$7 thousand increase in special education mental health funding
 - vii. \$1 thousand increase in donations from Foundation
 - viii. \$1 thousand increase in miscellaneous donations

MESA UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ended June 30, 2014

2. Actual expenditures were \$76 thousand (2%) more than the expenditures included in the original adopted budget. The difference is primarily due to the following:
 - a. Salaries and benefits increased \$186 thousand primarily due to a 3% ongoing salary schedule increase for all employees, the addition of a .60 FTE psychologist, and the addition of hourly intervention teachers.
 - b. Books and supplies decreased \$77 thousand due to actual expenditures being less than anticipated primarily in the following categories:
 - i. \$39 thousand – technology (transferred to capital outlay/equipment)
 - ii. \$13 thousand - transportation
 - iii. \$18 thousand - maintenance
 - iv. \$7 thousand - instructional
 - c. Services and other operating costs decreased \$132 thousand due to the following:
 - i. \$13 thousand increase in travel and conferences
 - ii. \$3 thousand decrease in dues and memberships
 - iii. \$2 thousand decrease in utilities
 - iv. \$29 thousand decrease in repairs and leases
 - v. \$118 thousand decrease in professional services (\$56 thousand transferred to other outgo for special education excess costs)
 - vi. \$7 thousand increase in communications
 - d. Capital outlay increased \$50 thousand for one-time technology equipment for the classrooms
 - e. Other outgo increased \$56 thousand for special education excess costs (transferred from special education professional services)

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2014, the District had \$13.2 million in a broad range of capital assets (net of depreciation), including land, buildings, and equipment as shown in Table 6 below. The net decrease of \$522 thousand was primarily due to capital outlay for technology (increase of \$50 thousand), adjustment to the facility hardship expansion project (increase of \$6 thousand), and depreciation (decrease of \$578 thousand). More detailed information about the District's capital assets is presented in Note 6 of the financial statements on page 27.

Table 6: Capital Assets (Net of Depreciation)

Capital Assets (Net of Depreciation)	Governmental Activities		
	2014	2013	Difference
Land	\$ 1,967,726	\$ 1,961,220	\$ 6,506
Land improvements	4,897,892	5,391,384	(493,492)
Buildings	5,956,924	6,204,589	(247,665)
Equipment	198,613	198,443	170
Totals	<u>\$ 13,021,155</u>	<u>\$ 13,755,636</u>	<u>\$ (734,481)</u>

Long-Term Obligations

The District had \$7.8 million in long-term obligations for general obligation bonds outstanding as of June 30, 2014 as shown on the following Table. More detailed information about the District's long-term obligations is presented in Note 9 to the financial statements on page 31.

Table 7: Long-Term Obligations

Long-Term Obligations	Governmental Activities		
	2014	2013	Difference
General obligation bonds	<u>\$ 7,790,253</u>	<u>\$ 7,960,224</u>	<u>\$ (169,971)</u>

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

In considering the District's Budget for the 2014/15 fiscal year, the District Board and management used the following criteria:

Revenues reflect an overall decrease of \$197 thousand (4%) compared to the 2013/14 actuals and are based on the following assumptions:

1. Local control funding formula funding (LCFF) is based on 626 average daily attendance (ADA) which is a decrease of 10 funded ADA (2%) compared to the 2013/2014 funded ADA. The LCFF is based on a cost of living adjustment of .85% and gap funding of 28.06%, resulting in an overall increase in LCFF funding of \$297 thousand (8%).
2. Federal revenue is budgeted at the same level as the prior year with the removal of prior year one-time revenue, resulting in a decrease in funding of \$43 thousand (18%).
3. State revenue is budgeted at the same level as the prior year with the removal of prior year one-time revenue, resulting in a decrease in funding of \$254 thousand (68%).
4. All prior year one-time local revenue has been removed, resulting in a decrease of \$197 thousand (33%).

The key assumptions in the expenditure forecast which includes an increase in expenditures of \$400 thousand (9%) are as follows:

1. Staffing ratios are in place as follows:

	<u>Staffing Ratio</u>
Grades TK through three	24:1
Grades four through eighth	32:1

2. Salaries and benefits include step and column but no cost of living adjustment until bargained.
3. Non-salary expenditures include the removal of one-time prior year expenditures and an increase of 2.1% based on the projected consumer price index inflation factor.
4. The budget also includes \$366 thousand in expenditures based on the District's adopted Local Control Accountability Plan.

MESA UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2014

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Chief Business Official, at Ventura County Schools Business Services Authority, Camarillo, California, 93012, (805) 383-1972 or e-mail at chansen@vcoe.org.

FINANCIAL SECTION

MESA UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2014

	Governmental Activities
<u>Assets</u>	
Cash in county treasury	\$ 1,897,785
Cash on hand and in banks	200
Cash in revolving fund	1,000
Cash collections awaiting deposit	47,104
Accounts receivable:	
Federal and state governments	747,699
Miscellaneous	109,977
Inventories	7,644
Prepaid expenditures	6,000
Land	1,967,726
Depreciable assets, net	11,053,429
Total Assets	15,838,564
<u>Deferred Outflow of Resources</u>	
Deferred charge on refunding	169,305
Total Deferred Outflow of Resources	169,305
<u>Liabilities</u>	
Accounts payable	384,856
Accrued interest	151,937
Unearned revenue	11,217
Current portion of long-term liabilities:	
General obligation bonds	155,000
Non-current portion of long-term liabilities:	
General obligation bonds	7,635,253
Total Liabilities	8,338,263
<u>Net Position</u>	
Invested in capital assets, net of related debt	5,400,207
Restricted for:	
Capital projects	47,243
Debt service	311,246
Educational programs	419,499
Unrestricted	1,491,411
Total Net Position	\$ 7,669,606

See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2014

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 2,928,992	\$	\$ 458,668	\$ (2,470,324)
Instruction - related services	492,404		53,823	(438,581)
Pupil services	521,813	63,936	274,125	(183,752)
Ancillary services	1,692			(1,692)
General administration	409,670	1,969	24,937	(382,764)
Plant services	1,085,095		107,984	(977,111)
Debt service	348,753			(348,753)
Other outgo	191,783		175,118	(16,665)
Total Governmental Activities	<u>\$ 5,980,202</u>	<u>\$ 65,905</u>	<u>\$ 1,094,655</u>	<u>(4,819,642)</u>
General Revenues				
Property taxes levied for:				
				2,066,265
General purposes				512,458
Debt service				1,908,040
Federal and state aid not restricted to specific purposes				8,699
Interest				79,422
Interagency revenues				38,439
Miscellaneous				<u>4,613,323</u>
Total General Revenues				<u>4,613,323</u>
				Change in net position (206,319)
				<u>Net Position - Beginning of Year 7,875,925</u>
				<u>Net Position - End of Year \$ 7,669,606</u>

See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

	<u>General Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash in county treasury	\$ 1,365,304	\$ 462,913	\$ 69,568	\$ 1,897,785
Cash on hand and in banks	100		100	200
Cash in revolving fund	1,000			1,000
Cash collections awaiting deposit	30,408		16,696	47,104
Accounts receivable:				
Federal and state governments	728,977		18,722	747,699
Miscellaneous	109,657	270	50	109,977
Due from other funds	12,291		11,186	23,477
Inventories			7,644	7,644
Prepaid expenditures	6,000			6,000
Total Assets	<u>\$ 2,253,737</u>	<u>\$ 463,183</u>	<u>\$ 123,966</u>	<u>\$ 2,840,886</u>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts payable	\$ 383,263	\$	\$ 1,593	\$ 384,856
Due to other funds			23,477	23,477
Unearned revenue	11,217			11,217
Total Liabilities	<u>394,480</u>	<u>-</u>	<u>25,070</u>	<u>419,550</u>
<u>Fund Balance</u>				
Nonspendable	7,000		7,644	14,644
Restricted	375,735	463,183	91,007	929,925
Committed	202,366			202,366
Assigned	55,047		245	55,292
Unassigned	1,219,109			1,219,109
Total Fund Balance	<u>1,859,257</u>	<u>463,183</u>	<u>98,896</u>	<u>2,421,336</u>
Total Liabilities and Fund Balance	<u>\$ 2,253,737</u>	<u>\$ 463,183</u>	<u>\$ 123,966</u>	<u>\$ 2,840,886</u>

See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION

June 30, 2014

Total fund balance - governmental funds \$ 2,421,336

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. These assets consist of:

Land	\$ 1,967,726
Depreciable assets, net	<u>11,053,429</u>

Total capital assets 13,021,155

Deferred outflows of resources are recognized over future periods, therefore, unamortized amounts are accrued in the statement of net position

Deferred charge on refunding	169,305
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

General obligation bonds principal payable	(7,350,000)
Unmatured premium on general obligation bonds	<u>(440,253)</u>

Total long-term liabilities (7,790,253)

Interest expense related to general obligation bonds payable was incurred but not accrued through June 30, 2014	<u>(151,937)</u>
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Total net position - governmental activities \$ 7,669,606

See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2014

	General Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Local control funding formula sources:				
State apportionments	\$ 2,896,472	\$	\$	\$ 2,896,472
Local sources	969,513			969,513
Total local control funding formula sources	3,865,985	-	-	3,865,985
Federal sources	239,315		100,049	339,364
Other state sources	373,260	2,517	7,627	383,404
Other local sources	593,249	511,228	80,654	1,185,131
Total Revenues	<u>5,071,809</u>	<u>513,745</u>	<u>188,330</u>	<u>5,773,884</u>
Expenditures				
Instruction	2,905,353			2,905,353
Instruction - related services	486,558			486,558
Pupil services	317,015		163,805	480,820
Ancillary services	1,692			1,692
General administration	401,923		5,481	407,404
Plant services	416,853		6,506	423,359
Debt service		507,608		507,608
Other outgo	191,783			191,783
Total Expenditures	<u>4,721,177</u>	<u>507,608</u>	<u>175,792</u>	<u>5,404,577</u>
Net change in fund balance	350,632	6,137	12,538	369,307
Fund Balance - Beginning of Year	<u>1,508,625</u>	<u>457,046</u>	<u>86,358</u>	<u>2,052,029</u>
Fund Balance - End of Year	<u>\$ 1,859,257</u>	<u>\$ 463,183</u>	<u>\$ 98,896</u>	<u>\$ 2,421,336</u>

See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2014

Net change in fund balance - Total government funds \$ 369,307

Amounts reported for governmental activities in the statement
of activities are different because:

Governmental funds report capital outlay as expenditures. However,
in the statement of activities, the cost of those assets is allocated
over their useful lives as depreciation expense.

Capital outlay	\$ 56,057	
Depreciation expense	<u>(790,538)</u>	
Excess of capital outlay over depreciation expense		(734,481)

The governmental funds report bond proceeds as other financing
source, while repayment of bond principal is reported as an
expenditure.

General obligation bond principal payments		140,000
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Debt issue premium and deferred gains from debt refunding are
recognized in governmental funds in the period incurred. In the
statement of activities these items are amortized as interest expense
over the life of the debt.

Bond premium, current year amortization	29,971	
Deferred outflow, current year amortization	<u>(12,940)</u>	
		17,031

In governmental funds, interest on long-term debt is recognized in the
period it becomes due. In the statement of activities, it is recognized
in the period that it is incurred.

Decrease in accrued interest		<u>1,824</u>
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Change in net position of governmental activities		\$ <u>(206,319)</u>
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See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2014

	Associated Student Body Fund
<u>Assets</u>	
Cash on hand and in banks	\$ 5,377
Total Assets	<u>5,377</u>
<u>Net Position</u>	
Unrestricted	5,377
Total Net Position	<u>\$ 5,377</u>

See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended June 30, 2014**

	Associated Student Body Fund
Additions	
Revenue from local sources	\$ 44,350
Total Additions	<u>44,350</u>
Deductions	
Other expenses	<u>43,559</u>
Total Deductions	<u>43,559</u>
Change in net position	791
Net Position - Beginning of Year	<u>4,586</u>
Net Position - End of Year	<u>\$ 5,377</u>

See the accompanying notes to the financial statements.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*, updated to conform to the most current financial and reporting requirements promulgated by the California Department of Education. The accounting policies of the district conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The significant accounting policies applicable to the District are described below.

A. BASIS OF PRESENTATION:

The accompanying financial statements have been prepared in conformity with GAAP as prescribed by GASB. The financial statement presentation required by GASB provides a comprehensive, entity-wide perspective of the District's financial activities. The entity-wide perspective enhances the fund-group perspective previously required. Fiduciary activities are excluded from the basic financial statements and are reported separately in the fiduciary fund statements.

The District's basic financial statements consist of government-wide statements, including a Statement of Net Position, a Statement of Activities, and fund financial statements.

1. Government-wide Financial Statements:

The Statement of Net Position and the Statement of Activities displays information about the District as a whole. These statements include the financial activities of the primary government. Fiduciary funds are excluded

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

A. BASIS OF PRESENTATION: (continued)

1. Government-wide Financial Statements: (continued)

The Statement of Net Position presents the financial condition of the governmental activities of the District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District. Depreciation has been allocated to specific functions. Interest expense has not been allocated to specific functions.

2. Fund Financial Statements:

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental funds financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

A. BASIS OF PRESENTATION: (continued)

2. Fund Financial Statements: (continued)

The fund financial statement expenditures are presented in a function-oriented format. The following is a brief description of the functions:

Instruction - includes the activities directly dealing with the interaction between teachers and students.

Instruction - Related Services - includes supervision of instruction, instructional library, media and technology, and school site administration.

Pupil Services - includes home to school transportation, food services and other pupil services.

Ancillary Services - includes activities that are generally designed to provide students with experiences outside the regular school day.

General Administration - includes data processing services and all other general administration services.

Plant Services - includes activities of maintaining the physical plant. This also includes facilities acquisition and construction expenditures.

Debt Service - includes principal and interest payments for long-term debt.

Other Outgo - includes transfers to other agencies.

The fiduciary fund expenditures are presented by natural classification.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

B. FUND ACCOUNTING:

To ensure compliance with the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources and all related liabilities, obligations and equities.

The Statement of Revenues, Expenditures, and Changes in Fund Balance are statements of financial activities of the particular fund related to the current reporting period. Expenditures of the various funds frequently include amounts for land, buildings, equipment, retirement of indebtedness, transfers to other funds, etc. Consequently, these statements do not purport to present the result of operations or the net income or loss for the period as would a statement of income for a profit-type organization. The modified accrual basis of accounting is used for all governmental funds.

GOVERNMENTAL FUNDS - MAJOR

General Fund - the general operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund. The Deferred Maintenance Fund, the Pupil Transportation Fund, and the Special Reserve Fund for Other than Capital Outlay do not meet the definition of a special revenue fund and all activities of these funds are reported in the General Fund.

Bond Interest and Redemption Fund - used to account for payment of bond interest and redemption of general obligation bond principle.

GOVERNMENTAL FUNDS - NON-MAJOR

Special Revenue Fund - used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

1. Cafeteria Fund - used to account for revenues received and expenditures made to operate the District's cafeterias.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

B. FUND ACCOUNTING: (continued)

GOVERNMENTAL FUNDS - NON-MAJOR (continued)

Capital Projects Funds - used to account for the financial resources that are restricted, committed or assigned for the acquisition and/or construction of major governmental general fixed assets.

1. Building Fund - used to account for the construction projects funded by the proceeds of voter approved bonds.
2. Capital Facilities Fund - used to account for resources received from residential and commercial developer impact fees.
3. County School Facilities Fund - used to account for the School Facility Program grant awards for modernization and new construction of various school sites.
4. Special Reserve Fund - used to account for specific board-approved capital expenditures.

FIDUCIARY FUNDS

Associated Student Body Fund - used to account for raising and expending money to promote the general welfare, morale and educational experiences of the Mesa Union School student body.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied. Revenues in governmental fund financial statements are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash in the County Treasury is recorded at cost, which approximates fair value.

2. Receivables

Receivables are generally recorded when the amount is earned and can be estimated. All material receivables are considered fully collectible. Per Education Code Section 33128.1, a local education agency may recognize for budgetary and financial reporting purposes any amount of state appropriations deferred from the current fiscal year and appropriated from the subsequent fiscal year for payment of current year costs as a receivable in the current year. The District has recognized receivables in accordance with this standard, the most notable being for the final P-2 apportionment.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING: (continued)

3. Inventories

Inventories are presented at the lower of cost or market on an average basis and are expensed when used. Inventory consists of expendable supplies held for consumption. At June 30, 2014, the Cafeteria Fund had inventory of \$7,644 for food.

4. Prepaid Expenses

Payments made to vendors for goods or services that will benefit periods beyond June 30, 2014, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which goods or services are consumed.

5. Capital Assets

Generally, capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the Statement of Net Position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB. Improvements are capitalized; however, the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING: (continued)

5. Capital Assets (continued)

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and Improvements	15-50 years
Furniture	5-15 years

Depreciation expense has been allocated as a direct expense to functions where applicable.

6. Deferred Outflow of Resources

Deferred outflow of resources represent a consumption of net position or fund balance that applied to a future period and thus, will not be recognized as an outflow of resources until then. The District has a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

7. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING: (continued)

8. Compensated Absences

Sick leave benefits are accumulated without limit for each employee. The employees do not gain a vested right to accumulated sick leave, therefore accumulated employee sick leave benefits are not recognized as a liability of the District. The District's policy is to record sick leave as an operating expense in the period taken however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

9. Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the government-wide financial statements.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

10. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by donors, grantors, laws or regulations of other governments or by enabling legislation adopted by the District.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING: (continued)

11. Fund Balance Classification

The governmental fund financial statements present fund balance classifications that comprise a hierarchy based on the extent to which the District is bound to honor constraints on the specific purposes for which amounts can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted: Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Board of Education. These amounts cannot be used for any other purpose unless the District Board of Education removes or changes the specified use by taking the same formal action (vote or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: Amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. The Board of Education, through a formal action has given authority to the Chief Business Official to assign amounts for a specific purpose that is neither restricted nor committed.

Unassigned: The residual fund balance for the General Fund and all other spendable amounts.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING: (continued)

12. Spending Order Policy

The District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District's policy considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Education has provided otherwise in its commitment or assignment functions.

13. Minimum Fund Balance Policy

The District has adopted a minimum fund balance policy in order to protect against revenue shortfalls and unexpected one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts which represent, at a minimum, 5% of annual operating expenditures and other uses.

14. State Apportionments

Certain current year apportionments from the State are based upon various financial and statistical information of the previous year. Second period to annual corrections for local control funding formula and other state apportionments (either positive or negative) are accrued at the end of the fiscal year. See 1 C 2.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING: (continued)

15. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31.

Real and personal property tax revenues are reported in the same manner in which the County auditor records and reports actual property tax receipts to the Department of Education. This is generally on a cash basis. A receivable has not been recognized in the General Fund for property taxes due to the fact that any receivable is offset by a payable to the state for local control funding formula purposes. Property tax receivables for debt service purposes cannot be estimated and have therefore not been accrued in the government-wide financial statements.

16. On-Behalf Payments

GAAP requires that direct on-behalf payments for fringe benefits and salaries made by one entity to a third party recipient for the employees of another, legally separate entity be recognized as recipient for the employees of another, legally separate entity be recognized as revenue and expenditures by the employer government. The State of California makes direct on-behalf payments for retirement benefits to the State Teachers' Retirement System on behalf of all school districts in California. However, a fiscal advisory was issued by the California Department of Education instructing districts not to record revenue and expenditures for these on-behalf payments. The amount of on-behalf payments made for the District is estimated at \$122,000 for STRS.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. BASIS OF ACCOUNTING: (continued)

17. Contributed Services

Generally accepted accounting principles require that contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are to be recorded at fair value in the period received. Although the District receives numerous hours of volunteer time, it is not deemed necessary to record these hours on the books of the District based on the above guidelines. In addition, the District receives donations of immaterial equipment and supplies which are not recorded upon receipt.

18. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

D. REPORTING ENTITY:

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of elected officials who, together, constitute the Board of Education.

The District considered its financial and operational relationships with potential component units under the reporting entity definition of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*.

The basic, but not the only, criterion for including another organization in the District's reporting entity for financial reports is the ability of the District's elected officials to exercise oversight responsibility over such agencies. Oversight responsibility implies that one entity is dependent on another and a financial benefit or burden relationship is present and that the dependent unit should be reported as part of the other.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

D. REPORTING ENTITY: (continued)

Oversight responsibility is derived from the District's power and includes, but is not limited to: financial interdependency; selection of governing authority; designation of management; ability to significantly influence operations; and accountability for fiscal matters.

Due to the nature and significance of their relationship with the District, including ongoing financial support of the District or its other component units, certain organizations warrant inclusion as part of the financial reporting entity. A legally separate, tax-exempt organization should be reported as a component unit of the District if all of the following criteria are met:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the District, its component units, or its constituents.
2. The District, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the District, or its component units, is entitled to, or has the ability to otherwise access, are significant to the District.

The following potential component units have been excluded from the District's reporting entity:

The Mesa Education Foundation - The Foundation is a separate not-for-profit corporation. The Board of Directors are elected by their own Board and independent of any District Board of Education appointments. The Board is responsible for approving its own budget and accounting and finance related activities. The organization was evaluated using the three criterion listed above. The entity has been excluded as a component unit because the second and third criterion have not been met. Separate financial statements for the Foundation may be obtained through the District.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

D. REPORTING ENTITY: (continued)

Parent Faculty Organization (PFO) – The PFO was evaluated using the three criterion listed above. The PFO has been excluded as a component unit because the third criterion was not met; the economic resources received and held by the PFO is not significant to the District.

NOTE 2 - BUDGETS:

By state law, the District's Governing Board must approve a budget no later than July 1, using the Single Adoption Budget process. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements. Budgets for all governmental funds were adopted on a basis consistent with GAAP.

These budgets are revised by the District's Governing Board during the year to give consideration to unanticipated income and expenditures. The original and final revised budget for the General Fund is presented in a budgetary comparison schedule in the required supplementary section.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. Expenditures cannot legally exceed appropriations by major object account.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 3 - DEPOSITS:

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2014, the District's bank balance of \$38,176 was not exposed to credit risk.

Cash in County

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Ventura County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at amortized cost which approximates market value. The fair market value of the District's deposits in this pool as of June 30, 2014, as provided by the County Treasurer, was \$1,896,814 as is based upon the District's pro-rata share of the fair value for the entire portfolio (in relation to the amortized cost of the portfolio).

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The funds maintained by the County are either secured by federal depository insurance or are collateralized. The County investment pool is not required to be rated. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 4 - INTERFUND TRANSACTIONS:

Interfund activity has been eliminated in the Government-wide statements. The balances and transactions on the following page are reported in the fund financial statements.

Interfund Receivables/Payables

Individual interfund receivable and payable balances at June 30, 2014 are temporary loans and are detailed as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 12,291	\$
Special Revenue Fund: Cafeteria Fund		12,250
Capital Projects Funds: Building Fund		11,225
Capital Facilities Fund	11,186	
County School Facilities Fund		<u>2</u>
Totals	<u>\$ 23,477</u>	<u>\$ 23,477</u>

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 5 - FUND BALANCES:

The following amounts were nonspendable, restricted, committed, assigned or unassigned as shown below:

	General Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Nonspendable				
Revolving cash	\$ 1,000	\$	\$	\$ 1,000
Prepaid expenditures	6,000			6,000
Stores			7,644	7,644
Total nonspendable	<u>7,000</u>	<u>-</u>	<u>7,644</u>	<u>14,644</u>
Restricted				
Legally restricted programs	375,735		43,764	419,499
Capital projects			47,243	47,243
Debt service		463,183		463,183
Total restricted	<u>375,735</u>	<u>463,183</u>	<u>91,007</u>	<u>929,925</u>
Committed				
Pupil transportation	19,788			19,788
Technology and equipment	10,549			10,549
Deferred maintenance program	172,029			172,029
Total committed	<u>202,366</u>	<u>-</u>	<u>-</u>	<u>202,366</u>
Assigned				
Education protection act	55,047			55,047
Capital projects			245	245
Total assigned	<u>55,047</u>	<u>-</u>	<u>245</u>	<u>55,292</u>
Unassigned				
Economic uncertainties	234,914			234,914
Unassigned	984,195			984,195
Total unassigned	<u>1,219,109</u>	<u>-</u>	<u>-</u>	<u>1,219,109</u>
Total fund balance	<u>\$ 1,859,257</u>	<u>\$ 463,183</u>	<u>\$ 98,896</u>	<u>\$ 2,421,336</u>

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 6 - CAPITAL ASSETS AND DEPRECIATION - SCHEDULE OF CHANGES:

Capital asset activity for the year ended June 30, 2014 is shown below.

	<u>Balance</u> <u>June 30, 2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2014</u>
Capital assets not being depreciated:				
Land	\$ 1,961,220	\$ 6,506	\$ -	\$ 1,967,726
Total capital assets not being depreciated:	<u>1,961,220</u>	<u>6,506</u>	<u>-</u>	<u>1,967,726</u>
Capital assets being depreciated:				
Land improvements	6,306,263			6,306,263
Buildings	8,162,290			8,162,290
Equipment	<u>701,094</u>	<u>49,551</u>		<u>750,645</u>
Total capital assets being depreciated	<u>15,169,647</u>	<u>49,551</u>	<u>-</u>	<u>15,219,198</u>
Less accumulated depreciation for:				
Land improvements	(914,879)	(493,492)		(1,408,371)
Buildings	(1,957,701)	(247,665)		(2,205,366)
Equipment	<u>(502,651)</u>	<u>(49,381)</u>		<u>(552,032)</u>
Total accumulated depreciation	<u>(3,375,231)</u>	<u>(790,538)</u>	<u>-</u>	<u>(4,165,769)</u>
Governmental activities capital assets, net	<u>\$ 13,755,636</u>	<u>\$ (734,481)</u>	<u>\$ -</u>	<u>\$ 13,021,155</u>

Depreciation expense was allocated in the following functions:

Governmental Activities:	
Instruction	\$ 73,191
Instruction - related services	5,846
Pupil services	40,993
General administration	2,266
Plant services	<u>668,242</u>
Total governmental activities depreciation expense	<u>\$ 790,538</u>

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 7 - OPERATING LEASE:

The District has entered into an operating lease for five copiers with a lease term in excess of one year. The agreement does not contain any purchase options. Future minimum lease payments under the agreements are as follows:

<u>Fiscal Year</u>	<u>Lease Payment</u>
2015	\$ <u>35,661</u>

Current year expenditures for operating leases was \$35,661. The District will receive no sublease revenues nor pay any contingent rentals associated with this lease.

NOTE 8 - GENERAL OBLIGATION BONDS:

A. 2002 Election and 2011 Refunding

The voters approved \$3,900,000 in General Obligation Bonds on November 5, 2002. The purpose of these Bonds was to finance the acquisition and construction of school facilities of the District, including modernization of the District's existing school and school facilities. On August, 14, 2003, the District issued \$3,900,000 Series A bonds.

On September 13, 2011, the District issued \$3,565,000 in refunding bonds which the District used to advance refund portions of the Series A bonds. The difference in the carrying value of the refunded debt and the amount placed in escrow was \$205,969. This amount was recorded as a deferred charge on the statement of net position and will be amortized to interest expense over the life of the new debt. Amortization of \$12,940 was recognized during 2013-14.

The outstanding general obligation bonded debt for these issues at June 30, 2014 is:

	<u>Date of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2013</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2014</u>
Refunding Bonds	9/13/2011	2.00%-5.00%	8/1/2027	<u>\$ 3,565,000</u>	<u>\$ 3,540,000</u>	<u>\$ 95,000</u>	<u>\$ 3,445,000</u>

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 8 - GENERAL OBLIGATION BONDS: (continued)

A. 2002 Election and 2011 Refunding (continued)

The annual requirements to amortize the bonds payable outstanding as of June 30, 2014 are as follows:

Year Ended June 30,	Principal	Interest	Total
2015	\$ 100,000	\$ 155,300	\$ 255,300
2016	110,000	152,150	262,150
2017	125,000	148,000	273,000
2018	145,000	142,600	287,600
2019	165,000	136,400	301,400
2020-2024	1,355,000	539,575	1,894,575
2025-2028	1,445,000	123,375	1,568,375
	<u>3,445,000</u>	<u>\$ 1,397,400</u>	<u>\$ 4,842,400</u>
Unamortized bond premium (1)	<u>287,167</u>		
Total	<u>\$ 3,732,167</u>		

(1) Proceeds received in excess of debt are added to the maturity amount and amortized to interest expense over the life of the liability. The 2011 Refunding Bond included a total premium of \$349,356. This amount is amortized using the straight-line method. Amortization of \$21,949 was recognized during the 2013-14 year.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 8 - GENERAL OBLIGATION BONDS: (continued)

B. 2008 Election

The voters approved \$4,000,000 in General Obligation Bonds on June 3, 2008. The purpose of these Bonds was to finance the acquisition and construction of school facilities of the District, including modernization of the District's existing school and school facilities. On August 14, 2008, the District issued \$4,000,000 Series A bonds. The outstanding general obligation bonded debt for these issues at June 30, 2014 is:

	Date of Issue	Interest Rate %	Maturity Date	Amount of Original Issue	Outstanding July 1, 2013	Redeemed Current Year	Outstanding June 30, 2014
Series A	8/14/2008	5.25%-5.50%	8/1/2033	\$ 4,000,000	\$ 3,950,000	\$ 45,000	\$ 3,905,000

The annual requirements to amortize the bonds payable outstanding as of June 30, 2014, are as follows:

Year Ended June 30,	Principal	Interest	Total
2015	\$ 55,000	\$ 206,338	\$ 261,338
2016	70,000	202,900	272,900
2017	85,000	198,638	283,638
2018	100,000	193,550	293,550
2019	115,000	187,638	302,638
2020-2024	710,000	826,950	1,536,950
2025-2029	1,080,000	596,400	1,676,400
2030-2034	1,690,000	236,250	1,926,250
	<u>3,905,000</u>	<u>\$ 2,648,664</u>	<u>\$ 6,553,664</u>
Unamortized bond premium (1)	<u>153,086</u>		
Total	<u>\$ 4,058,086</u>		

(1) Proceeds received in excess of debt are added to the maturity amount and amortized to interest expense over the life of the liability. The bond included a total premium of \$200,550. This amount is amortized using the straight-line method. Amortization of \$8,022 was recognized during the 2013-14 year.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 9 - LONG-TERM DEBT – SCHEDULE OF CHANGES:

A schedule of changes in long-term debt for the year ended June 30, 2014 is shown below.

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014	Due in One Year
General Obligation Bonds	\$ 7,490,000	\$	\$ 140,000	\$ 7,350,000	\$ 155,000
Premium on General Obligation Bonds	470,224		29,971	440,253	
Total General Obligation Bonds	<u>\$ 7,960,224</u>	<u>\$ -</u>	<u>\$ 169,971</u>	<u>\$ 7,790,253</u>	<u>\$ 155,000</u>

General obligation bonds are liquidated by the tax assessments recorded in the Bond Interest and Redemption Fund.

NOTE 10 - POST-EMPLOYMENT BENEFITS:

The District provides post-employment health care benefits, in accordance with District employment contracts and District Board policies, to retired employees who were hired prior to January 1, 1999, and had been a full-time employee of the District for at least 15 consecutive years prior to retirement. Retiree benefits are terminated when the retiree reaches the age of 65.

Following are the maximum amounts that the District contributes towards the premium for eligible retirees:

Hire date after August 1, 1985 and prior to September 1, 1996: The District pays up to a maximum of \$1,500 annually towards the benefits. There are currently seven employees who may be eligible to retire under this plan.

Hire date after September 1, 1996 and prior to January 1, 1999: The District pays up to a maximum of \$1,000 annually towards the benefits. There are currently five employees who may be eligible to retire under this plan.

No contributions for post-employment health care benefits were made for 2013-14. The potential future liability related to the post-employment benefits plan has not been included in long term debt as the estimated liability calculated is not material to the financial statements.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 11 - EMPLOYEE RETIREMENT PLANS:

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the Public Employees' Retirement System (PERS).

State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826.

Funding Policy

Active plan members are required to contribute 8.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-14 was 8.25% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 11 - EMPLOYEE RETIREMENT PLANS: (continued)

Public Employees' Retirement System (PERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

Funding Policy

Active plan members are required to contribute 7.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2013-14 was 11.442% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

Contributions to STRS and PERS

The District's contributions to STRS and PERS for each of the last three fiscal years is as follows:

Year Ended June 30,	STRS		PERS	
	Required Contribution	Percent Contributed	Required Contribution	Percent Contributed
2012	\$ 179,987	100%	\$ 60,515	100%
2013	175,601	100%	62,250	100%
2014	186,483	100%	64,306	100%

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 12 - JOINT POWERS AGREEMENTS:

The District participates in four joint power agreement (JPA) entities, the Ventura County Schools Self-Funding Authority (VCSSFA), the Ventura County Fast Action School Transit Authority (VCFAST), the Ventura County Schools Business Services Authority (VCSBSA) and the Self-Insured Schools of California (SISC). The VCSSFA provides workers' compensation, property and liability coverage for its member school districts through a varying combination of coverage. The District pays a contribution commensurate with the level of coverage requested. The VCFAST was established July 1, 1995 for the purpose of providing a county wide distribution system for carrying documents and materials to and from the Ventura County Superintendent of Schools Office and participating public agencies. The VCSBSA was established April 1, 1988 for the purpose of providing school business services for participating public agencies. The SISC arranges for health and welfare benefits for employees and retirees of participating school districts and their eligible dependents. Member districts pay a monthly premium per eligible participant.

The JPAs are governed by a board consisting of a representative from each member district. The governing board controls the operations of its JPA independent of any influence by the District beyond the District's representation on the governing board.

The JPAs are independently accountable for their fiscal matters. The VCSSFA, VCFAST, VCSBSA and SISC maintain their own accounting records. Budgets are not subject to any approval other than that of the JPAs governing board. Member districts share surpluses and deficits proportionately to their participation in the JPA. Separate financial statements for each JPA may be obtained from the respective entity.

MESA UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 12 - JOINT POWERS AGREEMENTS: (continued)

The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

	VCSSFA (Audited) 6/30/2013	VCFast (Audited) 6/30/2013	VCSBSA (Audited) 6/30/2014	SISC (Audited) 9/30/2013
Total Assets	<u>\$ 91,775,904</u>	<u>\$ 32,349</u>	<u>\$ 699,176</u>	<u>\$ 307,006,834</u>
Total Liabilities	<u>\$ 53,062,419</u>	<u>\$ 22,326</u>	<u>\$ 75,986</u>	<u>\$ 139,744,058</u>
Total Fund Balance	<u>\$ 38,713,485</u>	<u>\$ 10,023</u>	<u>\$ 623,190</u>	<u>\$ 167,262,776</u>
Total Revenues	<u>\$ 23,059,192</u>	<u>\$ 113,002</u>	<u>\$ 1,021,840</u>	<u>\$ 1,395,304,821</u>
Total Expenditures	<u>\$ 18,064,121</u>	<u>\$ 105,698</u>	<u>\$ 1,114,671</u>	<u>\$ 1,386,741,291</u>

NOTE 13 - COMMITMENTS AND CONTINGENCIES:

A. State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes, including reimbursement of mandated costs, that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

B. County School Facilities Funds

The District participated in a construction project funded through the Office of Public School Construction. This project is subject to future audits by the State, which may result in adjustments to the fund.

REQUIRED SUPPLEMENTARY INFORMATION

MESA UNION SCHOOL DISTRICT
SCHEDULE OF BUDGETARY COMPARISON FOR THE GENERAL FUND
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts - General Fund		Actual Amounts	(a) Fund Basis to	Actual Amounts
	Original	Final	General Fund	GAAP	GAAP Basis
Revenues					
Local control funding formula sources:					
State apportionments	\$ 2,309,319	\$ 2,954,289	\$ 2,896,472	\$	\$ 2,896,472
Local sources	909,222	894,734	969,513		969,513
Total local control funding formula sources	3,218,541	3,849,023	3,865,985	-	3,865,985
Federal sources	215,719	266,952	239,315		239,315
Other state sources	602,977	365,462	373,260		373,260
Other local sources	409,432	501,754	592,333	916	593,249
Total Revenues	<u>4,446,669</u>	<u>4,983,191</u>	<u>5,070,893</u>	<u>916</u>	<u>5,071,809</u>
Expenditures					
Certificated salaries	2,125,348	2,276,686	2,275,039		2,275,039
Classified salaries	569,437	600,657	582,208		582,208
Employee benefits	761,421	786,030	784,504		784,504
Books and supplies	245,818	245,113	168,603		168,603
Services and other operating expenditures	784,133	776,425	651,651	22,900	674,551
Capital outlay		49,551	49,551		49,551
Other outgo	135,986	234,169	191,766		191,766
Direct support - indirect cost		(5,045)	(5,045)		(5,045)
Total Expenditures	<u>4,622,143</u>	<u>4,963,586</u>	<u>4,698,277</u>	<u>22,900</u>	<u>4,721,177</u>
Net change in fund balance	\$ <u>(175,474)</u>	\$ <u>19,605</u>	372,616	(21,984)	350,632
Fund Balance - Beginning of Year			<u>1,278,275</u>	<u>230,350</u>	<u>1,508,625</u>
Fund Balance - End of Year			<u>\$ 1,650,891</u>	<u>\$ 208,366</u>	<u>\$ 1,859,257</u>

(a) Amounts presented are the result of the District including activity of the Deferred Maintenance Fund, Pupil Transportation Fund, and the Special Reserve Fund for Other than Capital Outlay Funds. (See Note 1B)

See the accompanying notes to the required supplementary information.

MESA UNION SCHOOL DISTRICT

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2014**

NOTE 1 - PURPOSE OF SCHEDULE:

Schedule of Budgetary Comparison for the General Fund

A budgetary comparison be presented for the general fund and for any major special revenue fund that has a legally adopted annual budget. This schedule presents the budget as originally adopted, the revised budget as of the fiscal year end, actual amounts at fiscal year end and any adjustments needed to present the amounts in accordance with generally accepted accounting principles (GAAP).

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS:

There were no excesses of expenditures over appropriations in the General Fund.

SUPPLEMENTARY INFORMATION

MESA UNION SCHOOL DISTRICT

HISTORY AND ORGANIZATION

June 30, 2014

The Mesa Union School District was established in 1873 and is located in Ventura County. There were no changes in the boundaries of the District during the current year. The District is currently operating one elementary school consisting of kindergarten through eighth grade. The District also sponsors Golden Valley Charter School, an independent, non-classroom based program serving kindergarten through twelfth grade students.

The Board of Education and the District Administrators for the fiscal year ended June 30, 2014 were as follows:

BOARD OF EDUCATION

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>
Noel Camanag	President	December 2014
Steve Sullivan	Vice President	December 2016
Judith Thielemann	Clerk	December 2014
Rick Murray	Member	December 2016
Susan Nemets	Member	December 2014

DISTRICT ADMINISTRATION

Michael Babb, Ed.D.	Superintendent
Cynthia Hansen	Chief Business Official

MESA UNION SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
For the Fiscal Year Ended June 30, 2014

The requirements governing ADA, admission of pupils, types of schools, recording and reporting of pupil attendance, and similar matters are controlled by provisions of the Education Code and by regulations of the California Department of Education.

ADA statistics reported to the state for the fiscal year ended June 30, 2014 are as follows:

	Second Period	Annual
Regular ADA:		
Transitional Kindergarten through third grade	278	278
Fourth through sixth grade	208	208
Seventh through eighth grade	140	140
Total ADA	626	626

See the accompanying notes to supplementary information.

MESA UNION SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

For the Fiscal Year Ended June 30, 2014

<u>Grade Level</u>	<u>2013-14 Minutes</u>			<u>Number of Days</u>	<u>Status</u>
	<u>Normal Requirement</u>	<u>Reduced Requirement</u>	<u>Actual Minutes</u>	<u>Traditional Calendar</u>	
Kindergarten	36,000	35,000	37,800	180	In Compliance
Grade 1	50,400	49,000	50,870	180	In Compliance
Grade 2	50,400	49,000	50,870	180	In Compliance
Grade 3	50,400	49,000	50,870	180	In Compliance
Grade 4	54,000	52,500	58,340	180	In Compliance
Grade 5	54,000	52,500	58,340	180	In Compliance
Grade 6	54,000	52,500	58,410	180	In Compliance
Grade 7	54,000	52,500	58,410	180	In Compliance
Grade 8	54,000	52,500	58,410	180	In Compliance

See the accompanying notes to supplementary information.

MESA UNION SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Fiscal Year Ended June 30,

	(Budget) 2015		2014		2013		2012	
	Amount	%	Amount	%	Amount	%	Amount	%
Revenue								
Local control funding formula sources*	\$ 4,163,254	81.7	\$ 3,865,985	82.3	\$ 3,196,108	62.1	\$ 3,067,130	66.1
Federal sources	196,326	3.9	239,315	5.1	253,838	4.9	314,843	6.8
Other state sources*	118,897	2.3	373,260	7.9	603,908	11.7	589,008	12.7
Other local sources	395,254	7.8	592,333	12.6	421,628	8.2	427,432	9.2
Interfund transfers in					601,153	11.7		
Total Revenue	<u>4,873,731</u>	<u>95.7</u>	<u>5,070,893</u>	<u>107.9</u>	<u>5,076,635</u>	<u>98.6</u>	<u>4,398,413</u>	<u>94.8</u>
Expenditures								
Certificated salaries	2,261,388	44.4	2,275,039	48.4	2,138,458	41.6	2,183,242	47.0
Classified salaries	615,989	12.1	582,208	12.4	561,743	10.9	610,312	13.1
Employee benefits	832,018	16.3	784,504	16.7	798,486	15.5	824,188	17.8
Books and supplies	260,771	5.1	168,603	3.6	155,943	3.0	216,908	4.6
Services and other operating expenses	856,696	16.8	651,651	13.9	673,684	13.1	652,055	14.1
Capital outlay	50,000	1.0	49,551	1.0			21,699	0.5
Debt service					688,050	13.4	28,050	0.6
Other outgo	221,001	4.3	191,766	4.1	133,802	2.6	104,899	2.3
Direct support - indirect costs			(5,045)	(0.1)	(7,205)	(0.1)		
Total Expenditures	<u>5,097,863</u>	<u>100.0</u>	<u>4,698,277</u>	<u>100.0</u>	<u>5,142,961</u>	<u>100.0</u>	<u>4,641,353</u>	<u>100.0</u>
Change in fund balance	\$ (224,132)	(4.3)	\$ 372,616	7.9	\$ (66,326)	(1.4)	\$ (242,940)	(5.2)
Ending fund balance	\$ 1,426,759	28.0	\$ 1,650,891	35.1	\$ 1,278,275	24.9	\$ 1,344,601	29.0
Available reserve	\$ 1,168,676	22.9	\$ 1,219,109	25.9	\$ 869,613	16.9	\$ 775,108	16.7
Recommended reserve percentage		4.0		4.0		4.0		4.0
Average daily attendance	626		626		636		614	
Total long-term debt	\$ 7,635,253		\$ 7,790,253		\$ 7,960,224		\$ 8,796,990	

IMPORTANT NOTES:

Available reserves are those amounts reserved for economic uncertainty and any other remaining unassigned fund balances from the General Fund.

Amounts above are those reported as General Fund in the Annual Financial and Budget Report and does not include Special Revenue Funds included in the General Fund of the Governmental Funds financial statements.

2015 Budget is the budget adopted on June 17, 2014.

All percentages are of total expenditures.

* In 2013/14, the state changed its primary funding method from revenue limit to local control funding formula, which combined the previous revenue limit and other state funding sources (Tier III Categorical, Class Size Reduction, and Economic Impact Aid) into the local control funding formula.

See the accompanying notes to supplementary information

MESA UNION SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Fiscal Year Ended June 30, 2014

<u>Charter School</u>	<u>Included in District's Audit Report</u>
Golden Valley Charter School	No

See the accompanying notes to supplementary information.

MESA UNION SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014

There were no differences between the fund balances reported on the June 30, 2014 Annual Financial and Budget Report for the governmental funds and the audited financial statements.

See the accompanying notes to supplementary information.

MESA UNION SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2014

NOTE 1 - PURPOSE OF SCHEDULES:

A. Schedule of Average Daily Attendance (ADA)

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

The District met or exceeded its target funding and has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day.

C. Schedule of Financial Trends and Analysis

The *Standards and Procedures for Audits of California K-12 Local Education Agencies* requires that this report be prepared showing financial trends of the general fund over the past three fiscal years as well as the current year budget. This report is intended to identify if the District has potential fiscal problems and if they have met the recommended available reserve percentages.

D. Schedule of Charter Schools

The *Standards and Procedures for Audits of California K-12 Local Education Agencies* requires that this schedule list all charter schools chartered by the District and inform the users whether or not the charter school information is included in the District's audited financial statements.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the annual Financial and Budget Report Form to the audited financial statements.

OPTIONAL SUPPLEMENTARY INFORMATION

MESA UNION SCHOOL DISTRICT

COMBINING NON-MAJOR GOVERNMENTAL FUNDS

BALANCE SHEET

June 30, 2014

	<u>Cafeteria Fund</u>	<u>Building Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Special Reserve Fund for Capital Outlay Projects</u>	<u>Total Non-Major Governmental Funds</u>
Assets						
Cash in county treasury	\$ 22,069	\$ 11,216	\$ 36,036	\$ 2	\$ 245	\$ 69,568
Cash on hand and in banks	100					100
Cash collections awaiting deposit	16,696					16,696
Accounts receivable:						
Federal and state governments	18,722					18,722
Miscellaneous	20	9	21			50
Due from other funds			11,186			11,186
Inventories	7,644					7,644
Total Assets	<u>\$ 65,251</u>	<u>\$ 11,225</u>	<u>\$ 47,243</u>	<u>\$ 2</u>	<u>\$ 245</u>	<u>\$ 123,966</u>
Liabilities and Fund Balance						
Liabilities						
Accounts payable	\$ 1,593	\$	\$	\$	\$	\$ 1,593
Due to other funds	12,250	11,225		2		23,477
Total Liabilities	<u>13,843</u>	<u>11,225</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>25,070</u>
Fund Balance						
Nonspendable	7,644					7,644
Restricted	43,764		47,243			91,007
Assigned					245	245
Total Fund Balance	<u>51,408</u>	<u>-</u>	<u>47,243</u>	<u>-</u>	<u>245</u>	<u>98,896</u>
Total Liabilities and Fund Balance	<u>\$ 65,251</u>	<u>\$ 11,225</u>	<u>\$ 47,243</u>	<u>\$ 2</u>	<u>\$ 245</u>	<u>\$ 123,966</u>

See the accompanying notes to the optional supplementary information.

MESA UNION SCHOOL DISTRICT

COMBINING NON-MAJOR GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE

For the Fiscal Year Ended June 30, 2014

	<u>Cafeteria Fund</u>	<u>Building Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Special Reserve Fund for Capital Outlay Projects</u>	<u>Total Non-Major Governmental Funds</u>
Revenues						
Federal sources	\$ 100,049	\$	\$	\$	\$	\$ 100,049
Other state sources	7,627					7,627
Other local sources	65,991		14,663			80,654
Total Revenues	<u>173,667</u>	<u>-</u>	<u>14,663</u>	<u>-</u>	<u>-</u>	<u>188,330</u>
Expenditures						
Pupil services	163,805					163,805
General administration	5,045		436			5,481
Plant services			6,506			6,506
Total Expenditures	<u>168,850</u>	<u>-</u>	<u>6,942</u>	<u>-</u>	<u>-</u>	<u>175,792</u>
Net change in fund balance	4,817	-	7,721	-	-	12,538
Fund Balance - Beginning of Year	<u>46,591</u>	<u>-</u>	<u>39,522</u>	<u>-</u>	<u>245</u>	<u>86,358</u>
Fund Balance - End of Year	<u>\$ 51,408</u>	<u>\$ -</u>	<u>\$ 47,243</u>	<u>\$ -</u>	<u>\$ 245</u>	<u>\$ 98,896</u>

See the accompanying notes to the optional supplementary information.

MESA UNION SCHOOL DISTRICT

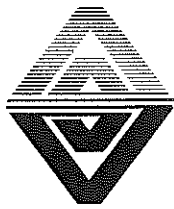
**NOTES TO OPTIONAL SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2014**

NOTE 1 - PURPOSE OF SCHEDULES:

Combining Fund Financial Statements

The combining fund balance sheet and statement of revenues, expenditures, and changes in fund balance is presented for the non-major funds to provide additional information to the users of these financial statements. These statements have been prepared using the basis of accounting described in the notes to the financial statements.

OTHER INDEPENDENT AUDITOR'S REPORTS



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Mesa Union School District
3901 North Mesa School Road
Somis, California 93066

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mesa Union School District (the District), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 7, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

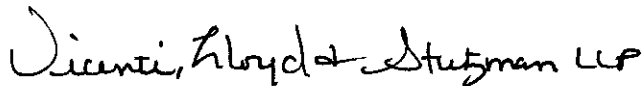
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

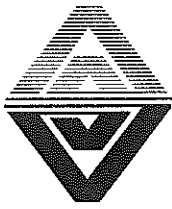
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



VICENTI, LLOYD & STUTZMAN LLP

Glendora, California

November 7, 2014



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
Mesa Union School District
3901 North Mesa School Road
Somis, California 93066

We have audited the Mesa Union School District's (the District) compliance with the types of compliance requirements described in the *2013-14 Standards and Procedures for Audits of California K-12 Local Education Agencies*, published by the Education Audit Appeals Panel for the year ended June 30, 2014. The District's State compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for compliance with the State laws and regulations as identified below.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2013-14 Standards and Procedures for Audits of California K-12 Local Education Agencies*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on State compliance. However, our audit does not provide a legal determination of the District's compliance.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures in Audit Guide</u>	<u>Procedures Performed</u>
Attendance accounting:		
Attendance reporting	6	Yes
Teacher certification and misassignments	3	Yes
Kindergarten continuance	3	Yes
Independent study	23	Not applicable
Continuation education	10	Not applicable
Instructional time for school districts	10	Yes
Instructional materials general requirements	8	Yes
Ratios of administrative employees to teachers	1	Yes
Classroom teacher salaries	1	Yes
Early retirement incentive	4	Not applicable
GANN limit calculation	1	Yes
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	Not applicable
Local Control Funding Formula Certification	1	Yes
California Clean Energy Jobs Act	3	No ¹
After School Education and Safety Program:		
General requirements	4	Not applicable
After school	5	Not applicable
Before school	6	Not applicable
Education Protection Account Funds	1	Yes
Common Core Implementation Funds	3	Yes
Unduplicated Local Control Funding Formula Pupil Counts	3	Yes
Charter Schools:		
Contemporaneous records of attendance	8	No ²
Mode of instruction	1	No ²
Nonclassroom-based instruction/independent study	15	No ²
Determination of funding for nonclassroom-based instruction	3	No ²
Annual instructional minutes - classroom based	4	No ²
Charter School Facility Grant Program	1	No ²

¹Testing was not performed because California Clean Energy Jobs Act funds were not spent during the audit year.

²Testing for Charter School was done by the school's respective auditor.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Opinion on State Compliance

In our opinion, the District complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2014.

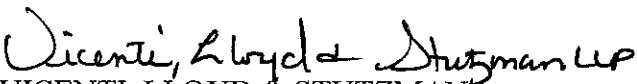
Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the *2013-14 Standards and Procedures for Audits of California K-12 Local Education Agencies*, published by the Education Audit Appeals Panel, and which is described in the accompanying schedule of findings and responses as item 14-001. Our opinion on the state program is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and responses. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2013-14 Standards and Procedures for Audits of California K-12 Local Education Agencies*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.


VICENTI, LLOYD & STUTZMAN LLP
Glendora, California
November 7, 2014

FINDINGS AND RESPONSES

MESA UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
RELATED TO FINANCIAL STATEMENTS
June 30, 2014

All audit findings must be identified as one or more of the following eleven categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
41000	CalSTRS
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Note: The findings and recommendation below includes details about the criteria or specific requirements, the condition, the effect and the cause. Questioned costs, if applicable are listed separately. The district response that follows the finding is the District's corrective action plan.

There were no findings related to the basic financial statements for the fiscal year ended June 30, 2014

MESA UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
RELATED TO STATE AWARDS
June 30, 2014

Finding 14-001 - Unduplicated Local Control Funding Formula Pupil Counts

40000

Criteria: Education Code Section 42238.02(b)(2) requires a school district to submit its enrolled free and reduced-price meal eligibility, foster youth and English Learner (EL) pupil-level records for enrolled pupils using the California Longitudinal Pupil Achievement Data System (CalPADS). The CalPADS reports should accurately report the number of students as identified above

Condition: Of the 24 students identified as EL funding eligible only, 11 students were reported as EL funding eligible in error.

Effect: The District is not in compliance with Education Code Section 42238.02(b)(2). The CalPADS reports contained errors as follows:

	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible	Unduplicated FRPM/EL Eligible Count	Total Enrollment	Unduplicated FRPM/EL/Foster Youth Total
Mesa Elementary *					
As reported	245	126	269	650	269
Audit adjustments		(11)	(11)		(11)
Adjusted	<u>245</u>	<u>115</u>	<u>258</u>	<u>650</u>	<u>258</u>

* Single site district

Cause: Students were not redesignated from the EL status despite meeting the redesignation qualifications set forth in the District's EL policy. It appears that a review protocol was not in place.

Questioned Costs: The entire population of students identified as EL funding eligible only was tested to verify EL eligibility. Correcting these errors will result in a decrease to principal apportionment in the estimated amount of \$2,100.

Recommendation: We recommend the District revise its CalPADS reporting accordingly and implement additional review procedures to ensure that errors are prevented on future CalPADS reporting.

District Response: The District staff will revise its CalPADS reporting and implement a review protocol to avoid errors on future reports.

MESA UNION SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RESPONSES
June 30, 2014

There were no findings related to the basic financial statements or state awards for the fiscal year ended June 30, 2013.



Mesa Union School

3901 North Mesa School Road • Somis, Ca 93066 • (805) 485-1411 • Grades K-8
Ryan Howatt, Principal
rhowatt@mesaschool.org

2013-14 School Accountability Report Card Published During the 2014-15 School Year

Mesa Union School District

3901 North Mesa School Road
Somis, Ca 93066
(805) 485-1411
www.mesaschool.org

District Governing Board

Steven Sullivan

Rick Murray

Tonya Brunett

Stephen Chadbourne

Bryan Stotko

District Administration

Michael Babb, Ed.D.
Superintendent

School Description

Mesa Union School has enjoyed a long tradition of excellence where children thrive in a community-focused, small school environment. Students attend Mesa Union from TK-8 and actively participate in a rigorous and rewarding academic environment enriched with music, arts, athletics, sciences and special events. Families have many opportunities to participate in the daily life of the school.

The school and district mission statement states, "We teach students to create, connect, and collaborate—for life!" As we shift to the Common Core State Standards, this a key phrase for us to keep in mind. School learning is shifting toward more doing, more applying what children have learned at home to what they learn in school, and more interacting with teachers and peers. Twenty-first century learning is an active, social enterprise with ample exposure to science, math and technology, lots of interaction, and a great deal of higher-order thinking. Finally, "for life" means we hope to spark learning that lasts a lifetime.

Our Mission

"We teach students to create, connect and collaborate—for life!"

Our Vision

Collaborating with staff, families and the community, we create a safe and enriching learning environment featuring technology, science and the arts that prepares each Mesa student to thrive academically and socially to meet world-class standards for success in high school, college, and career.

About the SARC

Every school in California is required by state law to publish a School Accountability Report Card (SARC), by February 1 of each year. The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- View this SARC online at the school and/or LEA Web sites.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents and community members should contact the school at (805) 485-1411.

2013-14 Student Enrollment by Grade Level	
Grade Level	Number of Students
Kinder.	71
Gr. 1	70
Gr. 2	77
Gr. 3	72
Gr. 4	71
Gr. 5	75
Gr. 6	69
Gr. 7	75
Gr. 8	70
Total	650

2013-14 Student Enrollment by Group	
Group	Percent of Total Enrollment
Black or African American	2.3
American Indian or Alaska Native	0.3
Asian	3.4
Filipino	2.6
Hispanic or Latino	57.5
Native Hawaiian/Pacific Islander	0.9
White	28.5
Two or More Races	4.5
Socioeconomically Disadvantaged	38.3
English Learners	19.4
Students with Disabilities	4.2

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the Basic State Priority (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials			
Mesa Union School	12-13	13-14	14-15
Fully Credentialed	28	28	28
Without Full Credential	0	0	0
Teaching Outside Subject Area of Competence	3	1	2
Mesa Union School District	12-13	13-14	14-15
Fully Credentialed	♦	♦	28
Without Full Credential	♦	♦	0
Teaching Outside Subject Area of Competence	♦	♦	0

Teacher Misassignments and Vacant Teacher Positions at this School			
Mesa Union School	12-13	13-14	14-15
Teachers of English Learners	0	0	0
Total Teacher Misassignments	3	1	2
Vacant Teacher Positions	0	0	0

* "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc. Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Core Academic Classes Taught by Highly Qualified Teachers

2013-14 Percent of Classes In Core Academic Subjects Core Academic Classes Taught by Highly Qualified Teachers		
Location of Classes	Taught by Highly Qualified Teachers	Not Taught by Highly Qualified Teachers
This School	100.00	0.00
Districtwide		
All Schools	93.02	6.98
High-Poverty Schools	0.00	0.00
Low-Poverty Schools	93.02	6.98

* High-poverty schools are defined as those schools with student eligibility of approximately 40 percent or more in the free and reduced price meals program. Low-poverty schools are those with student eligibility of approximately 39 percent or less in the free and reduced price meals program.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2014-15)

All textbooks are piloted and approved by the Board of Trustees. Texts are selected from state-approved materials and aligned with state standards.

Mesa Union School is fully equipped with adequate textbooks, materials, and supplies to support academic learning goals. All texts are relatively new, and many have Spanish language support materials. Every classroom has an extensive library.

Additionally, a library/media technician and parent volunteers staff our school library. A full-time computer resource center technician supports teachers and students in the Technology Lab. Elementary program students visit the library and 40-station technology lab at least once each week.

All classrooms have Internet-accessible computers connected to the campus server.

The textbooks listed are from most recent adoption: Yes

Percent of students lacking their own assigned textbook: 0%

Textbooks and Instructional Materials Year and month in which data were collected: December 2014	
Core Curriculum Area	Textbooks and Instructional Materials/Year of Adoption
Reading/Language Arts	(K-5)Pearson/2010 (6-8)Holt/2011
Mathematics	(K-5)Harcourt/2009 (6-8)Glencoe/2009 (8)McDougal-Littell/2008
Science	(K-5)McGraw-Hill/2007 (6-8)Glencoe/2007
History-Social Science	(K-5)Houghton Mifflin/2007 (6-8)Prentice Hall/2007

School Facility Conditions and Planned Improvements (Most Recent Year)

Mesa Union School has 23 regular classrooms, a science lab, a library, a computer lab, a multipurpose room, a cafeteria, an art room, a physical education room, a speech room and a resource room.

One of Mesa Union School's Core Values is maintaining a safe and healthy learning environment. The oldest buildings, which reflect the rural aesthetic, were built in the 1930s. Site modernization to refurbish all classrooms, bathrooms, and school site expansion was completed in 2005.

Staff takes pride in maintaining a clean, aesthetically attractive campus, understanding that a clean and safe environment promotes student learning. Maintenance staff works hard to preserve our beautiful campus, ensuring any needed maintenance is performed promptly to ensure good repair.

School Facility Good Repair Status (Most Recent Year) Year and month in which data were collected: January 2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	[X]	[]	[]	
Interior: Interior Surfaces	[X]	[]	[]	
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	[]	[]	[X]	Clean classes more thoroughly and regularly
Electrical: Electrical	[X]	[]	[]	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	[]	[X]	[]	Improve daily cleaning of restrooms in E and A wings
Safety: Fire Safety, Hazardous Materials	[X]	[]	[]	
Structural: Structural Damage, Roofs	[X]	[]	[]	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	[]	[X]	[]	Address windows and doors that do not easily secure
Overall Rating	Exemplary []	Good [X]	Fair []	Poor []

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the Pupil Achievement State Priority (Priority 4):

- Statewide assessments (i.e., California Assessment of Student Performance and Progress and its successor the Standardized Testing and Reporting Program);
- The Academic Performance Index; and
- The percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Results for All Students - Three-Year Comparison

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	11-12	12-13	13-14	11-12	12-13	13-14	11-12	12-13	13-14
Science	76	75	78	70	75	73	60	59	60

* Science (grades 5, 8, and 10) assessments include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA). Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

STAR Results for All Students - Three-Year Comparison

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	10-11	11-12	12-13	10-11	11-12	12-13	10-11	11-12	12-13
ELA	66	69	67	66	69	67	54	56	55
Math	70	69	71	60	61	62	49	50	50
HSS	86	73	64	71	63	64	48	49	49

* STAR Program was last administered in 2012-13. Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Academic Performance Index Ranks - Three-Year Comparison

API Rank	2010-11	2011-12	2012-13
Statewide	8	7	8
Similar Schools	4	5	4

* For 2014 and subsequent years, the statewide and similar schools ranks will no longer be produced.

Grade Level	2013-14 Percent of Students Meeting Fitness Standards		
	4 of 6	5 of 6	6 of 6
5	20.5	38.4	20.5
7	21.1	28.2	23.9

* Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

2013-14 CAASPP Results by Student Group

Group	Percent of Students Scoring at Proficient or Advanced
	Science (grades 5, 8, and 10)
All Students in the LEA	73
All Student at the School	78
Male	80
Female	75
Black or African American	
American Indian or Alaska Native	
Asian	
Filipino	
Hispanic or Latino	65
Native Hawaiian/Pacific Islander	
White	94
Two or More Races	
Socioeconomically Disadvantaged	56
English Learners	36
Students with Disabilities	
Students Receiving Migrant Education Services	

* CAASPP includes science assessments (CSTs, CMA, and CAPA) in grades 5, 8, and 10. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

API Growth by Student Group - Three-Year Comparison

Group	Actual API Change		
	10-11	11-12	12-13
All Students at the School	14	-13	5
Black or African American			
American Indian or Alaska Native			
Asian			
Filipino			
Hispanic or Latino	19	-3	9
Native Hawaiian/Pacific Islander			
White	10	-5	2
Two or More Races			
Socioeconomically Disadvantaged	29	-24	20
English Learners	31	-40	7
Students with Disabilities			

* "N/D" means that no data were available to the CDE or LEA to report. "B" means the school did not have a valid API Base and there is no Growth or target information. "C" means the school had significant demographic changes and there is no Growth or target information

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the Parental Involvement State Priority (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement

Mesa Elementary School encourages family members to be active in their child's education. Nearly 85% of Mesa Union families contribute to school activities throughout the year. Parents can participate in the following programs and activities:

- Parent Faculty Organization (PFO)
- Mesa Education Foundation
- Wellness Committee
- Volunteering in the classroom
- Chaperoning students during field trips
- Assisting with fundraisers that support student learning activities
- Leadership positions on our School Site Council (SSC), Migrant Parents Advisory Committee, and English Learner Advisory Committee (ELAC)

Local Control Funds, which are budgeted with input from families, are being used to fund a bilingual family liaison. This key staff helps parents support student success.

Please call Ryan Howatt, principal, at (805) 485-1411, for details on how to participate in Mesa Union School programs and activities.

State Priority: School Climate

The SARC provides the following information relevant to the School Climate State Priority (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

School Safety Plan

Through inspections of school facilities, administrators identify and correct potentially unsafe conditions. The Mesa Union Comprehensive School Safety Plan, directed by the School Safety Committee, includes such elements as procedures and protocols staff may use in event of emergencies. The School Safety Committee, which consists of administrative, certificated and classified staff, meets to address student and employee safety. The School Safety Plan has been reviewed, updated, and discussed with the school faculty on an ongoing basis since 2006. The revised School Safety Plan was approved by the Mesa Union School District Board of Trustees in November 2014.

Suspensions and Expulsions			
School	11-12	12-13	13-14
Suspensions Rate	5.71	3.47	1.3
Expulsions Rate	0.0	0.0	0.0
District	11-12	12-13	13-14
Suspensions Rate	5.71	3.47	1.3
Expulsions Rate	0.0	0.0	0.0
State	11-12	12-13	13-14
Suspensions Rate			
Expulsions Rate			

* The rate of suspensions and expulsions is calculated by dividing the total number of incidents by the total enrollment x 100.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2013-14 Adequate Yearly Progress Overall and by Criteria		
AYP Criteria	School	District
Made AYP Overall	N/D	N/D
Met Participation Rate: English-Language Arts	N/D	N/D
Met Participation Rate: Mathematics	N/D	N/D
Met Percent Proficient: English-Language Arts	N/D	N/D
Met Percent Proficient: Mathematics	N/D	N/D
Met API Criteria	N/D	N/D

2014-15 Federal Intervention Program		
Indicator	School	District
Program Improvement Status	In PI	Not In PI
First Year of Program Improvement	2009-2010	
Year in Program Improvement	Year 4	
Number of Schools Currently in Program Improvement		1
Percent of Schools Currently in Program Improvement		100.0

* DW (determination waiver) indicates that the PI status of the school was carried over from the prior year in accordance with the flexibility granted through the federal waiver process.

Academic Counselors and Other Support Staff at this School	
Number of Full-Time Equivalent (FTE)	
Academic Counselor	
Counselor (Social/Behavioral or Career Development)	.60
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	2.0
Psychologist	.50
Social Worker	
Nurse	.10
Speech/Language/Hearing Specialist	.80
Resource Specialist	
Other	.50
Average Number of Students per Staff Member	
Academic Counselor	

* One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Average Class Size and Class Size Distribution												
Average Class Size	Number of Classrooms*											
	1-20			21-32			33+					
Grade	12	13	14	12	13	14	12	13	14	12	13	14
Kinder.	23.7	21	24	1	2	0	2	5	6	0	0	0
Gr. 1	23	25	23	1	0	0	2	6	6	0	0	0
Gr. 2	24.7	29	22	0	0	2	3	4	4	0	1	1
Gr. 3	23.3	25	24	0	0	0	3	6	6	0	0	0
Gr. 4	27.7	26	25	0	2	2	3	6	6	0	0	0
Gr. 5	30	22	9	0	2	9	2	2	2	0	0	0
Gr. 6	0	37	37	0	0	1	0	0	0	0	12	12
English	30.7	36	28	1	0	2	1	1	0	4	3	4
Math	27.3	28	30	3	4	1	2	2	2	3	4	2
Science	33.5	36	37	0	0	0	1	1	0	3	3	4
SS	33.5	36	37	0	0	0	1	1	1	3	3	3

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

FY 2012-13 Teacher and Administrative Salaries		
Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$39,779	\$38,970
Mid-Range Teacher Salary	\$64,348	\$56,096
Highest Teacher Salary	\$76,327	\$71,434
Average Principal Salary (ES)	\$86,872	\$91,570
Average Principal Salary (MS)	\$0	\$97,460
Average Principal Salary (HS)	\$0	\$99,544
Superintendent Salary	\$132,000	\$107,071
Percent of District Budget		
Teacher Salaries	38	36
Administrative Salaries	4	7

* For detailed information on salaries, see the CDE Certificated Salaries & Benefits webpage at www.cde.ca.gov/ds/fd/cs/.

FY 2012-13 Expenditures Per Pupil and School Site Teacher Salaries				
Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Restricted	Unrestricted	
School Site	\$6,756	\$1,427	\$5,328	\$67,376
District	♦	♦	\$5,328	\$67,376
State	♦	♦	\$4,690	\$57,931
Percent Difference: School Site/District			0.0	0.0
Percent Difference: School Site/ State			13.6	16.3

Types of Services Funded at Mesa Union School

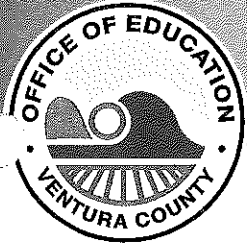
Staff provides programs and Supplemental Educational Services (SES), using Local Control Funding and categorical funding sources including the following:

- Title I, II, III
- Peer Assistance and Review (PAR)
- Migrant Education
- Special Education

Programs and services that support learning for all children, particularly economically disadvantaged, language minority and foster youth students, include focused professional development, extended learning time, Supplemental Educational Services (SES), computer-assisted learning, diagnostic assessment and reading intervention. Mesa Union School staff augment the core curriculum with arts and science instruction and academic field trips. Students also enjoy opportunities to participate in a variety of enrichment activities.

Professional Development provided for Teachers at Mesa Union School

In 2013-2014, teachers participated in three full days and eight half days of professional learning, primarily geared to the transition to Common Core State Standards with a focus on student writing. All professional learning events and activities aligned to teacher professional development plans outlined in the Mesa Union School Single Plan for Student Achievement. Professional learning focused on support for all students in language arts, mathematics and English language development. Teachers met regularly in collaborative teams to review student achievement data and to make changes in the instructional program. In addition, teachers participated in workshops and conferences, including Making Thinking Visible and Right Question Institute.



Special Populations Educational Support

Cal-SAFE - (805) 437-1527
Foster Youth Services - (805) 437-1525
Homeless Education Project - (805) 437-1525
Migrant Education, Region XVII - (805) 437-1521
5189 Verdugo Way, Camarillo, CA 93012 • FAX: (805) 437-1519

VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

January 9, 2015

Mr. Ryan Howatt,
Principal
Mesa Union School District
3901 North Mesa School Road
Somis, California 93066

Dear Ryan,

Enclosed please find the 2014-2015 Memorandum of Understanding (MOU) between your district, Mesa Union School District, and the Migrant Education Program (MEP), Ventura County Office of Education (VCOE). I must first apologize for the lateness of the agreement. I can only hope you will accept my regrets for being so late.

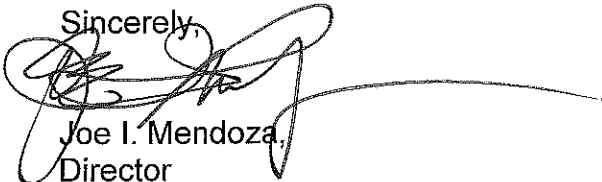
The MOU is for the current school year, 2014-2015 and will be re-negotiated sometime in late March or early April. However, should you ever choose to have the MEP returned to your district, you may at any time submit such a request to the office of the State Migrant Education Program, California Dept. of Education (CDE). I believe they have a written policy for such a procedure and can be obtained upon request.

Please review the MOU and at your convenience, if you are in agreement, send both copies with original signatures to our office. We will in turn have Dr. Rice, Deputy Superintendent, sign both documents and return one signed original to you for your files.

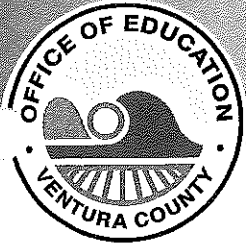
If you have any questions or concerns, please do not hesitate to contact me. Feel free to discuss any possible revisions or deletions prior to signing.

Thank you for your patience and continued support.

Sincerely,



Joe I. Mendoza,
Director



VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

MEMORANDUM OF UNDERSTANDING

Between

Region 17, Migrant Education Program

Ventura County Office of Education

And

Mesa Union School District

3901 North Mesa School road

Somis, California 93066

This is an agreement to provide supplementary educational services for the Mesa Union School District. This agreement is between the Ventura County Office of Education, Migrant Education Program, Region 17, hereinafter referred to as the Region and the Mesa Union School District, hereinafter referred to as the District.

The period covered by this agreement shall be from September 1, 2014 to June 30, 2015 inclusive.

The Region agrees to:

- 1.0 Provide supplementary educational services as required and described in the relevant state and federal regulations and the California Education Code.
- 2.0 Reimburse the District upon receipt of an invoice for any and all supplementary services provided to migrant students and/or migrant parents/guardians eligible to receive services as previously agreed and approved by the Region and the District jointly in writing.
- 3.0 Provide any and all necessary training for the District staff, classified and/or certificated, working directly or indirectly with eligible migrant students.
- 4.0 Provide a qualified Recruiter to identify and recruit any and all potential migrant students and/or parents.
- 5.0 Provide and maintain an official Migrant Education Program laptop computer for use in the identification and recruitment services
- 6.0 Provide supervision and evaluation of the Recruiter in the performance of his/her duties.
- 7.0 Provide any necessary and relevant office supplies, materials, forms, and documents in the provision of the Migrant Education Program supplementary services.

The District agrees to:

- 1.0 Submit a monthly invoice to the Region for reimbursement for any and all supplementary services provided to eligible migrant students and eligible migrant parents previously agreed and approved by the Region and the District jointly in writing.
- 2.0 Provide appropriate office space with desk, chair, phone, file cabinet, and any other relevant furniture and/or equipment relevant and necessary for the Recruiter to perform his/her duties.
- 3.0 Submit for reimbursement to the Region a monthly invoice with relevant documentation to support the requests.

TERMINATION:

Either party, in writing, may terminate this MOU at any time upon 30 days' written notice to the other Party.

IDEMNIFICATION/HOLD HARMLESS:

Each party agrees that it will indemnify, hold harmless and defend the other party, its officers, employees, and agents, from all claims, losses and damages, including property damage, personal injury, death, attorney fees and liability of every kind, directly or indirectly arising from the negligent acts or omissions, or willful misconduct, of that party.

The parties have evidenced their acceptance of this Memorandum of Understanding by their signatures affixed below.

Mesa Union School District
3901 North Mesa School Road
Somis, California 93066

Ventura County Office of Education
5189 Verdugo Way
Camarillo, California 93012

By: _____
Signature Superintendent or Designee

By: _____
Signature Superintendent or Designee

Print Name

Dr. Roger Rice

Print Name

Print Title

Deputy Superintendent

Print Title

Date

Date

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

DISTRICT/CHARTER Mesa Union School District

Person completing this form: Erica Magdaleno Title: Executive Assistant

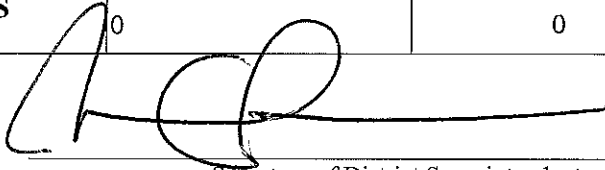
Quarterly Report Submission Date: April 20____ (January 1 through March 31)
 (check one) July 20____ (April 1 through June 30)
 October 20____ (July 1 through September 30)
 January 2015 (October 1 through December 31)

Date for information to be reported publicly at governing board meeting: January 20, 2015

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Misassignment	0	0	0
Facilities Conditions	0	0	0
TOTALS	0	0	0



 Signature of District Superintendent

1/20/15

 Date



Board of Trustees
Tonya Brunett
Stephen Chadbourne
Rick Murray
Bryan Stotko
Steven Sullivan

Superintendent
Dr. Michael Babb

Principal
Ryan Howatt

"We teach students to create, connect, and collaborate—for life!"

MESA UNION SCHOOL DISTRICT INJURY AND ILLNESS PREVENTION PROGRAM

SAFETY POLICY

The Board desires to establish safe and supportive working conditions that will attract and retain staff members who are highly qualified and dedicated to the education and welfare of students. Every employee is responsible for the safety of himself/herself as well as others in the workplace. To achieve the goal of maintaining a safe workplace, everyone must be mindful of safety at all times. In compliance with California law, and to promote the concept of a safe workplace, the district maintains this Injury and Illness Prevention Program.

RESPONSIBILITY

The superintendent, who serves as the IIPP administrator, has the authority and the responsibility to implement and maintain this Injury and Illness Prevention Program.

The IIPP administrator's responsibilities include the following:

- ✓ Preparing and updating the IIPP
- ✓ Implementing the provisions in the IIPP
- ✓ Making sure key staff at the site has a copy of the IIPP
- ✓ Making sure hazards, injuries and accidents in each site are documented and investigated
- ✓ Taking action to mitigate identified hazards
- ✓ Establishing a district-wide Safety Committee and designating a chairperson
- ✓ Establishing procedures for employee reporting of workplace hazards, accidents, injuries, and general safety concerns

The district and school administrators are responsible for implementing and maintaining the IIPP in their work areas and for answering worker questions about the IIPP. A copy of this IIPP is available from the superintendent, the district executive assistant, the principal, and the school office manager.

EMPLOYEE COMPLIANCE

All workers, including managers and supervisors, are responsible for complying with safe and healthful work practices. The district's system of ensuring that all workers comply with these practices includes the following:

- ✓ Informing workers of the provisions of the IIPP
- ✓ Evaluating the safety performance of all workers
- ✓ Recognizing employees who perform safe and healthful work practices
- ✓ Providing training to workers whose safety performance is deficient
- ✓ Disciplining workers who fail to comply with safe and healthful work practices, when appropriate

COMMUNICATION

Supervisors are responsible for communicating with all workers about occupational safety and health in a readily understandable format. The communication system encourages all workers to inform supervisors about workplace hazards without fear of reprisal. Mesa Union's communication system includes the following features:

- ✓ New worker orientation including a discussion of safety and health policies and procedures
- ✓ Review of the IIPP
- ✓ Training programs
- ✓ Regularly scheduled safety meetings
- ✓ Posted or distributed safety information
- ✓ A safety committee, composed of administrators, certificated and classified staff
- ✓ A system for workers to anonymously inform management about workplace hazards
- ✓ Oral communication about general safe work practices and hazards unique to each employee's job assignment

HAZARD ASSESSMENT

Site inspections, which occur at least annually, will identify and evaluate hazards. Inspections will be performed by the Ventura County Schools Self-funding Authority safety inspector, the senior facilities worker and the superintendent.

Periodic inspections are performed according to the following schedule:

1. At least once each year
2. When new substances, processes, procedures, or equipment which present potential new hazards are introduced into the workplace
3. When previously unidentified hazards are recognized
4. In case of accident, injury, and/or exposure investigations
5. Whenever workplace conditions warrant an inspection.

Periodic inspections to identify and evaluate workplace hazards shall be performed by a competent observer in the following areas:

Area	Inspection Frequency
Administration and Offices	At least annually
Athletic Facilities	At least annually
Classrooms	At least annually
Performing Arts Classroom and Stage	At least annually
Science Classrooms, Labs, and Storage	At least annually

Food Services / Child Nutrition	At least annually
Maintenance	At least annually
Transportation	At least annually

In addition to this IIPP, the district will maintain the following programs/plans:

- ✓ Fall protection
- ✓ Emergency action plan or Standardized Emergency Management System (SEMS) plan
- ✓ Fire prevention plan
- ✓ Hazardous energy control procedure
- ✓ Heat Illness Prevention
- ✓ Hearing Conservation Program
- ✓ Program designed to minimize Repetitive Motion Injuries
- ✓ Respiratory Protection Program
- ✓ Chemical Hygiene Plan
- ✓ Bloodborne Pathogens Exposure Control Plan
- ✓ Hazard Communication Program
- ✓ Aerosol Infectious Disease Exposure Control Plan
- ✓ Asbestos
- ✓ Lead

ACCIDENT/EXPOSURE INVESTIGATIONS

Investigations of workplace accidents, hazardous substance exposures and near accidents will be conducted by: the superintendent, principal or authorized designee.

Assistance may be provided by the VCSSFA risk manager.

Procedures for investigating workplace accidents and hazardous substance exposures include:

1. Visiting the scene as soon as possible
2. Interviewing injured workers and witnesses
3. Examining the workplace for factors associated with the accident/exposure
4. Determining the cause of the accident/exposure
5. Taking corrective action to prevent the accidental exposure from reoccurring
6. Recording the findings and actions taken.

HAZARD CORRECTION

Unsafe or unhealthy work conditions, practices or procedures shall be corrected in a timely manner based on the severity of the hazards. Hazards shall be corrected according to the following procedures:

1. When observed or discovered; and
2. When an imminent hazard exists which cannot be immediately abated without endangering employee(s) and/or property, staff will remove all exposed workers from the area except those necessary to correct

the existing condition. Workers who are required to correct the hazardous condition shall be provided with the necessary protection.

Hazard correction is implemented through training and instruction, communication with employees and work orders.

TRAINING AND INSTRUCTION

All workers, including managers and supervisors, shall have training and instruction on general and job-specific safety and health practices. Training and instruction is provided:

1. When the IIPP first is established
2. To all new workers, except for workers who are provided training through a construction industry occupational safety and health training program approved by Cal/OSHA
3. To all workers given new job assignments for which training has not previously provided
4. Whenever new substances, processes, procedures, or equipment are introduced to the workplace and represent a new hazard
5. Whenever the district is made aware of a new or previously unrecognized hazard
6. To supervisors to familiarize them with the safety and health hazards to which workers under their immediate direction and control may be exposed
7. To all workers with respect to hazards specific to each employee's job assignment.

General workplace safety and health practices include, but are not limited to, the following:

- ✓ Implementation and maintenance of the IIPP
- ✓ School Safety Plan
- ✓ Provisions for medical services and first aid including emergency procedures
- ✓ Prevention of musculoskeletal disorders, including proper lifting techniques
- ✓ Proper housekeeping, such as keeping stairways and aisles clear, work areas neat and orderly, and promptly cleaning up spills
- ✓ Prohibiting horseplay, scuffling, or other acts that tend to risk injury
- ✓ Proper storage to prevent stacking goods in an unstable manner and storing goods against doors, exits, fire extinguishing equipment, and electrical panels
- ✓ Proper reporting of hazards and accidents to supervisors
- ✓ Hazard communication, including worker awareness of potential chemical hazards, and proper labeling of containers
- ✓ Proper storage and handling of toxic and hazardous substances including prohibiting eating or storing food and beverages in areas where they can become contaminated

RECORDKEEPING

Mesa Union School District is a local governmental entity and is not required to keep written records of the steps taken to implement and maintain the IIPP Program.

The master copy of this IIPP can be found in the District Office.

Other copies of the IIPP can be found in the School Office.

LABOR/MANAGEMENT SAFETY AND HEALTH COMMITTEE

Mesa Union School District has elected to use a labor/management safety and health committee to comply with the communication requirements. The committee:

1. Meets regularly to prepare and make available to the affected employees, written records of the safety and health issues discussed at the committee meetings and, maintained for review upon request. The committee meeting records shall be maintained for at least three (3) years.
2. Reviews results of the periodic, scheduled worksite inspections
4. Reviews investigations of occupational accidents and causes of incidents resulting in occupational injury, occupational illness, or exposure to hazardous substances and, where appropriate, submits suggestions to management for the prevention of future incidents
5. Reviews investigations of alleged hazardous conditions brought to the attention of any committee member. When determined necessary by the committee, the committee may conduct its own inspection and investigation to assist in remedial solutions
6. Submits recommendations to assist in the evaluation of employee safety suggestions
7. Upon request from the Division, verifies abatement action taken by the employer to abate citations issued by the Division

PROGRAM MAINTENANCE

The IIPP administrator will periodically review this IIPP. This person shall verify effective implementation of each element of the program, make any changes needed and communicate program status and changes made to management and to affected employees.

CSBA Sample

Board Policy

Uniform Complaint Procedures

BP 1312.3

Community Relations

***Note: To address prohibited discrimination and violations of state and federal laws governing educational programs, 5 CCR 4621 mandates districts to adopt uniform complaint procedures (UCP) consistent with the state's complaint procedures specified in 5 CCR 4600-4670. Pursuant to 5 CCR 4610, as amended by Register 2013, No. 38, districts are required to adopt a uniform system of procedures that meets specified requirements for receiving, investigating, and resolving complaints alleging (1) unlawful discrimination, including discriminatory harassment and intimidation; (2) bullying; (3) a violation of state and federal laws and regulations governing educational programs; or (4) noncompliance with state law prohibiting the charging of student fees. Although some bullying incidents may not fall within the provisions of 5 CCR 4610, CSBA's sample policy BP/AR 5131.2 - Bullying strongly recommends that districts use the UCP to investigate and resolve all bullying incidents, regardless of whether there is an allegation of discriminatory bullying, to ensure consistent implementation by district staff. Additionally, it is not always easy or possible for staff to know at the time of the incident whether a student was bullied because of his/her actual or perceived membership in a legally protected class. Districts that are concerned about the capacity of a single district compliance officer to handle a possible increase in the number of UCP complaints, or that prefer to handle certain incidents at the school site level whenever possible, may designate multiple compliance officers in accordance with this policy. ***

***Note: In addition, Education Code 52075, as added by AB 97 (Ch. 47, Statutes of 2013), mandates districts, by June 30, 2014, to adopt policies and procedures implementing the use of the UCP to resolve complaints alleging noncompliance with requirements related to the local control and accountability plan. For plan requirements, see BP/AR 0460 - Local Control and Accountability Plan. Finally, a district should adopt policies and procedures implementing the use of the UCP to resolve complaints alleging retaliation in response to a complaint. ***

***Note: The California Department of Education (CDE) monitors district programs and operations for compliance with these procedures through its Federal Program Monitoring (FPM) process. The FPM consists of a review of written district policies and procedures for required language, including prohibition of discrimination, including discriminatory harassment, intimidation, and bullying, against students pursuant to Education Code 234.1, and of records of required activities, such as annual notification provided to students, parents/guardians, employees, and other school community members. ***

***Note: In addition, the U.S. Department of Education's Office for Civil Rights (OCR) enforces Title II of the Americans with Disabilities Act (20 USC 12101-12213), Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000e-17), Title IX of the Education Amendments Act of

1972 (20 USC 1681-1688), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), and the Age Discrimination Act of 1975 (42 USC 6101-6107). OCR has issued guidance describing federal requirements for discrimination complaint procedures. OCR requires such procedures to be "prompt and equitable." The factors OCR examines to evaluate each district's procedures are specified in AR 1312.3, including whether and how the procedures (1) provide notice of the procedures to the district's students, parents/guardians, and employees; (2) ensure adequate, reliable, and impartial investigation of complaints; (3) contain reasonably prompt timeframes for major stages of the complaint process; (4) provide notice to the complainant of the outcome of the investigation; and (5) provide an assurance that action will be taken to prevent recurrence of any discrimination found and to correct its effects. ***

***Note: CSBA staff met with representatives from CDE and OCR to discuss this policy and the accompanying regulation. As a result, the sample policy and regulation have been drafted to go beyond the minimal requirements under California's UCP laws and regulations in an attempt to address issues and concerns raised by CDE and OCR. While CDE and OCR have not approved or signed off on them, CSBA believes that the additional details provided herein may help school districts and county offices of education during any compliance check by CDE or in the event that a CDE or OCR investigation occurs. ***

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early, informal resolution of complaints whenever possible and appropriate. To resolve complaints which cannot be resolved through such informal process, the Board shall adopt a uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve the following complaints:

1. Any complaint alleging district violation of applicable state or federal law or regulations governing adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs (5 CCR 4610)

(cf. 3553 - Free and Reduced Price Meals)
(cf. 3555 - Nutrition Program Compliance)
(cf. 5141.4 - Child Abuse Prevention and Reporting)
(cf. 5148 - Child Care and Development)
(cf. 6159 - Individualized Education Program)
(cf. 6171 - Title I Programs)
(cf. 6174 - Education for English Language Learners)
(cf. 6175 - Migrant Education Program)
(cf. 6178 - Career Technical Education)
(cf. 6178.1 - Work-Based Learning)
(cf. 6178.2 - Regional Occupational Center/Program)
(cf. 6200 - Adult Education)

2. Any complaint alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, in district programs and activities against any person based on his/her actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 4030 - Nondiscrimination in Employment)
(cf. 4031 - Complaints Concerning Discrimination in Employment)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

3. Any complaint alleging bullying in district programs and activities, regardless of whether the bullying is based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics

(cf. 5131.2 - Bullying)

4. Any complaint alleging district violation of the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities (5 CCR 4610)

(cf. 3260 - Fees and Charges)
(cf. 3320 - Claims and Actions Against the District)

***Note: Item #5 below is mandated pursuant to Education Code 52075, as added by AB 97 (Ch. 47, Statutes of 2013). ***

5. Any complaint alleging that the district has not complied with legal requirements related to the implementation of the local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

***Note: 5 CCR 4621 mandates that district policy ensure that complainants are protected from retaliation as specified in item #6 below. ***

6. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

***Note: Pursuant to 5 CCR 4610, a district ~~may~~, at its discretion, use the UCP to resolve other complaints. ***

7. Any other complaint as specified in a district policy

***Note: 5 CCR 4631 authorizes ~~the~~ the district to utilize alternative dispute resolution (ADR) methods, including mediation, to resolve complaints before initiating a formal investigation. However, the district should ensure that any ADR it uses, particularly in-person ADR, is appropriate for the ~~particular~~ situation. For example, in some instances (e.g., sexual assault) face-to-face mediation should not be used even if all parties voluntarily agree given the risk that a student might feel pressured to "voluntarily" agree to it. The following optional paragraph provides for a neutral mediator and should be revised to reflect district practice. ***

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process to reach a resolution to the complaint that is agreeable to all parties. One type of ADR is mediation, which shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

***Note: The following ~~paragraph~~ paragraph is mandated pursuant to 5 CCR 4621. Appropriate disclosure will ~~vary~~ vary in each case depending on the facts and circumstances. ***

In filing and investigating complaints, the confidentiality of the parties involved shall be protected as required by law. As appropriate for any complaint alleging retaliation, unlawful discrimination, or bullying, the Superintendent or designee shall keep confidential the identity of the complainant and/or the subject of the complaint, if he/she is different from the complainant, as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to the UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and related requirements, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

***Note: It is important to maintain records of all UCP complaints and the investigations of those complaints. If the district is ever investigated by OCR or CDE, these are important documents in demonstrating that the district has complied with federal law, state law, and its own policies and regulations. ***

The Superintendent or designee shall maintain records of all UCP complaints and the investigations of those complaints. All such records shall be destroyed in accordance with applicable state law and district policy.

(cf. 3580 - District Records)

Non-UCP Complaints

***Note: 5 CCR 4611 details complaint issues that are not subject to the UCP. Such issues include, but are not limited to, allegations of child abuse, health and safety complaints regarding a child development program, allegations of fraud, and employment discrimination complaints. For procedures related to complaints of discrimination in employment, see AR 4031 - Complaints Concerning Discrimination in Employment. ***

The following complaints shall not be subject to the district's UCP but shall be referred to the specified agency: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services, the County Protective Services Division, and the appropriate law enforcement agency.
2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services and shall, for licensing-exempt facilities, be referred to the appropriate Child Development regional administrator.
3. Any complaint alleging employment discrimination shall be sent to the California Department of Fair Employment and Housing and the compliance officer shall notify the complainant by first class mail of the transfer.
4. Any complaint alleging fraud shall be referred to the California Department of Education.

***Note: Education Code 35186 requires the district to use the UCP, with modifications, to investigate and resolve complaints related to items #1-3 below (i.e., "Williams complaints"). Because Education Code 35186 sets forth different timelines for investigation and resolution of these kinds of complaints than the timelines specified in law for other uniform complaints, the CDB has created a separate uniform complaint process for the Williams complaints. See AR 1312.4 - Williams Uniform Complaint Procedures for the separate procedure. ***

In addition, the district's Williams Uniform Complaint Procedures, AR 1312.4, shall be used to investigate and resolve any complaint related to sufficiency of textbooks or instructional

materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
8200-8498 Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32289 School safety plan, uniform complaint procedures
35186 Williams uniform complaint procedures
48985 Notices in language other than English
49010-49013 Student fees
49060-49079 Student records
49490-49590 Child nutrition programs
52060-52077 Local control and accountability plan, especially
52075 Complaint for lack of compliance with local control and accountability plan requirements
52160-52178 Bilingual education programs
52300-52490 Career technical education
52500-52616.24 Adult schools
52800-52870 School-based program coordination
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
56000-56867 Special education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act

PENAL CODE

422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

3080 Application of section
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1221 Application of laws
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX of the Education Amendments of 1972
6301-6577 Title I basic programs

6801-6871 Title III language instruction for limited English proficient and immigrant students
7101-7184 Safe and Drug-Free Schools and Communities Act
7201-7283g Title V promoting informed parental choice and innovative programs
7301-7372 Title V rural and low-income school programs
12101-12213 Title II equal opportunity for individuals with disabilities
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Notification of nondiscrimination on the basis of age

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Questions and Answers on Title IX and Sexual Violence, April 2014

Dear Colleague Letter: Bullying of Students with Disabilities, August 2013

Dear Colleague Letter: Sexual Violence, April 2011

Dear Colleague Letter: Harassment and Bullying, October 2010

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

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CSBA Sample

Administrative Regulation

Uniform Complaint Procedures

AR 1312.3

Community Relations

***Note: 5 CCR 4621, as amended by Register 2013, No. 38, mandates that the district's uniform complaint procedures (UCP) be consistent with the procedures of 5 CCR 4600-4687. Additionally, Education Code 52075, as added by AB 97 (Ch. 47, Statutes of 2013), mandates districts, by June 30, 2014, to adopt policies and procedures implementing the use of the UCP to resolve complaints alleging noncompliance with requirements related to the local control and accountability plan (LCAP); see the accompanying Board policy. ***

***Note: Furthermore, 34 CER 106.8 mandates that districts that receive federal financial assistance adopt procedures for the "prompt and equitable" resolution of complaints of discrimination based on sex. However, the U.S. Department of Education's Office for Civil Rights (OCR) expects districts to adopt similar procedures in regards to the resolution of any complaint of unlawful discrimination based on any protected status, not just sex. Factors considered by OCR when determining whether a district's procedures are "prompt and equitable" are addressed throughout the following administrative regulation. ***

Except as the Governing Board may otherwise specifically provide in other district policies, these general uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in BP 1312.3.

- (cf. 1312.1 - Complaints Concerning District Employees)
- (cf. 1312.2 - Complaints Concerning Instructional Materials)
- (cf. 1312.4 - Williams Uniform Complaint Procedures)
- (cf. 4031 - Complaints Concerning Discrimination in Employment)

Compliance Officers

***Note: 5 CCR 4621 mandates the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying. During its Federal Program Monitoring (FPM) process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for investigating complaints. Districts should identify the specific title(s) of the compliance officer(s) in the space provided below. If a district identifies multiple compliance officers, it is recommended that one be designated the "lead compliance officer." ***

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws. The individual(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment as the responsible employee to handle complaints regarding sex discrimination. The individual(s) shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

_____	Superintendent
(title or position)	
_____	3901 Nathness School Road, Somis
(address)	
_____	(805) 485 1411
(telephone number)	
_____	mhabb@mesaschool.org
(email)	

The compliance officer who receives a complaint may assign another compliance officer to investigate the complaint. The compliance officer shall promptly notify the complainant if another compliance officer is designated to investigate the complaint.

In no instance shall a compliance officer be designated to investigate a complaint if he/she is mentioned in the complaint or has a conflict of interest that would prohibit him/her from fairly investigating the complaint. Any complaint filed against or implicating a compliance officer may be filed with the Superintendent or designee.

***Note: 5 CCR 4621 mandates that the district's policy provide that employees responsible for compliance and/or investigation of complaints are knowledgeable about the laws and programs they are assigned to investigate. OCR requires that the compliance officer(s) involved in implementing discrimination complaint procedures be knowledgeable about the procedures and be able to explain them to parents/guardians and students. They must also have training or experience in handling discrimination complaints, including appropriate investigative techniques and understanding of the applicable legal standards. ***

The Superintendent or designee shall ensure that employees designated to investigate complaints receive training and are knowledgeable about the laws and programs which they are assigned to investigate. Training provided to such designated employees shall include current state and federal laws and regulations governing the program, applicable processes for investigating complaints, including those involving alleged discrimination, applicable standards for reaching decisions on complaints, and appropriate corrective measures. Designated employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)
(cf. 9124 - Attorney)

The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the results of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement, if possible, one or more of the interim measures. The interim measures may remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

✓ The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

***Note: 5 CCR 4622, as amended by Register 2013, No. 38, mandates the district to include specified information in the required annual notice of its UCP to students, parents/guardians, employees, and others. During the FPM process, CDE staff will check to ensure that the district's policy contains a statement ensuring annual dissemination of notice of the district's UCP to the persons specified below. A sample of the annual notice is available through the CDE web site. In addition, 28 CFR 35.107, 34 CFR 106.8, and 34 CFR 110.25 require the district to publish its complaint procedures covering unlawful discrimination. ***

The Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians, the district advisory committee, school advisory committees, appropriate private school officials or representatives, and other interested parties. (Education Code 262.3, 49013, 52075; 5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 3260 - Fees and Charges)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)

***Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires school districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2002 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on balancing four factors: (1) the number or proportion of LEP individuals likely to encounter the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the

program, and (4) the resources available to the recipient. State law is more specific than federal law: Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English. ***

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning the UCP shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

***Note: During the FPM process, CDE staff will check the notice to ensure that it contains a summary of the complaint procedures as specified in items #1-4 below. ***

The notice shall:

1. Identify the person(s), position(s), or unit(s) responsible for receiving complaints
2. Advise the complainant of any civil law remedies that may be available to him/her under state or federal discrimination laws, if applicable
3. Advise the complainant of the appeal process, including, if applicable, the complainant's right to take a complaint directly to the California Department of Education (CDE) or to pursue remedies before civil courts or other public agencies, such as the U.S. Department of Education's Office for Civil Rights (OCR) in cases involving unlawful discrimination.
4. Include statements that:
 - a. The district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs.
 - b. The complaint review shall be completed within 60 calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline.
 - c. A complaint alleging retaliation, unlawful discrimination, or bullying must be filed not later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.

***Note: 5 CCR 4622, as amended by Register 2013, No. 38, requires that the following item be included in the district's annual notification. ***

d. A student enrolled in a public school shall not be required to pay a fee for his/her participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities.

***Note: Education Code 52075, as added by AB 97 (Ch. 47, Statutes of 2013), requires that information regarding LCAP requirements be included in the district's annual notification. See BP/AR 0460 - Local Control and Accountability Plan for details of the LCAP and specific requirements for its adoption and implementation. ***

e. The Board is required to adopt and annually update a local control and accountability plan (LCAP), in a manner that includes meaningful engagement of parents/guardians, students, and other stakeholders in the development and/or review of the LCAP.

(cf. 0460 - Local Control and Accountability Plan)

f. The complainant has a right to appeal the district's decision to the CDE by filing a written appeal within 15 calendar days of receiving the district's decision.

g. The appeal to the CDE must include a copy of the complaint filed with the district and a copy of the district's decision.

***Note: To ensure that the public is made aware of districts' obligation to provide copies of the UCP free of charge pursuant to 5 CCR 4622, CDE staff review the notice during the FPM process. ***

h. Copies of the district's UCP are available free of charge.

District Responsibilities

***Note: 5 CCR 4631 requires that UCP complaints be investigated and completely resolved within 60 calendar days of the receipt of the complaint. Pursuant to 5 CCR 4640, when a UCP complaint is erroneously sent to the CDE without first being filed with the district, the 60-day period specified in 5 CCR 4631 begins when the district receives the complaint. ***

All UCP-related complaints shall be investigated and resolved within 60 calendar days of the district's receipt of the complaint unless the complainant agrees in writing to an extension of the timeline. (5 CCR 4631)

The compliance officer shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

All parties involved in the allegations shall be notified when a complaint is filed and when a decision or ruling is made. However, the compliance officer shall keep all complaints or allegations of retaliation, unlawful discrimination, or bullying confidential except when

disclosure is necessary to carry out the investigation, take subsequent corrective action, conduct ongoing monitoring, or maintain the integrity of the process. (5 CCR 4630, 4964)

Filing of Complaint

***Note: Complaints filed under the UCP may be filed directly with a compliance officer or with any site administrator not designated as a compliance officer. If a site administrator not designated as a compliance officer receives a UCP complaint, he/she must notify a compliance officer. A district may also establish a site-level process for receiving informal reports about incidents for which a UCP complaint may be filed and notifying students and parents/guardians of their right to file a UCP complaint. For example, acts of unlawful discrimination may initially be reported to a principal. See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment. ***

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

All complaints shall be filed in accordance with the following:

1. A written complaint alleging district violation of applicable state or federal law or regulations governing adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs may be filed by any individual, public agency, or organization. (5 CCR 4630)

***Note: Education Code 49013 mandates districts to adopt procedures that allow for anonymous complaints to be filed when a district allegedly violates the prohibition against the charging of student fees. Pursuant to Education Code 52075, as added by AB 97 (Ch. 47, Statutes of 2013), anonymous complaints are permitted with regards to the LCAP, as long as evidence, or information leading to evidence, to support the allegation of noncompliance is provided in the complaint. ***

2. Any complaint alleging noncompliance with law regarding the prohibition against requiring students to pay student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. (Education Code 49013, 52075)

3. A complaint alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may be filed only by a person who alleges that he/she personally suffered unlawful discrimination or by a person who believes that an individual or any specific class of individuals has been subjected to it. The complaint shall be initiated no later than six months from the date when the alleged discrimination occurred, or six months from the date when the complainant first obtained knowledge of the facts of the alleged discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)

4. When a complaint alleging unlawful discrimination or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.

***Note: OCR's Revised Sexual Harassment Guidance and 2011 Dear Colleague Letter: Sexual Violence, as well the FAQs issued in April 2014, indicate that if a complainant in a sexual harassment case requests that his/her name or that of the victim not be revealed to the alleged perpetrator or asks that the complaint not be pursued, the district should first inform the complainant that honoring the request may limit its ability to respond and pursue disciplinary action against the alleged perpetrator. However, in all instances, the district must still continue to ensure that it provides a safe and nondiscriminatory environment for all students. This principle would also apply to harassment on other bases, such as race, gender, or disability. ***

5. When the complainant or alleged victim of unlawful discrimination or bullying requests confidentiality, the compliance officer shall inform him/her that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district will nevertheless take all reasonable steps to investigate and respond to the complaint consistent with the request.

6. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist him/her in the filing of the complaint. (5 CCR 4600)

Mediation

***Note: The following section should be used only by those districts that have decided to establish procedures for attempting to resolve complaints through alternative dispute resolution procedures such as mediation; see the accompanying Board policy. The following section may be modified to specify the alternative dispute resolution method and timelines used within the district. ***

Mediation

Within three business days after the compliance officer receives the complaint, he/she may informally discuss with all the parties the possibility of using mediation. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of a sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation, unlawful discrimination, or bullying, the compliance officer shall ensure that all parties agree to make the mediator a party to relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the

compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed to through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

***Note: 5 CCR 4631, which requires the district to provide the complainant with the opportunity to present relevant information, does not provide any timeline. Thus, the timeline specified below may be modified to reflect district practice. ***

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or his/her representative with the opportunity to present the information contained in complaint to the compliance officer and shall notify the complainant and/or his/her representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

***Note: In his/her investigation, the compliance officer should consider all relevant circumstances, such as how the misconduct affected one or more students' education; the type, frequency, and duration of the misconduct; the identity, age, and sex of the individuals involved in and impacted by the conduct and the relationship between them; the number of persons engaged in the conduct and at whom the conduct was directed; the size of the school, location of the incidents, and context in which they occurred; and other incidents at the school involving different individuals. ***

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation, shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. To resolve a complaint alleging retaliation, unlawful discrimination, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

***Note: 5 CCR 4631 allows the district to dismiss a complaint when the complainant refuses to provide the investigator with relevant documents or otherwise obstructs the investigation. 5 CCR 4631 also provides that, if the district refuses to provide the investigator with access to records or other documents, the investigator may issue a finding in favor of the complainant.

During the FPM process, EDE staff will check to ensure that both of these statements regarding the provision of access to information are included in the district's policy or procedures, as specified below. ***

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. (5 CCR 4631)

In accordance with law, the district shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the district to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

***Note: In determining the truth of any allegation, the district should apply the correct standard of proof to the situation. For example, with allegations of discrimination, including discriminatory harassment, intimidation, or retaliation, OCR requires use of the "preponderance of the evidence" (more likely than not) standard. Any standard of proof that is more rigorous than required by law could subject a district to liability. ***

The compliance officer shall apply a "preponderance of the evidence" standard in determining the veracity of the factual allegations in a complaint. This standard is met if the allegation is more likely to be true than not.

Report of Findings

***Note: Pursuant to 5 CCR 4631, the district's written decision must be sent to the complainant within 60 calendar days of receiving the complaint. Option 1 below is for districts that do not allow complainants to appeal the compliance officer's decision to the Governing Board. Option 2 is for districts that allow appeals to the Board, and it requires the compliance officer's decision within 30 calendar days so that the Board's decision can still be given within the 60-day time limit. ***

~~OPTION 1~~

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written report of the district's investigation and decision, as described in the section "Final Written Decision" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

~~OPTION 2~~

Unless extended by written agreement with the complainant, a final decision shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint. Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the

complainant a written report of the district's investigation and decision, as described in the section "Final Written Decision" below. If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five business days, file his/her complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

Final Written Decision

The district's decision shall be in writing and shall be sent to the complainant. (5 CCR 4631)

In consultation with district legal counsel, information about the relevant part of a decision may be communicated to a victim who is not the complainant and to other parties that may be involved in implementing the decision or affected by the complaint, as long as the privacy of the parties is protected.

***Note: Education Code 48985 requires that reports sent to parents/guardians be written in their primary language when 15 percent or more of a school's enrolled students speak a single primary language other than English. During the FPM process, CDE staff will check to ensure compliance with this requirement. Based on Title VI of the Civil Rights Act of 1964, OCR requires districts to ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency. ***

If the complaint involves a limited-English-proficient student or parent/guardian and the student involved attends a school at which 15 percent or more of the students speak a single primary language other than English, then the decision shall also be translated into that language. In other all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

***Note: 5 CCR 4631 and guidance provided by OCR specify components that should be part of the district's decision. Inclusion of these items will help protect the district's position in case of an appeal to the CDE, a complaint submitted to OCR, or if litigation is filed. ***

For all complaints, the decision shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered. In reaching a factual determination, the following factors may be taken into account:
 - a. Statements made by any witnesses

- b. The relative credibility of the individuals involved
- c. How the complaining individual reacted to the incident
- d. Any documentary or other evidence relating to the alleged conduct
- e. Past instances of similar conduct by any alleged offenders
- f. Past false allegations made by the complainant
2. The conclusion(s) of law
3. Disposition of the complaint
4. Rationale for such disposition

For complaints of retaliation or unlawful discrimination, including discriminatory harassment, intimidation, or bullying, the disposition of the complaint shall include a determination for each allegation as to whether retaliation or unlawful discrimination has occurred.

The determination of whether a hostile environment exists may involve consideration of the following:

- a. How the misconduct affected one or more students' education
- b. The type, frequency, and duration of the misconduct
- c. The relationship between the alleged victim(s) and offender(s)
- d. The number of persons engaged in the conduct and at whom the conduct was directed
- e. The size of the school, location of the incidents, and context in which they occurred
- f. Other incidents at the school involving different individuals

***Note: The Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.67) protects student privacy, including student records such as the description of the corrective actions taken in response to a UCP complaint. Thus, districts are advised to consult legal counsel in determining what information must be included in the final written decision sent to the complainant and what information must not be included. ***

***Note: In determining what information to include and not include in the final written decision for complaints regarding unlawful discrimination, including discriminatory harassment, intimidation, or bullying, districts should be aware that 20 USC 1221 states that nothing in FERPA is to "be construed to affect the applicability of Title VI of the Civil Rights Act of 1964,

Title IX of Education Amendments of 1972, Title V of the Rehabilitation Act of 1973, the Age Discrimination Act, or other statutes prohibiting discrimination, to any applicable program." OCR has interpreted these provisions to mean that FERPA permits a district to disclose to a student, who was subjected to unlawful discrimination, certain information about the sanctions imposed upon the offender when the sanctions directly relate to that student. For instance, if properly remedying the impact of discrimination would require disclosing to the alleged victim certain information on how the district disciplined the alleged student offender (e.g., a stay away order), OCR would require the district to disclose that information. ***

5. Corrective action(s), including any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that comports with Education Code 49013 and 5 CCR 4600

For complaints of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, the notice may, as required by law, include:

- a. The corrective actions imposed on the individual found to have engaged in the conduct that relate directly to the subject of the complaint
- b. Individual remedies offered or provided to the subject of the complaint
- c. Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence

6. Notice of the complainant's right to appeal the district's decision within 15 calendar days to the CDE and procedures to be followed for initiating such an appeal

The decision may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

***Note: During the FPM process, CDE staff will expect to see a statement detailing a complainant's right to pursue civil law remedies (i.e., action in a court of law) in addition to or in conjunction with the right to pursue administrative remedies from the CDE. ***

For complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, and bullying, based on state law, the decision shall also include a notice to the complainant that:

1. He/she may pursue available civil law remedies outside of the district's complaint procedures, including seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal with the CDE. (Education Code 262.3)
2. The 60-day moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender,

disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies, training for faculty, staff, and students; updates to school policies, or school climate surveys.

For complaints involving retaliation, unlawful discrimination, or bullying, appropriate corrective actions that focus on the victim may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation
9. Determination of whether any past actions of the victim that resulted in discipline were related to the treatment the victim received and described in the complaint

For complaints involving retaliation, unlawful discrimination, or bullying, appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support

5. Referral to a student success team
6. Denial of participation in extracurricular or co-curricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

***Note: In its Dear Colleague Letter: Sexual Violence from April 2011 and its Questions and Answers on Title IX and Sexual Violence from April 2014, OCR provides a detailed discussion of remedies for the broader campus community. ***

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, including discriminatory harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

***Note: Pursuant to Education Code 49013 and 5 CCR 4600, if the district, or the CDE on appeal, finds merit in the complaint alleging noncompliance with the law regarding student fees and charges, the district is required to provide a remedy as specified below. Education Code 52075, as added by AB 97 (Ch. 47, Statutes of 2013), contains similar provisions with regard to noncompliance with the requirements for the LCAP. ***

If a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians. (Education Code 49013, 52075)

For complaints alleging noncompliance with the laws regarding student fees, such remedies, where applicable, shall include reasonable efforts to ensure full reimbursement to affected students and parents/guardians. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

***Note: 5 CCR 4632-4633 provide that any complainant may appeal the district's decision to the CDE, as provided below. Pursuant to Education Code 49013, the district is mandated to adopt procedures that include the right to appeal to the CDE, in accordance with 5 CCR 4632, when a complainant is dissatisfied with the district's decision on his/her complaint alleging noncompliance with the law that prohibits districts from requiring students to pay fees, deposits, or charges for their participation in educational activities. Such procedures are also mandated by Education Code 52075, as added by AB 97 (Ch. 47, Statutes of 2013), with regards to complaints alleging noncompliance with requirements related to the LCAP. ***

Any complainant who is dissatisfied with the district's final written decision may file an appeal in writing with the CDE within 15 calendar days of receiving the district's decision. (Education Code 49013, 52075; 5 CCR 4632)

The complainant shall specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the district's decision. (5 CCR 4632)

Upon notification by the CDE that the complainant has appealed the district's decision, the Superintendent or designee shall forward the following documents to the CDE: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the decision
3. A summary of the nature and extent of the investigation conducted by the district, if not covered by the decision
4. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
5. A report of any action taken to resolve the complaint
6. A copy of the district's uniform complaint procedures
7. Other relevant information requested by the CDE

***Note: The CDE may directly intervene in a complaint without waiting for action by the district when certain conditions exist, including the following: (1) the complaint alleges failure to comply with the UCP, including failure to follow the required timelines and failure to implement the final written decision; (2) the complainant requires anonymity due to the possibility of retaliation and would suffer immediate and irreparable harm if a complaint was filed and the complainant was named; (3) the complainant alleges that he/she would suffer immediate and irreparable harm as a result of an application of a districtwide policy that is in conflict with state or federal law and that filing a complaint would be futile; (4) the complainant alleges failure to comply with the due process procedures established pursuant to special education law and regulation to implement a due process hearing order; (5) the complainant alleges facts that indicate that one or more students may be in immediate physical danger or that the health, safety, or welfare of one or more students is threatened; or (6) the complainant alleges failure to follow a student's individualized education program. ***

(3/12 1/13) 10/14

CSBA Sample

Board Policy

Bullying

BP 5131.2
Students

***Note: Education Code 234.1 and federal law mandate that the Governing Board adopt policy prohibiting discrimination, harassment, intimidation, retaliation, and bullying based on specified characteristics; see BR 5145.3 - Nondiscrimination/Harassment for language fulfilling this mandate. ***

***Note: In its October 2010 Dear Colleague Letter: Harassment and Bullying, the U.S. Department of Education Office for Civil Rights (OCR) clarified that misconduct that falls under a district's general anti-bullying policy may also trigger responsibilities under one or more federal antidiscrimination laws if the bullying is on the basis of race, color, national origin, sex, sexual orientation, gender identity or expression, age, disability, and/or other legally protected category. If so, federal law requires the district to investigate or otherwise determine what occurred and, if it finds that unlawful discrimination did occur, take prompt and effective steps reasonably calculated to end the discrimination, eliminate any hostile environment and its effects, and prevent the discrimination from recurring. ***

***Note: In addition, OCR's August 2013 Dear Colleague Letter: Bullying of Students with Disabilities points out that any bullying of any student with disabilities that results in the student not receiving meaningful educational benefit constitutes a denial of a free appropriate public education and must be remedied under the federal Individuals with Disabilities Education Act. As necessary, the school may need to convene the student's individualized education program (IEP) team to determine whether the student's needs have changed as a result of the bullying and, if so, revise the IEP to ensure that the student continues to receive appropriate special education and related services. ***

***Note: Thus, while this policy is intended to prevent and address all types of bullying incidents among students, school officials need to know that when "discriminatory bullying" is committed (i.e., discrimination based on the actual or perceived status of the alleged victim which is protected by law, such as race, sex, sexual orientation, gender identity or expression, religion, age or disability), and the bullying is sufficiently serious to create a hostile educational environment for the alleged victim or to otherwise deny or limit his/her educational benefits and services, including denial of a free appropriate public education, the alleged victim must be afforded the protections specified under relevant state and/or federal law. ***

***Note: CSBA staff met with representatives from California Department of Education (CDE) and OCR to discuss this policy as it relates to the uniform complaint procedure (UCP) requirements. As a result, this sample policy has been drafted to go beyond the minimal requirements under California's UCP laws and regulations in an attempt to address issues and

concerns raised by CDE and OCR. While CDE and OCR have not approved or signed off on them, CSBA believes that the additional details provided herein may help school districts and county offices of education during any compliance check by CDE or in the event that a CDE or OCR investigation occurs. ***

The Governing Board recognizes the harmful effects of bullying on student learning and school attendance and desires to provide safe school environments that protect students from physical and emotional harm. District employees shall establish student safety as a high priority and shall not tolerate bullying of any student.

No individual or group shall, through physical, written, verbal, or other means, harass, sexually harass, threaten, intimidate, retaliate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel.

(cf. 5131 - Conduct)

(cf. 5136 - Gangs)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

***Note: Pursuant to Education Code 48900, the definition of "bullying" for purposes of establishing grounds for suspension or expulsion includes bullying via an electronic act such as posting of messages on social media networks; see AR 5144.1 - Suspension and Expulsion/Due Process. AB 276 (Ch. 700, Statutes of 2013) amended Education Code 48900 to redefine "electronic act" to include acts that originate off campus; see the section "Discipline" below. ***

***Note: In addition, Penal Code 653.2 makes it a crime to distribute another person's personally identifiable information electronically with the intent to cause harassment by a third party and to threaten a person's safety or that of his/her family (e.g., placing a person's picture or address online so that he/she receives harassing messages). ***

Cyberbullying includes the creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images on the Internet, social media, or other technologies using a telephone, computer, or any wireless communication device. Cyberbullying also includes breaking into another person's electronic account and assuming that person's identity in order to damage that person's reputation.

(cf. 5145.2 - Freedom of Speech/Expression)

***Note: Education Code 32282 encourages districts to include bullying prevention policies and procedures in their comprehensive safety plan; see BP 0450 - Comprehensive Safety Plan. In addition, Education Code 52060-52077, as added by AB 97 (Ch. 47, 2013), requires the Board to adopt and annually update a local control and accountability plan which includes, among other specified state priorities, goals for addressing school climate; see BP/AR 0460 - Local Control and Accountability Plan. Pursuant to Education Code 52060, school climate should be measured by student suspension and expulsion rates and other local measures, including surveys of

students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable. ***

Strategies for addressing bullying in district schools shall be developed with involvement of key stakeholders, including students, parents/guardians, and staff, and may be incorporated into the comprehensive safety plan, the local control and accountability plan, and other applicable district and school plans.

(cf. 0420 - School Plans/Site Councils)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 1220 - Citizen Advisory Committees)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 6020 - Parent Involvement)

***Note: Because bullying is not limited to one environment, collaboration among a variety of community agencies and organizations that serve youth may be helpful in preventing and responding to bullying. For further information about building a collaborative, see CSBA's publications *Safe Schools: Strategies for Governing Boards to Ensure Student Success* and *Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement*. ***

As appropriate, the Superintendent or designee may collaborate with law enforcement, courts, social services, mental health services, other agencies, and community organizations in the development and implementation of joint strategies to promote safety in schools and the community and to provide services for alleged victims and perpetrators of bullying.

(cf. 1020 - Youth Services)

Bullying Prevention

To the extent possible, district schools shall focus on the prevention of bullying by establishing clear rules for student conduct and implementing strategies to promote a positive, collaborative school climate. Students shall be informed, through student handbooks and other appropriate means, of district and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying.

(cf. 5137 - Positive School Climate)

***Note: California content standards related to student education about bullying and violence prevention (e.g., recognizing the characteristics of bullying, examining the effects of bullying on others, demonstrating what to say and do when witnessing bullying) are addressed within the health education content standards adopted by the State Board of Education. ***

***Note: 47 USC 254 mandates districts that receive e-rate discounts to adopt a policy which addresses educating students about appropriate online behavior, including the interaction with

other individuals on social networking web sites and in chat rooms, as well as providing information about cyberbullying awareness and response. See BP 6163.4 - Student Use of Technology for language implementing this mandate. ***

As appropriate, the district shall provide students with instruction, in the classroom or other educational settings, that promotes effective communication and conflict resolution skills, social skills, character/values education, respect for cultural and individual differences, self-esteem development, assertiveness skills, and appropriate online behavior.

(cf. 6142.8 - Comprehensive Health Education)
(cf. 6142.94 - History-Social Science Instruction)
(cf. 6163.4 - Student Use of Technology)

***Note: Education Code 32283.5, as added by AB 1993 (Ch. 418, Statutes of 2014), requires the CDE to develop an online training module to assist all school staff, school administrators, parents/guardians, students, and community members in increasing their knowledge of the dynamics of bullying and cyberbullying, including, but not limited to, identifying acts of bullying or cyberbullying and implementing strategies to address such acts. ***

Staff shall receive related professional development, including information about early warning signs of harassing/intimidating behaviors and effective response.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

Based on an assessment of bullying incidents at school, the Superintendent or designee may increase supervision and security in areas where bullying most often occurs, such as classrooms, playgrounds, hallways, restrooms, and cafeterias.

Intervention

Students are encouraged to notify school staff when they are being bullied or suspect that another student is being victimized. In addition, the Superintendent or designee shall develop means for students to report threats or incidents confidentially and anonymously.

***Note: Although Education Code 234.1 requires the district to adopt a policy requiring school personnel who witness acts of unlawful discrimination, harassment, intimidation, retaliation, or bullying against students based on the actual or perceived status of the student belonging to a protected class to take immediate steps to intervene when it is safe to do so, it is recommended that districts apply this policy equally to all students; also see AR 5145.3 - Nondiscrimination/Harassment. ***

School staff who witness an act of bullying shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When appropriate based on the severity or pervasiveness of the bullying, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

***Note: Education Code 48900.9, as added by AB 1455 (Ch. 229, Statutes of 2014), authorizes referrals to case management, counseling, and restorative justice programs, as provided below. ***

The Superintendent, principal, or principal's designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

(cf. 6164.2 - Guidance/Counseling Services)

Complaints and Investigation

***Note: Pursuant to Education Code 234.1, districts are required to adopt a process for receiving and investigating complaints involving unlawful discrimination, including discriminatory bullying, based on race or ethnicity, nationality, gender, sex, sexual orientation, religion, or any other characteristic contained in the definition of hate crimes in Penal Code 422.55. 5 CCR 4600-4633, as amended by Register 2013, No. 38, provide that the UCP, utilizing compliance officer(s) must be used for this purpose. In addition, federal regulations require districts to adopt procedures providing for prompt and equitable resolution of complaints of unlawful discrimination, including discriminatory bullying, on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25). ***

***Note: Although some bullying incidents may not fall within the provisions of Education Code 234.1 or federal civil rights regulations, CSBA strongly recommends that districts use the UCP to investigate and resolve all bullying incidents (whether discriminatory or nondiscriminatory) to ensure consistent implementation by district staff. Additionally, it is not always easy or possible for staff to know at the time of the incident whether a student was bullied because of his/her actual or perceived membership in a legally protected class. Districts that are concerned about the capacity of a single district compliance officer to handle a possible increase in the number of UCP complaints, or that prefer to handle certain incidents at the school site level whenever possible, may designate multiple compliance officers in accordance with AR 1312.3 - Uniform Complaint Procedures. ***

***Note: The following optional paragraph provides that all complaints regarding bullying will be investigated and resolved using the district's UCP. Districts that choose to use another complaint procedure for bullying incidents that are not covered by Education Code 234.1 should revise the following paragraph accordingly. ***

Any complaint of bullying, whether it is discriminatory or nondiscriminatory, shall be investigated and resolved in accordance with law and the district's uniform complaint procedures

specified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

***Note: The following reporting process may be revised to reflect district practice. ***

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee. Within one business day of receiving such a report, a staff member shall notify the principal of the report, whether or not a uniform complaint is filed. Within two business days of receiving a report of bullying, the principal shall notify a district compliance officer identified in AR 1312.3. In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report his/her observation to the principal or a district compliance officer, whether or not the alleged victim files a complaint.

***Note: Districts have the authority to monitor student use of the district's Internet system and to conduct individual searches of student accounts if there is reasonable suspicion that a user has violated district policy or the law; see BP/AR 5145.12 - Search and Seizure and BP/AR 6163.4 - Student Use of Technology. ***

When the circumstances involve cyberbullying, individuals with information about the activity shall be encouraged to save and print any electronic or digital messages that they feel constitute cyberbullying and to notify a teacher, the principal, or other employee so that the matter may be investigated. When a student uses a social networking site or service to bully or harass another student, the Superintendent or designee may file a request with the networking site or service to suspend the privileges of the student and to have the material removed.

When a report of bullying is submitted, the principal or a district compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with AR 1312.3. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

Discipline

***Note: Pursuant to Education Code 48900-48900.4, "bullying" is a ground for suspension or expulsion; see AR 5144.1 - Suspension and Expulsion/Due Process. ***

***Note: The courts have generally upheld discipline for off-campus student conduct that posed an identifiable threat to the safety of other students, staff, or school property or presented a risk of substantial disruption of school activities, provided that the district was able to document the impact or disruption that the conduct had, or could be expected to have, on school activities (e.g., Wynar v. Douglas County School District, Lavine v. Blaine School District). In addition, courts have analyzed the reasonableness of the district's policy and whether the disciplinary action taken by the district was in proportion to the student's misbehavior. For example, the court in

J.C. v. Beverly Hills Unified School District found that the district would be able to discipline a student for a video recorded off campus and posted on YouTube, but that the discipline imposed on this particular student was not justified since the district did not present evidence of specific facts that led school officials to predict that the video would cause substantial disruption (e.g., the video was not violent or threatening nor did it lead to any confrontations between the students). ***

***Note: Consistent with these interpretations, AB 256 (Ch. 700, Statutes of 2013) amended Education Code 48900 to define bullying by means of an electronic act to include creation or transmission originating on or off the school site. Thus, for purposes of determining whether the conduct may be subject to suspension or expulsion, the act does not necessarily need to have been committed while at school, while coming to or from school, or during a school-sponsored activity. Nevertheless, the act needs to satisfy the criteria specified in the definition of "bullying" in Education Code 48900 (i.e., a severe or pervasive physical or verbal act or conduct that has or can be reasonably predicted to have the effect of placing a reasonable student in fear of harm to his/her person or property, causing a substantially detrimental effect on his/her physical or mental health, causing substantial interference with his/her academic performance, or causing substantial interference with his/her ability to participate in or benefit from school services, activities, or privileges). ***

***Note: When the conduct does not rise to the level specified in Education Code 48900, the district may implement interventions other than suspension or expulsion to address the bullying. For further information, see CSBA's policy brief Cyberbullying: Policy Considerations for Boards. Also see BP 5131 - Conduct and BP 5145.2 - Freedom of Speech/Expression. ***

***Note: Additionally, districts should note that, in the context of discriminatory bullying on the basis of race, color, national origin, sex, or disability, federal law and regulations require school districts to impose discipline on students, up to and including suspension and expulsion, where necessary to remedy the effects of a hostile environment and prevent the discrimination from recurring. ***

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with district policies and regulations.

(cf. 5138 - Conflict Resolution/Peer Mediation)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

(cf. 4117.3 - Dismissal)

(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
32282 Comprehensive safety plan
32283.5 Bullying; online training
35181 Governing board policy on responsibilities of students
35291-35291.5 Rules
48900-48925 Suspension or expulsion
48985 Translation of notices
52060-52077 Local control and accountability plan

PENAL CODE

422.55 Definition of hate crime
647 Use of camera or other instrument to invade person's privacy; misdemeanor
647.7 Use of camera or other instrument to invade person's privacy; punishment
653.2 Electronic communication devices, threats to safety

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures

UNITED STATES CODE, TITLE 47

254 Universal service discounts (e-rate)

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

104.7 Designation of responsible employee for Section 504

106.8 Designation of responsible employee for Title IX

110.25 Notification of nondiscrimination on the basis of age

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Wynar v. Douglas County School District, (2013) 728 F.3d 1062

J.C. v. Beverly Hills Unified School District, (2010) 711 F.Supp.2d 1094

Lavine v. Blaine School District, (2002) 279 F.3d 719

Management Resources:

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Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities & Facilities, Legal Guidance, March 2014

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
Addressing the Conditions of Children: Focus on Bullying, Governance Brief, December 2012

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Health Education Content Standards for California Public Schools: Kindergarten Through Grade
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WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/ss>

Common Sense Media: <http://www.commonsensemedia.org>

National School Safety Center: <http://www.schoolsafety.us>

ON[the]LINE, digital citizenship resources: <http://www.onthelineca.org>

U.S. Department of Education: <http://www.ed.gov>

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CSBA Sample

Board Policy

Nondiscrimination/Harassment

BP 5145.3

Students

***Note: The following mandated policy reflects various provisions of state and federal law which prohibit discrimination against students in educational programs and activities based on certain actual or perceived characteristics of an individual, including Education Code 220, which prohibits discrimination based on race, nationality, ethnicity, gender, gender identity, gender expression, sex, sexual orientation, religion, or any other characteristic contained in the definition of hate crimes in Penal Code 422.55; Title VI (42 USC 2000d-2000e-17), which prohibits discrimination based on race, color, or national origin; Title IX (20 USC 1681-1688), which prohibits discrimination based on sex, gender, and gender identity; the Age Discrimination Act of 1975 (42 USC 6101-6107), which prohibits discrimination based on age; and Title II (20 USC 12101-12213) and Section 504 (29 USC 794), which prohibit discrimination based on disability. Education Code 260 gives the Governing Board primary responsibility for ensuring that district programs and activities are free from discrimination based on age or any of these characteristics. See also BP 0410 - Nondiscrimination in District Programs and Activities. ***

***Note: Moreover, the right of a transgender student to participate in sex-segregated educational programs and use facilities consistent with his/her gender identity is specified in Education Code 221.5, as amended by AB 1266 (Ch. 85, Statutes of 2013). The guidelines included in this Board policy and the accompanying administrative regulation to accommodate the needs of transgender and gender-nonconforming students reflect best practices based on existing state and federal law. Districts with questions about the rights of transgender and gender-nonconforming students should consult legal counsel as appropriate. For more information on the rights of transgender students, see CSBA's policy brief Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students and its Final Guidance Regarding Transgender Students, Privacy, and Facilities. ***

***Note: Education Code 234.1 mandates that districts adopt policy prohibiting, at school or in any school activity related to school attendance or under the authority of the district, discrimination, including discriminatory harassment, intimidation, and bullying, based on the foregoing characteristics. The California Department of Education (CDE), through its Federal Program Monitoring process, reviews districts' uniform complaint procedures (UCP) and other policies and practices to ensure compliance with these requirements. In addition, the U.S. Department of Education's Office for Civil Rights (OCR) is responsible for the administrative enforcement of federal laws and regulations prohibiting discrimination on the basis of race, color, national origin, sex, disability, and age in programs and activities that receive federal financial assistance from the department, and requires the adoption of nondiscrimination policies and complaint procedures. ***

***Note: CSBA staff met with representatives from CDE and OCR to discuss this policy and the accompanying regulation as they relate to the UCP requirements. As a result, the sample policy and regulation have been drafted to go beyond the minimal requirements under California's UCP laws and regulations in an attempt to address issues and concerns raised by CDE and OCR. While CDE and OCR have not approved or signed off on them, CSBA believes that the additional details provided herein may help school districts and county offices of education during any compliance check by CDE or in the event that a CDE or OCR investigation occurs.

The Governing Board desires to provide a safe school environment that allows all students equal access and opportunities in the district's academic and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying of any student based on the student's actual or perceived race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, or gender expression or association with a person or group with one or more of these actual or perceived characteristics.

This policy shall apply to all acts related to school activity or to school attendance occurring within a district school. (Education Code 234.1)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.9 - Hate-Motivated Behavior)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6164.6 - Identification and Education Under Section 504)

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, includes physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also shall include the creation of a hostile environment when the prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Note: In addition to the types of prohibited student conduct described below, prohibited conduct also includes different treatment of students with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services. See BP 0410 - Nondiscrimination In District Programs And Activities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs

or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who files or otherwise participates in the filing or investigation of a complaint or report regarding an incident of discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

***Note: Pursuant to Education Code 234.1 and 34 CFR 106.8, a district is required to adopt and publicize its nondiscrimination policies to the school community. The following paragraph may be modified to reflect district practice. ***

***Note: In addition, in its October 2010 Dear Colleague Letter: Harassment and Bullying, OCR identifies training of the school community as one of the key measures for minimizing discriminatory and harassing behavior in school. See the accompanying administrative regulation for specific measures to prevent discrimination and facilitate students' access to the educational program. ***

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. He/she shall provide training and information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the educational program. He/she shall report his/her findings and recommendations to the Board after each review.

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 1330 - Use of Facilities)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6145 - Extracurricular and Co-curricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6164.2 - Guidance/Counseling Services)

***Note: Policies related to discrimination must be consistent with the First Amendment right to free speech. Education Code 48950 prohibits a district from subjecting a high school student to disciplinary sanctions solely on the basis of speech or other communication that would be constitutionally protected if engaged in outside of campus. However, Education Code 48950 also specifies that the law does not prohibit discipline for harassment, threats, or intimidation unless constitutionally protected. Whether such speech might be entitled to constitutional protection would be determined on a case-by-case basis, with consideration for the specific words used and the circumstances involved. The district should consult legal counsel as necessary. ***

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion for behavior that is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 5145.2 - Freedom of Speech/Expression)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48900.3 Suspension or expulsion for act of hate violence

48900.4 Suspension or expulsion for threats or harassment

48904 Liability of parent/guardian for willful student misconduct

48907 Student exercise of free expression

48950 Freedom of speech

48985 Translation of notices

49020-49023 Athletic programs

51500 Prohibited instruction or activity

51501 Prohibited means of instruction

60044 Prohibited instructional materials

CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct of minor

PENAL CODE

422.55 Definition of hate crime

422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

432 Student record

4600-4687 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

12101-12213 Title II equal opportunity for individuals with disabilities

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
COURT DECISIONS
Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

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Final Guidance Regarding Transgender Students, Privacy, and Facilities, March 2014
Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Dealing with Legal Matters Surrounding Students' Sexual Orientation and Gender Identity, 2004

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, January 1999

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendmentcenter.org>

National School Boards Association: <http://www.nsba.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

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CSBA Sample

Administrative Regulation

Nondiscrimination/Harassment

AR 5145.3
Students

***Note: The following mandated administrative regulation provides measures that may be implemented by a district to comply with state and federal laws and regulations prohibiting, at school or in school-sponsored or school-related activities, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, against students based on actual or perceived race, color, ancestry, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, or gender expression, or any other legally protected category or association with a person or group with one or more of these actual or perceived characteristics. Federal and state law also prohibit retaliation against those who engage in activity to protect civil rights. ***

***Note: 5 CCR 4621 mandates the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying. In addition, 34 CFR 106.8 mandates districts that receive federal financial assistance to adopt procedures for the "prompt and equitable" resolution of student and employee discrimination complaints, including the designation of one or more responsible employees to ensure district compliance with state and federal laws and regulations governing the district's educational programs. ***

***Note: During the Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for investigating complaints. The U.S. Department of Education's Office for Civil Rights (OCR) is the agency responsible for the administrative enforcement of federal antidiscrimination laws and regulations in programs and activities that receive federal financial assistance from the department. In reviewing a district's discrimination policies and procedures, OCR will examine whether the district has identified the employee(s) responsible for coordinating compliance with federal civil rights laws, including the investigation of complaints. ***

***Note: The following paragraphs identify the employee(s) designated to coordinate the district's efforts to comply with state and federal civil rights laws (e.g. Title IX and Section 504 coordinators), including the investigation and resolution of discrimination complaints under AR 1312.3 - Uniform Complaint Procedures. Note also that a district may designate more than one employee to coordinate compliance and/or receive and investigate complaints, although each employee designated as a coordinator/compliance officer must be properly trained. ***

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with state and federal civil rights laws, including Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and the Age Discrimination Act of 1975, and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints regarding unlawful discrimination, including discriminatory harassment, intimidation, or bullying, based on actual race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification,

age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or any other legally protected status; the perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

_____	Superintendent
(title or position)	
_____	3901 North Mesa School Road, Suite 15
(address)	93030
_____	(805) 485-1411
(telephone number)	
_____	mhabb@mesaschool.org
(email)	

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.3 - Uniform Complaint Procedures)

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

***Note: As part of its responsibility to monitor district compliance with legal requirements concerning discrimination pursuant to Education Code 234.1, CDE is required to ensure that the district posts its nondiscrimination policies in all schools, offices, staff lounges, and student government meeting rooms. ***

***Note: In addition, federal regulations enforced by OCR require the district to notify students, parents/guardians, and employees of its policies prohibiting discrimination on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25) and of related complaint procedures. In its April 2011 Dear Colleague Letter: Sexual Violence, OCR recommends that nondiscrimination notices be prominently posted on school web sites and at various locations throughout campus, and published in electronic and printed publications of

general distribution that provide information to students, parents/guardians, and employees about the school's policies. ***

***Note: Item #1 below may be revised to specify the means by which the district posts its nondiscrimination policies and complaint procedures. ***

1. Publicize the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, employees, volunteers, and the general public and post them on the district's web site and other locations that are easily accessible to students. (Education Code 234.1)

(cf. 1113 - District and School Web Sites)
(cf. 1114 - District-Sponsored Social Media)

2. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior. (Education Code 234.1)

***Note: In its October 2010 Dear Colleague Letter: Harassment and Bullying, OCR identifies training of the school community as one of the key measures for minimizing discriminatory and harassing behavior in school. Item #3 below may be modified to reflect district practice. ***

3. Annually notify all students and parents/guardians of the district's nondiscrimination policy. The notice shall inform students and parents/guardians of the possibility that students will participate in a sex-segregated school program or activity together with another student of the opposite biological sex, and that they may inform the compliance officer if they feel such participation would be against the student's religious beliefs and/or practices or a violation of his/her right to privacy. In such a case, the compliance officer shall meet with the student and/or parent/guardian who raises the objection to determine how best to accommodate that student. The notice shall inform students and parents/guardians that the district will not typically notify them of individual instances of transgender students participating in a program or activity.

(cf. 5145.6 - Parental Notifications)

***Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires school districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2002 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on balancing four factors: (1) the number or proportion of

LEP individuals likely to encounter the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient. State law is more specific than federal law: Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English. ***

4. The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

5. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include guidelines for addressing issues related to transgender and gender-nonconforming students.

(cf. 1240 - Volunteer Assistance)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

***Note: Item #6 below is required pursuant to Education Code 234.1 and recommended as a best practice by OCR. ***

6. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)

***Note: Item #7 below may be revised to reflect district practice. In some situations, the district may need to provide assistance to a student to protect him/her from harassment or bullying. Each situation will need to be analyzed to determine the most appropriate course of action to meet the needs of the student, based on the circumstances involved. ***

7. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students' privacy rights

and ensure their safety from threatened or potentially discriminatory behavior.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti
(cf. 5131.5 - Vandalism and Graffiti)
2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination and how to respond
3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with the laws regarding the confidentiality of student and personnel records, communicating the school's response to students, parents/guardians, and the community
(cf. 4112.6/4212.6/4312.6 - Personnel Files)
(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
5. Taking appropriate disciplinary action against perpetrators and anyone determined to have engaged in wrongdoing, including any student who is found to have made a complaint of discrimination that he/she knew was not true

(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Process for Initiating and Responding to Complaints

***Note: Education Code 234.1 requires that districts adopt a process for receiving and investigating complaints of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, based on specified actual or perceived characteristics. Such a process, which is required to be consistent with the uniform complaint procedures specified in 5 CCR 4600-4687, must include (1) a requirement that school personnel who witness an act take immediate steps to intervene when safe to do so, (2) a timeline for investigating and resolving complaints, (3) an appeal process, and (4) translation of forms when required by Education Code 48985. In addition, federal regulations require districts to adopt procedures providing for the prompt and equitable resolution of complaints of discrimination on

the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25). OCR guidance on federal civil rights requirements notes that districts may have a responsibility to respond to notice of discrimination whether or not a formal complaint is filed. In addition, in its April 2011 Dear Colleague Letter: Sexual Violence, OCR cautions that districts may have an obligation to respond to notice of sexual harassment of students which occurs off school grounds or outside school-sponsored or school-related programs or activities, since the sexual harassment may still create a hostile environment at school. This principle would also apply to harassment on other bases, such as race, gender, or disability. ***

Any student who feels that he/she has been subjected to unlawful discrimination described above or in district policy is strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, any student who observes any such incident is strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When any report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is submitted to or received by the principal or compliance officer, he/she shall inform the student or parent/guardian of the right to file a formal complaint pursuant to the provisions in AR 1312.3 - Uniform Complaint Procedures. Any report of unlawful discrimination involving the principal, compliance officer, or any other person to whom the complaint would ordinarily be reported or filed shall instead be submitted to the Superintendent or designee. Even if the student chooses not to file a formal complaint, the principal or compliance officer shall implement immediate measures necessary to stop the discrimination and to ensure all students have access to the educational program and a safe school environment.

Upon receiving a complaint of discrimination, the compliance officer shall immediately investigate the complaint in accordance with the district's uniform complaint procedures specified in AR 1312.3.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Transgender and Gender-Nonconforming Students

***Note: The following section may be modified to reflect district practice. Pursuant to Education Code 221.6, as amended by AB 1266 (Ch. 85, Statutes of 2013), a district is required to permit a student to use facilities and participate in sex-segregated school programs and activities consistent with the student's gender identity, regardless of the gender listed on his/her

educational records. The following guidelines are designed to implement AB 1266 and other existing state and federal laws that prohibit discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, against students based on their real or perceived gender identity and/or gender expression. The guidelines address certain issues and circumstances that may arise in relation to the needs of transgender and gender-nonconforming students, and are by no means exhaustive. Consequently, each instance or situation should be addressed on a case-by-case basis to ensure that the safety, privacy, and other concerns of all students involved are appropriately addressed. For more information on the rights of transgender students, see CSBA's policy brief Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students and its Final Guidance Regarding Transgender Students, Privacy, and Facilities. Districts should consult legal counsel about applicable standards for determining a student's gender identity. ***

Gender identity means a student's gender-related identity, appearance, or behavior, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

Transgender student means a student whose gender identity or gender expression is different from that traditionally associated with the assigned sex at birth.

Acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, regardless of whether they are sexual in nature, where the act has the purpose or effect of having a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment are prohibited under state and federal law. Examples of types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with his/her gender identity
2. Disciplining or disparaging a transgender student because his/her mannerisms, hairstyle, or style of dress correspond to his/her gender identity, or a non-transgender student because his/her mannerisms, hairstyle, or style of dress do not conform to stereotypes for his/her gender or are perceived as indicative of the other sex
3. Blocking a student's entry to the bathroom that corresponds to his/her gender identity

because the student is transgender or gender-nonconforming

4. Taunting a student because he/she participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's transgender status to individuals who do not have a legitimate need for the information
6. Use of gender-specific slurs
7. Physical assault of a student motivated by hostility toward him/her because of his/her gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) shall be used to report and resolve complaints alleging discrimination against transgender and gender-nonconforming students. Examples of bases for complaints include, but are not limited to, the above list as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's transgender status, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that transgender and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

***Note: Timelines included in items #1-2 below may be modified to reflect district practice.

1. Right to privacy: A student's transgender or gender-nonconforming status is his/her private information and the district will only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In the latter instance, the district shall limit disclosure to individuals reasonably believed to be able to protect the student's well-being. Any district employee to whom a student discloses his/her transgender or gender-nonconforming status shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless he/she is required to disclose or report the student's information pursuant to this procedure, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to his/her status as a transgender or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the physical, emotional, and other significant risks to the student, the compliance officer may consider discussing with the student any need to disclose the student's transgender or gender-nonconformity status to his/her parents/guardians and/or others, including

other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion unless district personnel present a credible basis for believing that the student's assertion is for an improper purpose. In such a case, the compliance officer shall document the improper purpose and, within seven school days of receiving notification of the student's assertion, shall provide a written response to the student and, if appropriate, to his/her parents/guardians.

3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, his/her parents/guardians to identify potential issues, including transition-related issues, and to develop strategies for addressing them. The meeting shall discuss the transgender or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to his/her status as a transgender or gender-nonconforming individual, so that prompt action could be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the student's arrangements are meeting his/her educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** The district may maintain sex-segregated facilities, such as restrooms and locker rooms, and sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs. A student shall be entitled to access facilities and participate in programs and activities consistent with his/her gender identity. If available and requested by any student, regardless of the underlying reason, the district shall offer options to address privacy concerns in sex-segregated facilities, such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, access to a staff member's office, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because he/she is transgender or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with his/her gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with his/her gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6153 - School-Sponsored Trips)
(cf. 7110 - Facilities Master Plan)

5. Student Records: A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed pursuant to a court order. However, at the written request of a student or, if appropriate, his/her parents/guardians, the district shall use the student's preferred name and pronouns consistent with his/her gender identity on all other district-related documents.

(cf. 5125 - Student Records)
(cf. 5125.1 - Release of Directory Information)

6. Names and Pronouns: If a student so chooses, district personnel shall be required to address the student by a name and the pronouns consistent with his/her gender identity, without the necessity of a court order or a change to his/her official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns shall not constitute a violation of this administrative regulation or the accompanying district policy.

7. Uniforms/Dress Code: A student has the right to dress in a manner consistent with his/her gender identity, subject to any dress code adopted on a school site.

(cf. 5132 - Dress Code)

CSBA Sample

Board Policy

Sexual Harassment

BP 5145.7

Students

***Note: Education Code 231.5 mandates the district to have written policies on sexual harassment. The following policy addresses harassment by and/or of students; for policy addressing the sexual harassment by and/or of employees, see BP/AR 4119.11/4219.11/4319.11 - Sexual Harassment. ***

***Note: Title IX of the Education Amendments of 1972 (20 USC 1681-1688) prohibits discrimination based on sex by recipients of federal financial assistance. School districts are responsible under Title IX and the regulations for the issuance of a policy against sex discrimination (34 CFR 106.8). Sexual harassment is a form of sex discrimination under Title IX and can deny or limit a student's ability to participate in or receive education benefits, services, or opportunities on the basis of that student's sex. ***

***Note: A district can be held liable for civil damages for the sexual harassment of students pursuant to Title IX and/or Education Code 220, if the district is found to have been "deliberately indifferent" in its response to known sexual harassment. In *Davis v. Monroe County Board of Education*, the U.S. Supreme Court held that a district would be deliberately indifferent if (1) the harasser and the context in which the sexual harassment occurred were within the district's control; (2) the harassment was so severe, pervasive, and objectively offensive that it deprived a student of access to educational opportunities or benefits provided by the district; (3) the district had actual knowledge of the harassment; and (4) the district's conduct was unreasonable considering the surrounding circumstances. This standard was applied by an appellate court in *Donovan v. Poway Unified School District* based on Education Code 220. ***

***Note: In addition to filing a private civil lawsuit, an alleged victim of sexual harassment may file a complaint with the California Department of Education (CDE) and/or the U.S. Department of Education's Office for Civil Rights (OCR), the federal agency responsible for administrative enforcement of federal laws and regulations that prohibit discrimination in programs and activities that receive federal financial assistance from the U.S. Department of Education. OCR applies a different standard than the "deliberate indifference" standard when addressing complaints against a district. Under OCR's enforcement standards, a district may be held to be in violation when a student is subjected to harassing conduct by another student, an employee, or a third party, and (1) the district knows or should know about the harassment, (2) the harassment is sufficiently serious as to create a hostile educational environment for the student, and (3) the district failed to take appropriate responsive actions. In other words, while a district is not responsible for the conduct of the other student or the third party, it may be liable for failing to respond adequately once it has notice. However, if a student is sexually harassed by an employee who was acting in the context of his/her job responsibilities, the district may be in

violation of Title IX whether or not it has notice. See BP/AR 4119.11/4219.11/4319.11 - Sexual Harassment. ***

***Note: In April 2011, OCR issued its Dear Colleague Letter: Sexual Violence to supplement its January 2001 Revised Sexual Harassment Guidance on federal Title IX requirements as they pertain to sexual harassment. In the letter, OCR clarifies that sexual violence, including rape, sexual assault, sexual battery, and sexual coercion, is a form of sexual harassment that must be addressed by districts using the same procedures used to address other forms of sexual harassment, such as unwelcome sexual advances. ***

***Note: CSBA staff met with representatives from CDE and OCR to discuss this policy and the accompanying regulation as they relate to the uniform complaint procedure (UCP) requirements. As a result, the sample policy and regulation have been drafted to go beyond the minimal requirements under California's UCP laws and regulations in an attempt to address issues and concerns raised by CDE and OCR. While CDE and OCR have not approved or signed off on them, CSBA believes that the additional details provided herein may help school districts and county offices of education during any compliance check by CDE or in the event that a CDE or OCR investigation occurs. ***

The Governing Board is committed to maintaining a safe school environment that is free from harassment and discrimination. The Board prohibits sexual harassment of students at school or at school-sponsored or school-related activities. The Board also prohibits retaliatory behavior or action against any person who reports, files a complaint or testifies about, or otherwise supports a complainant in alleging sexual harassment.

***Note: OCR's January 2001 Revised Sexual Harassment Guidance and 2011 Dear Colleague Letter: Sexual Violence note that, regardless of whether a harassed student, his/her parent/guardian, or a third party files a complaint under the district procedures or otherwise requests action on the student's behalf, a school that knows, or reasonably should know, about possible harassment must promptly take action to determine what occurred and then take appropriate steps to resolve the situation. Even where a parent/guardian or student does not wish to disclose the student's identity, there are steps a school can take to limit the effects of alleged harassment and prevent its recurrence without initiating formal action. Such steps may include limited investigative activities and actions to protect the complainant and the school community and prevent recurrence while keeping the identity of the complainant confidential. These actions may include providing services to the complainant, such as counseling services; providing increased monitoring, supervision, or security at locations or activities where the misconduct occurred; providing training and education materials for students and employees; or changing and publicizing the school's policies on sexual violence. OCR has indicated that the principles in its Revised Sexual Harassment Guidance also apply to harassment based on race, color, national origin, disability, or age. ***

***Note: It is also important to note that a referral to law enforcement does not relieve a school district of its responsibility to investigate the complaint as a matter of sex discrimination. ***

The district strongly encourages any student who feels that he/she is being or has been sexually

harassed on school grounds or at a school-sponsored or school-related activity by another student or an adult to immediately contact his/her teacher, the principal, or any other available school employee. Any employee who receives a report or observes an incident of sexual harassment shall notify the principal or a district compliance officer.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 5131 - Conduct)
(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5141.4 - Child Abuse Prevention and Reporting)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

***Note: Pursuant to Education Code 234.5, the district's policy must contain information on where to obtain a specific procedure for reporting incidents of sexual harassment and pursuing available remedies. In addition, 34 CFR 106.8 requires a district to adopt and publish a complaint procedure providing for a prompt and equitable resolution of student complaints alleging sexual harassment. To avoid confusion that may arise from having a multiplicity of complaint processes for resolving a variety of student complaints, it is recommended that districts use the UCP to investigate and resolve sexual harassment complaints involving students. See AR 1312.3 - Uniform Complaint Procedures for details of these procedures. ***

Complaints regarding sexual harassment shall be investigated and resolved in accordance with law and district procedures specified in AR 1312.3 - Uniform Complaint Procedures. Principals are responsible for notifying students and parents/guardians that complaints of sexual harassment can be filed under AR 1312.3 and where to obtain a copy of the procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

***Note: Government Code 12950.1 requires any district with 50 or more employees to provide two hours of sexual harassment training and education to supervisory employees once every two years. See AR 4119.11/4219.11/4319.11 - Sexual Harassment. In addition, in its April 2011 Dear Colleague Letter: Sexual Violence, OCR underlies the importance of training in preventing and responding to sexual harassment and encourages districts to provide training to all segments of the school community. ***

The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy.

Instruction/Information

The Superintendent or designee shall ensure that all district students receive age-appropriate information on sexual harassment. Such instruction and information shall include:

1. What acts and behavior constitute sexual harassment, including the fact that sexual

harassment could occur between people of the same sex and could involve sexual violence

2. A clear message that students do not have to endure sexual harassment under any circumstance

***Note: In its April 2011 Dear Colleague Letter: Sexual Violence, OCR acknowledges that, where sexual harassment or violence occurs in the context of other possible rule violations, students may be reluctant to report sexual harassment or violence. For example, a student who is sexually harassed while he/she is away from school without permission may be reluctant to file a complaint if he/she believes that he/she may be disciplined for the violation. As such, item #4 below clarifies that any other rule violation will be addressed separately from the sexual harassment complaint in order to encourage students to report the harassment. ***

3. Encouragement to report observed incidents of sexual harassment even where the alleged victim of the harassment has not complained

4. A clear message that student safety is the district's primary concern, and that any separate rule violation involving an alleged victim or any other person reporting a sexual harassment incident will be addressed separately and will not affect the manner in which the sexual harassment complaint will be received, investigated, or resolved

5. Information about the district's procedure for investigating complaints and the person(s) to whom a report of sexual harassment should be made

***Note: In its April 2011 Dear Colleague Letter: Sexual Violence, OCR restates the requirement that a district's procedure for investigating sexual harassment complaints must be widely disseminated and be written in language appropriate to the age of the school's students. Examples include having copies of the procedure available throughout the school, publishing the procedure in the student handbook, and identifying individuals who can explain the procedure. ***

6. Information about the rights of students and parents/guardians to file a civil or criminal complaint, as applicable

Disciplinary Actions

***Note: Pursuant to Education Code 48900.2, a student in grades 4-12 may be suspended and/or expelled from school for sexual harassment. Education Code 48900.2 also requires the sexual harassment, when considered from the perspective of a reasonable person of the same gender as the alleged victim, to be sufficiently severe or pervasive as to have a negative impact upon the alleged victim's academic performance or to create an intimidating, hostile, or offensive educational environment for the alleged victim. Under OCR's 2001 Revised Sexual Harassment Guidance interpreting Title IX, a hostile environment is created when the conduct is sufficiently serious that it denies or limits a student's ability to participate in or benefit from the school's program based on sex. OCR considers the conduct from both the subjective perspective of the individual who was harassed and from the perspective of a reasonable person with the same

characteristics as the alleged victim. Districts should also note that Education Code 48915(c) requires the Superintendent or designee to recommend expulsion for any student, irrespective of grade, who commits sexual assault or battery as defined in the Penal Code. See AR 5144.1 - Suspension and Expulsion/Due Process. ***

Any student who engages in sexual harassment or sexual violence at school or at a school-sponsored or school-related activity is in violation of this policy and shall be subject to disciplinary action. For students in grades 4-12, disciplinary action may include suspension and/or expulsion, provided that, in imposing such discipline, the entire circumstances of the incident(s) shall be taken into account.

(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Any staff member found to have engaged in sexual harassment or sexual violence toward any student shall be subject to discipline up to and including dismissal in accordance with applicable policies, laws, and/or collective bargaining agreements.

(cf. 4117.4 - Dismissal)
(cf. 4117.7 - Employment Status Report)
(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of sexual harassment to enable the district to monitor, address, and prevent repetitive harassing behavior in district schools.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

48900 Grounds for suspension or expulsion

48900.2 Additional grounds for suspension or expulsion; sexual harassment

48904 Liability of parent/guardian for willful student misconduct

48980 Notice at beginning of term

CIVIL CODE

51.9 Liability for sexual harassment; business, service and professional relationships

1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

12950.1 Sexual harassment training
CODE OF REGULATIONS, TITLE 5
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1221 Application of laws
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX, discrimination
UNITED STATES CODE, TITLE 42
1983 Civil action for deprivation of rights
2000d-2000d-7 Title VI, Civil Rights Act of 1964
2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy
106.1-106.71 Nondiscrimination on the basis of sex in education programs
COURT DECISIONS
Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
Flores v. Morgan Hill Unified School District, (2003, 9th Cir.) 324 F.3d 1130
Reese v. Jefferson School District, (2001, 9th Cir.) 208 F.3d 736
Davis v. Monroe County Board of Education, (1999) 526 U.S. 629
Gebser v. Lago Vista Independent School District, (1998) 524 U.S. 274
Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473
Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

Management Resources:

CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Questions and Answers on Title IX and Sexual Violence, April 2014

Dear Colleague Letter: Sexual Violence, April 4, 2011

Sexual Harassment: It's Not Academic, September 2008

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

CSBA Sample

Administrative Regulation

Sexual Harassment

AR 5145.7
Students

***Note: Pursuant to 34 CFR 106.8, districts that receive federal financial assistance are mandated to designate an employee to ensure district compliance with Title IX of the Education Amendments of 1972 and its implementing regulations, including the investigation of complaints alleging sex discrimination. The following paragraph specifies the position designated as the district's Title IX Coordinator and compliance officer for purposes of complaints alleging sex discrimination, including sexual harassment, filed under AR 1312.3 - Uniform Complaint Procedures. To designate separate district employees to serve these functions, the district should modify the following paragraph accordingly. ***

The district designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 and California Education Code 234.1, as well as to investigate and resolve sexual harassment complaints under AR 1312.3 - Uniform Complaint Procedures. The coordinator/compliance officer(s) may be contacted at:

_____	<i>Superintendent</i>
(title or position)	
_____	<i>3901 North Mesa School Rd. San Jose, CA</i>
(address)	<i>93030</i>
_____	<i>(505) 485-1411</i>
(telephone number)	
_____	<i>mbabb@mesaschool.org</i>
(email)	

(cf. 1312.3 - Uniform Complaint Procedures)

***Note: Education Code 212.5 defines sexual harassment as any unwelcome sexual advance, request for sexual favors, and other verbal, visual, or physical conduct of a sexual nature, made by someone in the educational setting. For purposes of suspension and expulsion, Education Code 48900.2 defines sexual harassment as conduct, when considered from the perspective of a reasonable person of the same gender as the victim, that is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment for the victim. See AR 5144.1 - Suspension and Expulsion/Due Process. ***

***Note: Under OCRs 2001 Revised Sexual Harassment Guidance interpreting Title IX, sexual harassment is unwelcome conduct of a sexual nature. A hostile environment is created when the

conduct is sufficiently serious that it denies or limits a student's ability to participate in or benefit from the school's program based on sex. OCR considers the conduct from both the subjective perspective of the individual who was harassed and from the perspective of a reasonable person with the same characteristics as the victim. ***

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite sex in the educational setting, under any of the following conditions: (Education Code 212.5; 5 CCR 4916)

1. Submission to the conduct is explicitly or implicitly made a term or condition of a student's academic status or progress.
2. Submission to or rejection of the conduct by a student is used as the basis for academic decisions affecting the student.
3. The conduct has the purpose or effect of having a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment.
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any district program or activity.

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

***Note: The following list contains common examples of sexual harassment from the U.S. Department of Education's Office for Civil Rights' (OCR) April 2011 Dear Colleague Letter: Sexual Violence, its January 2001 Revised Sexual Harassment Guidance, and definitions specified in 5 CCR 4916. ***

Examples of types of conduct which are prohibited in the district and which may constitute sexual harassment include, but are not limited to:

1. Unwelcome leering, sexual flirtations, or propositions
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions
3. Graphic verbal comments about an individual's body or overly personal conversation
4. Sexual jokes, derogatory posters, notes, stories, cartoons, drawings, pictures, obscene

gestures, or computer-generated images of a sexual nature

5. Spreading sexual rumors
6. Teasing or sexual remarks about students enrolled in a predominantly single-sex class
7. Massaging, grabbing, fondling, stroking, or brushing the body
8. Touching an individual's body or clothes in a sexual way
9. Impeding or blocking movements or any physical interference with school activities when directed at an individual on the basis of sex
10. Displaying sexually suggestive objects
11. Sexual assault, sexual battery, or sexual coercion

Reporting Process and Complaint Investigation and Resolution

***Note: The following reporting process details site-level steps to be taken by students and others for reporting sexual harassment incidents. In its April 2011 Dear Colleague Letter: Sexual Violence and January 2001 Revised Sexual Harassment Guidance, OCR acknowledges that procedures adopted by districts to address student harassment complaints will vary considerably depending on a number of factors, including the size of the district. ***

***Note: Pursuant to Education Code 231.5, the district's policy must contain information on where to obtain the specific procedure for reporting incidents of sexual harassment and pursuing available remedies. In addition, 34 CFR 106.8 requires a district to adopt and publish a complaint procedure providing for a "prompt and equitable" resolution of student complaints alleging sexual harassment. To avoid confusion that may arise from having a multiplicity of complaint processes for resolving a variety of student complaints, it is recommended that districts use their uniform complaint procedures (UCP) to investigate and resolve sexual harassment complaints involving students and to track complaints through a districtwide system. See AR 1312.3 - Uniform Complaint Procedures for details of these procedures. ***

Any student who believes that he/she has been subjected to sexual harassment or who has witnessed sexual harassment is strongly encouraged to report the incident to his/her teacher, the principal, or any other available school employee. Within one school day of receiving such a report, the school employee shall forward the report to the principal or the district's compliance officer identified in AR 1312.3. In addition, any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report his/her observation to the principal or a district compliance officer. The employee shall take these actions, whether or not the alleged victim files a complaint.

In any case of sexual harassment involving the principal, compliance officer, or any other person to whom the incident would ordinarily be reported or filed, the report may instead be submitted

the Superintendent or designee.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

When a report of sexual harassment is submitted, the principal or compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with the district's uniform complaint procedures.

If a complaint of sexual harassment is initially submitted to the principal, he/she shall, within two school days, forward the report to the compliance officer to initiate investigation of the complaint. The compliance officer shall contact the complainant and investigate and resolve the complaint in accordance with law and district procedures specified in AR 1312.3.

Confidentiality

***Note: Pursuant to 5 CCR 4964, districts are required to keep complaints and allegations of sexual harassment confidential, except when disclosure is necessary to further the investigation, other needed remedial action, or ongoing monitoring. ***

All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 CCR 4964)

***Note: The Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.67) protects student privacy, including student records such as the description of the corrective actions taken in response to a complaint of sexual harassment. Thus, districts are advised to consult legal counsel in determining what information must be included in the final written decision sent to the complainant and what information must not be included. ***

***Note: In determining what information to include and not include in the final written decision for complaints regarding sexual harassment, districts should be aware that current law (20 USC 1221) states that nothing in FERPA is to "be construed to affect the applicability of Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Title V of the Rehabilitation Act of 1973, the Age Discrimination Act, or other statutes prohibiting discrimination, to any applicable program." OCR has interpreted these provisions to mean that FERPA permits a district to disclose to a student, who was subjected to sexual harassment, certain information about the sanctions imposed upon the offender when the sanctions directly relate to the student. For instance, if properly remedying the impact of sexual harassment would require disclosing to the alleged victim certain information on how the district disciplined the alleged student offender (e.g., a stay away order), OCR would require the district to disclose that information. ***

***Note: OCR's Revised Sexual Harassment Guidance and 2011 Dear Colleague Letter: Sexual Violence, as well the FAQs issued in April 2014 indicate that if a complainant in a sexual harassment case requests that his/her name or that of the victim not be revealed to the alleged perpetrator or asks that the complaint not be pursued, the district should first inform the

complainant that honoring the request may limit its ability to respond and pursue disciplinary action against the alleged perpetrator. However, in all instances, the district must continue to ensure that it provides a safe and nondiscriminatory environment for all students. If there is a high risk of harm to the complainant or others (e.g., if the district has information that the alleged perpetrator is a repeat offender) and the district cannot respond adequately to the risk without disclosing the complainant's identity, then in such limited circumstances the district may be required to investigate the incident and disclose the complainant's identity. If the district determines that it will respect the confidentiality request, it should nevertheless take all reasonable steps to investigate and respond to the complaint. Such steps may include limited investigative activities that do not require the district to reveal the complainant's identity; providing services to the complainant, such as counseling services; providing increased monitoring, supervision, or security at locations or activities where the misconduct occurred; providing training and education materials for students and employees; or changing and publicizing the district's policies on sexual violence. ***

However, when a complainant or victim of sexual harassment notifies the district of the harassment but requests confidentiality, the compliance officer shall inform him/her that the request may limit the district's ability to investigate the harassment or take other necessary action. When honoring a request for confidentiality, the district will nevertheless take all reasonable steps to investigate and respond to the complaint consistent with the request.

When a complainant or victim of sexual harassment notifies the district of the harassment but requests that the district not pursue an investigation, the district will determine whether or not it can honor such a request while still providing a safe and nondiscriminatory environment for all students.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)

Response Pending Investigation

***Note: The following reporting process may be revised to reflect district practice. In its April 2011 Dear Colleague Letter: Sexual Violence, OCR cautions that districts may have an obligation to respond to notice of sexual harassment of students which occurs off school grounds or outside school-sponsored or school-related programs or activities, since the sexual harassment may still create a hostile environment at school. ***

When an incident of sexual harassment is reported, the principal or designee, in consultation with the compliance officer, shall determine whether interim measures are necessary pending the results of the investigation. The principal/designee or compliance officer shall take immediate measures necessary to stop the harassment and protect students and/or ensure their access to the educational program. Such measures may include placing the individuals involved in separate classes or transferring a student to a class taught by a different teacher, in accordance with law and Board policy. The school should notify the individual who was harassed of his/her options to avoid contact with the alleged harasser and allow the complainant to change academic and extracurricular arrangements as appropriate. The school should also ensure that the complainant

is aware of the resources and assistance, such as counseling, that are available to him/her. As appropriate, such actions shall be considered even when a student chooses to not file a formal complaint or the sexual harassment occurs off school grounds or outside school-sponsored or school-related programs or activities.

Notifications

***Note: In its January 2001 Revised Sexual Harassment Guidance, OCR states that a procedure for sexual harassment complaints cannot be prompt or equitable unless it is widely disseminated and written in language appropriate to the age of the school's students. Examples include having a copy of the procedures available throughout the school, publishing the procedures in the student handbook, and identifying individuals who can explain the procedure. ***

A copy of the district's sexual harassment policy and regulation shall:

1. Be included in the notifications that are sent to parents/guardians at the beginning of each school year (Education Code 48980; 5 CCR 4917)

(cf. 5145.6 - Parental Notifications)

2. Be displayed in a prominent location in the main administrative building or other area where notices of district rules, regulations, procedures, and standards of conduct are posted, including school web sites (Education Code 231.5)

(cf. 1113 - District and School Web Sites)

✓ 3. Be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester, or summer session (Education Code 231.5)

4. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)

***Note: Items #5 and #6 below are optional. ***

5. Be included in the student handbook

6. Be provided to employees and employee organizations

(3/09 3/12) 10/14