

# Mesa Union School District

**Agenda for the Board Meeting of the Board of Trustees to be held on Tuesday, May 20, 2014, 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](http://www.mesaschool.org).

**1. CALL TO ORDER AND RECOGNITION OF A QUORUM:**

Time _____	Present	Absent
Mr. Noel Camanag, President	_____	_____
Mr. Steven Sullivan, Vice President	_____	_____
Mrs. Judith Thielemann, Board Clerk	_____	_____
Mr. Rick Murray, Trustee	_____	_____
Mrs. Susan Nemets, Trustee	_____	_____
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.

**4. CLOSED SESSION:**

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

- A. Personnel as authorized by Government Code §54957 – *as it relates to personnel needs for the 2014-2015 school year.*
- B. Public Employee Performance Evaluation: Superintendent’s Contract (Government Code 54957)
- C. Mesa Union Teachers Association (MUTA); Consult with District Negotiator(s) [Government Code Section 54957.6] Agency Negotiator: Dr. Michael Babb, Superintendent
- D. Liability Claim, Claimant Number: VCSD-025181 authorized by Government Code 54956.95

**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 April 22, 2014, as presented.*

7. **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](http://www.mesaschool.org)

8. **INFORMATION/DISCUSSION**

A. Public Hearing on Mesa Union School District Local Control Accountability Plan-  
**Information/Discussion**

*In accordance with Education Code 52062, a public hearing to solicit the recommendations and comments of the public regarding the proposed MUSD LCAP is being held. Effective 2013-14, the K-12 finance system was replaced with new Local Control Funding Formula (LCFF) which includes base, supplemental, and concentration grants as the funding streams. As part of the LCFF, school districts are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2014, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The MUSD LCAP has been developed with the input from diverse groups of stakeholders. Adoption of the MUSD LCAP is scheduled for June 17, 2014.*

B. PUBLIC HEARING on the MESA LCAP.

C. Public Hearing on the 2014-15 Mesa Union School District Budget – **Information/Discussion**

*This item is presented for information and discussion only. Adoption of the 2014-15 Mesa Union School District Budget is scheduled for June 17, 2014.*

D. PUBLIC HEARING on the 2014-15 Mesa Union School District Budget.

E. Receive the Initial Proposal of the Mesa Union Teachers Association (MUTA) to the Mesa Union School District, regarding negotiations for the 2014-2015 school year.

*In accordance with Government Code section 3547, all initial bargaining proposals of an exclusive bargaining representative shall be presented at a public meeting of a public school employer and thereafter shall be public record. The Mesa Union Teachers Association (MUTA) hereby presents its initial proposal to the Mesa Union School District. The proposal shall be available for public review in the District Office from May 21, 2014, to June 17, 2014, and the public will have an opportunity to respond to this proposal at the next scheduled Board meeting.*

**PLEASE SEE AGENDA ITEM 8E IN THE PACKET**

F. Receive the Initial Proposal of the Mesa Union School District to the Mesa Union Teachers' Association (MUTA) for the 2014-2015 school year.

*In accordance with Government Code section 3547, all initial bargaining proposals of an exclusive bargaining representative shall be presented at a public meeting of a public school employer and thereafter shall be public record. Mesa Union School District hereby presents its initial proposal to the Mesa Union Teachers' Association (MUTA). This proposal shall be available for public review in District Office from May 21, 2014 to June 17, 2014 and the public will have an opportunity to respond to this proposal at the next scheduled Board meeting.*

**PLEASE SEE AGENDA ITEM 8F IN THE PACKET**

**9. SUPERINTENDENT AND PRINCIPAL'S REPORTS:**

**Superintendent:**

- A. Local Control Accountability Plan
- B. Summer Program
- C. Extended Day Program
- D. Golden Bell
- E. SESR
- F. Grand Jury Report

**Principal's Report:**

- A. Junior High Program evaluation and plans for 2014-2015
- B. SBAC Testing
- C. Professional learning plan, 2014-15
- D. Math pilot
- E. Migrant program

**10. BOARD MEMBERS' REPORTS AND COMMUNICATIONS:**

- A. Correspondence
  - 1. California Department of Education (CDE) correspondence regarding 2012-2013 Special Education Self-review.
- 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 (April 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

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

**PLEASE SEE AGENDA ITEM 11D IN THE PACKET**

- E. Student of the Month for April 2014 and Junior High Student of the Quarter 3<sup>rd</sup> Quarter Awards

*It is the recommendation of the district administration that the Student of the Month for April 2014 and Junior High Student of the Quarter awards be accepted 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 Board of Trustees accept the Statement of Revenue and Expenditures from the Golden Valley Charter School.*

**PLEASE SEE AGENDA ITEM 11F IN THE PACKET**

**G. County of Ventura Report of Investments for period ending September 30, 2013, December 31, 2013, and March 30, 2014**

*That the Board of Trustees accepts the Report of Investments from Ventura County for period ending September 30, 2013, December 31, 2013, and March 30, 2014.*

**PLEASE SEE AGENDA ITEM 11G IN THE PACKET**

**12. ACTION/DISCUSSION ITEMS:**

**A. Consideration of adoption of Resolution #13-14-11 Ordering a Regular Governing Board Member Election, Ordering Consolidation with Other Elections, and Constituting "Specification of the Election Order" to be held on November 4, 2014.**

*It is the recommendation of the district administration that the Board of Trustees adopt Resolution #13-14-12 Ordering a Regular Governing Board Member Election, Ordering Consolidation with Other Elections, and Constituting "Specification of the Election Order" to be held on November 4, 2014.*

**PLEASE SEE AGENDA ITEM 12A IN THE PACKET**

**B. Consideration of adoption of the following End of the Year Resolutions.**

**Resolution #13-14-12**-Authorization of Temporary Loans between District funds  
Fiscal Year 2013-2014

**Resolution #13-14-13**-Authorization to allow Appropriation/Budget Transfers  
Fiscal Year 2014-2015

**Resolution #13-14-14**-Authorization to improve Compensation and Benefits for Certain Categories of Employees After July 1, 2014

*It is the recommendation of the District Administration that the Board of Trustees adopt the above Resolutions for the 2014-2015 school year.*

**PLEASE SEE AGENDA ITEM 12B IN THE PACKET**

**C. Consideration of acceptance of the Certification of Signatures for the period July 1, 2014 to December 15, 2014**

*It is the recommendation of District Administration that the Board of Trustees accept the Certification of Signatures.*

**PLEASE SEE AGENDA ITEM 12C IN THE PACKET**



- D. Consideration of adoption of Board Policy and Administrative Regulations as presented or amended.

*It is the recommendation of the District Administration that the Board of Trustees adopt policies and regulations as presented or amended.*

**PLEASE SEE AGENDA ITEM 12D IN THE PACKET**

**13. PERSONNEL**

- A. Consideration of District’s approval of the Resignation of Certificated Personnel:

<u>Last Name</u>	<u>First</u>	<u>Position</u>	<u>Effective</u>	<u>Reason</u>
DiChiacchio	Trish	Teacher	6-13-14	Retirement
Maxim	Charaline	Teacher	6-13-14	Retirement

*It is the recommendation of the District Administration that the Board of Trustees approve the Resignation/Retirement for the certificated employees listed above, effective June 13, 2014.*

**14. ITEMS FOR FUTURE CONSIDERATION**

- A. Afterschool Program
- B. School Safety Plan Local
- C. Local Control Accountability Plan

**15. FUTURE MEETINGS**

- A. June 17, 2014

**16. ADJOURNMENT**

In accordance with requirements 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 April 22, 2014, Regular Meeting of the Board of Trustees of the  
Mesa Union School District

<b>Call to Order</b>	The April 22, 2014, Regular Meeting of the Board of Trustees of the Mesa Union School District was called to order by President Camanag at 6:12 p.m. in the Multi-purpose Room.
<b>Roll Call</b>	Board members present were Noel Camanag, Steven Sullivan, Susan Nemets, Rick Murray, and Judith Thielemann.  District Administrators present were Dr. Babb, superintendent, Erica Magdaleno, executive assistant, and Cindy Hansen, chief business officer.
<b>Agenda</b>	The agenda was adopted by common consent.
<b>Public Comment on Closed Session</b>	At 6:12 p.m., President Camanag asked for public comment on closed session items. Hearing none, he announced that the Board was going into closed session to discuss Personnel as authorized by Government Code §54957, and Public Employee Performance Evaluation: Superintendent's Contract authorized by Government Code 54957.
<b>Reconvene to Open Session</b>	At 6:29 p.m. Board of Trustees returned to open session. President Camanag reported that the Board of Trustees had just returned from closed session where Personnel as authorized by Government Code §54957, and Public Employee Evaluation: Superintendent's Contract authorized by Government Code 54957 were discussed. No action was taken. The board will return to closed session after the regular board meeting.
<b>Official Opening Pledge</b>	President Camanag led the Pledge of Allegiance.
<b>Minutes</b>	The minutes of the Regular Board Meeting of March 18, 2014, were approved by common consent.
<b>Public Comment</b>	<p>Ms. Terri Adams, executive director of Golden Valley Charter School (GVCS), presented on the charter school special education program. Ms. Adams also introduced Michael and Jill Brogan, from SEATS, the company that manages special education services, and Business Manager Karl Yoder with Delta Managed Solutions (DMS), the company GVCS contracts with for business services. Mr. and Mrs. Brogan were on hand because they manage the special education program, facilitating all IEP, implementing all special education services, and contracting with special education service providers. Mr. Yoder was present as he would be able to answer any financial questions the board of trustees may have regarding the financials and any questions that relate to first and second interim.</p> <p>Ms. Adams provided the board of trustees a special education cost comparison of 2011-2012 versus 2013-2014. The Board of Trustees expressed concerns regarding the increase to GVCS special education program cost over the years. Trustee Sullivan stated that he surmised a conflict of interest in that the person who is being paid to facilitate IEP also is paid for services. Mrs. Brogan replied that the IEP makes decisions as a team, and that SEATS is not paid for services; rather, independent teacher specialists are contracted and paid to serve students. Ms. Adams stated that GVCS once employed specialists but had difficulty finding staff who could provide varied services in the large region the school serves. She asserted that the school is saving money by contracting with SEATS and that the cost of services SEATS provide is low compared to what GVCS would pay to employ a director of special education. Ms. Adams with the assistance of Mr. and Mrs. Brogan provided the board with an overview of how the special education program is run at GVCS. Trustee Thielemann asked whether SEATS receives a flat fee for facilitating IEP. Mrs. Brogan replied that SEATS charges by the hour. Mrs. Thielemann stated that this is different from the model schools commonly use: a salaried employee does the work as part of their regular work hours. Trustee Thielemann suggested revising contract with S.E.A.T.S to include the language of not to exceed a certain dollar amount. Mrs. Brogan agreed to make changes to their contract. Trustee Sullivan continued to express concerns regarding the potential conflict of interest with GVCS and S.E.A.T.S. Trustee Nemets asked Ms. Adams to clarify if Mr. and Mrs. Brogan are providing direct services to students. Ms. Adams clarified that Mr. and Mrs. Brogan do not provide direct services. They find providers to provide direct services. Mrs. Nemets said that all the board sees at its meetings are costs attributed to SEATS and assumed that the company both assigned</p>

and provided services. Board members asked about mileage reimbursement rates and phone rates for IEP meetings.

Ms. Adams reported that she will be sending all invoices to Dr. Babb so that he and the board can review costs regularly before reimbursing. Ms. Adams also provided the board with an overview of the program enrollment growth. GVCS provides services to four counties, which has increased enrollment and cost for services. She repeated that she believes the school is providing a complicated set of services in a large area as efficiently and cost-effectively as is possible. She said the school has enrolled many students who qualify for special education and that the services some of these students receive are extensive. She reminded the board that GVCS staff must accept all students who enroll in the program and suggested that word may be spreading among families that the school does a good job of serving students with special needs and enrolling their children.

Mr. Yoder approached the board of trustees to answer any financial questions. The board of trustees expressed concerns regarding errors in the first and second interim reports. Mr. Yoder reviewed and explained what errors were found. Cindy Hansen and Mr. Yoder agreed they would communicate more regularly so that the GVCS finances are transparent.

## Superintendent's Report

### Superintendent's Report:

**Local Control Accountability Plan:** Dr. Babb shared that the Local Control Accountability Plan (LCAP) draft is currently in the writing phase. Dr. Babb has collected input from school community and plans to complete the LCAP draft next week. The LCAP will incorporate feedback the Mesa community shared in formal opportunities. He also is ensuring that the plan reflects comment he received from the community when he joined the district and that LCAP reflects goals and activities from other plans. For example, earlier this year Site Council approved a Single Plan for Student Achievement; he feels that the plan should be represented in the LCAP. The second step of LCAP development is to obtain feedback from the public regarding the draft. Dr. Babb will be presenting the draft to teacher leadership, ELAC on May 8<sup>th</sup>, and Site Council on May 15<sup>th</sup>. A public hearing will be also be held at the May board meeting to invite comment. Dr. Babb will also be presenting an LCAP draft at the May board meeting. The final draft will be presented at the June board meeting for adoption.

Trustee Sullivan suggested posting the proposed LCAP on the school website for public viewing and including it in *Mesa Matters*. Publicizing the LCAP will provide more opportunity for public comment and input. Dr. Babb agreed with Trustee Sullivan's suggestion and will be placing the proposed LCAP draft on the school website and including it in *Mesa Matters*.

Cindy Hansen also informed the board that the proposed budget for 2014-2015 will be placed in the *Venture County Star* for public viewing.

**Title III Accountability:** Dr. Babb shared the Title III Accountability report at the April board meeting, but found that the table he provided has some inaccuracies. Dr. Babb provided the board of trustees with a revised table showing CELDT results from 2010 to 2013. Dr. Babb shared that although AMAO 1 and AMAO 2 goals were met, there was a decrease in results when compared to previous years. Dr. Babb also shared that the test will be changing in the future into a format that is aligned to Common Core State Standards.

Trustee Sullivan suggested using the same testing methods that was used for 2011-2012 school year. The results demonstrated growth when students were tested by administrators and teachers.

**Special Education Self Review (SESR):** Mesa has been involved in a self-review process for the special education program for the last six months. The self-review includes a CDE facilitated evaluation of the special education programs at Mesa Union and Golden Valley Charter School. The process involves pulling random files and submitting information to the state for review. The California Department of Education reviews the submitted files and accepts the files or make recommendations. In some cases some files may

need to be corrected. The second level of review will include a site visit. Grady Pennington, a consultant with the California Department of Education will be visiting Mesa tomorrow. Mr. Pennington will be reviewing the results and files to ensure corrections were made and the data in files were represented accurately. Mr. Pennington will also be interviewing Mesa special education staff and Mr. and Mrs. Brogan with GVCES. Mr. Pennington will also be observing teachers and students in the Resource Room, and at the end of day provide an exit summary. Dr. Babb said he was confident about the review and the preparation staff had done to prepare. He looked forward to providing a positive outcome in May.

**Summer Program:** Dr. Babb shared that the LCAP feedback and other feedback received throughout the year has suggested that we need to find ways to support underperforming students by extending the day and year. Dr. Babb and Mr. Howatt are planning a summer program that compliments the migrant summer school program and Tiger Cubs preschool. In the past preschool was funded by the Neighborhood for Learning First Five program, but for the last couple of years they have not been able to fund the program. Dr. Babb would like to offer preschool and summer school using the LCAP. Mr. Howatt is working on finding teachers who are interested in summer school. Dr. Babb would also like to integrate professional development during summer school such as SCWriP, Visible Thinking, or project based learning. Dr. Babb is proposing the summer program be held late July through mid-August. Mr. Howatt will continue working on teacher interest this week and hope to start planning the program by next week. If there are enough interested teachers Dr. Babb would like to introduce a morning program and an afternoon program. The morning program would be made available to all students. In the afternoon Migrant Program students would be involved in an additional program.

Trustee Nemets requested clarification regarding which students would summer school would be extended to. Dr. Babb clarified if there is enough interest from staff, summer school would be open to all students. If fewer teachers were interested in participating, priority would go to low-performing students.

**Extended Day Program:** Dr. Babb provided an update regarding the application that was submitted for the extended day program. Dr. Babb contacted CDE last week and was advised that the application status would not be available until May.

**SBAC Testing:** Dr. Babb shared an update of the SBAC testing. The test is a pilot that will test the capacity for Mesa to deliver a computer-based testing. The process of taking a computerized test is a very involved process. Dr. Babb and Mr. Howatt will be helping students throughout the process to ensure students are comfortable testing on computers. Dr. Babb shared that enough Chrome books have been purchased so that two test sites will be available for testing. Testing will begin May 7<sup>th</sup> in the computer lab and multipurpose room. Next week Dr. Babb will be running a test run to ensure that everything will run smoothly and students will not have login issues in May.

**Golden Bell:** Dr. Babb shared that he will be applying for the Golden Bell. Through the Golden Bell program, CSBA recognizes outstanding practices. This time around, Dr. Babb would like to spot light the professional development program that Mesa Union has developed with VCOE and the partner districts to support teacher implementation of the Common Core State Standards. Dr. Babb contacted the executive director at the Ventura County Office of Education, who is excited to co-apply for the award. If the application is accepted notification will be sent in August to schedule a validation visit in September. Results will be announced in October.

**Board members' correspondence:**

1. VCOE correspondence regarding positive certification for 2<sup>nd</sup> interim was received and accepted.
2. Grand Jury Report regarding Charter Schools was received. Mesa will be required to respond within 90 days.
3. Ventura County Office of Education correspondence regarding receipt of the Disclosure of Collective Bargaining Agreement.

Official Minutes of the April 22, 2014, Regular Meeting of the Board of Trustees of the  
Mesa Union School District

**Board members' reports and communications:**

Trustee Thielemann reported that the yearbook has been submitted. Trustee Thielemann thanked Mrs. Dwork and Dr. Babb for their support.

**Board members' interests and concerns:**

Trustee Murray inquired on the outcome of the 8<sup>th</sup> grade field trip to Washington D.C. Dr. Babb shared that the chaperones were very impressed with the group's comportment. The group was great throughout the entire trip and was able to visit a number of important sites.

Trustee Nemets requested an update of whether there had been any feedback from junior high teachers regarding the changes that were made to the junior high schedule. Dr. Babb and Mr. Howatt will be working on evaluating the program to determine next year's junior high schedule. Dr. Babb will prepare an update for next board meeting.

Consent Agenda approved adopted by common consent.

Purchase Orders \$41,902.92

Checks totaling \$349,416.87

Funds Balances

Enrollment 645

Golden Valley Charter School income/expenditure statement

**Action/Discussion:**

On motion of Trustee Sullivan, seconded by Trustee Murray, and carried with 5-0-0 vote, Resolution #13-14-09 Final Resolution Regarding Reduction or Elimination of Certain Certificated Services was approved.

**Vote:**

Nemets: Aye      Sullivan: Aye      Thielemann: Aye      Murray: Aye      Camanag: Aye

On motion of Trustee Nemets, seconded by Trustee Thielemann, and carried with a 5-0-0 vote, #13-14-10 California Energy Commission Bright Schools Program was approved.

**Vote:**

Nemets: Aye      Sullivan: Aye      Thielemann: Aye      Murray: Aye      Camanag: Aye

On motion of Trustee Nemets, seconded by Trustee Sullivan, and carried with a 4-1-0 vote, the MOU with Golden Valley Charter School for the period of July 1, 2014 to June 30, 2015 was approved.

**Vote:**

Nemets: Aye      Sullivan: Aye      Thielemann: Aye      Murray: No      Camanag: Aye

On motion of Trustee Murray, seconded by Trustee Nemets, and carried with a 5-0-0 vote the on-schedule salary increase of 3% for the unrepresented certificated position of Principal and the unrepresented classified position of Executive Secretary retroactive to July 1, 2013 was approved.

**Vote:**

Nemets: Aye      Sullivan: Aye      Thielemann: Aye      Murray: Aye      Camanag: Aye

On motion of Trustee Thielemann, seconded by Trustee Sullivan, and carried with a 5-0-0 vote, the Declaration of Need for Fully Qualified educators for 2014-2015 was approved.

**Vote:**

Nemets: Aye      Sullivan: Aye      Thielemann: Aye      Murray: Aye      Camanag: Absent

Consent Agenda

Resolution  
#13-14-09

Resolution  
#13-14-10

GVCS MOU

Salary Increase  
for Unrepresented  
staff

Declaration of  
Need

Official Minutes of the April 22, 2014, Regular Meeting of the Board of Trustees of the  
Mesa Union School District

**Williams  
Quarterly Report**

On motion of Trustee Sullivan, seconded by Trustee Thielemann, and carried with a 5-0-0 vote, the Williams Quarterly Report on Uniform Complaints was approved.

**Vote:**

**Nemets: Aye      Sullivan: Aye      Thielemann: Aye      Murray: Aye      Camanag: Aye**

**Board Policies**

On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 4-0-1 vote, Board Policies were adopted as presented.

**Vote:**

**Nemets: Aye      Sullivan: Aye      Thielemann: Aye      Murray: Aye      Camanag: Aye**

**First Read Board  
Policies**

The Board was provided with updated policies for first read. These policies will appear on the April Agenda for adoption.

**Personnel**

**Personnel: None**

Trustee Murray left at 8:42 p.m.

**Future Items**

- A. Afterschool grant
- B. School Safety Plan
- C. Junior High Program Evaluation
- D. LCAP draft

**Future Meetings**

June 17, 2014

**Adjournment**

There being no further items of business, the regular board meeting was adjourned at 8:45 p.m. Vice President Sullivan announced that the Board would be returning to closed session to discuss Personnel as authorized by Government Code §54957, and Public Employee Performance Evaluation: Superintendent's Contract authorized by Government Code 54957.

The Board came out of closed session at 9:46 p.m. Personnel as authorized by Government Code §54957, and Public Employee Performance Evaluation: Superintendent's Contract authorized by Government Code 54957 were discussed. No action was taken.

There being no further items of business, the board adjourned at 9:47 p.m.

## **Mesa Union School District**

**3901 North Mesa School Road**

**Somis, California 93066**

**Phone (805) 485-1411**

**www.mesaschool.org**



## **2014/2015 Proposed Adopted Budget**

### **Budget Detail**

**Prepared By:**

**Cynthia Hansen**

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**Mesa Union School District  
2014/2015 Proposed Adopted Budget  
Budget Detail**

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2	Budget Snapshot										
3	As of 2014/2015 Proposed Adopted Budget										
4											
5		Actuals					Projected as of 2014/15 Proposed Adopted Budget				
6		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
7	CBEDS enrollment (First Wednesday in October)	581	584	602	606	631	665	650	644	640	640
8	ADA Generated (P2) (Exc. County Transfers)	552	560	573	581	614	636.24	625.93	620.18	616.32	616.32
9	Attendance Ratio	95.01%	95.89%	95.18%	95.87%	97.31%	95.68%	96.30%	96.30%	96.30%	96.30%
10	ADA Funded	557	560	573	581	614	636.24	636.24	625.93	620.18	616.32
11	% Increase/(Decrease) from Prior Year	0.00%	0.54%	2.32%	1.40%	5.68%	3.62%	0.00%	-1.62%	-0.92%	-0.62%
12											
13	<b>Revenue Limit Funding</b>										
14	Statutory COLA	4.53%	5.66%	4.25%	-0.39%	2.24%	3.24%				
15	Deficit	\$0.00	7.8440%	18.3550%	17.9633%	19.7540%	22.2720%				
16	Funded Revenue Limit per ADA	\$5,517.16	\$5,374.69	\$4,712.95	\$4,976.74	\$4,925.57	\$4,979.20				
17	% Increase/(Decrease)	4.57%	-2.58%	-12.31%	5.60%	-1.03%	1.09%				
18	*Total Revenue Limit Funding	\$ 3,076,295	\$ 2,999,236	\$ 2,743,738	\$ 2,903,277	\$ 3,067,130	\$ 3,196,108				
19	% Increase/(Decrease) from Prior Year	-17.72%	-2.50%	-8.52%	5.81%	5.64%	4.21%				
20											
21	<b>Local Control Funding Formula</b>										
22	COLA							1.565%	0.85%	2.12%	2.12%
23	LCFF Gap Funding Rate							11.780%	28.05%	33.95%	33.95%
24	Funded LCFF per ADA (Excluding Transportation Add On) (2012/13 incl (2012/13 includes Rev Lim, Tier III, EIA, CSR)						\$5,657.77	\$5,938.81	\$6,540.46	\$7,124.93	\$7,412.30
25	% Increase/(Decrease)							4.97%	10.13%	8.94%	4.03%
26	*Total LCFF Funding (Including Transportation Add On)						\$ 3,673,818	\$ 3,847,760	\$ 4,163,122	\$ 4,487,989	\$ 4,637,601
27	% Increase/(Decrease) from Prior Year							4.73%	8.20%	7.80%	3.33%
28											
29	<b>General Fund</b>										
30	Revenue	\$ 4,792,147	\$ 4,527,695	\$ 4,545,717	\$ 4,512,969	\$ 4,398,413	\$ 4,475,483	\$ 4,981,072	\$ 4,910,521	\$ 5,234,277	\$ 5,383,782
31	Expenditures	\$ 4,439,363	\$ 4,375,849	\$ 4,530,035	\$ 4,804,401	\$ 4,641,353	\$ 5,142,961	\$ 4,956,984	\$ 4,851,714	\$ 4,887,424	\$ 5,014,543
32	Other Sources/(Uses)	\$ 14,281	\$ (70,669)	\$ (63,499)	\$ 103,770	\$ -	\$ 601,153	\$ -	\$ -	\$ -	\$ -
33	Net Increase/(Decrease)	\$ 367,065	\$ 81,177	\$ (47,817)	\$ (187,662)	\$ (242,941)	\$ (66,325)	\$ 24,088	\$ 58,807	\$ 346,853	\$ 369,239
34	Ending Fund Balance	\$ 1,741,843	\$ 1,823,020	\$ 1,775,203	\$ 1,587,541	\$ 1,344,600	\$ 1,278,275	\$ 1,302,363	\$ 1,361,170	\$ 1,708,023	\$ 2,077,262
35	% Increase/(Decrease)	26.70%	4.66%	-2.62%	-10.57%	-15.30%	-4.93%	1.88%	4.52%	25.48%	21.62%
36	Ending Fund Balance as % of Expenditures/(Uses)	39.36%	41.00%	38.65%	33.77%	28.97%	28.14%	26.27%	28.06%	34.95%	41.42%
37											
38	California Consumer Price Index	3.40%	1.30%	0.70%	1.70%	2.39%	2.30%	2.00%	2.20%	2.40%	2.40%
39											
46	Total Utilities	\$ 82,298	\$ 81,882	\$ 78,665	\$ 86,412	\$ 84,022	\$ 86,898	\$ 91,004	\$ 93,095	\$ 95,420	\$ 95,420
47	% Increase/(Decrease)	14.89%	-0.51%	-3.93%	9.85%	-2.77%	3.42%	4.73%	2.30%	2.50%	0.00%
48											
49	Teacher FTE	27.00	26.80	26.80	27.30	28.80	27.91	27.46	27.46	27.46	27.46
50	Average Actual Teacher Salary (Exc. Benefits)	\$ 58,302	\$ 64,931	\$ 65,126	\$ 65,041	\$ 66,155	\$ 67,193	\$ 71,418	\$ 67,057	\$ 68,018	\$ 69,038
51	Average Actual Teacher Salary (Inc. Fringe and Health and Welfare Benefits)	\$ 74,323	\$ 81,811	\$ 81,814	\$ 82,627	\$ 84,749	\$ 86,166	\$ 90,688	\$ 87,077	\$ 86,748	\$ 89,555
52	Fringe Benefits	13.449%	12.864%	12.531%	13.013%	14.054%	13.777%	12.768%	14.018%	11.145%	12.745%
53	% Increase/(Decrease) (Salary only)	-6.14%	11.37%	0.30%	-0.13%	1.71%	1.57%	6.29%	-6.11%	1.43%	1.50%
54	COLA/Raise for Employees-On Schedule	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	0.00%	0.00%	0.00%
55	COLA/Raise for Employees - One Time	0.00%	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%
56											
57	<b>Health Benefit Costs (80% Blue Cross PPO)</b>										
58	Annual Cost of Plan	\$ 9,342.00	\$ 10,050.00	\$ 10,224.00	\$ 11,115.90	\$ 11,674.20	\$ 12,391.20	\$ 13,254.60	\$ 14,174.40	\$ 15,233.23	\$ 16,371.15
59	% Increase/(Decrease)	8.14%	7.58%	1.73%	8.72%	5.02%	6.14%	6.97%	6.94%	7.47%	7.47%
60	Annual District Cap (Cost to District)	\$ 8,179.56	\$ 8,527.56	\$ 8,527.56	\$ 9,122.16	\$ 9,296.16	\$ 9,716.16	\$ 10,151.76	\$ 10,619.76	\$ 11,149.17	\$ 11,718.13
61	% Increase/(Decrease)	4.76%	4.25%	0.00%	6.97%	1.91%	4.52%	4.48%	4.61%	4.99%	5.10%
62	Annual Cost to Employee	\$ 1,162.44	\$ 1,522.44	\$ 1,696.44	\$ 1,993.74	\$ 2,378.04	\$ 2,675.04	\$ 3,102.84	\$ 3,554.64	\$ 4,084.05	\$ 4,653.01
63	% Increase/(Decrease)	39.82%	30.97%	11.43%	17.52%	19.28%	12.49%	15.99%	14.56%	14.89%	13.93%

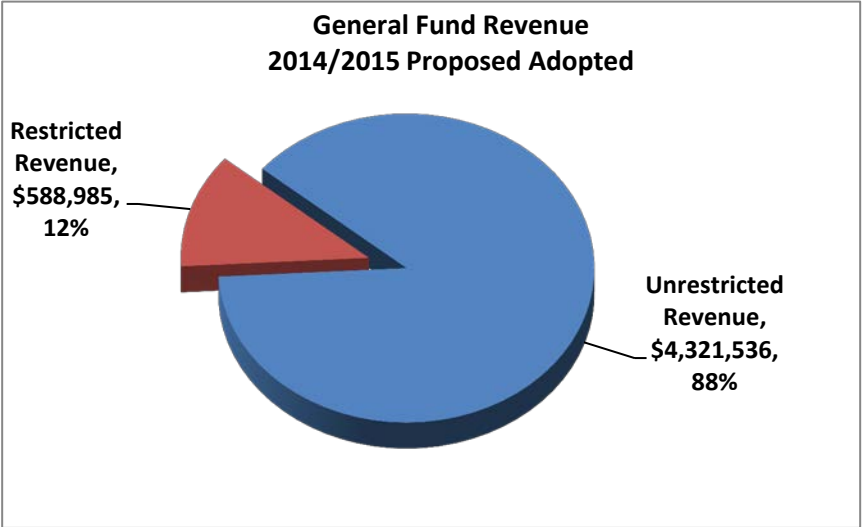
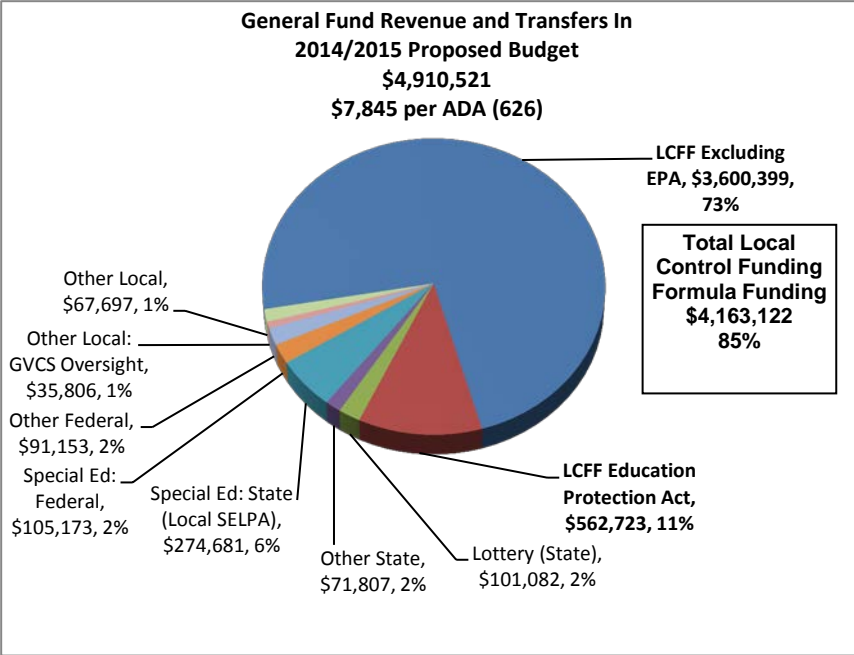
Mesa Union School District								
FUND SUMMARY AS OF 2013/2014 Estimated Actuals								
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance	% Change From Prior Year
010	General	\$ 4,981,071	\$ 4,956,984	\$ -	\$ 24,087	\$ 1,278,275	\$ 1,302,362	1.88%
130	Cafeteria	162,733	174,374	-	(11,641)	46,591	34,950	-24.99%
140	Deferred Maintenance	550	48,400	-	(47,850)	200,139	152,289	-23.91%
150	Pupil Transp. Equipment	100	-	-	100	19,706	19,806	0.51%
171	Special Reserve: Foundation	-	-	-	-	36	36	0.00%
173	Special Reserve-Equipment	60	-	-	60	10,469	10,529	0.57%
211	Bond Building Fund	-	-	-	-	(0)	(0)	0.00%
251	Capital Facilities - Developer Fees	2,837	6,587	-	(3,750)	39,522	35,772	-9.49%
401	Special Reserve Capital Outlay	-	-	-	-	245	245	0.00%
510	Bond Interest and Redemption	248,023	252,750	-	(4,727)	235,152	230,425	-2.01%
511	Bond Interest and Redemption	253,736	254,858	-	(1,122)	221,895	220,773	-0.51%
	<b>Total All Funds</b>	<b>\$ 5,649,110</b>	<b>\$ 5,693,953</b>	<b>\$ -</b>	<b>\$ (44,843)</b>	<b>\$ 2,052,028</b>	<b>\$ 2,007,185</b>	<b>-2.19%</b>

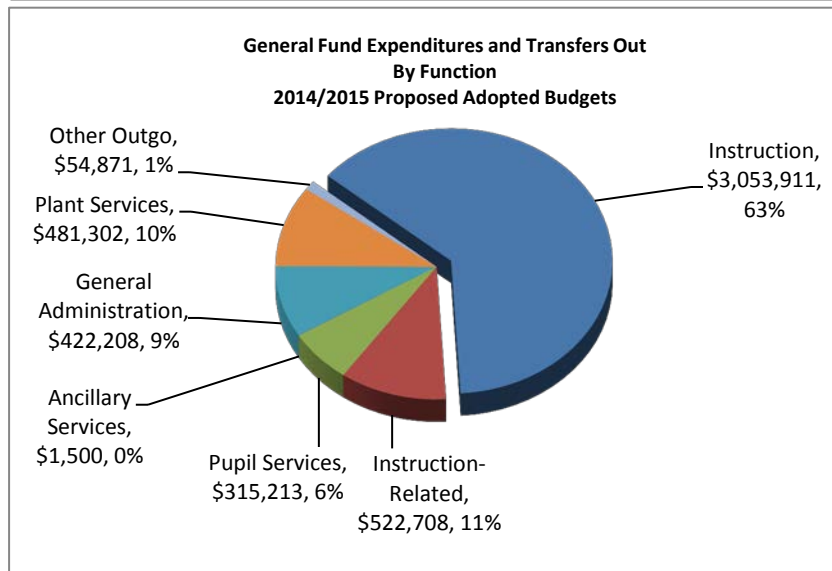
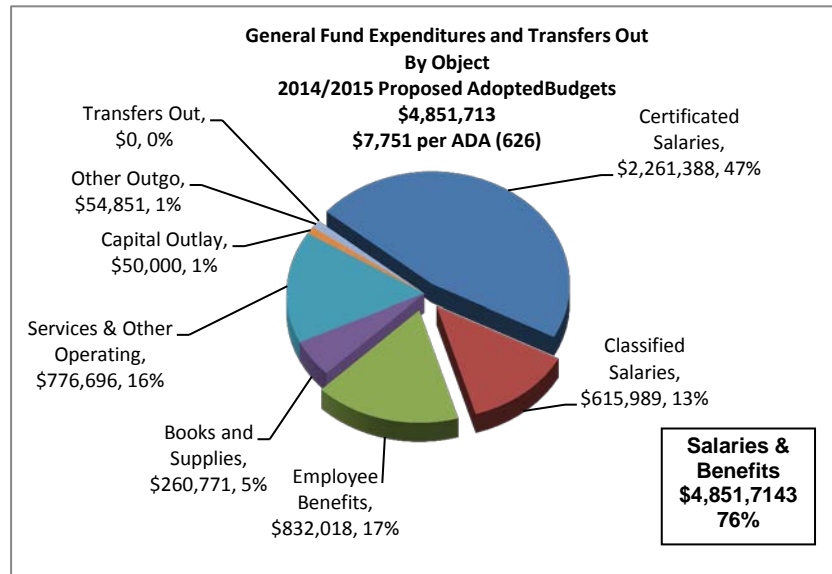
Mesa Union School District								
FUND SUMMARY AS OF 2013/2014 SECOND INTERIM								
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance	% Change From Prior Year
010	General	\$ 4,910,521	\$ 4,851,713	\$ -	\$ 58,808	\$ 1,302,362	\$ 1,361,170	4.52%
130	Cafeteria	162,700	177,421	-	(14,721)	34,950	20,229	-42.12%
140	Deferred Maintenance	400	50,000	-	(49,600)	152,289	102,689	-32.57%
150	Pupil Transp. Equipment	-	-	-	-	19,806	19,806	0.00%
171	Special Reserve: Foundation	-	-	-	-	36	36	0.00%
173	Special Reserve-Equipment	50	-	-	50	10,529	10,579	0.47%
211	Bond Building Fund	-	-	-	-	(0)	(0)	0.00%
251	Capital Facilities - Developer Fees	160	-	-	160	35,772	35,932	0.45%
401	Special Reserve Capital Outlay	-	-	-	-	245	245	0.00%
510	Bond Interest and Redemption	249,284	255,300	-	(6,016)	230,425	224,409	-2.61%
511	Bond Interest and Redemption	263,662	261,338	-	2,324	220,773	223,097	1.05%
	<b>Total All Funds</b>	<b>\$ 5,586,777</b>	<b>\$ 5,595,772</b>	<b>\$ -</b>	<b>\$ (8,995)</b>	<b>\$ 2,007,185</b>	<b>\$ 1,998,190</b>	<b>-0.45%</b>

	A	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	<b>Mesa Union School District</b>															
2	<b>General Fund Multiyear Comparisons</b>															
3																
4																
5																
6																
7	<b>Revenues</b>															
8	Revenue Limit/LCFF Sources	\$ 2,999,236	\$ 2,743,738	\$ 2,903,277	\$ 3,067,130	\$ 3,196,108	\$ 3,848,999	\$ 4,163,122	\$ 4,487,989	\$ 4,637,602	\$ 314,123	8.16%	\$ 324,867	7.80%	\$ 149,613	3.33%
9	Federal Sources	455,203	375,622	350,477	314,843	253,838	264,857	196,326	196,326	196,326	(68,531)	-25.87%	-	0.00%	-	0.00%
10	Other State Sources	415,827	606,597	582,511	589,008	603,908	365,462	172,889	171,778	171,670	(192,573)	-52.69%	(1,111)	-0.64%	(108)	-0.06%
11	Other Local Sources	657,429	819,761	676,703	427,431	421,629	501,754	378,184	378,184	378,184	(123,570)	-24.63%	-	0.00%	-	0.00%
12	<b>Total Revenues</b>	<b>\$ 4,527,695</b>	<b>\$ 4,545,718</b>	<b>\$ 4,512,968</b>	<b>\$ 4,398,412</b>	<b>\$ 4,475,483</b>	<b>\$ 4,981,072</b>	<b>\$ 4,910,521</b>	<b>\$ 5,234,277</b>	<b>\$ 5,383,782</b>	<b>\$ (70,551)</b>	<b>-1.42%</b>	<b>\$ 323,756</b>	<b>6.59%</b>	<b>\$ 149,505</b>	<b>2.86%</b>
13	<b>% Change from Prior Year</b>	-6.22%	0.40%	-0.72%	-2.54%	1.75%	11.30%	-1.42%	6.59%	2.86%						
14	<b>Expenditures</b>															
15	Certificated Salaries	\$ 2,079,096	\$ 2,116,101	\$ 2,168,017	\$ 2,183,242	\$ 2,138,456	\$ 2,276,686	\$ 2,261,388	\$ 2,285,049	\$ 2,306,517	\$ (15,298)	-0.67%	\$ 23,661	1.05%	\$ 21,468	0.94%
16	Classified Salaries	584,003	604,841	621,484	610,310	561,744	600,657	615,989	617,859	617,859	15,332	2.55%	1,870	0.30%	-	0.00%
17	Employee Benefits	732,806	728,955	779,703	826,188	798,477	786,030	832,018	909,800	998,313	45,988	5.85%	77,782	9.35%	88,513	9.73%
18	<b>Total Salaries and Benefits</b>	<b>3,395,905</b>	<b>3,449,897</b>	<b>3,569,204</b>	<b>3,619,740</b>	<b>3,498,677</b>	<b>3,663,373</b>	<b>3,709,395</b>	<b>3,812,708</b>	<b>3,922,689</b>	<b>46,022</b>	<b>1.26%</b>	<b>103,313</b>	<b>2.79%</b>	<b>109,981</b>	<b>2.88%</b>
19	Books and Supplies	229,636	279,310	297,992	216,908	155,956	245,446	260,771	184,122	185,066	15,325	6.24%	(76,649)	-29.39%	944	0.51%
20	Contracted Services	662,067	716,580	855,052	652,055	673,681	777,389	776,696	785,743	801,937	(693)	-0.09%	9,047	1.16%	16,194	2.06%
21	Capital Outlay	33,006	6,300	11,330	21,700	-	36,607	50,000	50,000	50,000	13,393	36.59%	-	100.00%	-	100.00%
22	Other Outgo	55,235	77,949	70,822	132,949	814,647	234,169	54,851	54,851	54,851	(179,318)	-76.58%	-	0.00%	-	0.00%
23	<b>Total Expenditures</b>	<b>\$ 4,375,849</b>	<b>\$ 4,530,036</b>	<b>\$ 4,804,400</b>	<b>\$ 4,643,352</b>	<b>\$ 5,142,961</b>	<b>\$ 4,956,984</b>	<b>\$ 4,851,714</b>	<b>\$ 4,887,424</b>	<b>\$ 5,014,543</b>	<b>\$ (105,270)</b>	<b>-2.12%</b>	<b>\$ 35,710</b>	<b>0.74%</b>	<b>\$ 127,119</b>	<b>2.60%</b>
24	<b>% Change from Prior Year</b>	-2.21%	3.52%	6.06%	-3.35%	10.76%	-3.62%	-2.12%	0.74%	2.60%						
25																
26	<b>Increase/(Decrease)</b>	<b>\$ 151,846</b>	<b>\$ 15,682</b>	<b>\$ (291,432)</b>	<b>\$ (244,940)</b>	<b>\$ (667,478)</b>	<b>\$ 24,088</b>	<b>\$ 58,807</b>	<b>\$ 346,853</b>	<b>\$ 369,239</b>	<b>\$ 34,719</b>	<b>144.14%</b>	<b>\$ 288,046</b>	<b>489.81%</b>	<b>\$ 22,386</b>	<b>6.45%</b>
27																
28	<b>Other Financing Sources/(Uses)</b>															
29	Transfers In	\$ 10,000	\$ 7,095	\$ 755,268	\$ -	\$ 601,153	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	100.00%	\$ -	100.00%
30	Transfers Out	(80,669)	(70,594)	(651,498)	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
31	<b>Total Other Sources/(Uses)</b>	<b>\$ (70,669)</b>	<b>\$ (63,499)</b>	<b>\$ 103,770</b>	<b>\$ -</b>	<b>\$ 601,153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>
32																
33	<b>Net Change in Fund Balance</b>	<b>\$ 81,177</b>	<b>\$ (47,817)</b>	<b>\$ (187,662)</b>	<b>\$ (244,940)</b>	<b>\$ (66,325)</b>	<b>\$ 24,088</b>	<b>\$ 58,807</b>	<b>\$ 346,853</b>	<b>\$ 369,239</b>	<b>\$ 34,719</b>	<b>144.14%</b>	<b>\$ 288,046</b>	<b>489.81%</b>	<b>\$ 22,386</b>	<b>6.45%</b>
34																
35	<b>Beginning Fund Balance</b>	<b>\$ 1,741,842</b>	<b>\$ 1,823,019</b>	<b>\$ 1,775,202</b>	<b>\$ 1,587,540</b>	<b>\$ 1,344,600</b>	<b>\$ 1,278,275</b>	<b>\$ 1,302,363</b>	<b>\$ 1,361,171</b>	<b>\$ 1,708,024</b>	<b>\$ 24,088</b>	<b>1.88%</b>	<b>\$ 58,808</b>	<b>4.52%</b>	<b>\$ 346,853</b>	<b>25.48%</b>
36	<b>Ending Fund Balance</b>	<b>\$ 1,823,019</b>	<b>\$ 1,775,202</b>	<b>\$ 1,587,540</b>	<b>\$ 1,342,600</b>	<b>\$ 1,278,275</b>	<b>\$ 1,302,363</b>	<b>\$ 1,361,170</b>	<b>\$ 1,708,024</b>	<b>\$ 2,077,263</b>	<b>\$ 58,807</b>	<b>4.52%</b>	<b>\$ 346,853</b>	<b>25.48%</b>	<b>\$ 369,240</b>	<b>21.62%</b>
37	<b>% Change from Prior Year</b>	4.66%	-2.62%	-10.57%	-15.43%	-4.79%	1.88%	4.52%	25.48%	21.62%						
38	Restricted Ending Fund Balance	\$ 443,315	\$ 443,315	\$ 520,293	\$ 392,644	\$ 232,754	\$ 216,127	\$ 140,493	\$ 1,565,950	\$ 145,510						
39	Unrestricted Ending Fund Balance	\$ 1,379,704	\$ 1,331,887	\$ 1,067,247	\$ 949,956	\$ 1,045,521	\$ 1,086,236	\$ 1,220,677	\$ 142,074	\$ 1,931,753						
40	<b>% of Unrest. EFB of Exp/Uses</b>	<b>30.96%</b>	<b>28.95%</b>	<b>19.56%</b>	<b>20.46%</b>	<b>20.33%</b>	<b>21.91%</b>	<b>25.16%</b>	<b>2.91%</b>	<b>38.52%</b>						

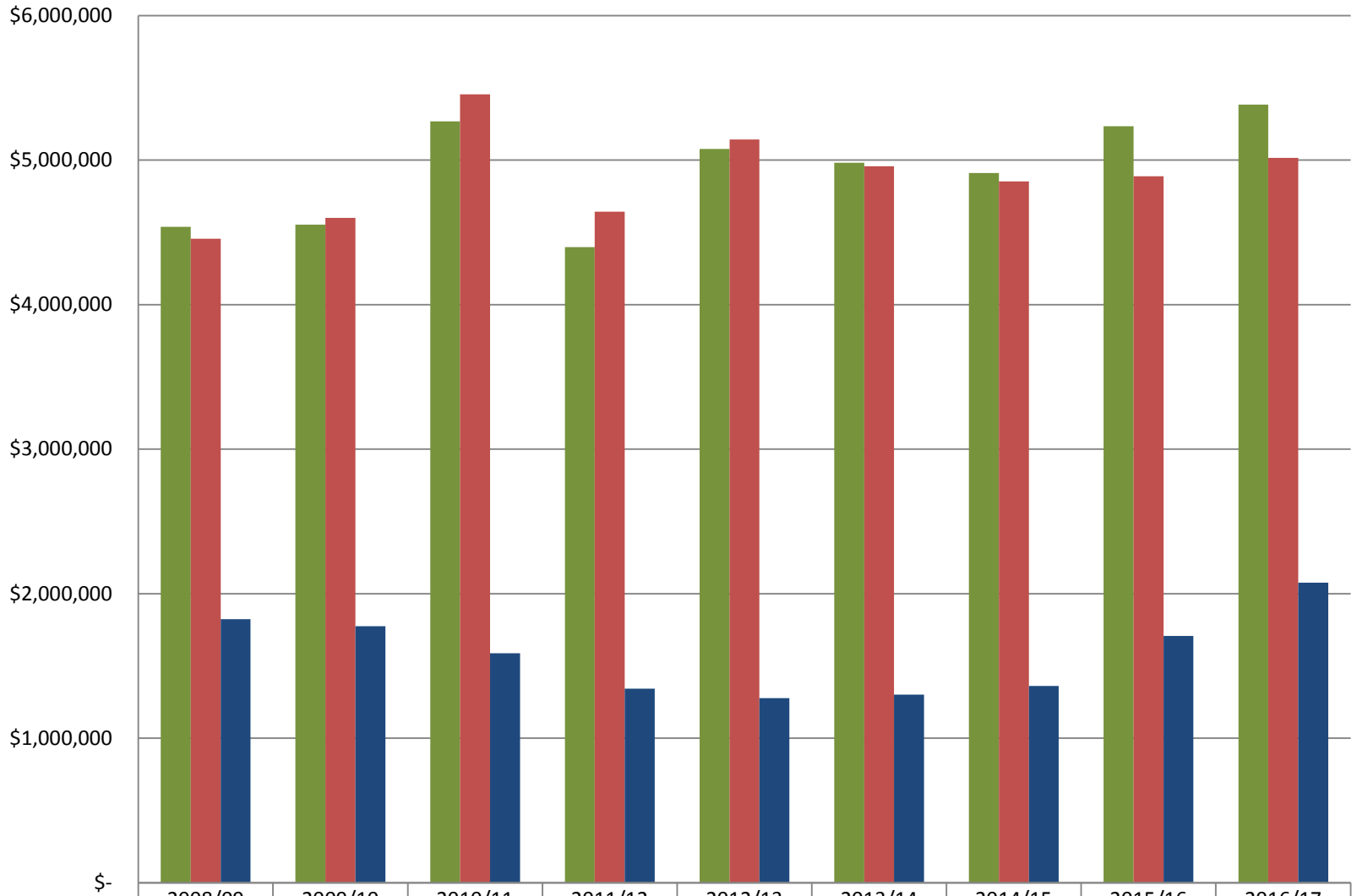
	A	B	G	H	I	K	L	M	N	O	P	Q	S	T	U	V	W	X	Y
1	<b>Mesa Union School District</b>																		
2	<b>General Fund Multiyear Projections</b>																		
3			2013/14 Estimated Actuals			2014/15			2015/16			% Change							
4	Description	Object	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	%	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	13/14 12/13	14/15 13/14	15/16 14/15	16/17 15/16
5	ADA (FUNDED)		0		636.24	-10.31		625.93		-5.75		620.18	-3.86		616.32	0.00%	-1.62%	-0.92%	-0.62%
6	LCFF COLA				1.570%			0.850%				2.120%			2.300%				
7	LCFF Gap Funding				11.78%			28.05%				33.95%			21.67%				
10	<b>REVENUES:</b>																		
12	LCFF less Education Protection Act	8010-8099	\$ 3,277,007		\$ 3,277,007	\$ 3,600,399		\$ 3,600,399	73%	\$ 3,930,436		\$ 3,930,436	\$ 4,083,519		\$ 4,083,519	30%	10%	9%	4%
13	Education Protection Account (EPA)	8100-8199	571,992	-	571,992	562,723	-	562,723	11%	557,553	-	557,553	554,083	-	554,083	-16%	-2%	-1%	-1%
14	Federal-Special Ed	8100-8199	-	105,256	105,256	-	105,173	105,173	2%	-	105,173	105,173	-	105,173	105,173	-11%	0%	0%	0%
15	Federal-Special Ed (Reimb GVCS)	8100-8199	-	4,205	4,205	-	-	-	0%	-	-	-	-	-	-	0%	0%	0%	0%
16	Other Federal	8200-8299	-	155,396	155,396	-	91,153	91,153	2%	-	91,153	91,153	-	91,153	91,153	14%	-41%	0%	0%
17	Lottery	8560	80,557	19,489	100,046	81,593	19,489	101,082	2%	81,109	19,312	100,421	81,109	19,312	100,421	-4%	1%	-1%	0%
18	Other State	8300-8599	24,194	241,222	265,416	17,815	53,992	71,807	1%	17,365	53,992	71,357	17,257	53,992	71,249	-47%	-73%	-1%	0%
19	Local GVCS Oversight (Less Reimb)	8677	38,164		38,164	35,806		35,806	1%	35,806		35,806	35,806		35,806	-13%	-6%	0%	0%
20	Direct Service (Reimb from GVCS)	8782	31,782		31,782			-	0%			-			-	0%	-100%	New	New
21	Local (State Special Ed)-District	8792		294,794	294,794		274,681	274,681	6%		274,681	274,681		274,681	274,681	4%	-7%	0%	0%
22	Local (State Special Ed-tsfr SACS)	8792		62,513	62,513			-	0%			-		-	-	New	-100%	New	New
23	Other Local	8660-8799	24,879	49,622	74,501	23,200	44,497	67,697	1%	23,200	44,497	67,697	23,200	44,497	67,697	21%	-9%	0%	0%
24	<b>TOTAL REVENUES</b>		<b>\$ 4,048,575</b>	<b>\$ 932,497</b>	<b>\$ 4,981,072</b>	<b>\$ 4,321,536</b>	<b>\$ 588,985</b>	<b>\$ 4,910,521</b>	<b>100%</b>	<b>\$ 4,645,469</b>	<b>\$ 588,808</b>	<b>\$ 5,234,277</b>	<b>\$ 4,794,974</b>	<b>\$ 588,808</b>	<b>\$ 5,383,782</b>	<b>11%</b>	<b>-1%</b>	<b>7%</b>	<b>3%</b>
25	<b>Percentage</b>		<b>81.28%</b>	<b>18.72%</b>	<b>100.00%</b>	<b>88.01%</b>	<b>11.99%</b>	<b>100.00%</b>		<b>88.75%</b>	<b>11.25%</b>	<b>100.00%</b>	<b>89.06%</b>	<b>10.94%</b>	<b>100.00%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
26	<b>EXPENDITURES:</b>																		
27	Certificated FTE/Step&Col%		26.91	2.60	29.51	27.21	2.25	29.46	1.5%	27.21	2.25	29.46	27.21	2.25	29.46	-0.01	0.00	0.00	0.00
28	Classified FTE		12.81	3.13	15.94	11.94	3.13	15.06	0.0%	11.94	3.13	15.06	11.94	3.13	15.06	0.12	-0.06	0.00	0.00
29	<b>Salaries and Benefits:</b>																		
30	Certificated Salaries	1000-1999	\$ 2,033,033	\$ 243,653	\$ 2,276,686	\$ 2,062,625	\$ 198,763	\$ 2,261,388	47%	\$ 2,087,786	\$ 197,263	\$ 2,285,049	\$ 2,109,254	\$ 197,263	\$ 2,306,517	6%	-1%	1%	1%
31	Classified Salaries	2000-2999	484,724	115,933	600,657	498,693	117,296	615,989	13%	500,563	117,296	617,859	500,563	117,296	617,859	7%	3%	0%	0%
32	Employee Benefits	3000-3999	691,184	94,846	786,030	745,303	86,715	832,018	17%	823,296	86,504	909,800	911,809	86,504	998,313	-2%	6%	9%	10%
33	<b>Total Salaries &amp; Benefits</b>		<b>\$ 3,208,941</b>	<b>\$ 454,432</b>	<b>\$ 3,663,373</b>	<b>\$ 3,306,621</b>	<b>\$ 402,774</b>	<b>\$ 3,709,395</b>	<b>76%</b>	<b>\$ 3,411,645</b>	<b>\$ 401,063</b>	<b>\$ 3,812,708</b>	<b>\$ 3,521,626</b>	<b>\$ 401,063</b>	<b>\$ 3,922,689</b>	<b>5%</b>	<b>1%</b>	<b>3%</b>	<b>3%</b>
34	Books and Supplies	4000-4999	\$ 157,103	\$ 88,343	\$ 245,446	\$ 134,340	\$ 126,431	\$ 260,771	5%	\$ 129,472	\$ 54,650	\$ 184,122	\$ 132,271	\$ 52,795	\$ 185,066	57%	6%	-29%	1%
35	Services & Other Operating Exp.	5000-5999	526,923	250,466	777,389	542,812	233,884	776,696	16%	551,646	234,097	785,743	561,636	240,301	801,937	15%	0%	1%	2%
36	Capital Outlay	6000-6999	-	36,607	36,607	-	50,000	50,000	1%	-	50,000	50,000	-	50,000	50,000	0%	0%	0%	0%
37	Other Outgo-Spec Ed Excess Costs	7141-7142	-	234,169	234,169	-	54,851	54,851	1%	-	54,851	54,851	-	54,851	54,851	75%	-77%	0%	0%
38	Other Outgo-Indirect Costs		(18,881)	18,881	-	(4,873)	4,873	-		(4,873)	4,873	-	(4,873)	4,873	-	0%	0%	0%	0%
39	Other Outgo-Debt Service	7310-7350	-	-	-	-	-	-	0%	-	-	-	-	-	-	-100%	0%	0%	0%
40	<b>TOTAL EXPENDITURES</b>		<b>\$ 3,874,086</b>	<b>\$ 1,082,898</b>	<b>\$ 4,956,984</b>	<b>\$ 3,978,901</b>	<b>\$ 872,813</b>	<b>\$ 4,851,714</b>	<b>100%</b>	<b>\$ 4,087,890</b>	<b>\$ 799,534</b>	<b>\$ 4,887,424</b>	<b>\$ 4,210,660</b>	<b>\$ 803,883</b>	<b>\$ 5,014,543</b>	<b>-4%</b>	<b>-2%</b>	<b>1%</b>	<b>3%</b>
41	<b>Percentage</b>		<b>78.15%</b>	<b>21.85%</b>	<b>100.00%</b>	<b>82.01%</b>	<b>17.99%</b>	<b>100.00%</b>		<b>83.64%</b>	<b>16.36%</b>	<b>100.00%</b>	<b>83.97%</b>	<b>16.03%</b>	<b>100.00%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
42	<b>EXCESS/(DEFICIENCY)</b>		<b>\$ 174,489</b>	<b>\$ (150,401)</b>	<b>\$ 24,088</b>	<b>\$ 342,635</b>	<b>\$ (283,828)</b>	<b>\$ 58,807</b>		<b>\$ 557,579</b>	<b>\$ (210,726)</b>	<b>\$ 346,853</b>	<b>\$ 584,314</b>	<b>\$ (215,075)</b>	<b>\$ 369,239</b>	<b>-104%</b>	<b>144%</b>	<b>490%</b>	<b>6%</b>
43	<b>OTHER SOURCES/(USES)</b>																		
46	Contributions	8980-8999	\$ (133,774)	\$ 133,774	\$ -	\$ (208,194)	\$ 208,194	\$ -		\$ (212,307)	\$ 212,307	\$ -	\$ (218,511)	\$ 218,511	\$ -	0%	0%	0%	0%
47	<b>NET INCREASE/(DECREASE)</b>		<b>\$ 40,715</b>	<b>\$ (16,627)</b>	<b>\$ 24,088</b>	<b>\$ 134,441</b>	<b>\$ (75,634)</b>	<b>\$ 58,807</b>		<b>\$ 345,272</b>	<b>\$ 1,581</b>	<b>\$ 346,853</b>	<b>\$ 365,803</b>	<b>\$ 3,436</b>	<b>\$ 369,239</b>	<b>-136%</b>	<b>144%</b>	<b>490%</b>	<b>6%</b>
48	TOTAL BEGINNING BALANCE	9791	\$ 1,045,521	\$ 232,754	\$ 1,278,275	\$ 1,086,236	\$ 216,127	\$ 1,302,363		\$ 1,220,678	\$ 140,493	\$ 1,361,171	\$ 1,565,950	\$ 142,074	\$ 1,708,024	-5%	2%	5%	25%
50	<b>TOTAL ENDING BALANCE</b>	9711-9790	<b>\$ 1,086,236</b>	<b>\$ 216,127</b>	<b>\$ 1,302,363</b>	<b>\$ 1,220,677</b>	<b>\$ 140,493</b>	<b>\$ 1,361,171</b>		<b>\$ 1,565,950</b>	<b>\$ 142,074</b>	<b>\$ 1,708,024</b>	<b>\$ 1,931,753</b>	<b>\$ 145,510</b>	<b>\$ 2,077,263</b>	<b>2%</b>	<b>5%</b>	<b>25%</b>	<b>22%</b>
51	<b>Percentage</b>		<b>83.40%</b>	<b>16.60%</b>	<b>100.00%</b>	<b>89.68%</b>	<b>10.32%</b>	<b>100.00%</b>		<b>91.68%</b>	<b>8.32%</b>	<b>100.00%</b>	<b>93.00%</b>	<b>7.00%</b>	<b>100.00%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
52	<b>COMPONENTS OF ENDING FUND BALANCE</b>																		
53	Revolving Cash	9711	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	0%	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	0%	0%	0%	0%
54	Legally Restricted	9740		216,127	216,127		140,493	140,493	10%		142,074	142,074		145,510	145,510	-7%	-35%	1%	2%
55	<b>Desig. Economic Uncertainties</b>	9770	<b>198,279</b>		<b>198,279</b>	<b>194,069</b>		<b>194,069</b>	<b>14%</b>	<b>195,497</b>		<b>195,497</b>	<b>200,582</b>		<b>200,582</b>	<b>-4%</b>	<b>-2%</b>	<b>1%</b>	<b>3%</b>
56	<b>% Economic Uncert.</b>	9770			<b>4.00%</b>			<b>4.00%</b>	<b>0%</b>			<b>4.00%</b>			<b>4.00%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
57	<b>Economic Uncert. - Local 1%</b>	9770	<b>49,570</b>		<b>49,570</b>	<b>48,518</b>		<b>48,518</b>	<b>4%</b>	<b>48,875</b>		<b>48,875</b>	<b>50,146</b>		<b>50,146</b>	<b>-4%</b>	<b>-2%</b>	<b>1%</b>	<b>3%</b>
58	Mandated Cost Reimbursements	9780	31,545	-	31,545	48,760		48,760	4%	48,760		48,760	48,760		48,760	-20%	55%	0%	0%
59	GVCS Reserves	9780	15,111	-	15,111	-		-	0%	-		-	-		-	New	-100%	New	Qew
61	Tier III Reserves	9780	-	-	-	-		-	0%	-		-	-		-	-100%	New	New	Qew
62	Unrest. Lottery	9780	59,133		59,133	67,008		67,008	5%	67,008		67,008	67,008		67,008	10%	13%	0%	0%
63	Education Protection Account (EPA)	9780	5,081		5,081	1,911		1,911	0%	1,911		1,911	1,911		1,911	-85%	-62%	0%	0%
64	Undesignated	9790	726,516		726,516	859,411		859,411	63%	1,202,899		1,202,899	1,562,347		1,562,347	30%	18%	40%	30%
65	<b>TOTAL ENDING FUND BALANCE</b>		<b>\$ 1,086,236</b>	<b>\$ 216,127</b>	<b>\$ 1,302,363</b>	<b>\$ 1,220,677</b>	<b>\$ 140,493</b>	<b>\$ 1,361,170</b>	<b>100%</b>	<b>\$ 1,565,950</b>	<b>\$ 142,074</b>	<b>\$ 1,708,024</b>	<b>\$ 1,931,753</b>	<b>\$ 145,510</b>	<b>\$ 2,077,263</b>	<b>2%</b>	<b>5%</b>	<b>25%</b>	<b>22%</b>
66	<b>Unrest. EFB as % of Total Exp/Uses</b>		<b>21.91%</b>			<b>25.16%</b>				<b>32.04%</b>			<b>38.52%</b>						





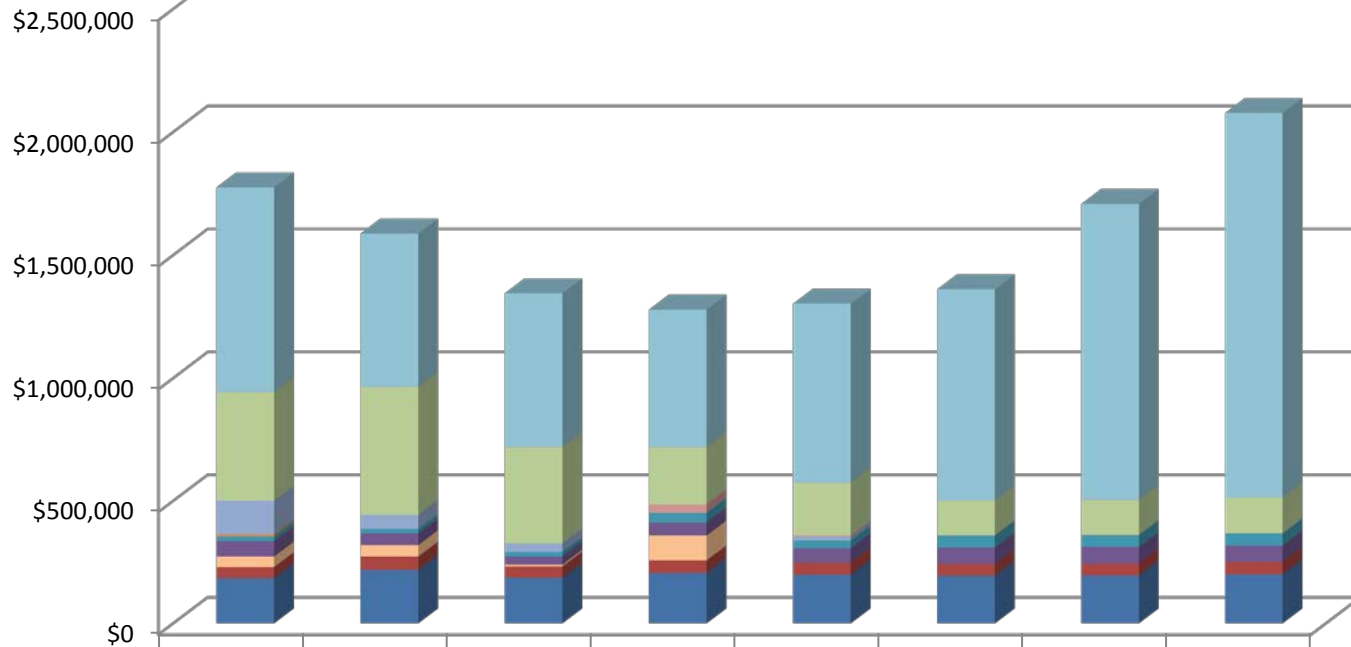


## General Fund Multiyear Comparison



	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
■ Revenues/Other Sources	\$4,537,695	\$4,552,813	\$5,268,236	\$4,398,412	\$5,076,636	\$4,981,072	\$4,910,521	\$5,234,277	\$5,383,782
■ Expenditures/Other Uses	\$4,456,518	\$4,600,630	\$5,455,898	\$4,643,352	\$5,142,961	\$4,956,984	\$4,851,714	\$4,887,424	\$5,014,543
■ Ending Fund Balance	\$1,823,019	\$1,775,202	\$1,587,540	\$1,342,600	\$1,278,275	\$1,302,363	\$1,361,170	\$1,708,024	\$2,077,263

**Mesa Union School District  
General Fund Ending Fund Balance Comparison  
As of 2014/15 Proposed Budget**



	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016
Unappropriated	\$830,499	\$622,539	\$624,396	\$558,786	\$726,516	\$859,411	\$1,202,899	\$1,562,347
Revolving Cash	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Legally Restricted	\$443,315	\$520,293	\$392,644	\$232,754	\$216,127	\$140,493	\$142,074	\$145,510
Education Protection Account (EPA)			\$0	\$34,360	\$5,081	\$1,911	\$1,911	\$1,911
GVCS Reserves	\$139,096	\$58,927	\$35,046	\$0	\$15,111	\$0	\$0	\$0
Misc	\$7,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mandated Cost	\$17,895	\$18,174	\$18,174	\$39,330	\$31,545	\$48,760	\$48,760	\$48,760
Lottery	\$63,116	\$47,504	\$33,583	\$53,678	\$59,133	\$67,008	\$67,008	\$67,008
Tier III (Categorical Flex.)	\$42,975	\$46,309	\$7,688	\$101,218	\$0	\$0	\$0	\$0
Local Reserve	\$45,935	\$54,559	\$46,414	\$51,431	\$49,570	\$48,518	\$48,875	\$50,146
Desig. Economic Uncert	\$183,741	\$218,236	\$185,654	\$205,718	\$198,279	\$194,069	\$195,497	\$200,582



**MESA UNION ELEMENTARY SCHOOL DISTRICT ENROLLMENT PROJECTIONS**

Fiscal Year	K	1st	2nd	3rd	Total K-3	4th	5th	6th	7th	8th	Total 4-8	Total	Incr/(Decr) from PY	% Change
2006-07 CBEDS	59	63	62	58	242	62	69	68	72	63	334	576	11	1.95%
2007-08 CBEDS	50	62	64	69	245	62	64	70	67	73	336	581	5	0.87%
2008-09 CBEDS	57	51	64	71	243	72	62	69	68	70	341	584	3	0.52%
2009-10 CBEDS	64	62	58	70	254	73	68	68	70	69	348	602	18	3.08%
2010-11 CBEDS	58	73	64	61	256	75	73	71	64	67	350	606	4	0.66%
2011-12 CBEDS	71	69	74	70	284	69	74	70	71	63	347	631	25	4.13%
2012-13 CBEDS	77	75	73	77	302	73	74	74	72	70	363	665	34	5.39%
2013-14 CBEDS	70	70	76	74	290	71	74	70	75	70	360	650	-15	-2.26%
2014-15 PROPOSED ADOPTED	69	69	70	75	283	74	71	74	69	73	361	644	-6	-0.92%
2015-16	69	69	69	70	277	75	74	71	74	69	363	640	-4	-0.62%
2016-17	69	69	69	69	276	70	75	74	74	71	364	640	0	0.00%
<b>2013-14 Adopted Budget</b>	<b>72</b>	<b>74</b>	<b>75</b>	<b>74</b>	<b>295</b>	<b>75</b>	<b>76</b>	<b>73</b>	<b>74</b>	<b>70</b>	<b>368</b>	<b>663</b>		

Difference Between current year projections and Adopted Budget Projections:

-13

Per Ed Code 41376, Grades 4-8 Average Class Size not to Exceed 29.9 or District's Average in 1964 (Mesa 32.4)

2013/14	K	1st	2nd	3rd	K-3	4th	5th	4-5	6th	7th	8th	6-8	Total	Incr/(Decr)
Classroom Teachers	3	3	3	3	12			5				7.8	24.8	0
As of Enr Report 4/11/14	69	70	75	74	288	71	74	145	69	73	70	212	645	-20
Class Size 13/14	23	23.33	25	24.67	24			29				27.179	26.008	-0.634
P2 Actual ADA% Compared to CBEDS					278.1			208.35				139.51	625.93	0.962969231

ADA Based on attendance Rate of 96.30% 272.53 139.64 208.01 620.18 96.30%

2014/15	K	1st	2nd	3rd	K-3	4th	5th	4-5	6th	7th	8th	6-8	Total	Incr/(Decr)
Classroom Teachers	3	3	3	3	12			5				7.8	24.8	0
	69	69	70	75	283	74	71	145	74	69	73	216	644	-1
Class Size 14/15	23	23	23.33	25	23.58			29				27.692	25.968	-0.04

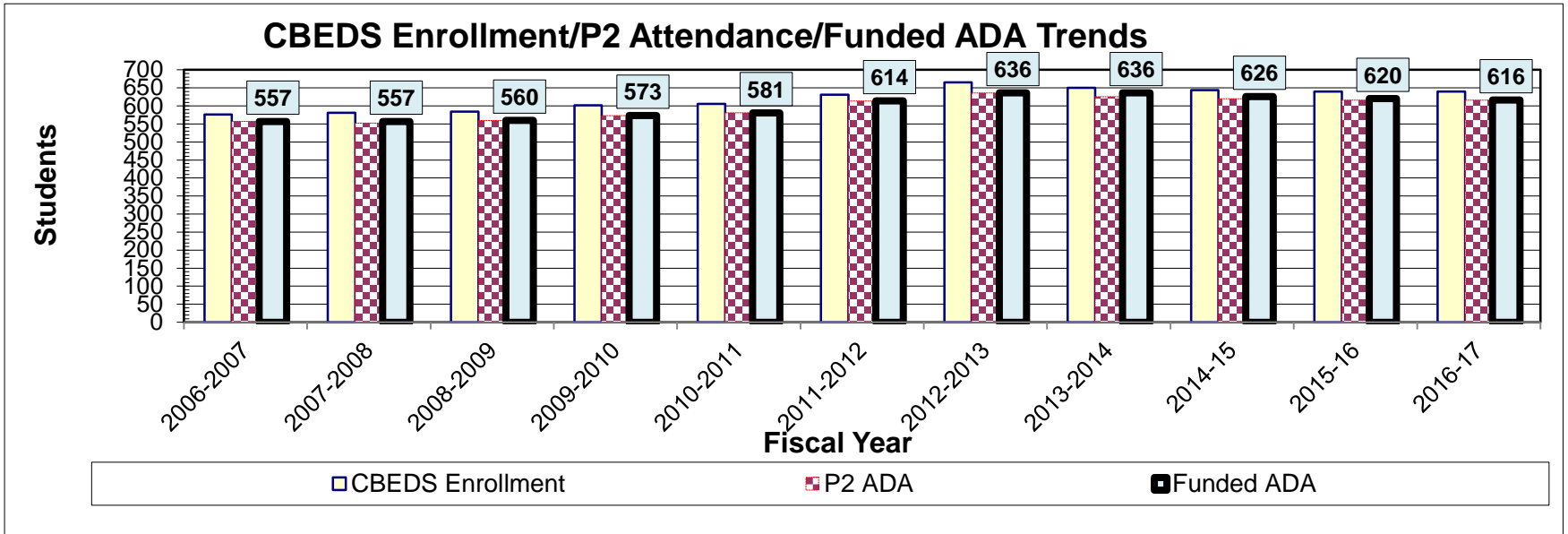
ADA Based on attendance Rate of 96.30% 266.75 143.49 206.08 616.32

2015/16	K	1st	2nd	3rd	K-3	4th	5th	4-5	6th	7th	8th	6-8	Total	Incr/(Decr)
Classroom Teachers	3	3	3	3	12			5				7.8	24.8	0
	69	69	69	70	277	75	74	149	71	74	69	214	640	-4
Class Size 15/16	23	23	23	23.33	23.08			29.8				27.436	25.806	-0.162

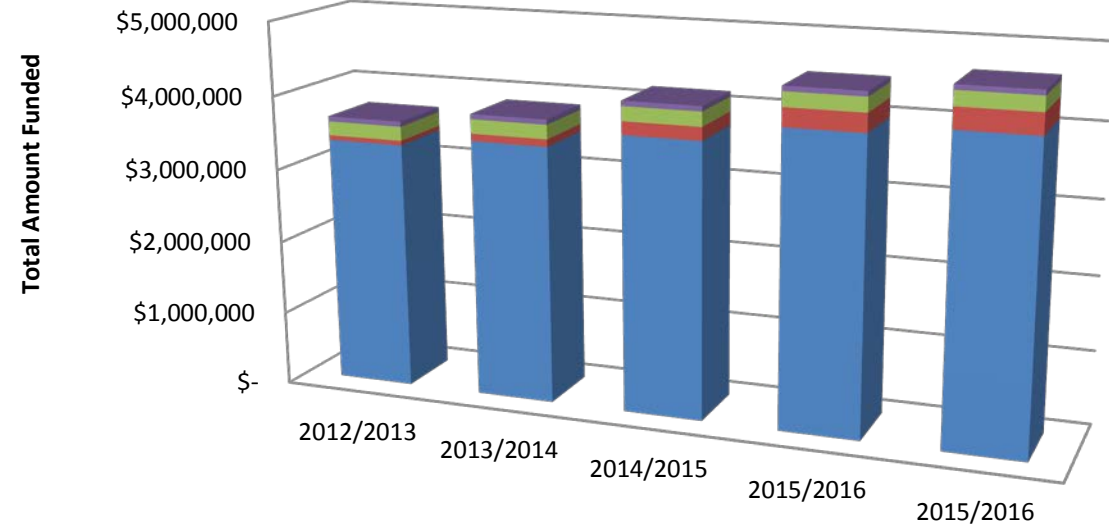
ADA Based on attendance Rate of 96.30% 265.78 139.64 210.90 616.32

2016/17	K	1st	2nd	3rd	K-3	4th	5th	4-5	6th	7th	8th	6-8	Total	Incr/(Decr)
Classroom Teachers	3	3	3	3	12			5				7.8	24.8	0
	69	69	69	69	276	70	75	145	74	71	74	219	640	0
Class Size 16/17	23	23	23	23	23			29				28.077	25.806	0

Fiscal Year	CBEDS Enrollment	P1 ADA	P2 ADA	Funded ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Incr/(Decr) from Prior Year Funded ADA	Attendance Percentage (P2/CBEDS)
					#	%	#	%		
2006-2007	576	555.94	557.00	557.00	11	1.95%	22	4.15%	22	96.70%
2007-2008	581	556.68	552.00	557.00	5	0.87%	-5	-0.90%	0	95.01%
2008-2009	584	563.79	559.88	559.88	3	0.52%	8	1.43%	3	95.87%
2009-2010	602	572.43	573.36	573.36	18	3.08%	13	2.41%	13	95.24%
2010-2011	606	585.16	580.66	580.66	4	0.66%	7	1.27%	7	95.82%
2011-2012	631	612.48	613.93	613.93	25	4.13%	33	5.73%	33	97.29%
2012-2013	665	638.75	636.24	636.24	34	5.39%	22	3.63%	22	95.68%
2013-2014	650	630.28	625.93	636.24	-15	-2.26%	-10	-1.62%	0	96.30%
2014-15	644		620.18	625.93	-6	-0.92%	-6	-0.92%	-10	96.30%
2015-16	640		616.32	620.18	-4	-0.62%	-4	-0.62%	-6	96.30%
2016-17	640		616.32	616.32	0	0.00%	0	0.00%	-4	96.30%

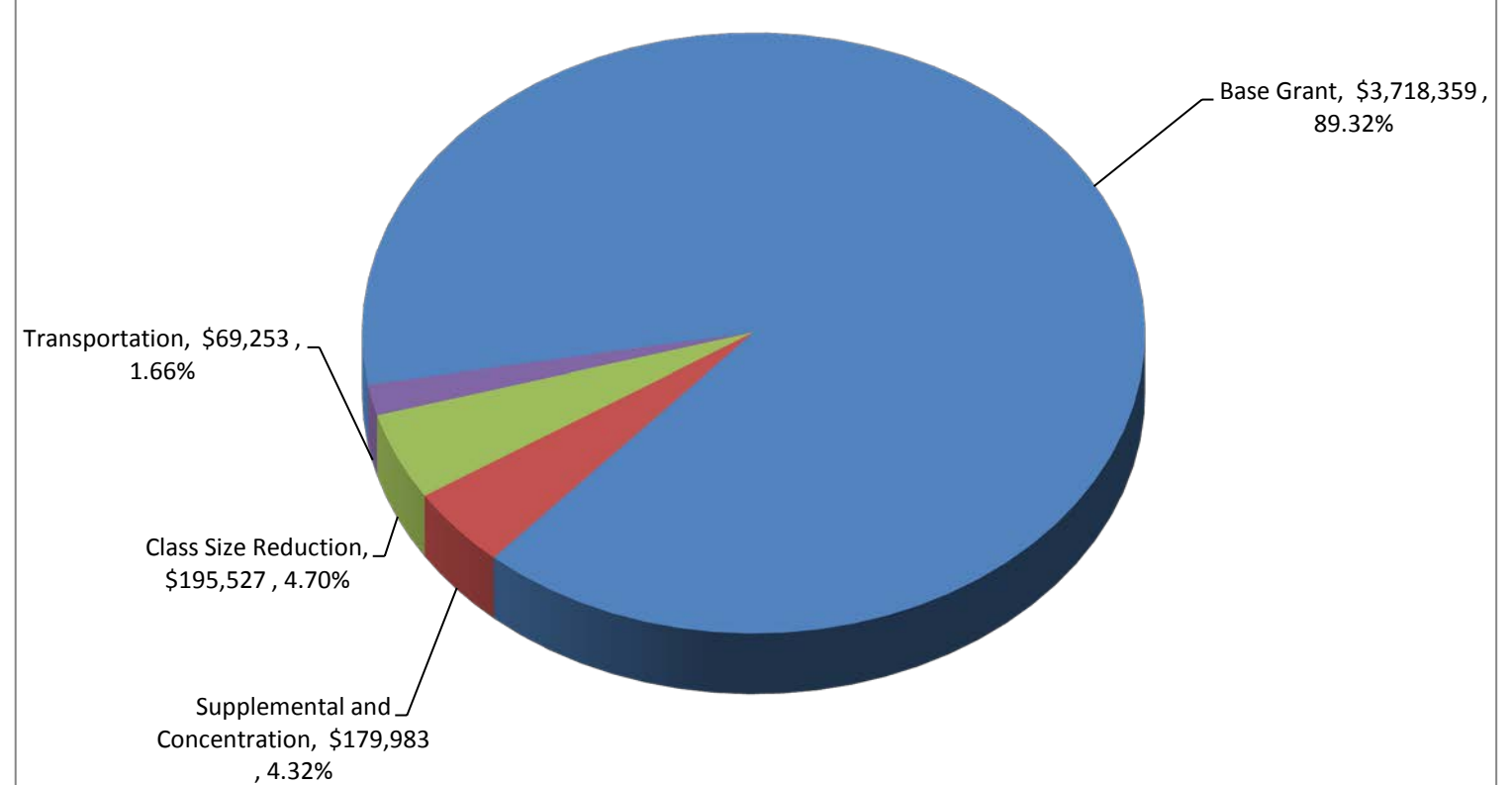


**Mesa LCFF Funding  
as of 2014/15 Proposed Budget**



	2012/2013	2013/2014	2014/2015	2015/2016	2015/2016
Transportation	\$69,253	\$69,253	\$69,253	\$69,253	\$69,253
Class Size Reduction	\$190,638	\$192,726	\$195,527	\$198,076	\$199,040
Supplemental and Concentration	\$61,313	\$99,860	\$179,983	\$251,595	\$283,190
Base Grant	\$3,352,614	\$3,485,921	\$3,718,359	\$3,969,065	\$4,086,118

**Mesa LCFF  
2014/15 Proposed Budget**



LCFF Funding	2012/2013	2013/2014	2014/2015	2015/2016	2015/2016	% Increase of Total Funding from Prior Year			
						2013/14	2014/2015	2015/2016	2015/2016
Base Grant	\$ 3,352,614	\$ 3,485,921	\$ 3,718,359	\$ 3,969,065	\$ 4,086,118	3.98%	6.67%	6.74%	2.95%
Supplemental and Concentration	\$ 61,313	\$ 99,860	\$ 179,983	\$ 251,595	\$ 283,190	62.87%	80.24%	39.79%	12.56%
Class Size Reduction	\$ 190,638	\$ 192,726	\$ 195,527	\$ 198,076	\$ 199,040	1.10%	1.45%	1.30%	0.49%
Transportation	\$ 69,253	\$ 69,253	\$ 69,253	\$ 69,253	\$ 69,253	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$ 3,673,818</b>	<b>\$ 3,847,760</b>	<b>\$ 4,163,122</b>	<b>\$ 4,487,989</b>	<b>\$ 4,637,601</b>	<b>4.73%</b>	<b>8.20%</b>	<b>7.80%</b>	<b>3.33%</b>
Funded ADA	637.10	636.24	625.93	620.18	616.32				
<b>Total Amount LCFF per ADA (Less Transportation)</b>	<b>\$ 5,657.77</b>	<b>\$ 5,938.81</b>	<b>\$ 6,540.46</b>	<b>\$ 7,124.93</b>	<b>\$ 7,412.30</b>				
<b>% Increase/(Decrease) per ADA</b>		<b>4.97%</b>	<b>10.13%</b>	<b>8.94%</b>	<b>4.03%</b>				
<b>% of Supplemental/Concentration Grant of Total LCFF Funding</b>	<b>1.67%</b>	<b>2.60%</b>	<b>4.32%</b>	<b>5.61%</b>	<b>6.11%</b>				
<b>% of Unduplicated Count (LI, ELL, FY)</b>		<b>41.38%</b>	<b>41.38%</b>	<b>41.38%</b>	<b>41.38%</b>				
<b>Cost of Living Adjustment</b>		<b>1.565%</b>	<b>0.850%</b>	<b>2.120%</b>	<b>2.300%</b>				
<b>Gap Funding %</b>		<b>11.780%</b>	<b>28.050%</b>	<b>33.950%</b>	<b>21.670%</b>				

	A	B	C	D	E	F	G	H	I
1	<b>MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION</b>								
2	<b>2013/2014 ESTIMATED ACTUALS (1.565% COLA, 11.78% GAP FUNDING)</b>					<b>TOTAL</b>	<b>HOLD</b>	<b>CURRENT</b>	<b>TOTAL</b>
3	<b>STEP 1: CALCULATE LCFF TARGET</b>						<b>HARMLESS</b>	<b>YEAR</b>	<b>FUNDING</b>
4	<b>A</b>	<b>BASE GRANT TARGET</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>			<b>GAP</b>	
5	A1	Beginning Base Grant per ADA	\$ 6,845	\$ 6,947	\$ 7,154			<b>FUNDING</b>	
6	A2	Cost of Living Adjustment	\$ 107	\$ 109	\$ 112	1.565%		11.780%	
7	A3	<b>Base Grant per ADA</b>	<b>\$ 6,952</b>	<b>\$ 7,056</b>	<b>\$ 7,266</b>				
8	A4	<b>ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)</b>	<b>288.19</b>	<b>214.13</b>	<b>133.92</b>	<b>636.24</b>			
9	<b>A5</b>	<b>TOTAL BASE GRANT (Line A3 x Line A4)</b>	<b>\$ 2,003,497</b>	<b>\$ 1,510,901</b>	<b>\$ 973,063</b>	<b>\$ 4,487,461</b>	<b>\$ 3,352,186</b>	<b>\$ 133,735</b>	<b>\$ 3,485,921</b>
10	<b>B</b>	<b>SUPPLEMENTAL/CONCENTRATION GRANTS</b>				<b>87.07%</b>		<b>3.99%</b>	<b>90.60%</b>
11	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.38%	41.38%	41.38%				
12	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%)	\$ 635	\$ 584	\$ 601				
13	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	\$ -	\$ -	\$ -				
14	B4	<b>Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)</b>	<b>\$ 635</b>	<b>\$ 584</b>	<b>\$ 601</b>				
15	<b>B5</b>	<b>TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)</b>	<b>\$ 183,001</b>	<b>\$ 125,052</b>	<b>\$ 80,486</b>	<b>\$ 388,539</b>	<b>\$ 61,313</b>	<b>\$ 38,547</b>	<b>\$ 99,860</b>
16	<b>C</b>	<b>CLASS SIZE REDUCTION ADD ON</b>				<b>7.54%</b>		<b>62.87%</b>	<b>2.60%</b>
17	C1	Class Size Reduction Add On per ADA (Line A3 x 10.4%)	\$ 723					22.11%	
18	<b>C2</b>	<b>TOTAL CLASS SIZE REDUCTION (Line C1 x A4)</b>	<b>\$ 208,361</b>			<b>\$ 208,361</b>	<b>\$ 190,638</b>	<b>\$ 2,088</b>	<b>\$ 192,726</b>
19						<b>4.04%</b>		<b>1.10%</b>	<b>5.01%</b>
20	<b>D1</b>	<b>TRANSPORTATION ADD ON</b>				<b>\$ 69,253</b>	<b>\$ 69,253</b>	<b>\$ -</b>	<b>\$ 69,253</b>
21	<b>D2</b>	<b>TARGETED INSTRUCTION ADD ON</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
22	<b>E</b>	<b>TOTAL LCFF TARGET (A5+B5+C2+D)</b>	<b>\$2,394,859</b>	<b>\$1,635,953</b>	<b>\$1,053,549</b>	<b>\$5,153,614</b>	<b>\$ 3,673,390</b>	<b>\$ 174,370</b>	<b>\$ 3,847,760</b>
23	<b>STEP 2: CALCULATE LCFF FLOOR (HOLD HARMLESS)</b>						<b>Funding Per ADA</b>		<b>\$ 6,047.65</b>
24							<b>Funding Per ADA Less Transportation</b>		<b>\$ 5,938.81</b>
25	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			<b>\$ 5,016.88</b>	\$ 3,191,940	<b>*Prior Year Funding:</b>		
26	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				\$ 481,450	<b>\$ 3,201,171</b>	<b>Revenue Limit Ent.</b>	
27	<b>F3</b>	<b>TOTAL LCFF FLOOR (HOLD HARMLESS)</b>				<b>\$3,673,390</b>	<b>\$ (8,803)</b>	<b>Rev Lim Adj (PERS, Cty Tsfr)</b>	
28	<b>STEP 3: CALCULATE LCFF PHASE-IN ENTITLEMENT</b>						<b>\$ 160,246</b>	<b>Tier III Categoricals</b>	
29	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F4)				\$ 1,480,224	<b>\$ 190,638</b>	<b>CSR</b>	
30	G2	LCFF Transition Growth Funding Percentage				11.780%	<b>\$ 61,313</b>	<b>EIA</b>	
31	G3	<b>LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)</b>				<b>\$ 174,370</b>	<b>\$ 69,253</b>	<b>Transportation</b>	
32	<b>G4</b>	<b>TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)</b>				<b>\$3,847,760</b>	<b>\$ 3,673,818</b>	<b>Total</b>	<b>\$ 5,766.47</b>

	A	B	C	D	E	F	G	H	I
1	<b>MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION</b>								
2	<b>2014/2015 PROPOSED BUDGET(0.85% COLA, 28.05% GAP FUNDING)</b>					<b>TOTAL</b>	<b>HOLD</b>	<b>CURRENT</b>	<b>TOTAL</b>
3	<b>STEP 1: CALCULATE LCFF TARGET</b>						<b>HARMLESS</b>	<b>YEAR</b>	<b>FUNDING</b>
4	<b>A</b>	<b>BASE GRANT TARGET</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>			<b>GAP</b>	
5	A1	Beginning Base Grant per ADA	\$ 6,952	\$ 7,056	\$ 7,266			<b>FUNDING</b>	
6	A2	Cost of Living Adjustment	\$ 59	\$ 60	\$ 62	<b>0.850%</b>		<b>28.050%</b>	
7	A3	<b>Base Grant per ADA</b>	<b>\$ 7,011</b>	<b>\$ 7,116</b>	<b>\$ 7,328</b>				
8	A4	<b>ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA</b>	<b>278.07</b>	<b>208.35</b>	<b>139.51</b>	<b>625.93</b>			
9	<b>A5</b>	<b>TOTAL BASE GRANT (Line A3 x Line A4)</b>	<b>\$ 1,949,549</b>	<b>\$ 1,482,619</b>	<b>\$ 1,022,329</b>	<b>\$ 4,454,497</b>	<b>\$ 3,431,372</b>	<b>\$ 286,987</b>	<b>\$ 3,718,359</b>
10	<b>B</b>	<b>SUPPLEMENTAL/CONCENTRATION GRANTS</b>				<b>87.14%</b>		<b>8.36%</b>	<b>89.32%</b>
11	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.38%	41.38%	41.38%				
12	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%	\$ 641	\$ 589	\$ 606				
13	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	\$ -	\$ -	\$ -				
14	B4	<b>Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)</b>	<b>\$ 641</b>	<b>\$ 589</b>	<b>\$ 606</b>				
15	<b>B5</b>	<b>TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)</b>	<b>\$ 178,243</b>	<b>\$ 122,718</b>	<b>\$ 84,543</b>	<b>\$ 385,504</b>	<b>\$ 99,860</b>	<b>\$ 80,123</b>	<b>\$ 179,983</b>
16	<b>C</b>	<b>CLASS SIZE REDUCTION ADD ON</b>				<b>7.54%</b>		<b>80.24%</b>	<b>4.32%</b>
17	C1	Class Size Reduction Add On per ADA (Line A3 x 10.4%)	\$ 729						
18	<b>C2</b>	<b>TOTAL CLASS SIZE REDUCTION (Line C1 x A4)</b>	<b>\$ 202,713</b>			<b>\$ 202,713</b>	<b>\$ 192,726</b>	<b>\$ 2,801</b>	<b>\$ 195,527</b>
19						<b>3.97%</b>		<b>1.45%</b>	<b>4.70%</b>
20	<b>D1</b>	<b>TRANSPORTATION ADD ON</b>				<b>\$ 69,253</b>	<b>\$ 69,253</b>	<b>\$ -</b>	<b>\$ 69,253</b>
21	<b>D2</b>	<b>TARGETED INSTRUCTION ADD ON</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
22	<b>E</b>	<b>TOTAL LCFF TARGET (A5+B5+C2+D)</b>	<b>\$2,330,505</b>	<b>\$1,605,337</b>	<b>\$1,106,872</b>	<b>\$5,111,967</b>	<b>\$ 3,793,211</b>	<b>\$ 369,911</b>	<b>\$ 4,163,122</b>
23	<b>STEP 2: CALCULATE LCFF FLOOR (HOLD HARMLESS)</b>						<b>Funding Per ADA</b>		<b>\$ 6,651.10</b>
24						<b>Funding Per ADA Less Transportation</b>		<b>\$ 6,540.46</b>	
25	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			<b>\$ 5,016.88</b>	\$ 3,140,216			
26	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				\$ 481,450			
27	F3	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			<b>\$ 274.06</b>	\$ 171,545			
28	<b>F4</b>	<b>TOTAL LCFF FLOOR (HOLD HARMLESS)</b>				<b>\$3,793,211</b>			
29	<b>STEP 3: CALCULATE LCFF PHASE-IN ENTITLEMENT</b>								
30	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				\$ 1,318,756			
31	G2	LCFF Transition Growth Funding Percentage				<b>28.050%</b>			
32	G3	<b>LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)</b>				<b>\$ 369,911</b>			
33	<b>G4</b>	<b>TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)</b>				<b>\$4,163,122</b>			

	A	B	C	D	E	F	G	H	I	
1	<b>MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION</b>									
2	<b>2015/2016 (2.12% COLA, 33.95% GAP FUNDING)</b>						<b>TOTAL</b>	<b>HOLD</b>	<b>CURRENT</b>	<b>TOTAL</b>
3	<b>STEP 1: CALCULATE LCFF TARGET</b>							<b>HARMLESS</b>	<b>YEAR</b>	<b>FUNDING</b>
4	<b>A</b>	<b>BASE GRANT TARGET</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>				<b>GAP</b>	
5	A1	Beginning Base Grant per ADA	\$ 7,011	\$ 7,116	\$ 7,328				<b>FUNDING</b>	
6	A2	Cost of Living Adjustment	\$ 149	\$ 151	\$ 155	2.120%			33.950%	
7	A3	<b>Base Grant per ADA</b>	<b>\$ 7,160</b>	<b>\$ 7,267</b>	<b>\$ 7,483</b>					
8	A4	<b>ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)</b>	<b>272.53</b>	<b>139.64</b>	<b>208.01</b>	<b>620.18</b>				
9	<b>A5</b>	<b>TOTAL BASE GRANT (Line A3 x Line A4)</b>	<b>\$ 1,951,315</b>	<b>\$ 1,014,764</b>	<b>\$ 1,556,539</b>	<b>\$ 4,522,618</b>	<b>\$ 3,684,536</b>	<b>\$ 284,529</b>	<b>\$ 3,969,065</b>	
10	<b>B</b>	<b>SUPPLEMENTAL/CONCENTRATION GRANTS</b>				<b>87.21%</b>		<b>7.72%</b>	<b>88.44%</b>	
11	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.38%	41.38%	41.38%					
12	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%)	\$ 654	\$ 601	\$ 619					
13	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	\$ -	\$ -	\$ -					
14	B4	<b>Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)</b>	<b>\$ 654</b>	<b>\$ 601</b>	<b>\$ 619</b>					
15	<b>B5</b>	<b>TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)</b>	<b>\$ 178,235</b>	<b>\$ 83,924</b>	<b>\$ 128,758</b>	<b>\$ 390,917</b>	<b>\$ 179,983</b>	<b>\$ 71,612</b>	<b>\$ 251,595</b>	
16	<b>C</b>	<b>CLASS SIZE REDUCTION ADD ON</b>				<b>7.54%</b>		<b>39.79%</b>	<b>5.61%</b>	
17	C1	Class Size Reduction Add On per ADA (Line A3 x 10.4%)	\$ 745							
18	<b>C2</b>	<b>TOTAL CLASS SIZE REDUCTION (Line C1 x A4)</b>	<b>\$ 203,035</b>			<b>\$ 203,035</b>	<b>\$ 195,527</b>	<b>\$ 2,549</b>	<b>\$ 198,076</b>	
19						<b>3.92%</b>		<b>1.30%</b>	<b>4.41%</b>	
20	<b>D1</b>	<b>TRANSPORTATION ADD ON</b>				<b>\$ 69,253</b>	<b>\$ 69,253</b>	<b>\$ -</b>	<b>\$ 69,253</b>	
21	<b>D2</b>	<b>TARGETED INSTRUCTION ADD ON</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
22	<b>E</b>	<b>TOTAL LCFF TARGET (A5+B5+C2+D)</b>	<b>\$2,332,585</b>	<b>\$1,098,688</b>	<b>\$1,685,297</b>	<b>\$5,185,823</b>	<b>\$ 4,129,299</b>	<b>\$ 358,690</b>	<b>\$ 4,487,989</b>	
23	<b>STEP 2: CALCULATE LCFF FLOOR (HOLD HARMLESS)</b>							<b>Funding Per ADA</b>	<b>\$ 7,236.59</b>	
24								<b>Funding Per ADA Less Transportation</b>	<b>\$ 7,124.93</b>	
25	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			<b>\$ 5,016.88</b>	<b>\$ 3,111,369</b>				
26	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				<b>\$ 481,450</b>				
27	F3	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			<b>\$ 865.04</b>	<b>\$ 536,480</b>				
28	<b>F4</b>	<b>TOTAL LCFF FLOOR (HOLD HARMLESS)</b>				<b>\$4,129,299</b>				
29	<b>STEP 3: CALCULATE LCFF PHASE-IN ENTITLEMENT</b>									
30	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				<b>\$ 1,056,524</b>				
31	G2	LCFF Transition Growth Funding Percentage				<b>33.950%</b>				
32	G3	<b>LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)</b>				<b>\$ 358,690</b>				
33	<b>G4</b>	<b>TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)</b>				<b>\$4,487,989</b>				



	A	B	C	D	E	F	G	H	I	
1	<b>MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION</b>									
2	<b>2016/2017 (2.30% COLA, 21.67% GAP FUNDING)</b>						<b>TOTAL</b>	<b>HOLD</b>	<b>CURRENT</b>	<b>TOTAL</b>
3	<b>STEP 1: CALCULATE LCFF TARGET</b>							<b>HARMLESS</b>	<b>YEAR</b>	<b>FUNDING</b>
4	<b>A</b>	<b>BASE GRANT TARGET</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>				<b>GAP</b>	
5	A1	Beginning Base Grant per ADA	\$ 7,160	\$ 7,267	\$ 7,483				<b>FUNDING</b>	
6	A2	Cost of Living Adjustment	\$ 165	\$ 167	\$ 172	2.300%			21.670%	
7	A3	<b>Base Grant per ADA</b>	<b>\$ 7,325</b>	<b>\$ 7,434</b>	<b>\$ 7,655</b>					
8	A4	<b>ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)</b>	<b>265.78</b>	<b>139.64</b>	<b>210.90</b>	<b>616.32</b>				
9	<b>A5</b>	<b>TOTAL BASE GRANT (Line A3 x Line A4)</b>	<b>\$ 1,946,839</b>	<b>\$ 1,038,084</b>	<b>\$ 1,614,439</b>	<b>\$ 4,599,361</b>	<b>\$ 3,944,130</b>	<b>\$ 141,988</b>	<b>\$ 4,086,118</b>	
10	<b>B</b>	<b>SUPPLEMENTAL/CONCENTRATION GRANTS</b>				<b>87.30%</b>		<b>3.60%</b>	<b>88.11%</b>	
11	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.38%	41.38%	41.38%					
12	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%)	\$ 669	\$ 615	\$ 634					
13	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	\$ -	\$ -	\$ -					
14	B4	<b>Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)</b>	<b>\$ 669</b>	<b>\$ 615</b>	<b>\$ 634</b>					
15	<b>B5</b>	<b>TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)</b>	<b>\$ 177,807</b>	<b>\$ 85,879</b>	<b>\$ 133,711</b>	<b>\$ 397,397</b>	<b>\$ 251,595</b>	<b>\$ 31,595</b>	<b>\$ 283,190</b>	
16	<b>C</b>	<b>CLASS SIZE REDUCTION ADD ON</b>				<b>7.54%</b>		<b>12.56%</b>	<b>6.11%</b>	
17	C1	Class Size Reduction Add On per ADA (Line A3 x 10.4%)	\$ 762							
18	<b>C2</b>	<b>TOTAL CLASS SIZE REDUCTION (Line C1 x A4)</b>	<b>\$ 202,524</b>			<b>\$ 202,524</b>	<b>\$ 198,076</b>	<b>\$ 964</b>	<b>\$ 199,040</b>	
19						<b>3.84%</b>		<b>0.49%</b>	<b>4.29%</b>	
20	<b>D1</b>	<b>TRANSPORTATION ADD ON</b>				<b>\$ 69,253</b>	<b>\$ 69,253</b>	<b>\$ -</b>	<b>\$ 69,253</b>	
21	<b>D2</b>	<b>TARGETED INSTRUCTION ADD ON</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
22	<b>E</b>	<b>TOTAL LCFF TARGET (A5+B5+C2+D)</b>	<b>\$2,327,170</b>	<b>\$1,123,963</b>	<b>\$1,748,150</b>	<b>\$5,268,535</b>	<b>\$ 4,463,054</b>	<b>\$ 174,547</b>	<b>\$ 4,637,601</b>	
23	<b>STEP 2: CALCULATE LCFF FLOOR (HOLD HARMLESS)</b>							<b>Funding Per ADA</b>	<b>\$ 7,524.66</b>	
24								<b>Funding Per ADA Less Transportation</b>	<b>\$ 7,412.30</b>	
25	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			<b>\$ 5,016.88</b>	\$ 3,092,003				
26	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				\$ 481,450				
27	F3	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			<b>\$ 1,443.41</b>	\$ 889,601				
28	<b>F4</b>	<b>TOTAL LCFF FLOOR (HOLD HARMLESS)</b>				<b>\$4,463,054</b>				
29	<b>STEP 3: CALCULATE LCFF PHASE-IN ENTITLEMENT</b>									
30	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				\$ 805,481				
31	G2	LCFF Transition Growth Funding Percentage				21.670%				
32	G3	<b>LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)</b>				<b>\$ 174,548</b>				
33	<b>G4</b>	<b>TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)</b>				<b>\$4,637,602</b>				

	B	C	D	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>MESA UNION SCHOOL DISTRICT</b>															
2	<b>GENERAL FUND: ENDING FUND BALANCE</b>															
3			2012/13	2013/14	2013/14	2014/15	2016/17	2015/16	2013/14 Est Act		2013/14 Est Act		2014/15		2015/16	
4			Unaudited	Second Interim	Estimated	Proposed	MYP	MYP	vs. 2012/13 Actual		vs. 2013/14 2nd Int.		vs. 2013/14		vs. 2014/15	
5	Description	Comments	Actuals	Budget	Actuals	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
6	AVERAGE DAILY ATTENDANCE		636.24	636.24	636.24	625.93	620.18	616.32	0.00	0.00%	0.00	0.00%	-10.31	-1.62%	-5.75	-0.92%
7	<b>UNRESTRICTED ENDING FUND BALANCE</b>															0.00%
8	Revenues		\$ 3,738,003	\$ 4,046,888	\$ 4,048,575	\$ 4,321,536	\$ 4,645,469	\$ 4,794,974	\$ 310,572	8.31%	\$ 1,687	0.04%	\$ 272,961	6.74%	\$ 323,933	7.50%
9	Expenditures		4,087,358	3,817,557	3,874,086	3,978,900	4,087,890	4,210,660	(213,272)	-5.22%	56,529	1.48%	104,814	2.71%	108,990	2.74%
10	Other Sources(Uses)		442,920	(114,011)	(133,774)	(208,194)	(212,307)	(218,511)	(576,694)	-130.20%	(19,763)	17.33%	(74,420)	55.63%	(4,113)	1.98%
11	<b>NET INCREASE/(DECREASE) UNRESTRICTED ENDING FUND BALANCE</b>		<b>\$ 93,565</b>	<b>\$ 115,320</b>	<b>\$ 40,715</b>	<b>\$ 134,442</b>	<b>\$ 345,272</b>	<b>\$ 365,803</b>	<b>\$ (52,850)</b>	<b>-56.48%</b>	<b>\$ (74,605)</b>	<b>-64.69%</b>	<b>\$ 93,727</b>	<b>230.20%</b>	<b>\$ 210,830</b>	<b>156.82%</b>
12	Beginning Balance		\$ 951,956	\$ 1,045,521	\$ 1,045,521	\$ 1,086,236	\$ 1,220,678	\$ 1,565,950	93,565	9.83%	-	0.00%	40,715	3.89%	134,442	12.38%
13	Audit Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	<b>TOTAL UNRESTRICTED ENDING FUND BALANCE</b>		<b>\$ 1,045,521</b>	<b>\$ 1,160,841</b>	<b>\$ 1,086,236</b>	<b>\$ 1,220,678</b>	<b>\$ 1,565,950</b>	<b>\$ 1,931,753</b>	<b>\$ 40,715</b>	<b>3.89%</b>	<b>\$ (74,605)</b>	<b>-6.43%</b>	<b>\$ 134,442</b>	<b>12.38%</b>	<b>\$ 345,272</b>	<b>28.29%</b>
15	<b>UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE</b>															0.00%
16	Revolving Cash		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
17	Economic Uncertainties		205,718	199,919	198,279	194,069	195,497	200,582	(7,439)	-3.62%	(1,640)	-0.82%	(4,210)	-2.12%	1,428	0.74%
18	<b>Economic Uncert. %</b>		<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>			(0)	0.00%			(0)	0.00%
19	Economic Uncertainties Local	1%	51,431	49,980	49,570	48,517	48,874	50,146	(1,861)	-3.62%	(410)	-0.82%	(1,053)	-2.12%	357	0.74%
20	R0060 Mandated Costs		39,330	31,545	31,545	48,760	48,760	48,760	(7,785)	-19.79%	-	0.00%	17,215	54.57%	-	0.00%
21	R0635 GVCS		-	15,111	15,111	-	-	-	15,111	New	-	0.00%	(15,111)	-100.00%	-	0.00%
22	R0709 Supplemental/Concentration		-	79,285	-	-	-	-	-	0.00%	(79,285)	-100.00%	-	0.00%	-	0.00%
23	R0100 Tier III Cat. Flex		101,218	-	-	-	-	-	(101,218)	-100.00%	-	#DIV/0!	-	0.00%	-	0.00%
24	R1100 Lottery		53,678	44,119	59,133	67,008	67,008	67,008	5,455	10.16%	15,014	34.03%	7,875	13.32%	-	0.00%
25	R1400 EPA		34,360	-	5,081	1,911	1,911	1,911	(29,279)	-85.21%	5,081	#DIV/0!	(3,170)	-62.39%	-	0.00%
26	Undesignated		558,786	739,882	726,517	859,412	1,202,899	1,562,346	167,732	30.02%	(13,365)	-1.81%	132,895	18.29%	343,487	39.97%
27	<b>TOTAL UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE</b>		<b>\$ 1,045,521</b>	<b>\$ 1,160,841</b>	<b>\$ 1,086,236</b>	<b>\$ 1,220,678</b>	<b>\$ 1,565,950</b>	<b>\$ 1,931,753</b>	<b>\$ 40,715</b>	<b>3.89%</b>	<b>\$ (74,605)</b>	<b>-6.43%</b>	<b>\$ 134,442</b>	<b>12.38%</b>	<b>\$ 345,272</b>	<b>28.29%</b>
28	<b>RESTRICTED ENDING FUND BALANCE</b>															0.00%
29	Revenues		\$ 737,480	\$ 865,421	\$ 932,497	\$ 588,985	\$ 588,808	\$ 588,808	\$ 195,017	26.44%	\$ 67,076		\$ (343,512)	-36.84%	\$ (177)	-0.03%
30	Expenditures		1,055,603	1,180,412	1,082,898	872,813	799,534	803,883	27,295	2.59%	(97,514)	-8.26%	(210,085)	-19.40%	(73,279)	-8.40%
31	Other Sources(Uses)		158,233	114,011	133,774	208,194	212,307	218,511	(24,459)	-15.46%	19,763	17.33%	74,420	55.63%	4,113	1.98%
32	<b>NET INCREASE/(DECREASE) UNRESTRICTED ENDING FUND BALANCE</b>		<b>\$ (159,890)</b>	<b>\$ (200,980)</b>	<b>\$ (16,628)</b>	<b>\$ (75,634)</b>	<b>\$ 1,581</b>	<b>\$ 3,436</b>	<b>\$ 143,263</b>	<b>-89.60%</b>	<b>\$ 184,352</b>	<b>-91.73%</b>	<b>\$ (59,006)</b>	<b>354.87%</b>	<b>\$ 77,215</b>	<b>-102.09%</b>
33	Beginning Balance		\$ 392,645	\$ 232,754	\$ 232,754	\$ 216,126	\$ 140,492	\$ 142,073	(159,891)	-40.72%	-	0.00%	(16,628)	-7.14%	(75,634)	-35.00%
34	Audit Adjustment		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
35	<b>TOTAL RESTRICTED ENDING FUND BALANCE</b>		<b>\$ 232,755</b>	<b>\$ 31,774</b>	<b>\$ 216,126</b>	<b>\$ 140,492</b>	<b>\$ 142,073</b>	<b>\$ 145,509</b>	<b>\$ (16,628)</b>	<b>-7.14%</b>	<b>\$ 184,352</b>	<b>580.20%</b>	<b>\$ (75,634)</b>	<b>-35.00%</b>	<b>\$ 1,581</b>	<b>1.13%</b>
36	<b>RESTRICTED COMPONENTS OF ENDING FUND BALANCE</b>									0.00%	-			0.00%	-	0.00%
37	R6230 Proposition 39		-	-	107,984	111,976	115,968	119,960	107,984	New	107,984	#DIV/0!	3,992	3.70%	3,992	3.57%
38	R6300 Lottery		26,109	26,108	25,729	25,350	24,794	24,238	(380)	-1.45%	(379)	-1.45%	(379)	-1.47%	(556)	-2.19%
39	R65XX Special Ed		172,277	1,311	1,311	1,311	1,311	1,311	(170,966)	-99.24%	-	0.00%	-	0.00%	0	0.03%
40	R7090/7091 EIA		31,691	-	1,136	-	-	-	(30,554)	-96.41%	1,136	#DIV/0!	(1,136)	-100.00%	-	0.00%
41			-	-	75,611	-	-	-	75,611	New	75,611	#DIV/0!	(75,611)	-100.00%	-	0.00%
42	R9079 Donations		2,630	4,355	4,355	1,855	-	-	1,725	65.59%	-	0.00%	(2,500)	-57.41%	(1,855)	-100.00%
43	R9150 Microsoft		48	-	-	-	-	-	(48)	-100.00%	-	0.00%	-	0.00%	-	0.00%
44			-	-	-	0	-	0	-	0.00%	-	0.00%	0	New	(0)	-100.00%
45	<b>TOTAL RESTRICTED COMPONENTS OF ENDING FUND BALANCE</b>		<b>\$ 232,755</b>	<b>\$ 31,774</b>	<b>\$ 216,126</b>	<b>\$ 140,492</b>	<b>\$ 142,073</b>	<b>\$ 145,509</b>	<b>\$ (16,628)</b>	<b>-7.14%</b>	<b>\$ 184,352</b>	<b>580.20%</b>	<b>\$ (75,634)</b>	<b>-35.00%</b>	<b>\$ 1,581</b>	<b>1.13%</b>
46	<b>TOTAL GENERAL FUND ENDING FUND BALANCE</b>		<b>\$ 1,278,275</b>	<b>\$ 1,192,615</b>	<b>\$ 1,302,362</b>	<b>\$ 1,361,170</b>	<b>\$ 1,708,023</b>	<b>\$ 2,077,262</b>	<b>\$ 24,087</b>	<b>1.88%</b>	<b>\$ 109,747</b>	<b>9.20%</b>	<b>\$ 58,808</b>	<b>4.52%</b>	<b>\$ 346,853</b>	<b>25.48%</b>



	A	B	C	D	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	<b>MESA UNION SCHOOL DISTRICT</b>																		
2	<b>UNRESTRICTED GENERAL FUND: REVENUE DETAIL</b>																		
3				<b>2012/13</b>	<b>2013/14</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>13/14 Est Act</b>		<b>13/14 Est Act</b>		<b>14/15</b>		<b>15/16</b>		<b>16/17</b>	
4				<b>Unaudited</b>	<b>Second</b>	<b>Est Actuals</b>	<b>Proposed</b>	<b>MYP</b>	<b>MYP</b>	<b>vs. 12/13</b>		<b>vs. 13/14 2nd Int</b>		<b>vs. 13/14 Est Act</b>		<b>vs. 14/15</b>		<b>vs. 15/16</b>	
5	<b>Object</b>	<b>Description</b>	<b>Comments</b>	<b>Actuals</b>	<b>Interim</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>%</b>	<b>Difference</b>	<b>%</b>	<b>Difference</b>	<b>%</b>	<b>Difference</b>	<b>%</b>	<b>Difference</b>	<b>%</b>
6		<b>AVERAGE DAILY ATTENDANCE (FUNDED ADA)</b>		<b>636.24</b>	<b>636.24</b>	<b>636.24</b>	<b>625.93</b>	<b>620.18</b>	<b>616.32</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>-10.31</b>	<b>-1.62%</b>	<b>-5.75</b>	<b>-0.92%</b>	<b>-3.86</b>	<b>-0.63%</b>
7	8011	LCFF: State Aid	(12/13 and 13/14 Adopted = Revenue Limit)	1,572,398	2,336,146	2,367,368	2,697,367	3,031,974	3,188,147	794,970	50.56%	31,222	1.34%	329,999	13.94%	334,607	12.40%	156,173	4.90%
8	8012	LCFF: Education Protection Act		683,699	572,751	571,992	562,723	557,553	554,083	(111,707)	-16.34%	(759)	-0.13%	(9,269)	-1.62%	(5,170)	-0.92%	(3,470)	-0.63%
9	8019/8096	LCFF Prior Year Adjustments		37	-	14,931	-	-	-	14,894	40254.05%	14,931	New	(14,931)	-100.00%	-	0.00%	-	0.00%
10	80XX	LCFF: Local Property Taxes		1,959,484	2,010,593	2,000,690	2,000,714	2,000,714	2,000,714	41,206	2.10%	(9,903)	-0.49%	24	0.00%	-	0.00%	-	0.00%
11	8092	LCFF: PERS Reduction		4,012	-	-	-	-	-	(4,012)	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
12	8092	LCFF: In Lieu of Property Tax Transfer to GVCS		(1,023,522)	(1,072,178)	(1,105,982)	(1,097,682)	(1,102,252)	(1,105,342)	(82,460)	8.06%	(33,804)	3.15%	8,300	-0.75%	(4,570)	0.42%	(3,090)	0.28%
13		<b>TOTAL REVENUE LIMIT SOURCES</b>		<b>\$ 3,196,108</b>	<b>\$ 3,847,312</b>	<b>\$ 3,848,999</b>	<b>\$ 4,163,122</b>	<b>\$ 4,487,989</b>	<b>\$ 4,637,602</b>	<b>\$ 652,891</b>	<b>20.43%</b>	<b>\$ 1,687</b>	<b>0.04%</b>	<b>\$ 314,123</b>	<b>8.16%</b>	<b>\$ 324,867</b>	<b>7.80%</b>	<b>\$ 149,613</b>	<b>3.23%</b>
14		<b>OTHER STATE REVENUE</b>																	
15	8434	Class Size Reduction	Rolled into LCFF	\$ 190,638			\$ -	\$ -	\$ -	\$ (190,638)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
16	8550	Mandated Costs	12/13 Inc one-time \$3,749; PY ADA x \$28; MYP \$28 PER py P2 ADA	21,156	17,815	17,815	17,815	17,365	17,257	(3,341)	-15.79%	-	0.00%	-	0.00%	(450)	-2.53%	(108)	-0.63%
17	8560	Unrestricted Lottery	(12/13 inc. py adj \$4,083); Per ADA: 13/14 \$124, MYP \$126	84,003	80,557	80,557	81,593	81,109	81,109	(3,446)	-4.10%	-	0.00%	1,036	1.29%	(484)	-0.59%	-	0.00%
18	8590	Other State: Misc	CELDT, STAR, etc.	2,038	2,551	2,551	-	-	-	513	25.18%	-	0.00%	(2,551)	-100.00%	-	0.00%	-	0.00%
19	8590	Other State: Tier III	Rolled into LCFF (13/14 inc py one-time)	160,532.00	3,828.00	3,828.00				(156,704)	-97.62%	-	0.00%	(3,828)	-100.00%	-	0.00%	-	0.00%
20	8590	Other State Revenue								-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
21		<b>TOTAL STATE REVENUE</b>		<b>\$ 458,367</b>	<b>\$ 104,751</b>	<b>\$ 104,751</b>	<b>\$ 99,408</b>	<b>\$ 98,474</b>	<b>\$ 98,366</b>	<b>\$ (353,616)</b>	<b>-77.15%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (5,343)</b>	<b>-5.10%</b>	<b>\$ (934)</b>	<b>-0.94%</b>	<b>\$ (108)</b>	<b>-0.11%</b>
22		<b>OTHER LOCAL REVENUE</b>																	
23	8650	Rents and Leases		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
24	8660	Interest		4,589	4,500	4,500	3,200	3,200	3,200	(89)	-1.94%	-	0.00%	(1,300)	-28.89%	-	0.00%	-	0.00%
25	8675	Transportation Fees	Was reported in Transportation 7230 Resource		20,000	20,000	20,000	20,000	20,000	20,000	New	-	0.00%	-	0.00%	-	0.00%	-	0.00%
26	8677	Interagency	1% GVCS Oversight and Direct Services Reimbursement (\$34K) in 14/15	75,784	69,946	69,946	35,806	35,806	35,806	(5,838)	-7.70%	-	0.00%	(34,140)	-48.81%	-	0.00%	-	0.00%
27	8699	Other Local Revenue		3,155	379	379	-	-	-	(2,776)	-87.99%	-	0.00%	(379)	-100.00%	-	0.00%	-	0.00%
28	8782	Other Local Revenue					-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
29		<b>TOTAL OTHER LOCAL REVENUE</b>		<b>\$ 83,528</b>	<b>\$ 94,825</b>	<b>\$ 94,825</b>	<b>\$ 59,006</b>	<b>\$ 59,006</b>	<b>\$ 59,006</b>	<b>\$ 11,297</b>	<b>13.53%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (35,819)</b>	<b>-37.77%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
30		<b>TOTAL REVENUES</b>		<b>\$ 3,738,003</b>	<b>\$ 4,046,888</b>	<b>\$ 4,048,575</b>	<b>\$ 4,321,536</b>	<b>\$ 4,645,469</b>	<b>\$ 4,794,974</b>	<b>\$ 310,572</b>	<b>8.31%</b>	<b>\$ 1,687</b>	<b>0.04%</b>	<b>\$ 272,961</b>	<b>6.74%</b>	<b>\$ 323,933</b>	<b>7.50%</b>	<b>\$ 149,505</b>	<b>3.12%</b>

	A	B	C	D	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>MESA UNION SCHOOL DISTRICT</b>																
2	<b>UNRESTRICTED GENERAL FUND: EXPENDITURE DETAIL</b>																
3				2012/13	2013/14	2013/14	2014/15	2015/16	2016/17	13/14 Est Act		13/14 Est Act		14/15		15/16	
4				Unaudited	Second	Estimated	Proposed	MYP	MYP	vs. 12/13 Actual		vs. 13/14 2nd Int		vs. 13/14		vs. 14/15	
5	Object	Description	Comments	Actuals	Interim	Actuals	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
6		<b>AVERAGE DAILY ATTENDANCE (FUNDED)</b>		<b>636.24</b>	<b>636.24</b>	<b>636.24</b>	<b>625.93</b>	<b>620.18</b>	<b>616.32</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>-10.31</b>	<b>-2%</b>	<b>-5.75</b>	<b>-1%</b>
8		Consumer Price Index		2.30%	2.00%	2.00%	2.20%	2.40%	2.70%								
9		<b>Unrestricted Certificated (Includes Ongoing 3% Salary Incr effective 7/1/13)</b>		<b>26.76</b>	<b>26.91</b>	<b>26.91</b>	<b>27.21</b>	<b>27.21</b>	<b>27.21</b>	<b>0.15</b>	<b>0.56%</b>	<b>(0.00)</b>	<b>-0.02%</b>	<b>0.30</b>	<b>1.13%</b>	<b>0.00</b>	<b>0.00%</b>
10	1100	Teachers	EIA sal/ben transferred to 0709 beg. 14/15 .35 FTE	\$ 1,683,226	\$ 1,733,142	\$ 1,788,450	\$ 1,774,188	\$ 1,799,349	\$ 1,820,817	\$ 105,224	6.25%	\$ 55,308	3.19%	\$ (14,262)	-0.80%	\$ 25,161	1.42%
11	1110	Substitutes	12/13 inc. one-time long-term Sub.	31,828	20,690	25,852	20,930	20,930	20,930	(5,976)	-18.77%	5,162	24.95%	(4,922)	-19.04%	-	0.00%
12	1130	Stipends		1,000	500	500	1,500	1,500	1,500	(500)	-50.00%	-	0.00%	1,000	200.00%	-	0.00%
13	1140	Extra Duty		19,383	15,663	15,663	57,803	57,803	57,803	(3,720)	-19.19%	-	0.00%	42,140	269.04%	-	0.00%
14	1300	Administration	0.90 Supt (.10 charged to Sped Ed), 1.0 FTE Principal (13/14 adjust to full year)	177,210	202,806	199,069	202,204	202,204	202,204	21,859	12.34%	(3,737)	-1.84%	3,135	1.57%	-	0.00%
15	1900	Other	Coordinators	2,743	3,499	3,499	6,000	6,000	6,000	757	27.58%	-	0.00%	2,501	71.48%	-	0.00%
16		<b>Total Certificated Salaries</b>		<b>\$ 1,915,389</b>	<b>\$ 1,976,300</b>	<b>\$ 2,033,033</b>	<b>\$ 2,062,625</b>	<b>\$ 2,087,786</b>	<b>\$ 2,109,254</b>	<b>\$ 117,644</b>	<b>6.14%</b>	<b>\$ 56,733</b>	<b>2.87%</b>	<b>\$ 29,592</b>	<b>1.46%</b>	<b>\$ 25,161</b>	<b>1.22%</b>
18		<b>Unrestricted Classified (Includes Ongoing 3% Salary Incr effective 7/1/13)</b>		<b>8.63</b>	<b>11.94</b>	<b>12.81</b>	<b>11.94</b>	<b>11.94</b>	<b>11.94</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.88</b>	<b>7.33%</b>	<b>(0.88)</b>	<b>-6.83%</b>	<b>0.00</b>	<b>0.00%</b>
19	2100	Instructional Aides	0.625 instructional aide	\$ 30,904	\$ 38,988	\$ 42,316	\$ 40,743	\$ 40,743	\$ 40,743	\$ 11,412	36.93%	\$ 3,328	8.54%	\$ (1,573)	-3.72%	\$ -	0.00%
20	2200	Support	1.0 fte computer resource, 3.19 fte maint, .33 Library/Media (13/14 transfer .67 fte from REAP)	146,776	254,343	261,408	283,694.29	285,564	285,563.89	114,632	78.10%	7,065	2.78%	22,286	8.53%	1,870	0.66%
21	2250	Support Overtime		6,770	3,975	6,036	-	-	-	(734)	-10.84%	2,061	51.85%	(6,036)	-100.00%	-	0.00%
22	2400	Clerical (Office)	2.375 fte	121,174	124,800	125,849	128,331	128,331	128,331	4,675	3.86%	1,049	0.84%	2,482	1.97%	-	0.00%
23	2450	Clerical (Office) Overtime		12,317	5,641	9,450	5,641	5,641	5,641	(2,867)	-23.28%	3,809	67.52%	(3,809)	-40.31%	-	0.00%
24	2900	Other Classified	Noon Duty	22,705	38,856	39,665	40,285	40,285	40,285	16,960	74.70%	809	2.08%	620	1.56%	-	0.00%
25		<b>Total Classified Salaries</b>		<b>\$ 340,646</b>	<b>\$ 466,603</b>	<b>\$ 484,724</b>	<b>\$ 498,693</b>	<b>\$ 500,563</b>	<b>\$ 500,563</b>	<b>\$ 144,078</b>	<b>42.30%</b>	<b>\$ 18,121</b>	<b>3.88%</b>	<b>\$ 13,969</b>	<b>2.88%</b>	<b>\$ 1,870</b>	<b>0.37%</b>
26		<b>Employee Benefits</b>								-	0.00%	-	0.00%	-	0.00%	-	0.00%
27	3100	STRS (Retirement)	8.255% 1314, 9.5% 1415, 11.1% 1516, 12.7% 1617	\$ 157,216	\$ 163,244	\$ 167,925	\$ 196,036	\$ 231,824	\$ 267,955	\$ 10,709	6.81%	\$ 4,681	2.87%	\$ 28,111	16.74%	\$ 35,788	18.26%
28	3200	PERS (Retirement)	11.442% 1314; 11.7% 1415, %; 12.6% 1516, 15% 1617	35,318	46,606	46,581	48,564	52,931	64,107	11,263	31.89%	(25)	-0.05%	1,983	4.26%	4,367	8.99%
29	3300	OASDI/Medicare	6.2% OASDI/1.45% Medicare	50,802	60,176	62,228	63,701	64,082	64,277	11,426	22.49%	2,052	3.41%	1,473	2.37%	381	0.60%
30	3400	Health and Welfare	Cap: 50% of 80% Plan (12/13 \$9,716.16; 13/14 \$10,151.76; 5% incr MYP)	302,854	337,720	337,216	358,565	395,193	435,550	34,362	11.35%	(504)	-0.15%	21,349	6.33%	36,628	10.22%
31	3500	State Unemployment Ins.	12/13 1.1%, 13/14 0.05%	23,432	1,165	1,200	1,229	1,238	1,245	(22,232)	-94.88%	35	3.00%	29	2.42%	9	0.73%
32	3600	Workers' Compensation	12/13 2.977%, 13/14 3.018%	68,012	73,791	76,034	77,208	78,028	78,675	8,022	11.79%	2,243	3.04%	1,174	1.54%	820	1.06%
33	3700	Retiree Benefits	Early Retirement 12/13 last payment	750	-	-	-	-	-	(750)	-100.00%	-	0.00%	-	0.00%	-	0.00%
34	3800	PERS Reduction	12/13 1.603%; 13/14 N/A due to LCFF	3,047	-	-	-	-	-	(3,047)	-100.00%	-	0.00%	-	0.00%	-	0.00%
35	3900	Other Benefits	SERP (Early Retirement Incentive 12/13 last payment)	16,795	-	-	-	-	-	(16,795)	-100.00%	-	0.00%	-	0.00%	-	0.00%
36		<b>Total Employee Benefits</b>		<b>\$ 658,226</b>	<b>\$ 682,702</b>	<b>\$ 691,184</b>	<b>\$ 745,303</b>	<b>\$ 823,296</b>	<b>\$ 911,809</b>	<b>\$ 32,958</b>	<b>5.01%</b>	<b>\$ 8,482</b>	<b>1.24%</b>	<b>\$ 54,119</b>	<b>7.83%</b>	<b>\$ 77,993</b>	<b>10.46%</b>
37		<b>TOTAL SALARIES AND BENEFITS</b>		<b>\$ 2,914,262</b>	<b>\$ 3,125,605</b>	<b>\$ 3,208,941</b>	<b>\$ 3,306,621</b>	<b>\$ 3,411,645</b>	<b>\$ 3,521,626</b>	<b>\$ 294,679</b>	<b>10.11%</b>	<b>\$ 83,336</b>	<b>2.67%</b>	<b>\$ 97,680</b>	<b>3.04%</b>	<b>\$ 105,024</b>	<b>3.18%</b>
38		<b>BOOKS AND SUPPLIES</b>											0.00%		0.00%		0.00%
39	4100	Textbooks	Textbooks charged to 6300 Rest. Lottery 12/13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
40	4200	Other Books		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
41	4300	Materials and Supplies	Office/Board	8,440	8,605	7,905	7,905	8,103	8,306	(535)	-6.33%	(700)	-8.13%	-	0.00%	198	2.50%
42	4300	Materials and Supplies	Custodial and Maint.	26,372	31,700	26,300	26,300	26,957	27,630	(72)	-0.27%	(5,400)	-17.03%	-	0.00%	657	2.50%
43	4300	Materials and Supplies	Instructional Supplies	27,449	26,465	25,635	28,635	29,351	30,085	(1,814)	-6.61%	(830)	-3.14%	3,000	11.70%	716	2.50%
44	4300	Materials and Supplies	Technology	6,876	35,050	25,688	17,025	17,139	17,255	18,812	273.61%	(9,362)	-26.71%	(8,663)	-33.72%	114	0.67%
45	4300	Materials and Supplies	Health Services	-	400	400	400	410	420	400	NDw	-	0.00%	-	0.00%	10	2.50%
46	4300	Materials and Supplies	Transportation was R7230 Rest in 1213	-	15,440	17,115	16,775	17,194	17,624	17,115	NDw	1,675	10.85%	(340)	-1.99%	419	2.50%
47	4310	Materials and Supplies	Transportation Fuel	-	24,639	24,639	24,700	25,318	25,951	24,639	NDw	-	0.00%	61	0.25%	618	2.50%
48	4400	Noncapitalized Equip	Technology	23,354	27,821	29,421	12,600	5,000	5,000	6,067	25.98%	1,600	5.75%	(16,821)	-57.17%	(7,600)	-60.32%
49		<b>TOTAL BOOKS AND SUPPLIES</b>		<b>\$ 92,491</b>	<b>\$ 170,120</b>	<b>\$ 157,103</b>	<b>\$ 134,340</b>	<b>\$ 129,472</b>	<b>\$ 132,271</b>	<b>\$ 64,612</b>	<b>69.86%</b>	<b>\$ (13,017)</b>	<b>-7.65%</b>	<b>\$ (22,763)</b>	<b>-14.49%</b>	<b>\$ (4,868)</b>	<b>-3.62%</b>
50		<b>OTHER SERVICES AND OPERATING EXP</b>											0.00%		0.00%		0.00%
51	5200	Travel and Conference	Mileage	\$ 2,268	\$ 3,685	\$ 3,685	\$ 6,085	\$ 6,238	\$ 6,395	\$ 1,417	62.51%	\$ -	0.00%	\$ 2,400	65.13%	\$ 153	2.51%
52	5220	Travel and Conference	Staff Dev	9,854	17,074	17,974	17,074	17,502	17,941	8,120	82.40%	900	5.27%	(900)	-5.01%	428	2.51%
53		<b>Total Travel and Conference</b>		<b>\$ 12,122</b>	<b>\$ 20,759</b>	<b>\$ 21,659</b>	<b>\$ 23,159</b>	<b>\$ 23,740</b>	<b>\$ 24,336</b>	<b>\$ 9,537</b>	<b>78.68%</b>	<b>\$ 900</b>	<b>4.34%</b>	<b>\$ 1,500</b>	<b>6.93%</b>	<b>\$ 581</b>	<b>2.51%</b>
54	5300	Memberships and Dues		\$ 5,755	\$ 8,660	\$ 8,660	\$ 8,660	\$ 8,875	\$ 9,095	\$ 2,905	50.49%	\$ -	0.00%	\$ -	0.00%	\$ 215	2.48%
55		<b>Total Membership and Dues</b>		<b>\$ 5,755</b>	<b>\$ 8,660</b>	<b>\$ 8,660</b>	<b>\$ 8,660</b>	<b>\$ 8,875</b>	<b>\$ 9,095</b>	<b>\$ 2,905</b>	<b>50.49%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 215</b>	<b>2.48%</b>
56	5400	Insurance	Liability and Property (inc Transp.)	\$ 22,081	\$ 26,286	\$ 26,286	\$ 26,286	\$ 26,946	\$ 27,623	\$ 4,206	19.05%	\$ -	0.00%	\$ -	0.00%	\$ 660	2.51%

	A	B	C	D	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	MESA UNION SCHOOL DISTRICT																
2	UNRESTRICTED GENERAL FUND: EXPENDITURE DETAIL																
3				2012/13	2013/14	2013/14	2014/15	2015/16	2016/17	13/14 Est Act		13/14 Est Act		14/15		15/16	
4				Unaudited	Second	Estimated	Proposed	MYP	MYP	vs. 12/13 Actual		vs. 13/14 2nd Int		vs. 13/14		vs. 14/15	
5	Object	Description	Comments	Actuals	Interim	Actuals	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
57		<b>Total Insurance</b>		\$ 22,081	\$ 26,286	\$ 26,286	\$ 26,286	\$ 26,946	\$ 27,623	\$ 4,206	19.05%	\$ -	0.00%	\$ -	0.00%	\$ 660	2.51%
58	5501	Utilities	Gas	\$ 5,252	\$ 6,135	\$ 6,135	\$ 6,445	\$ 6,598	\$ 6,774	\$ 883	16.80%	\$ -	0.00%	\$ 310	5.05%	\$ 153	2.37%
59	5502	Utilities	Electric	65,150	67,010	67,010	\$ 70,360	72,050	73,996	1,860	2.85%	-	0.00%	3,350	5.00%	1,690	2.40%
60	5504	Utilities	Water	8,595	9,815	12,815	\$ 10,306	10,552	10,836	4,220	49.10%	3,000	30.57%	(2,509)	-19.58%	246	2.39%
61	5505	Utilities	Rubbish	5,994	6,095	6,095	\$ 6,400	6,553	6,729	101	1.69%	-	0.00%	305	5.00%	153	2.39%
62	5505	Utilities	Pest Control	1,907	1,950	2,750	1,950	1,997	2,051	843	44.21%	800	41.03%	(800)	-29.09%	47	2.41%
63		<b>Total Utilities</b>		\$ 86,898	\$ 91,005	\$ 94,805	\$ 95,461	\$ 97,750	\$ 100,386	\$ 7,907	9.10%	\$ 3,800	4.18%	\$ 656	0.69%	\$ 2,289	2.40%
64	5600	Lease	Copier	\$ 36,368	\$ 41,255	\$ 38,241	\$ 40,894	\$ 40,894	\$ 40,894	\$ 1,873	5.15%	\$ (3,014)	-7.31%	\$ 2,653	6.94%	\$ -	0.00%
65	5600	Repairs	Office	-	135	135	135	135	135	135	NDw	-	0.00%	-	0.00%	-	0.00%
66	5600	Repairs	Instructional	-	832	832	835	835	835	832	NDw	-	0.00%	3	0.36%	-	0.00%
67	5600	Repairs	Transportation (Was Resource 7230)	-	29,596	28,270	28,370	29,049	29,831	28,270	NDw	(1,326)	-4.48%	100	0.35%	679	2.39%
68	5600	Repairs	Maintenance	11,917	17,740	22,076	22,100	22,100	22,100	10,159	85.24%	4,336	24.44%	24	0.11%	-	0.00%
69		<b>Total Leases and Repairs</b>		\$ 48,286	\$ 89,558	\$ 89,554	\$ 92,334	\$ 93,013	\$ 93,795	\$ 41,268	85.47%	\$ (4)	0.00%	\$ 2,780	3.10%	\$ 679	0.74%
70	5700	Direct Cost Transfers	Field Trips (offset now Unrest. R0723)	\$ 4,401	\$ (80)	\$ (80)	\$ -	\$ -	\$ -	\$ (4,481)	-101.82%	\$ -	0.00%	\$ 80	-100.00%	\$ -	0.00%
71		<b>Total Direct Cost Transfers</b>		\$ 4,401	\$ (80)	\$ (80)	\$ -	\$ -	\$ -	\$ (4,481)	-101.82%	\$ -	0.00%	\$ 80	-100.00%	\$ -	0.00%
72	5800	Professional Services	Office (answering services, courier, SARC, etc)	\$ 17,586	\$ 20,900	\$ 20,250	\$ 20,650	\$ 21,146	\$ 21,717	\$ 2,664	15.15%	\$ (650)	-3.11%	\$ 400	1.98%	\$ 496	2.40%
73	5800	Professional Services	Board (GAMUT, election fees); 12/13 Inc. one-time Supt Search and Interim	15,002	8,988	9,263	9,788	10,024	10,296	(5,739)	-38.25%	275	3.06%	525	5.67%	236	2.41%
74	5800	Professional Services	Maintenance (storm water testing, permits, etc)	5,311	3,600	3,600	3,600	3,688	3,790	(1,711)	-32.22%	-	0.00%	-	0.00%	88	2.44%
75	5800	Professional Services	Security	1,079	600	646	646	660	676	(433)	-40.11%	46	7.67%	-	0.00%	14	2.17%
76	5800	Professional Services	Technology	38,871	47,420	46,072	47,373	48,559	49,919	7,201	18.53%	(1,348)	-2.84%	1,301	2.82%	1,186	2.50%
77	5800	Professional Services	Health Services	9,752	14,067	14,067	13,844	14,176	14,559	4,315	44.25%	-	0.00%	(223)	-1.59%	332	2.40%
78	5800	Professional Services	Transportation	-	550	550	550	564	580	550	NDw	-	0.00%	-	0.00%	14	2.55%
79	5800	Professional Services	Instructional	2,720	1,893	2,023	2,023	2,072	2,128	(697)	-25.63%	130	6.87%	-	0.00%	49	2.42%
80	5800	Professional Services	Pupil testing	919	1,700	1,700	1,700	1,742	1,790	781	85.08%	-	0.00%	-	0.00%	42	2.47%
81	5800	Professional Services	E-Rate (Infinity)	2,250	2,500	2,670	2,670	2,670	2,670	420	18.67%	170	6.80%	-	0.00%	-	0.00%
82	5801	Professional Services	Audit	19,600	18,250	20,342	20,342	20,830	21,392	742	3.79%	2,092	11.46%	-	0.00%	488	2.40%
83	5083	Professional Services	BSA Services	102,284	112,382	112,382	112,382	112,382	112,382	10,098	9.87%	-	0.00%	-	0.00%	-	0.00%
84	5804	Professional Services	Employment Fees (fingerprinting, tb)	738	1,100	1,691	1,691	1,729	1,773	953	129.13%	591	53.73%	-	0.00%	38	2.25%
85	5819	Undesig. Services		-	19,416	3	3	-	-	3	NDw	(19,413)	-99.98%	-	0.00%	(3)	-100.00%
86	5899	Professional Services	Legal services (one-time COP)	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
87	5899	Professional Services	Legal services	30,886	33,520	33,520	33,520	34,322	35,247	2,634	8.53%	-	0.00%	-	0.00%	802	2.39%
88		<b>Total Professional Services</b>		\$ 246,997	\$ 286,886	\$ 268,779	\$ 270,782	\$ 274,564	\$ 278,919	\$ 21,782	8.82%	\$ (18,107)	-6.31%	\$ 2,003	0.75%	\$ 3,782	1.40%
89	5901	Communication	Phone (Inc. Transportation was R7230)	\$ 2,219	\$ 5,200	\$ 5,200	\$ 5,465	\$ 5,598	\$ 5,751	\$ 2,981	134.37%	\$ -	0.00%	\$ 265	5.10%	\$ 133	2.43%
90	5902	Communication	Internet	9,163	9,760	9,760	18,250	18,689	19,195	598	6.52%	-	0.00%	8,490	86.99%	439	2.41%
91	5903	Communication	Postage	2,280	2,300	2,300	2,415	2,471	2,536	20	0.89%	-	0.00%	115	5.00%	56	2.32%
92		<b>Total Communication</b>		\$ 13,661	\$ 17,260	\$ 17,260	\$ 26,130	\$ 26,758	\$ 27,482	\$ 3,599	26.35%	\$ -	0.00%	\$ 8,870	51.39%	\$ 628	2.40%
93		<b>TOTAL OTHER SERVICES AND OTHER OPERATING EXP</b>		\$ 440,200	\$ 540,334	\$ 526,923	\$ 542,812	\$ 551,646	\$ 561,636	\$ 86,723	19.70%	\$ (13,411)	-2.48%	\$ 15,889	3.02%	\$ 8,834	1.63%
94		<b>EQUIPMENT</b>															
95	6400	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
96		<b>TOTAL EQUIPMENT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
97		<b>OTHER OUTGO</b>															
98	7300	Indirect/Direct Costs	Indirect costs; 13/14 3.08%; 14/15 089%	\$ (47,645)	\$ (18,502)	\$ (18,881)	\$ (4,873)	\$ (4,873)	\$ (4,873)	\$ 28,764	-60.37%	\$ (379)	2.05%	\$ 14,008	-74.19%	\$ -	0.00%
99	7438	Debt Service-Interest	COP Interest	\$ 28,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,050)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
100	7439	Debt Service-Principal	COP Principal Repay COP	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (660,000)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
101		<b>TOTAL OTHER OUTGO</b>		\$ 640,405	\$ (18,502)	\$ (18,881)	\$ (4,873)	\$ (4,873)	\$ (4,873)	\$ (659,286)	-102.95%	\$ (379)	2.05%	\$ 14,008	-74.19%	\$ -	0.00%
102		<b>TOTAL EXPENDITURES</b>		\$ 4,087,358	\$ 3,817,557	\$ 3,874,086	\$ 3,978,900	\$ 4,087,890	\$ 4,210,660	\$ (213,272)	-5.22%	\$ 56,529	1.48%	\$ 104,814	2.71%	\$ 108,990	2.74%



	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1	<b>MESA UNION SCHOOL DISTRICT</b>																		
2	<b>UNRESTRICTED GENERAL FUND: OTHER FINANCING SOURCES/(USES)</b>																		
3				2012/13	2013/14	2013/14	2013/14	2014/15	2015/16	2015/16	13/14 Est Act		2013/14 Est Act		2014/15		2015/16		
4				Unaudited	First	Second	Est Actuals	MYP	MYP	MYP	vs. 12/13 Actual		vs. 13/14 2nd Int		vs. 2013/14		vs. 2014/15		
5	Object	Description	Comments	Actuals	Interim	Interim	Budget	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%	
6																			
7	8912	Transfers In	Fund 171 Technology		\$ -	\$ -	\$ -				\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
8	8912	Transfers In	Fund 402 Strickland					-			-	0.00%	-	0.00%	-	0.00%	-	0.00%	
9	8912	Transfers In	Fund 173 Equipment					-			-	0.00%	-	0.00%	-	0.00%	-	0.00%	
10	8919	Transfers In	Transfer COP From Bond Fund	601,153				-			(601,153)	-100.00%	-	0.00%	-	0.00%	-	0.00%	
11		<b>TOTAL TRANSFERS IN/OTHER SOURCES</b>		<b>\$ 601,153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (601,153)</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	
12		<b>TRANSFERS OUT</b>											-	0.00%	-	0.00%	-	0.00%	
13	7612	Transfers Out-Special Reserve									\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
14	7616	Transfers Out-Cafeteria		-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
15	7619	Transfers Out-Bus Replacement									-	0.00%	-	0.00%	-	0.00%	-	0.00%	
16	7619	Transfers Out-Deferred Maint	Suspended Transfer of State Allocation and District Match as per Tier III Flex until June 2015								-	0.00%	-	0.00%	-	0.00%	-	0.00%	
17	7619	Transfers Out-Deferred Maint	COP Proceeds One-Time - Transferred to Bond Fund								-	0.00%	-	0.00%	-	0.00%	-	0.00%	
18		<b>TOTAL TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	
19		<b>CONTRIBUTIONS</b>											-	0.00%	-	0.00%	-	0.00%	
20	8980	R3010 Title I		\$ -	\$ -	\$ -	\$ -	\$ (4,714)	\$ (4,714)	\$ (4,714)	\$ -	0.00%	\$ -	0.00%	\$ (4,714)	New	\$ -	0.00%	
21	8980	R3060/3061 Migrant		(0)	-	-	-	-	-	\$ -	0	-100.00%	-	0.00%	-	0.00%	-	0.00%	
22	8980	R33## Spec Ed	13/14 inc. One-time Revenue of \$3,205 from GVCS	(18)	-	-	(242)	-	-	\$ -	(224)	1235.54%	(242)	New	242	-100.00%	-	0.00%	
23	8980	4203 LEP		-	-	-	-	(1,140)	(1,140)	\$ (1,140)	-	0.00%	-	0.00%	(1,140)	New	-	0.00%	
24	8980	R6500 - Special Ed	13/14 inc. one-time revenue \$28K and \$172K c/o	-	(7,692)	(15,001)	(30,665)	(95,457)	(103,314)	\$ (108,843)	(30,665)	New	(15,664)	104.42%	(64,792)	211.29%	(7,857)	8.23%	
25	8980	R7230 Transportation	Transportation program reported in Unrest as per LCFF	(57,080)						\$ -	57,080	-100.00%	-	0.00%	-	0.00%	-	0.00%	
26	8980	R7405 Common Core						(4,400)			-	0.00%	-	0.00%	(4,400)	New	4,400	-100.00%	
27	8980	R8150 Routine Rest. Maint.		(80,697)	(93,421)	(93,421)	(94,548)	(95,907)	(96,563)	\$ (97,238)	(13,851)	17.16%	(1,127)	1.21%	(1,359)	1.44%	(656)	0.68%	
28	8980	R9002 - Safety Credits		(767)	(5,589)	(5,589)	(5,904)	(6,191)	(6,191)	\$ (6,191)	(5,137)	669.76%	(315)	5.64%	(287)	4.86%	-	0.00%	
29	8980	R9078- Foundation	13/14 inc. one-time revenue\$62513 from GVCS	(19,670)	-	-	(2,415)	(385)	(385)	\$ (385)	17,255	-87.72%	(2,415)	New	2,030	-84.06%	-	0.00%	
30	8980	9079-Donations		-	-	-	-	-			-	0.00%	-	0.00%	-	0.00%	-	0.00%	
31		<b>TOTAL CONTRIBUTIONS</b>		<b>\$ (158,233)</b>	<b>\$ (106,702)</b>	<b>\$ (114,011)</b>	<b>\$ (133,774)</b>	<b>\$ (208,194)</b>	<b>\$ (212,307)</b>	<b>\$ (218,511)</b>	<b>\$ 24,459</b>	<b>-15.46%</b>	<b>\$ (19,763)</b>	<b>17.33%</b>	<b>\$ (74,420)</b>	<b>55.63%</b>	<b>\$ (4,113)</b>	<b>1.98%</b>	
32		<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>\$ 442,920</b>	<b>\$ (106,702)</b>	<b>\$ (114,011)</b>	<b>\$ (133,774)</b>	<b>\$ (208,194)</b>	<b>\$ (212,307)</b>	<b>\$ (218,511)</b>	<b>\$ (576,694)</b>	<b>-130.20%</b>	<b>\$ (19,763)</b>	<b>17.33%</b>	<b>\$ (74,420)</b>	<b>55.63%</b>	<b>\$ (4,113)</b>	<b>1.98%</b>	

Mesa Union School District

ACTUAL GENERAL FUND UNRESTRICTED EXPENDITURES TO DATE

Object	Description	2013/14 Estimated Actuals	Actual Encumbrances as of 5/15/14	Actual Expenditures as of 5/15/14	Total Enc/Exp as of 5/15/14	% Enc. To Date	% Exp. To Date	Balance Remaining	
								Amount	%
1000	Certificated Salaries	\$ 2,033,033	\$ 358,162	\$ 1,664,233	\$ 2,022,394	17.62%	81.86%	\$ 10,639	0.52%
2000	Classified Salaries	484,724	79,135	372,877	452,012	16.33%	76.93%	32,712	6.75%
3000	Employee Benefits	691,184	128,744	558,940	687,684	18.63%	80.87%	3,500	0.51%
4100	Textbooks	-	-	-	-	0.00%	0.00%	-	0.00%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	127,682	22,684	89,608	112,291	17.77%	70.18%	15,391	12.05%
4400	Noncapitalized Equipment	29,421	-	3,676	3,676	0.00%	12.50%	25,745	87.50%
5200	Travel and Conference	21,659	1,680	18,046	19,726	7.76%	83.32%	1,933	8.92%
5300	Memberships and Dues	8,660	-	5,546	5,546	0.00%	64.05%	3,114	35.95%
5400	Insurance	26,286	-	26,129	26,129	0.00%	99.40%	157	0.60%
5500	Utilities	94,805	19,645	72,267	91,913	20.72%	76.23%	2,892	3.05%
5600	Rentals, Leases, and Repairs	89,554	10,328	57,325	22,258	11.53%	64.01%	21,901	24.46%
5710	Direct Cost Transfers	(80)	-	(3,482)	(80)	0.00%	4352.86%	3,402	-4252.86%
5800	Professional Services	268,779	32,900	217,579	60,255	12.24%	80.95%	18,300	6.81%
5900	Communications	17,260	469	7,239	2,822	2.72%	41.94%	9,552	55.34%
6000	Capital Outlay	-	-	-	-	0.00%	0.00%	-	0.00%
7000	Other Outgo	(18,881)	-	-	-	0.00%	0.00%	(18,881)	100.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,874,086</b>	<b>\$ 653,747</b>	<b>\$ 3,089,983</b>	<b>\$ 3,506,628</b>	<b>16.87%</b>	<b>79.76%</b>	<b>\$ 130,356</b>	<b>3.36%</b>

**Mesa Union School District  
Restricted Programs  
2013/14 Estimated Actuals**

Federal										
Resource	3010	3060	3061	3310	3315	3320	4035	4203	5810	Total
Deferred/Fund Balance Code	D	D	D	D	D	D	D	D	D	
Description	Title I	Migrant	Migrant SS	Spec Ed Includes \$4,205 from GVCS	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	REAP	Federal
<b>REVENUES:</b>										
Current Year Allocation	\$ 72,101	\$ 19,113	\$ 8,955	\$ 103,022	\$ 723	\$ 1,428	\$ 7,294	\$ 11,758	\$ -	\$ 224,394.00
Deferred Revenue	\$ -			\$ -			\$ 648			\$ 648.17
Prior Year Carryover/Adjustmen	\$ 23,862			\$ 4,205	\$ 83			\$ 7,567	\$ 4,097	\$ 39,814.42
Interest/Fees										\$ -
<b>TOTAL REVENUES</b>	\$ 95,963	\$ 19,113	\$ 8,955	\$ 107,227	\$ 806	\$ 1,428	\$ 7,942	\$ 19,325	\$ 4,097	\$ 264,856.59
<b>EXPENDITURES:</b>										
<i>Indirect Cost Rate</i>	<b>3.08%</b>	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%	2.00%	3.08%	
<b>Certificated FTE</b>	<b>0.25</b>							<b>0.05</b>		<b>0.30</b>
<b>Classified FTE</b>	<b>0.00</b>			<b>1.19</b>						<b>1.19</b>
Certificated Salaries	\$ 55,581		\$ 5,994					\$ 6,666	\$ -	\$ 68,241.00
Classified Salaries	\$ -		\$ 1,094	\$ 28,038						\$ 29,132.00
Employee Benefits	\$ 9,598		\$ 1,009	\$ 5,971				\$ 1,355		\$ 17,933.00
Books/Sup. Exc Undes.		\$ 1,366	\$ 562						\$ 3,975	\$ 5,903.00
<b>Supplies Undes (4319)</b>	<b>\$ 437</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 4,205</b>			<b>\$ 3,164</b>	<b>\$ 6,385</b>	<b>\$ -</b>	<b>\$ 22,191.17</b>
Non Capitalized Equipment										\$ -
Services	\$ 28,320	\$ 9,360		\$ 8,455			\$ 4,541	\$ 4,540	\$ -	\$ 55,216.00
<i>Sub Agreements (5100) (no indirect)</i>										\$ -
Building and Improvements of buildings (6200)										\$ -
<i>Other Outgo (not subject to indirect)</i>				\$ 57,446	\$ 879	\$ 1,597				\$ 59,922.00
<i>Indirect Cost (Calculated)</i>	2,867	571	296	3,204	-	-	237	379	122	\$ 7,676.00
*Indirect Cost ADJ	\$ (840.00)	\$ (184.00)		\$ (92.00)	\$ -		\$ -			\$ (1,116.00)
<b>TOTAL EXPENDITURES</b>	\$ 95,963	\$ 19,113	\$ 8,955	\$ 107,227	\$ 879	\$ 1,597	\$ 7,942	\$ 19,325	\$ 4,097	\$ 265,098.17
<b>OTHER SOURCES(USES)</b>										
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 73.00	\$ 169.00	\$ -	\$ -	\$ -	\$ 242.00
<b>TOTAL SOURCES(USES)</b>	\$ -	\$ -	\$ -	\$ -	\$ 73.00	\$ 169.00	\$ -	\$ -	\$ -	\$ 242.00
<b>NET INCR/(DECR)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.42	\$ 0.42
<b>BEGINNING BALANCE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.42	\$ 0.42
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mesa Union School District  
Restricted Programs  
2013/14 Estimated Actuals

Resource Deferred/Fund Balance Code Description	State Resources									Local Resources				Grand	
	6230	6300	6500	6501	6512	7091	7405	8150	Total	9002	9078	9079	9150	Total	Total
	F	F	F	F	F	F	F	F	State	D	D	F	F	Local	Restricted General Fund
<b>REVENUES:</b>															
Current Year Allocation	\$ 107,984.00	\$ 19,489	\$ 259,054	\$ 1,311	\$ 6,547		\$ 133,238		\$ 527,623.00	\$ 5,497	\$ 39,900	\$ 4,225	\$ -	\$ 49,621.92	\$ 801,638.92
Deferred Revenue									\$ -	\$ -				\$ -	\$ 648.17
Prior Year Carryover/Adjustments			\$ 90,395			\$ -			\$ 90,395.00	\$ -				\$ -	\$ 130,209.42
Interest/Fees									\$ -					\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 107,984.00</b>	<b>\$ 19,489</b>	<b>\$ 349,449</b>	<b>\$ 1,311</b>	<b>\$ 6,547</b>	<b>\$ -</b>	<b>\$ 133,238</b>	<b>\$ -</b>	<b>\$ 618,018.00</b>	<b>\$ 5,497</b>	<b>\$ 39,900</b>	<b>\$ 4,225</b>	<b>\$ -</b>	<b>\$ 49,621.92</b>	<b>\$ 932,496.51</b>
<b>EXPENDITURES:</b>															
Indirect Cost Rate	0.00%	0.00%	3.08%	0.00%	0.00%	3.08%	0.00%	3.08%		0.00%	0.00%	0.00%	0.00%		
<b>Certificated FTE</b>			<b>1.70</b>			<b>0.35</b>			<b>2.05</b>		<b>0.25</b>			<b>0.25</b>	<b>2.60</b>
<b>Classified FTE</b>			<b>0.88</b>					<b>0.75</b>	<b>1.63</b>	<b>0.31</b>			<b>0.00</b>	<b>0.31</b>	<b>3.13</b>
Certificated Salaries	\$ -	\$ -	\$ 134,129			\$ 22,582	\$ 280	\$ -	\$ 156,991.00	\$ -	\$ 18,421	\$ -	\$ -	\$ 18,421.00	\$ 243,653.00
Classified Salaries			\$ 28,644			\$ -	\$ 33,925		\$ 62,569.00	\$ 9,412	\$ 14,820		\$ -	\$ 24,232.00	\$ 115,933.00
Employee Benefits			\$ 46,125			\$ 6,141	\$ 35	\$ 14,449	\$ 66,750.00	\$ 1,989	\$ 8,174		\$ -	\$ 10,163.00	\$ 94,846.00
Books and Supplies, Exc. Undesig		\$ 19,868	\$ 6,000				\$ -	\$ 21,558	\$ 47,426.00	\$ -		\$ 2,500	\$ 48	\$ 2,548.04	\$ 55,877.04
<b>Supplies Undesignated (4319)</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>				<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,191.17</b>
Non Capitalized Equipment			\$ -	\$ -	\$ -		\$ 9,275	\$ 1,000	\$ 10,275.00	\$ -	\$ -			\$ -	\$ 10,275.00
Services			\$ 47,310		\$ 6,547		\$ 11,430	\$ 20,810	\$ 86,097.00	\$ -	\$ 900		\$ -	\$ 900.00	\$ 142,213.00
Sub Agreements (5100) (no indirect)			\$ 108,253						\$ 108,253.00				\$ -	\$ -	\$ 108,253.00
Capital Outlay (6####)	\$ -						\$ 36,607		\$ 36,607.00				\$ -	\$ -	\$ 36,607.00
Other Outgo (not subject to indirect)			\$ 174,247						\$ 174,247.00				\$ -	\$ -	\$ 234,169.00
Indirect Cost (Calculated)			\$ 10,441	\$ -	\$ -	\$ 1,832.00	\$ -	\$ 2,826	\$ 15,099.00				\$ -	\$ -	\$ 22,775.00
*Indirect Cost ADJ	\$ -	\$ -	\$ (2,758.00)				\$ -	\$ (20)	\$ (2,778.00)				\$ -	\$ -	\$ (3,894.00)
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 19,868</b>	<b>\$ 552,391</b>	<b>\$ -</b>	<b>\$ 6,547</b>	<b>\$ 30,555</b>	<b>\$ 57,627</b>	<b>\$ 94,548</b>	<b>\$ 761,536.00</b>	<b>\$ 11,401</b>	<b>\$ 42,315</b>	<b>\$ 2,500</b>	<b>\$ 48.04</b>	<b>\$ 56,264.04</b>	<b>\$ 1,082,898.21</b>
<b>OTHER SOURCES(USES)</b>															
Contributions	\$ -	\$ -	\$ 30,665	\$ -	\$ -	\$ -	\$ -	\$ 94,548	\$ 125,242.77	\$ 5,904	\$ 2,415.00	\$ -	\$ 0.04	\$ 8,319.12	\$ 133,773.89
<b>TOTAL SOURCES(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,665</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,548</b>	<b>\$ 125,242.77</b>	<b>\$ 5,904</b>	<b>\$ 2,415.00</b>	<b>\$ -</b>	<b>\$ 0.04</b>	<b>\$ 8,319.12</b>	<b>\$ 133,773.89</b>
<b>NET INCR/(DECR)</b>	<b>\$ 107,984</b>	<b>\$ (379)</b>	<b>\$ (172,277)</b>	<b>\$ 1,311</b>	<b>\$ -</b>	<b>\$ (30,555)</b>	<b>\$ 75,611</b>	<b>\$ -</b>	<b>\$ (18,305.23)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,725</b>	<b>\$ (48.00)</b>	<b>\$ 1,677.00</b>	<b>\$ (16,627.81)</b>
<b>BEGINNING BALANCE</b>		\$ 26,108	\$ 172,277			\$ 31,691	\$ -	\$ -	\$ 230,076.00	\$ -	\$ -	\$ 2,630	\$ 48.00	\$ 2,678.19	\$ 232,754.19
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.42</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 107,984</b>	<b>\$ 25,729</b>	<b>\$ -</b>	<b>\$ 1,311</b>	<b>\$ -</b>	<b>\$ 1,136</b>	<b>\$ 75,611</b>	<b>\$ -</b>	<b>\$ 211,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,355</b>	<b>\$ -</b>	<b>\$ 4,355.19</b>	<b>\$ 216,125.96</b>

**Mesa Union School District  
Restricted Programs  
2014/15 Projected**

Federal										
Resource	3010	3060	3061	3310	3315	3320	4035	4203	5810	Total
Deferred/Fund Balance Code	D	D	D	D	D	D	D	D	D	
Description	Title I	Migrant	Migrant SS	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	REAP	Federal
<b>REVENUES:</b>										
Current Year Allocation	\$ 72,101	\$ -	\$ -	\$ 103,022	\$ 723	\$ 1,428	\$ 7,294	\$ 11,758	\$ -	\$ 196,326.00
Deferred Revenue	\$ -			\$ -						\$ -
Prior Year Carryover/Adjustments				\$ -						\$ -
Interest/Fees										\$ -
<b>TOTAL REVENUES</b>	<b>\$ 72,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,022</b>	<b>\$ 723</b>	<b>\$ 1,428</b>	<b>\$ 7,294</b>	<b>\$ 11,758</b>	<b>\$ -</b>	<b>\$ 196,326.00</b>
<b>EXPENDITURES:</b>										
<i>Indirect Cost Rate</i>	<b>0.85%</b>	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	2.00%	0.85%	
<b>Certificated FTE</b>	<b>0.25</b>							<b>0.05</b>		<b>0.30</b>
<b>Classified FTE</b>	<b>0.00</b>			<b>1.19</b>						<b>1.19</b>
Certificated Salaries	\$ 37,680							\$ 6,666	\$ -	\$ 44,346.00
Classified Salaries	\$ 336			\$ 32,310					\$ -	\$ 32,646.00
Employee Benefits	\$ 8,541			\$ 8,689				\$ 1,461	\$ -	\$ 18,691.00
Books/Sup. Exc Undes.	\$ 582									\$ 582.00
<b>Supplies Undes (4319)</b>							<b>\$ 2,692</b>			<b>\$ 2,692.00</b>
Non Capitalized Equipment									\$ -	\$ -
Services	\$ 29,068			\$ 8,455			\$ 4,541	\$ 4,540	\$ -	\$ 46,604.00
<i>Sub Agreements (5100) (no indirect)</i>									\$ -	\$ -
Building and Improvements of buildings (6200)									\$ -	\$ -
Other Outgo (not subject to indirect)				\$ 52,700	\$ 723	\$ 1,428			\$ -	\$ 54,851.00
<i>Indirect Cost (Calculated)</i>	608	-	-	868	6	12	61	231	-	\$ 1,786.00
*Indirect Cost ADJ					\$ (6.00)	\$ (12.00)				\$ (18.00)
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,022</b>	<b>\$ 723</b>	<b>\$ 1,428</b>	<b>\$ 7,294</b>	<b>\$ 12,898</b>	<b>\$ -</b>	<b>\$ 202,180.00</b>
<b>OTHER SOURCES(USES)</b>										
Contributions	\$ 4,714.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140.00	\$ -	\$ 5,854.00
<b>TOTAL SOURCES(USES)</b>	<b>\$ 4,714.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,140.00</b>	<b>\$ -</b>	<b>\$ 5,854.00</b>
<b>NET INCR/(DECR)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING BALANCE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Mesa Union School District  
Restricted Programs  
2014/15 Projected

Mesa Union School District Restricted Programs 2014/15 Projected															
State Resources										Local Resources				Grand	
Resource	6230	6300	6500	6501	6512	7091	7405	8150	Total	9002	9078	9079	9150	Total	Total
Deferred/Fund Balance Code	F	F	F	F	F	F	F	F		D	D	F	F		
Description	Prop 39	Lottery	Spec Ed	Spec Ed-SESP	Spec Ed-Mental Health	EIA-LEP	Common Core	Routine Maint.	State	Safety Credits	Foundation	Donations	Microsoft	Local	Restricted General Fund
<b>REVENUES:</b>															
Current Year Allocation	\$ 53,992.00	\$ 19,489	\$ 274,681	\$ -			\$ -		\$ 348,162.00	\$ 5,497	\$ 39,000	\$ -	\$ -	\$ 44,496.92	\$ 588,984.92
Deferred Revenue									\$ -	\$ -				\$ -	\$ -
Prior Year Carryover/Adjustments						\$ -			\$ -	\$ -			\$ -	\$ -	\$ -
Interest/Fees									\$ -					\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 53,992.00</b>	<b>\$ 19,489</b>	<b>\$ 274,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 348,162.00</b>	<b>\$ 5,497</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,496.92</b>	<b>\$ 588,984.92</b>
<b>EXPENDITURES:</b>															
Indirect Cost Rate	0.00%	0.00%	0.85%	0.00%	0.00%	0.85%	0.00%	0.85%		0.00%	0.00%	0.00%	0.00%		
<b>Certificated FTE</b>			<b>1.70</b>						<b>1.70</b>		<b>0.25</b>			<b>0.25</b>	<b>2.25</b>
<b>Classified FTE</b>			<b>0.88</b>					<b>0.75</b>	<b>1.63</b>	<b>0.31</b>			<b>0.00</b>	<b>0.31</b>	<b>3.13</b>
Certificated Salaries			\$ 134,496				\$ 1,500		\$ 135,996.00		\$ 18,421		\$ -	\$ 18,421.00	\$ 198,763.00
Classified Salaries			\$ 27,629					\$ 34,543	\$ 62,172.00	\$ 9,638	\$ 12,840		\$ -	\$ 22,478.00	\$ 117,296.00
Employee Benefits			\$ 42,568				\$ 211	\$ 15,071	\$ 57,850.00	\$ 2,050	\$ 8,124		\$ -	\$ 10,174.00	\$ 86,715.00
Books and Supplies, Exc. Undesig		\$ 19,868	\$ 6,000				\$ 30,000	\$ 22,653	\$ 78,521.00			\$ 2,500.00		\$ 2,500.00	\$ 81,603.00
<b>Supplies Undesignated (4319)</b>						\$ 1,136			\$ 1,135.77				\$ -	\$ -	\$ 3,827.77
Non Capitalized Equipment							\$ 40,000	\$ 1,000	\$ 41,000.00					\$ -	\$ 41,000.00
Services			\$ 51,810				\$ 8,300	\$ 21,850	\$ 81,960.00				\$ -	\$ -	\$ 128,564.00
Sub Agreements (5100) (no indirect)			\$ 105,320						\$ 105,320.00				\$ -	\$ -	\$ 105,320.00
Building and Improvements of Building (6200)	\$ 50,000								\$ 50,000.00				\$ -	\$ -	\$ 50,000.00
Other Outgo (not subject to indirect)		\$ -	\$ -						\$ -				\$ -	\$ -	\$ 54,851.00
Indirect Cost (Calculated)	-	-	\$ 2,315	\$ -	\$ -	-	-	\$ 809	\$ 3,124.00	-	-	-	\$ -	\$ -	\$ 4,910.00
*Indirect Cost ADJ	\$ -	\$ -	\$ -			\$ -	\$ -	\$ (19)	\$ (19.00)				\$ -	\$ -	\$ (37.00)
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>\$ 19,868</b>	<b>\$ 370,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,136</b>	<b>\$ 80,011</b>	<b>\$ 95,907</b>	<b>\$ 617,059.77</b>	<b>\$ 11,688</b>	<b>\$ 39,385</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 53,573.00</b>	<b>\$ 872,812.77</b>
<b>OTHER SOURCES(USES)</b>															
Contributions	\$ -	\$ -	\$ 95,457	\$ -	\$ -	\$ -	\$ 4,400.00	\$ 95,907	\$ 195,764.00	\$ 6,191	\$ 385.00	\$ -	\$ -	\$ 6,576.08	\$ 208,194.08
<b>TOTAL SOURCES(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,457</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,400</b>	<b>\$ 95,907</b>	<b>\$ 195,764.00</b>	<b>\$ 6,191</b>	<b>\$ 385.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,576.08</b>	<b>\$ 208,194.08</b>
<b>NET INCR/(DECR)</b>	<b>\$ 3,992</b>	<b>\$ (379)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,136)</b>	<b>\$ (75,611)</b>	<b>\$ -</b>	<b>\$ (73,133.77)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,500)</b>	<b>\$ -</b>	<b>\$ (2,500.00)</b>	<b>\$ (75,633.77)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 107,984</b>	<b>\$ 25,729</b>	<b>\$ -</b>	<b>\$ 1,311</b>	<b>\$ -</b>	<b>\$ 1,136</b>	<b>\$ 75,611</b>	<b>\$ -</b>	<b>\$ 211,770.77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,355</b>	<b>\$ -</b>	<b>\$ 4,355.19</b>	<b>\$ 216,125.96</b>
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 111,976</b>	<b>\$ 25,350</b>	<b>\$ -</b>	<b>\$ 1,311</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,855</b>	<b>\$ -</b>	<b>\$ 1,855.19</b>	<b>\$ 140,492.19</b>

**Mesa Union School District  
Restricted Programs  
2015/16 Projected**

Federal										
Resource	3010	3060	3061	3310	3315	3320	4035	4203	5810	Total
Deferred/Fund Balance Code	D	D	D	D	D	D	D	D	D	
Description	Title I	Migrant	Migrant SS	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	REAP	Federal
<b>REVENUES:</b>										
Current Year Allocation	\$ 72,101	\$ -	\$ -	\$ 103,022	\$ 723	\$ 1,428	\$ 7,294	\$ 11,758	\$ -	\$ 196,326.00
Deferred Revenue	\$ -			\$ -						\$ -
Prior Year Carryover/Adjustments				\$ -						\$ -
Interest/Fees										\$ -
<b>TOTAL REVENUES</b>	<b>\$ 72,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,022</b>	<b>\$ 723</b>	<b>\$ 1,428</b>	<b>\$ 7,294</b>	<b>\$ 11,758</b>	<b>\$ -</b>	<b>\$ 196,326.00</b>
<b>EXPENDITURES:</b>										
<i>Indirect Cost Rate</i>	<b>0.85%</b>	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	2.00%	0.85%	
<b>Certificated FTE</b>	<b>0.25</b>							<b>0.05</b>		<b>0.30</b>
<b>Classified FTE</b>	<b>0.00</b>			<b>1.19</b>						<b>1.19</b>
Certificated Salaries	\$ 37,680							\$ 6,666	\$ -	\$ 44,346.00
Classified Salaries	\$ 336			\$ 32,310					\$ -	\$ 32,646.00
Employee Benefits	\$ 8,541			\$ 8,689				\$ 1,461	\$ -	\$ 18,691.00
Books/Sup. Exc Undes.	\$ 582									\$ 582.00
<b>Supplies Undes (4319)</b>							<b>\$ 2,692</b>			<b>\$ 2,692.00</b>
Non Capitalized Equipment									\$ -	\$ -
Services	\$ 29,068			\$ 8,455			\$ 4,541	\$ 4,540	\$ -	\$ 46,604.00
<i>Sub Agreements (5100) (no indirect)</i>									\$ -	\$ -
Building and Improvements of buildings (6200)									\$ -	\$ -
Other Outgo (not subject to indirect)				\$ 52,700	\$ 723	\$ 1,428			\$ -	\$ 54,851.00
<i>Indirect Cost (Calculated)</i>	608	-	-	868	6	12	61	231	-	\$ 1,786.00
*Indirect Cost ADJ					\$ (6.00)	\$ (12.00)				\$ (18.00)
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,022</b>	<b>\$ 723</b>	<b>\$ 1,428</b>	<b>\$ 7,294</b>	<b>\$ 12,898</b>	<b>\$ -</b>	<b>\$ 202,180.00</b>
<b>OTHER SOURCES(USES)</b>										
Contributions	\$ 4,714.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140.00	\$ -	\$ 5,854.00
<b>TOTAL SOURCES(USES)</b>	<b>\$ 4,714.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,140.00</b>	<b>\$ -</b>	<b>\$ 5,854.00</b>
<b>NET INCR/(DECR)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING BALANCE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mesa Union School District  
Restricted Programs  
2015/16 Projected

Mesa Union School District Restricted Programs 2015/16 Projected														
State Resources								Local Resources					Grand	
Resource	6230	6300	6500	6501	6512	7405	8150	Total	9002	9078	9079	9150	Total	Total
Deferred/Fund Balance Code	F	F	F	F	F	F	F		D	D	F	F		
Description	Prop 39	Lottery	Spec Ed	Spec Ed-SESP	Spec Ed-Mental Health	Common Core	Routine Maint.	State	Safety Credits	Foundation	Donations	Microsoft	Local	Restricted General Fund
<b>REVENUES:</b>														
Current Year Allocation	\$ 53,992.00	\$ 19,312	\$ 274,681	\$ -		\$ -		\$ 347,985.00	\$ 5,497	\$ 39,000	\$ -	\$ -	\$ 44,496.92	\$ 588,807.92
Deferred Revenue								\$ -	\$ -				\$ -	\$ -
Prior Year Carryover/Adjustments								\$ -	\$ -			\$ -	\$ -	\$ -
Interest/Fees								\$ -					\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 53,992.00</b>	<b>\$ 19,312</b>	<b>\$ 274,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 347,985.00</b>	<b>\$ 5,497</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,496.92</b>	<b>\$ 588,807.92</b>
<b>EXPENDITURES:</b>														
Indirect Cost Rate	0.00%	0.00%	0.85%	0.00%	0.00%	0.00%	0.85%		0.00%	0.00%	0.00%	0.00%		
<b>Certificated FTE</b>			<b>1.70</b>					<b>1.70</b>		<b>0.25</b>			<b>0.25</b>	<b>2.25</b>
<b>Classified FTE</b>			<b>0.88</b>				<b>0.75</b>	<b>1.63</b>	<b>0.31</b>			<b>0.00</b>	<b>0.31</b>	<b>3.13</b>
Certificated Salaries			\$ 134,496					\$ 134,496.00		\$ 18,421		\$ -	\$ 18,421.00	\$ 197,263.00
Classified Salaries			\$ 27,629				\$ 34,543	\$ 62,172.00	\$ 9,638	\$ 12,840		\$ -	\$ 22,478.00	\$ 117,296.00
Employee Benefits			\$ 42,568				\$ 15,071	\$ 57,639.00	\$ 2,050	\$ 8,124		\$ -	\$ 10,174.00	\$ 86,504.00
Books and Supplies, Exc. Undesig		\$ 19,868	\$ 6,000				\$ 22,653	\$ 48,521.00			\$ 1,855.00		\$ 1,855.00	\$ 50,958.00
<b>Supplies Undesignated (4319)</b>								\$ -				\$ -	\$ -	\$ 2,692.00
Non Capitalized Equipment							\$ 1,000	\$ 1,000.00					\$ -	\$ 1,000.00
Services			\$ 54,401				\$ 22,506	\$ 76,907.00				\$ -	\$ -	\$ 123,511.00
Sub Agreements (5100) (no indirect)			\$ 110,586					\$ 110,586.00				\$ -	\$ -	\$ 110,586.00
Building and Improvements of Building (6200)	\$ 50,000							\$ 50,000.00				\$ -	\$ -	\$ 50,000.00
Other Outgo (not subject to indirect)		\$ -	\$ -					\$ -				\$ -	\$ -	\$ 54,851.00
Indirect Cost (Calculated)	-	-	\$ 2,315	\$ -	\$ -	-	\$ 814	\$ 3,129.00	-	-	-	\$ -	\$ -	\$ 4,915.00
*Indirect Cost ADJ	\$ -	\$ -	\$ -			\$ -	\$ (24)	\$ (24.00)				\$ -	\$ -	\$ (42.00)
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>\$ 19,868</b>	<b>\$ 377,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,563</b>	<b>\$ 544,426.00</b>	<b>\$ 11,688</b>	<b>\$ 39,385</b>	<b>\$ 1,855</b>	<b>\$ -</b>	<b>\$ 52,928.00</b>	<b>\$ 799,534.00</b>
<b>OTHER SOURCES(USES)</b>														
Contributions	\$ -	\$ -	\$ 103,314	\$ -	\$ -	\$ -	\$ 96,563	\$ 199,877.00	\$ 6,191	\$ 385.00	\$ -	\$ -	\$ 6,576.08	\$ 212,307.08
<b>TOTAL SOURCES(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,314</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,563</b>	<b>\$ 199,877.00</b>	<b>\$ 6,191</b>	<b>\$ 385.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,576.08</b>	<b>\$ 212,307.08</b>
<b>NET INCR(DEC)</b>	<b>\$ 3,992</b>	<b>\$ (556)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,436.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,855)</b>	<b>\$ -</b>	<b>\$ (1,855.00)</b>	<b>\$ 1,581.00</b>
<b>BEGINNING BALANCE</b>	<b>\$ 111,976</b>	<b>\$ 25,350</b>	<b>\$ -</b>	<b>\$ 1,311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,637.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,855</b>	<b>\$ -</b>	<b>\$ 1,855.19</b>	<b>\$ 140,492.19</b>
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 115,968</b>	<b>\$ 24,794</b>	<b>\$ -</b>	<b>\$ 1,311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,073</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0.19</b>	<b>\$ 142,073.19</b>

**Mesa Union School District  
Restricted Programs  
2016/17 Projected**

Federal										
Resource	3010	3060	3061	3310	3315	3320	4035	4203	5810	Total
Deferred/Fund Balance Code	D	D	D	D	D	D	D	D	D	
Description	Title I	Migrant	Migrant SS	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	REAP	Federal
<b>REVENUES:</b>										
Current Year Allocation	\$ 72,101	\$ -	\$ -	\$ 103,022	\$ 723	\$ 1,428	\$ 7,294	\$ 11,758	\$ -	\$ 196,326.00
Deferred Revenue	\$ -			\$ -						\$ -
Prior Year Carryover/Adjustments				\$ -						\$ -
Interest/Fees										\$ -
<b>TOTAL REVENUES</b>	<b>\$ 72,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,022</b>	<b>\$ 723</b>	<b>\$ 1,428</b>	<b>\$ 7,294</b>	<b>\$ 11,758</b>	<b>\$ -</b>	<b>\$ 196,326.00</b>
<b>EXPENDITURES:</b>										
<i>Indirect Cost Rate</i>	<b>0.85%</b>	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	2.00%	0.85%	
<b>Certificated FTE</b>	<b>0.25</b>							<b>0.05</b>		<b>0.30</b>
<b>Classified FTE</b>	<b>0.00</b>			<b>1.19</b>						<b>1.19</b>
Certificated Salaries	\$ 37,680							\$ 6,666	\$ -	\$ 44,346.00
Classified Salaries	\$ 336			\$ 32,310					\$ -	\$ 32,646.00
Employee Benefits	\$ 8,541			\$ 8,689				\$ 1,461	\$ -	\$ 18,691.00
Books/Sup. Exc Undes.	\$ 582									\$ 582.00
<b>Supplies Undes (4319)</b>							<b>\$ 2,692</b>			<b>\$ 2,692.00</b>
Non Capitalized Equipment									\$ -	\$ -
Services	\$ 29,068			\$ 8,455			\$ 4,541	\$ 4,540	\$ -	\$ 46,604.00
<i>Sub Agreements (5100) (no indirect)</i>									\$ -	\$ -
Building and Improvements of buildings (6200)									\$ -	\$ -
Other Outgo (not subject to indirect)				\$ 52,700	\$ 723	\$ 1,428			\$ -	\$ 54,851.00
<i>Indirect Cost (Calculated)</i>	608	-	-	868	6	12	61	231	-	\$ 1,786.00
*Indirect Cost ADJ					\$ (6.00)	\$ (12.00)				\$ (18.00)
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,022</b>	<b>\$ 723</b>	<b>\$ 1,428</b>	<b>\$ 7,294</b>	<b>\$ 12,898</b>	<b>\$ -</b>	<b>\$ 202,180.00</b>
<b>OTHER SOURCES(USES)</b>										
Contributions	\$ 4,714.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140.00	\$ -	\$ 5,854.00
<b>TOTAL SOURCES(USES)</b>	<b>\$ 4,714.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,140.00</b>	<b>\$ -</b>	<b>\$ 5,854.00</b>
<b>NET INCR/(DECR)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING BALANCE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mesa Union School District  
Restricted Programs  
2016/17 Projected

Mesa Union School District Restricted Programs 2016/17 Projected														
State Resources								Local Resources					Grand	
Resource	6230	6300	6500	6501	6512	7405	8150	Total	9002	9078	9079	9150	Total	Total
Deferred/Fund Balance Code	F	F	F	F	F	F	F		D	D	F	F		
Description	Prop 39	Lottery	Spec Ed	Spec Ed-SESP	Spec Ed-Mental Health	Common Core	Routine Maint.	State	Safety Credits	Foundation	Donations	Microsoft	Local	Restricted General Fund
<b>REVENUES:</b>														
Current Year Allocation	\$ 53,992.00	\$ 19,312	\$ 274,681	\$ -		\$ -		\$ 347,985.00	\$ 5,497	\$ 39,000	\$ -	\$ -	\$ 44,496.92	\$ 588,807.92
Deferred Revenue								\$ -	\$ -				\$ -	\$ -
Prior Year Carryover/Adjustments								\$ -	\$ -			\$ -	\$ -	\$ -
Interest/Fees								\$ -					\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ 53,992.00	\$ 19,312	\$ 274,681	\$ -	\$ -	\$ -	\$ -	\$ 347,985.00	\$ 5,497	\$ 39,000	\$ -	\$ -	\$ 44,496.92	\$ 588,807.92
<b>EXPENDITURES:</b>														
Indirect Cost Rate	0.00%	0.00%	0.85%	0.00%	0.00%	0.00%	0.85%		0.00%	0.00%	0.00%	0.00%		
<b>Certificated FTE</b>			<b>1.70</b>					<b>1.70</b>		<b>0.25</b>			<b>0.25</b>	<b>2.25</b>
<b>Classified FTE</b>			<b>0.88</b>				<b>0.75</b>	<b>1.63</b>	<b>0.31</b>			<b>0.00</b>	<b>0.31</b>	<b>3.13</b>
Certificated Salaries			\$ 134,496					\$ 134,496.00		\$ 18,421		\$ -	\$ 18,421.00	\$ 197,263.00
Classified Salaries			\$ 27,629				\$ 34,543	\$ 62,172.00	\$ 9,638	\$ 12,840		\$ -	\$ 22,478.00	\$ 117,296.00
Employee Benefits			\$ 42,568				\$ 15,071	\$ 57,639.00	\$ 2,050	\$ 8,124		\$ -	\$ 10,174.00	\$ 86,504.00
Books and Supplies, Exc. Undesig		\$ 19,868	\$ 6,000				\$ 22,653	\$ 48,521.00					\$ -	\$ 49,103.00
<b>Supplies Undesignated (4319)</b>								\$ -				\$ -	\$ -	\$ 2,692.00
Non Capitalized Equipment							\$ 1,000	\$ 1,000.00					\$ -	\$ 1,000.00
Services			\$ 54,401				\$ 23,181	\$ 77,582.00				\$ -	\$ -	\$ 124,186.00
Sub Agreements (5100) (no indirect)			\$ 116,115					\$ 116,115.00				\$ -	\$ -	\$ 116,115.00
Building and Improvements of Building (6200)	\$ 50,000							\$ 50,000.00				\$ -	\$ -	\$ 50,000.00
Other Outgo (not subject to indirect)		\$ -	\$ -					\$ -				\$ -	\$ -	\$ 54,851.00
Indirect Cost (Calculated)	-	-	\$ 2,315	\$ -	\$ -	-	\$ 820	\$ 3,135.00	-	-	-	\$ -	\$ -	\$ 4,921.00
*Indirect Cost ADJ	\$ -	\$ -	\$ -			\$ -	\$ (30)	\$ (30.00)				\$ -	\$ -	\$ (48.00)
<b>TOTAL EXPENDITURES</b>	\$ 50,000	\$ 19,868	\$ 383,524	\$ -	\$ -	\$ -	\$ 97,238	\$ 550,630.00	\$ 11,688	\$ 39,385	\$ -	\$ -	\$ 51,073.00	\$ 803,883.00
<b>OTHER SOURCES(USES)</b>														
Contributions	\$ -	\$ -	\$ 108,843	\$ -	\$ -	\$ -	\$ 97,238	\$ 206,081.00	\$ 6,191	\$ 385.00	\$ -	\$ -	\$ 6,576.08	\$ 218,511.08
<b>TOTAL SOURCES(USES)</b>	\$ -	\$ -	\$ 108,843	\$ -	\$ -	\$ -	\$ 97,238	\$ 206,081.00	\$ 6,191	\$ 385.00	\$ -	\$ -	\$ 6,576.08	\$ 218,511.08
<b>NET INCR(DEC)</b>	\$ 3,992	\$ (556)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,436.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,436.00
<b>BEGINNING BALANCE</b>	\$ 115,968	\$ 24,794	\$ -	\$ 1,311	\$ -	\$ -	\$ -	\$ 142,073.00	\$ -	\$ -	\$ 0	\$ -	\$ 0.19	\$ 142,073.19
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT REMAINING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ 119,960	\$ 24,238	\$ -	\$ 1,311	\$ -	\$ -	\$ -	\$ 145,509	\$ -	\$ -	\$ 0	\$ -	\$ 0.19	\$ 145,509.19







MESA UNION  
SCHOOL DISTRICT



2014-2015

PROPOSED ADOPTED  
BUDGET



# Proposed Adopted Budget Certification

**ANNUAL BUDGET REPORT:**  
July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: Mesa Union School District  
Date: May 17, 2014

Place: Mesa Union School District  
Date: May 20, 2014  
Time: 6:00 p.m.

Adoption Date: June 17, 2014

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Cynthia Hansen  
Title: Chief Business Official

Telephone: 805-383-1972  
E-mail: chansen@vcoe.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 17, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Mesa Union School District is a member of the VCSSFA JPA.

This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Cynthia Hansen

Title: Chief Business Official

Telephone: 805-383-1972

E-mail: chansen@vcoe.org

# Narrative

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July 1 Budget (Single Adoption)  
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56 72470 0000000  
Form TC

Mesa Union Elementary  
Ventura County

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		G

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		
01CS	Criteria and Standards Review	GS	GS

Fund 010  
General Fund

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	3,848,999.00	0.00	3,848,999.00	4,163,122.00	0.00	4,163,122.00	8.2%
2) Federal Revenue		8100-8299	0.00	264,856.00	264,856.00	0.00	196,326.00	196,326.00	-25.9%
3) Other State Revenue		8300-8599	104,751.00	260,711.00	365,462.00	99,408.00	73,481.00	172,889.00	-52.7%
4) Other Local Revenue		8600-8799	94,825.00	406,929.00	501,754.00	59,006.00	319,178.00	378,184.00	-24.6%
5) TOTAL, REVENUES			4,048,575.00	932,496.00	4,981,071.00	4,321,536.00	588,985.00	4,910,521.00	-1.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,033,033.00	243,653.00	2,276,686.00	2,062,625.00	198,763.00	2,261,388.00	-0.7%
2) Classified Salaries		2000-2999	484,724.00	115,933.00	600,657.00	498,693.00	117,296.00	615,989.00	2.6%
3) Employee Benefits		3000-3999	691,184.00	94,846.00	786,030.00	745,303.00	86,715.00	832,018.00	5.9%
4) Books and Supplies		4000-4999	157,103.00	88,343.00	245,446.00	134,340.00	126,431.00	260,771.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	526,923.00	250,466.00	777,389.00	542,812.00	233,884.00	776,696.00	-0.1%
6) Capital Outlay		6000-6999	0.00	36,607.00	36,607.00	0.00	50,000.00	50,000.00	36.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	234,169.00	234,169.00	0.00	54,851.00	54,851.00	-76.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,881.00)	18,881.00	0.00	(4,873.00)	4,873.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,874,086.00	1,082,898.00	4,956,984.00	3,978,900.00	872,813.00	4,851,713.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			174,489.00	(150,402.00)	24,087.00	342,636.00	(283,828.00)	58,808.00	144.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(133,774.00)	133,774.00	0.00	(208,194.00)	208,194.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(133,774.00)	133,774.00	0.00	(208,194.00)	208,194.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,715.00	(16,628.00)	24,087.00	134,442.00	(75,634.00)	58,808.00	144.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,045,521.00	232,754.00	1,278,275.00	1,086,236.00	216,126.00	1,302,362.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,045,521.00	232,754.00	1,278,275.00	1,086,236.00	216,126.00	1,302,362.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,045,521.00	232,754.00	1,278,275.00	1,086,236.00	216,126.00	1,302,362.00	1.9%
2) Ending Balance, June 30 (E + F1e)			1,086,236.00	216,126.00	1,302,362.00	1,220,678.00	140,492.00	1,361,170.00	4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	216,126.00	216,126.00	0.00	140,492.00	140,492.00	-35.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	110,870.00	0.00	110,870.00	117,679.00	0.00	117,679.00	6.1%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	247,849.00	0.00	247,849.00	242,586.00	0.00	242,586.00	-2.1%
Unassigned/Unappropriated Amount		9790	727,517.00	0.00	727,517.00	860,413.00	0.00	860,413.00	18.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	2,367,368.00	0.00	2,367,368.00	2,697,367.00	0.00	2,697,367.00	13.9%
Education Protection Account State Aid - Current Year		8012	571,992.00	0.00	571,992.00	562,723.00	0.00	562,723.00	-1.6%
State Aid - Prior Years		8019	14,931.00	0.00	14,931.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	18,445.00	0.00	18,445.00	18,445.00	0.00	18,445.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,029,643.00	0.00	2,029,643.00	2,029,643.00	0.00	2,029,643.00	0.0%
Unsecured Roll Taxes		8042	74,580.00	0.00	74,580.00	74,604.00	0.00	74,604.00	0.0%
Prior Years' Taxes		8043	6,833.00	0.00	6,833.00	6,833.00	0.00	6,833.00	0.0%
Supplemental Taxes		8044	21,356.00	0.00	21,356.00	21,356.00	0.00	21,356.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(150,167.00)	0.00	(150,167.00)	(150,167.00)	0.00	(150,167.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>4,954,981.00</b>	<b>0.00</b>	<b>4,954,981.00</b>	<b>5,260,804.00</b>	<b>0.00</b>	<b>5,260,804.00</b>	<b>6.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,105,982.00)	0.00	(1,105,982.00)	(1,097,682.00)	0.00	(1,097,682.00)	-0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,848,999.00</b>	<b>0.00</b>	<b>3,848,999.00</b>	<b>4,163,122.00</b>	<b>0.00</b>	<b>4,163,122.00</b>	<b>8.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	107,227.00	107,227.00	0.00	103,022.00	103,022.00	-3.9%
Special Education Discretionary Grants		8182	0.00	2,234.00	2,234.00	0.00	2,151.00	2,151.00	-3.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	28,068.00	28,068.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		95,963.00	95,963.00		72,101.00	72,101.00	-24.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		7,942.00	7,942.00		7,294.00	7,294.00	-8.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		19,325.00	19,325.00		11,758.00	11,758.00	-39.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,097.00	4,097.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	264,856.00	264,856.00	0.00	196,326.00	196,326.00	-25.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,815.00	0.00	17,815.00	17,815.00	0.00	17,815.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	80,557.00	19,489.00	100,046.00	81,593.00	19,489.00	101,082.00	1.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		107,984.00	107,984.00		53,992.00	53,992.00	-50.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		133,238.00	133,238.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	6,379.00	0.00	6,379.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>104,751.00</b>	<b>260,711.00</b>	<b>365,462.00</b>	<b>99,408.00</b>	<b>73,481.00</b>	<b>172,889.00</b>	<b>-52.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,500.00	0.00	4,500.00	3,200.00	0.00	3,200.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	69,946.00	0.00	69,946.00	35,806.00	0.00	35,806.00	-48.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	379.00	49,622.00	50,001.00	0.00	44,497.00	44,497.00	-11.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		357,307.00	357,307.00		274,681.00	274,681.00	-23.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>94,825.00</b>	<b>406,929.00</b>	<b>501,754.00</b>	<b>59,006.00</b>	<b>319,178.00</b>	<b>378,184.00</b>	<b>-24.6%</b>
<b>TOTAL, REVENUES</b>			<b>4,048,575.00</b>	<b>932,496.00</b>	<b>4,981,071.00</b>	<b>4,321,536.00</b>	<b>588,985.00</b>	<b>4,910,521.00</b>	<b>-1.4%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,830,464.00	166,953.00	1,997,417.00	1,854,421.00	120,272.00	1,974,693.00	-1.1%
Certificated Pupil Support Salaries		1200	0.00	47,668.00	47,668.00	0.00	47,497.00	47,497.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	199,069.00	29,032.00	228,101.00	202,204.00	29,874.00	232,078.00	1.7%
Other Certificated Salaries		1900	3,500.00	0.00	3,500.00	6,000.00	1,120.00	7,120.00	103.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,033,033.00</b>	<b>243,653.00</b>	<b>2,276,686.00</b>	<b>2,062,625.00</b>	<b>198,763.00</b>	<b>2,261,388.00</b>	<b>-0.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	42,316.00	66,993.00	109,309.00	40,743.00	67,554.00	108,297.00	-0.9%
Classified Support Salaries		2200	267,444.00	33,925.00	301,369.00	283,694.00	34,543.00	318,237.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,299.00	4,516.00	139,815.00	133,972.00	4,474.00	138,446.00	-1.0%
Other Classified Salaries		2900	39,665.00	10,499.00	50,164.00	40,284.00	10,725.00	51,009.00	1.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>484,724.00</b>	<b>115,933.00</b>	<b>600,657.00</b>	<b>498,693.00</b>	<b>117,296.00</b>	<b>615,989.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	167,925.00	20,102.00	188,027.00	196,036.00	18,882.00	214,918.00	14.3%
PERS		3201-3202	46,581.00	12,126.00	58,707.00	48,564.00	14,176.00	62,740.00	6.9%
OASDI/Medicare/Alternative		3301-3302	62,228.00	11,931.00	74,159.00	63,701.00	11,980.00	75,681.00	2.1%
Health and Welfare Benefits		3401-3402	337,216.00	39,663.00	376,879.00	358,565.00	31,718.00	390,283.00	3.6%
Unemployment Insurance		3501-3502	1,200.00	173.00	1,373.00	1,229.00	156.00	1,385.00	0.9%
Workers' Compensation		3601-3602	76,034.00	10,851.00	86,885.00	77,208.00	9,803.00	87,011.00	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>691,184.00</b>	<b>94,846.00</b>	<b>786,030.00</b>	<b>745,303.00</b>	<b>86,715.00</b>	<b>832,018.00</b>	<b>5.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	14,147.00	14,147.00	0.00	14,147.00	14,147.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	127,682.00	63,921.00	191,603.00	121,740.00	71,284.00	193,024.00	0.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	29,421.00	10,275.00	39,696.00	12,600.00	41,000.00	53,600.00	35.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			157,103.00	88,343.00	245,446.00	134,340.00	126,431.00	260,771.00	6.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	108,253.00	108,253.00	0.00	105,320.00	105,320.00	-2.7%
Travel and Conferences		5200	21,659.00	15,012.00	36,671.00	23,159.00	5,260.00	28,419.00	-22.5%
Dues and Memberships		5300	8,660.00	0.00	8,660.00	8,660.00	0.00	8,660.00	0.0%
Insurance		5400 - 5450	26,286.00	0.00	26,286.00	26,286.00	0.00	26,286.00	0.0%
Operations and Housekeeping Services		5500	94,805.00	0.00	94,805.00	95,461.00	0.00	95,461.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,554.00	20,810.00	110,364.00	92,334.00	21,850.00	114,184.00	3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80.00)	0.00	(80.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	268,779.00	98,091.00	366,870.00	270,782.00	101,454.00	372,236.00	1.5%
Communications		5900	17,260.00	8,300.00	25,560.00	26,130.00	0.00	26,130.00	2.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			526,923.00	250,466.00	777,389.00	542,812.00	233,884.00	776,696.00	-0.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	36,607.00	36,607.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>36,607.00</b>	<b>36,607.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>36.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	102,213.00	102,213.00	0.00	32,747.00	32,747.00	-68.0%
Payments to County Offices		7142	0.00	131,956.00	131,956.00	0.00	22,104.00	22,104.00	-83.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	234,169.00	234,169.00	0.00	54,851.00	54,851.00	-76.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(18,881.00)	18,881.00	0.00	(4,873.00)	4,873.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(18,881.00)	18,881.00	0.00	(4,873.00)	4,873.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,874,086.00	1,082,898.00	4,956,984.00	3,978,900.00	872,813.00	4,851,713.00	-2.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(133,774.00)	133,774.00	0.00	(208,194.00)	208,194.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(133,774.00)	133,774.00	0.00	(208,194.00)	208,194.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(133,774.00)	133,774.00	0.00	(208,194.00)	208,194.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	3,848,999.00	0.00	3,848,999.00	4,163,122.00	0.00	4,163,122.00	0.0%
2) Federal Revenue		8100-8299	0.00	264,856.00	264,856.00	0.00	196,326.00	196,326.00	0.0%
3) Other State Revenue		8300-8599	104,751.00	260,711.00	365,462.00	99,408.00	73,481.00	172,889.00	0.0%
4) Other Local Revenue		8600-8799	94,825.00	406,929.00	501,754.00	59,006.00	319,178.00	378,184.00	0.0%
5) TOTAL REVENUES			4,048,575.00	932,496.00	4,981,071.00	4,321,536.00	588,985.00	4,910,521.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		2,520,778.00	530,141.00	3,050,919.00	2,570,380.00	483,531.00	3,053,911.00	0.1%
2) Instruction - Related Services	2000-2999		452,622.00	59,719.00	512,341.00	469,037.00	53,671.00	522,708.00	2.0%
3) Pupil Services	3000-3999		174,416.00	138,246.00	312,662.00	194,443.00	120,770.00	315,213.00	0.8%
4) Ancillary Services	4000-4999		1,692.00	0.00	1,692.00	1,500.00	0.00	1,500.00	-11.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		388,361.00	28,881.00	417,242.00	407,335.00	14,873.00	422,208.00	1.2%
8) Plant Services	8000-8999		336,197.00	91,742.00	427,939.00	336,185.00	145,117.00	481,302.00	12.5%
9) Other Outgo	9000-9999	Except 7600-7699	20.00	234,169.00	234,189.00	20.00	54,851.00	54,871.00	-76.6%
10) TOTAL EXPENDITURES			3,874,086.00	1,082,898.00	4,956,984.00	3,978,900.00	872,813.00	4,851,713.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			174,489.00	(150,402.00)	24,087.00	342,636.00	(283,828.00)	58,808.00	144.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(133,774.00)	133,774.00	0.00	(208,194.00)	208,194.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(133,774.00)	133,774.00	0.00	(208,194.00)	208,194.00	0.00	0.0%



Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,715.00	(16,628.00)	24,087.00	134,442.00	(75,634.00)	58,808.00	144.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,045,521.00	232,754.00	1,278,275.00	1,086,236.00	216,126.00	1,302,362.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,045,521.00	232,754.00	1,278,275.00	1,086,236.00	216,126.00	1,302,362.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,045,521.00	232,754.00	1,278,275.00	1,086,236.00	216,126.00	1,302,362.00	1.9%
2) Ending Balance, June 30 (E + F1e)			1,086,236.00	216,126.00	1,302,362.00	1,220,678.00	140,492.00	1,361,170.00	4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	216,126.00	216,126.00	0.00	140,492.00	140,492.00	-35.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	110,870.00	0.00	110,870.00	117,679.00	0.00	117,679.00	6.1%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	247,849.00	0.00	247,849.00	242,586.00	0.00	242,586.00	-2.1%
Unassigned/Unappropriated Amount		9790	727,517.00	0.00	727,517.00	860,413.00	0.00	860,413.00	18.3%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
6230	California Clean Energy Jobs Act	107,984.00	111,976.00
6300	Lottery: Instructional Materials	25,729.00	25,350.00
6500	Special Education	1,311.00	1,311.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13)	1,136.00	0.00
7405	Common Core State Standards Implementation	75,611.00	0.00
9010	Other Restricted Local	4,355.00	1,855.00
Total, Restricted Balance		<u>216,126.00</u>	<u>140,492.00</u>

Fund 130  
Cafeteria Fund

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,633.00	96,600.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	0.0%
4) Other Local Revenue		8600-8799	58,100.00	58,100.00	0.0%
5) TOTAL, REVENUES			162,733.00	162,700.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,471.00	68,466.00	0.0%
3) Employee Benefits		3000-3999	27,128.00	26,680.00	-1.7%
4) Books and Supplies		4000-4999	73,000.00	76,500.00	4.8%
5) Services and Other Operating Expenditures		5000-5999	5,775.00	5,775.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			174,374.00	177,421.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,641.00)	(14,721.00)	26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,641.00)	(14,721.00)	26.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,591.00	34,950.00	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,591.00	34,950.00	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,591.00	34,950.00	-25.0%
2) Ending Balance, June 30 (E + F1e)			34,950.00	20,229.00	-42.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,950.00	20,229.00	-42.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	96,633.00	96,600.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>96,633.00</b>	<b>96,600.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	8,000.00	8,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,000.00</b>	<b>8,000.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	58,000.00	58,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>58,100.00</b>	<b>58,100.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>162,733.00</b>	<b>162,700.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	50,408.00	50,570.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,063.00	17,896.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>68,471.00</b>	<b>68,466.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,422.00	6,872.00	-7.4%
OASDI/Medicare/Alternative		3301-3302	4,918.00	4,585.00	-6.8%
Health and Welfare Benefits		3401-3402	12,690.00	13,275.00	4.6%
Unemployment Insurance		3501-3502	32.00	30.00	-6.3%
Workers' Compensation		3601-3602	2,066.00	1,918.00	-7.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>27,128.00</b>	<b>26,680.00</b>	<b>-1.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,000.00	9,000.00	0.0%
Noncapitalized Equipment		4400	0.00	3,500.00	New
Food		4700	64,000.00	64,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,000.00</b>	<b>76,500.00</b>	<b>4.8%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,100.00	4,100.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,475.00	1,475.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,775.00</b>	<b>5,775.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>174,374.00</b>	<b>177,421.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,633.00	96,600.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	0.0%
4) Other Local Revenue		8600-8799	58,100.00	58,100.00	0.0%
5) TOTAL, REVENUES			162,733.00	162,700.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		174,374.00	177,421.00	1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			174,374.00	177,421.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(11,641.00)	(14,721.00)	26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,641.00)	(14,721.00)	26.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,591.00	34,950.00	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,591.00	34,950.00	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,591.00	34,950.00	-25.0%
2) Ending Balance, June 30 (E + F1e)			34,950.00	20,229.00	-42.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,950.00	20,229.00	-42.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	34,950.00	20,229.00
Total, Restricted Balance		34,950.00	20,229.00

Fund 140  
Deferred Maintenance  
Fund

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550.00	400.00	-27.3%
5) TOTAL, REVENUES			550.00	400.00	-27.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,400.00	50,000.00	3.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,400.00	50,000.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,850.00)	(49,600.00)	3.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,850.00)	(49,600.00)	3.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,139.00	152,289.00	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,139.00	152,289.00	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,139.00	152,289.00	-23.9%
2) Ending Balance, June 30 (E + F1e)			152,289.00	102,689.00	-32.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	152,289.00	102,689.00	-32.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	550.00	400.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			550.00	400.00	-27.3%
<b>TOTAL, REVENUES</b>			550.00	400.00	-27.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,400.00	50,000.00	3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,400.00</b>	<b>50,000.00</b>	<b>3.3%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>48,400.00</b>	<b>50,000.00</b>	<b>3.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550.00	400.00	-27.3%
5) TOTAL, REVENUES			550.00	400.00	-27.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		48,400.00	50,000.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			48,400.00	50,000.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(47,850.00)	(49,600.00)	3.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,850.00)	(49,600.00)	3.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,139.00	152,289.00	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,139.00	152,289.00	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,139.00	152,289.00	-23.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	152,289.00	102,689.00	-32.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00



Fund 150  
Pupil Transportation  
Equipment Fund

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,706.00	19,806.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,706.00	19,806.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,706.00	19,806.00	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	19,806.00	19,806.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>100.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			100.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,706.00	19,806.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,706.00	19,806.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,706.00	19,806.00	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	19,806.00	19,806.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Fund 170  
Special Reserve Fund for  
Capital Outlay Projects

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	50.00	-16.7%
5) TOTAL, REVENUES			60.00	50.00	-16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60.00	50.00	-16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60.00	50.00	-16.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,505.00	10,565.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,505.00	10,565.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,505.00	10,565.00	0.6%
2) Ending Balance, June 30 (E + F1e)			10,565.00	10,615.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,565.00	10,615.00	0.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60.00	50.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60.00	50.00	-16.7%
<b>TOTAL, REVENUES</b>			60.00	50.00	-16.7%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	50.00	-16.7%
5) TOTAL, REVENUES			60.00	50.00	-16.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			60.00	50.00	-16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60.00	50.00	-16.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,505.00	10,565.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,505.00	10,565.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,505.00	10,565.00	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	10,565.00	10,615.00	0.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Fund 250  
Capital Facilities Fund

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,837.00	160.00	-94.4%
5) TOTAL, REVENUES			2,837.00	160.00	-94.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,507.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,587.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,750.00)	160.00	-104.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,750.00)	160.00	-104.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,522.00	35,772.00	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,522.00	35,772.00	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,522.00	35,772.00	-9.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	35,772.00	35,932.00	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	160.00	160.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	2,677.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,837.00</b>	<b>160.00</b>	<b>-94.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,837.00</b>	<b>160.00</b>	<b>-94.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>80.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	6,507.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,507.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,587.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,837.00	160.00	-94.4%
5) TOTAL, REVENUES			2,837.00	160.00	-94.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		80.00	0.00	-100.0%
8) Plant Services	8000-8999		6,507.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,587.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,750.00)	160.00	-104.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Fund 510  
Bond Interest and  
Redemption Fund

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,518.00	2,719.00	8.0%
4) Other Local Revenue		8600-8799	499,241.00	510,227.00	2.2%
5) TOTAL, REVENUES			501,759.00	512,946.00	2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	507,608.00	516,638.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			507,608.00	516,638.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,849.00)	(3,692.00)	-36.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,849.00)	(3,692.00)	-36.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,047.00	451,198.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,047.00	451,198.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,047.00	451,198.00	-1.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	451,198.00	447,506.00	-0.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,518.00	2,719.00	8.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,518.00</b>	<b>2,719.00</b>	<b>8.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	481,008.00	497,631.00	3.5%
Unsecured Roll		8612	13,506.00	11,595.00	-14.1%
Prior Years' Taxes		8613	95.00	0.00	-100.0%
Supplemental Taxes		8614	3,496.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,136.00	1,001.00	-11.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>499,241.00</b>	<b>510,227.00</b>	<b>2.2%</b>
<b>TOTAL, REVENUES</b>			<b>501,759.00</b>	<b>512,946.00</b>	<b>2.2%</b>

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	140,000.00	155,000.00	10.7%
Bond Interest and Other Service Charges		7434	367,608.00	361,638.00	-1.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>507,608.00</b>	<b>516,638.00</b>	<b>1.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>507,608.00</b>	<b>516,638.00</b>	<b>1.8%</b>

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,518.00	2,719.00	8.0%
4) Other Local Revenue		8600-8799	499,241.00	510,227.00	2.2%
5) TOTAL, REVENUES			501,759.00	512,946.00	2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	507,608.00	516,638.00	1.8%
10) TOTAL, EXPENDITURES			507,608.00	516,638.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,849.00)	(3,692.00)	-36.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,849.00)	(3,692.00)	-36.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,047.00	451,198.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,047.00	451,198.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,047.00	451,198.00	-1.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	451,198.00	447,506.00	-0.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

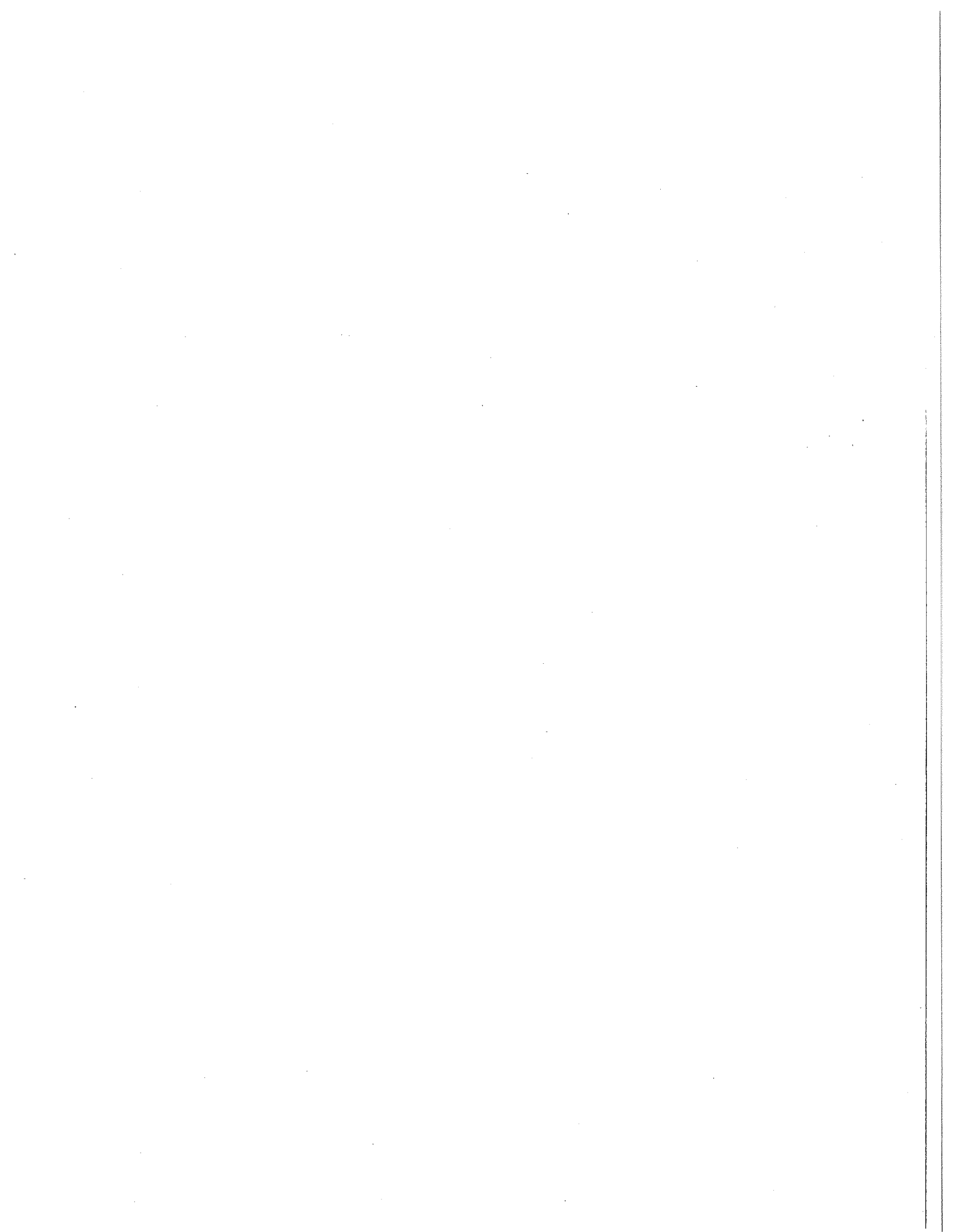
# Average Daily Attendance



Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	625.93	625.93	636.24	620.18	620.18	625.93
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	625.93	625.93	636.24	620.18	620.18	625.93
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	625.93	625.93	636.24	620.18	620.18	625.93
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA</b> per EC 42238.05(b)						
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, Charter School County Program ADA</b> (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County     Program ADA</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00



# Lottery Report

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	53,678.00		26,108.00	79,786.00
2. State Lottery Revenue	8560	80,557.00		19,489.00	100,046.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		134,235.00	0.00	45,597.00	179,832.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	6,813.00		19,868.00	26,681.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	68,289.00			68,289.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		75,102.00	0.00	19,868.00	94,970.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	59,133.00	0.00	25,729.00	84,862.00
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Summary Review of  
Interim Report  
Criteria and Standards

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

\*For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	619.00	614.76	0.7%	Met
Second Prior Year (2012-13)	643.00	637.10	0.9%	Met
First Prior Year (2013-14)*	636.24	636.24	0.0%	Met
Budget Year (2014-15)	625.93			

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		652	631	3.2%	Not Met
Second Prior Year (2012-13)		673	665	1.2%	Met
First Prior Year (2013-14)		663	651	1.8%	Met
Budget Year (2014-15)		644			

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	614	631	97.3%
Second Prior Year (2012-13)	636	665	95.6%
First Prior Year (2013-14)	626	651	96.2%
		Historical Average Ratio:	96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	620	644	96.3%	Met
1st Subsequent Year (2015-16)	620	640	96.9%	Met
2nd Subsequent Year (2016-17)	620	640	96.9%	Met

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)	5,111,967.00	5,185,822.00	5,268,535.00

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	636.24	625.93	620.18	616.32
b. Prior Year ADA (Funded)		636.24	625.93	620.18
c. Difference (Step 1a minus Step 1b)		(10.31)	(5.75)	(3.86)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.62%	-0.92%	-0.62%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	3,847,760.00	4,163,122.00	4,487,989.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	369,911.00	358,689.00	174,548.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	369,911.00	358,689.00	174,548.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	9.61%	8.62%	3.89%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	7.99%	7.70%	3.27%
LCFF Revenue Standard (Step 3, plus/minus 1%):	6.99% to 8.99%	6.70% to 8.70%	2.27% to 4.27%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,000,690.00	2,000,714.00	2,000,714.00	2,000,714.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	4,940,050.00	5,260,804.00	5,585,671.00	5,735,284.00
District's Projected Change in LCFF Revenue:		6.49%	6.18%	2.68%
LCFF Revenue Standard:		6.99% to 8.99%	6.70% to 8.70%	2.27% to 4.27%
Status:		Not Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Increase in LCFF funding is based on the following factors: COLA 1.57% 13/14, .85% 14/15, 2.12% 15/16, 2.3% 16/17 and GAP funding: 11.78% 13/14, 28.05% 14/15, 33.95% 15/16, and 21.67% 16/17. However, the net increase in LCFF funding is offset by the anticipated decrease in enrollment for 2014/15 through 2016/17.

**5. CRITERION: Salaries and Benefits**

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	2,960,111.45	3,528,212.26	83.9%
Second Prior Year (2012-13)	2,914,261.66	4,087,357.71	71.3%
First Prior Year (2013-14)	3,208,941.00	3,874,086.00	82.8%
	Historical Average Ratio:		79.3%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.3% to 83.3%	75.3% to 83.3%	75.3% to 83.3%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	3,306,621.00	3,978,900.00	83.1%	Met
1st Subsequent Year (2015-16)	3,411,645.00	4,087,890.00	83.5%	Not Met
2nd Subsequent Year (2016-17)	3,521,626.00	4,210,660.00	83.6%	Not Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

Salaries and benefits increase due to a projected 5% increase in health benefits per year.

**6. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	7.99%	7.70%	3.27%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.01% to 17.99%	-2.30% to 17.70%	-6.73% to 13.27%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.99% to 12.99%	2.70% to 12.70%	-1.73% to 8.27%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	264,856.00		
Budget Year (2014-15)	196,326.00	-25.87%	Yes
1st Subsequent Year (2015-16)	196,326.00	0.00%	Yes
2nd Subsequent Year (2016-17)	196,326.00	0.00%	No

Explanation:  
(required if Yes)

The 2013-14 budget includes multiple prior year revenue adjustments for federal program. Consequently, the standard is not met for 2014-15.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	365,462.00		
Budget Year (2014-15)	172,889.00	-52.69%	Yes
1st Subsequent Year (2015-16)	171,778.00	-0.64%	Yes
2nd Subsequent Year (2016-17)	171,670.00	-0.06%	No

Explanation:  
(required if Yes)

The 2013-14 budget included one-time common core funds and Prop 39 facility funds (2 years of funding). However, the 2014-15 budget includes only 50% of the Prop 39 funds budgeted in 2013-14. For this reason, the standard is not met.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	501,754.00		
Budget Year (2014-15)	378,184.00	-24.63%	Yes
1st Subsequent Year (2015-16)	378,184.00	0.00%	Yes
2nd Subsequent Year (2016-17)	378,184.00	0.00%	No

Explanation:  
(required if Yes)

Before LCFF, Mesa Union Elementary received direct service dollars reported on the County Office of Education revenue limit form. However, LCFF has eliminated this portion of funding for Mesa.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	245,446.00		
Budget Year (2014-15)	260,771.00	6.24%	No
1st Subsequent Year (2015-16)	184,122.00	-29.39%	Yes
2nd Subsequent Year (2016-17)	185,066.00	0.51%	No

Explanation:  
(required if Yes)

The 2014-15 budget includes one-time costs for technology. For this reason, the standard is not met.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2013-14)	777,389.00		
Budget Year (2014-15)	776,696.00	-0.09%	Yes
1st Subsequent Year (2015-16)	785,743.00	1.16%	Yes
2nd Subsequent Year (2016-17)	801,937.00	2.06%	No

**Explanation:**  
(required if Yes)

Increase in services is for Special Ed Services.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	1,132,072.00		
Budget Year (2014-15)	747,399.00	-33.98%	Not Met
1st Subsequent Year (2015-16)	746,288.00	-0.15%	Met
2nd Subsequent Year (2016-17)	746,180.00	-0.01%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	1,022,835.00		
Budget Year (2014-15)	1,037,467.00	1.43%	Met
1st Subsequent Year (2015-16)	969,865.00	-6.52%	Not Met
2nd Subsequent Year (2016-17)	987,003.00	1.77%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

The 2013-14 budget includes multiple prior year revenue adjustments for federal program. Consequently, the standard is not met for 2014-15.

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

The 2013-14 budget included one-time common core funds and Prop 39 facility funds (2 years of funding). However, the 2014-15 budget includes only 50% of the Prop 39 funds budgeted in 2013-14. For this reason, the standard is not met.

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

Before LCFF, Mesa Union Elementary received direct service dollars reported on the County Office of Education revenue limit form. However, LCFF has eliminated this portion of funding for Mesa.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

The 2014-15 budget includes one-time costs for technology. For this reason, the standard is not met.

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

Increase in services is for Special Ed Services.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	4,851,713.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	4,851,713.00	48,517.13	95,907.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)



**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	185,654.00	257,149.00	247,849.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	589,454.46	558,786.45	727,517.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	775,108.46	815,935.45	975,366.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	4,641,353.23	5,142,960.79	4,956,984.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	4,641,353.23	5,142,960.79	4,956,984.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	16.7%	15.9%	19.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.6%</b>	<b>5.3%</b>	<b>6.6%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(115,292.20)	3,528,212.26	3.3%	Met
Second Prior Year (2012-13)	93,564.97	4,087,357.71	N/A	Met
First Prior Year (2013-14)	40,715.00	3,874,086.00	N/A	Met
Budget Year (2014-15) (Information only)	134,442.00	3,978,900.00		

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	1,042,254.00	1,067,247.91	N/A	Met
Second Prior Year (2012-13)	860,806.00	951,955.71	N/A	Met
First Prior Year (2013-14)	942,052.00	1,045,521.00	N/A	Met
Budget Year (2014-15) (Information only)	1,086,236.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA	
5% or \$64,000 (greater of)	0	to 300
4% or \$64,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	620	620	620
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,851,713.00	4,887,424.00	5,014,543.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,851,713.00	4,887,424.00	5,014,543.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	194,068.52	195,496.96	200,581.72
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	194,068.52	195,496.96	200,581.72

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	242,586.00	244,372.00	250,728.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	860,413.00	1,203,899.00	1,563,347.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	10,565.00	10,565.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,102,999.00	1,458,836.00	1,824,640.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.73%	29.85%	36.39%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>194,068.52</b>	<b>195,496.96</b>	<b>200,581.72</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(133,774.00)			
Budget Year (2014-15)	(208,194.00)	74,420.00	55.6%	Not Met
1st Subsequent Year (2015-16)	(212,307.00)	4,113.00	2.0%	Met
2nd Subsequent Year (2016-17)	(218,511.00)	6,204.00	2.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget? No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

In 2014-15, the general fund is expected to finance a larger special education encroachment.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	15	Bond Int. and Red Fund	510-511/7433/7434	7,350,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
<b>TOTAL:</b>				7,350,000

Type of Commitment (continued)	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	507,608	516,638	535,050	555,050
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	507,608	516,638	535,050	555,050
<b>Has total annual payment increased over prior year (2013-14)?</b>		Yes	Yes	Yes



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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

Increase is due to Increase in Principal and Interest due on Bonds.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	77,250.00
b. OPEB unfunded actuarial accrued liability (UAAL)	77,250.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	0	0	0

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities  
 a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions  
 a. Required contribution (funding) for self-insurance programs  
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	27.5	27.5	27.5	27.5

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

**Negotiations Settled**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

20,836

7. Amount included for any tentative salary schedule increases

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
260,186	273,195	286,855
Soft Cap \$10620	1114900.0%	1171800.0%
4.6%	5.0%	5.1%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
(125,016)	31,254	31,254
-06.1	1.5%	1.5%

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	15.1	15.1	15.1	15.1

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

6,994
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7. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0	0	0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	122,130	128,237	134,648
3. Percent of H&W cost paid by employer	1062000.0%	1114900.0%	1171600.0%
4. Percent projected change in H&W cost over prior year	4.6%	5.0%	5.1%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step & column adjustments	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

**Classified (Non-management) Attrition (layoffs and retirements)**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			



**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

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**End of School District Budget Criteria and Standards Review**

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# Technical Review Checks

SACS2014 Financial Reporting Software - 2014.1.0  
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56-72470-0000000

July 1 Budget (Single Adoption)  
2014-15 Budget

Technical Review Checks

Mesa Union Elementary

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.

PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) EXCEPTION

Explanation:MYP provided in separate worksheet.

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2014 Financial Reporting Software - 2014.1.0  
5/17/2014 7:43:33 PM

56-72470-0000000

July 1 Budget (Single Adoption)  
2014-15 Budget  
Technical Review Checks

Mesa Union Elementary

Ventura County

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### IMPORT CHECKS

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CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
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CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	



must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

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INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

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ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) EXCEPTION

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Checks Completed.

SACS2014 Financial Reporting Software - 2014.1.0  
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56-72470-0000000

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
Technical Review Checks

Mesa Union Elementary

Ventura County

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CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999; except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance. (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must

net to zero.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.



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

**Introduction:**

*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 enjoy 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 s/he learns in school, and more interacting with teachers and with 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 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.*



**Introduction:**

Mesa Union School District

Michael Babb, Ed.D., Superintendent, [mbabb@mesaschool.org](mailto:mbabb@mesaschool.org), 805-485-1411

LCAP Year: 2014-2015

***Local Control and Accountability Plan and Annual Update Template***

*The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.*

*For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.*

*For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.*

*Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.*

*The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.*

*For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be*

consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

### **State Priorities**

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

#### A. Conditions of Learning:

**Basic:** degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)

**Implementation of State Standards:** implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)

**Course access:** pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)

#### B. Pupil Outcomes:

**Pupil achievement:** performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)

**Other pupil outcomes:** pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)

#### C. Engagement:

**Parent involvement:** efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)

**Pupil engagement:** school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)

**School climate:** *pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)*

### **Section 1: Stakeholder Engagement**

*Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.*

**Instructions:** Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

#### **Guiding Questions:**

- 1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?
- 6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

Mesa Elementary School encourages family members to be active in their child's education. Nearly 85% of our parents contribute to school activities throughout the school year. Parents participate in various programs and activities, including:

- 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 School Site Council (SSC), Migrant Parents Advisory Committee, and English Learner Advisory Committee (ELAC)

Involvement Process	Impact on LCAP
<p>District leadership involved parents, teachers, and students in the development of the Local Control Accountability Plan. This involvement was organized into three stages: <b>awareness, input, and feedback</b>. During <b>awareness stage</b> activities, the community learned of the changes in California school funding and the opportunity to be involved in developing a local plan. Stakeholders also became aware of student achievement and district strategic goals. Administration held a Community Meeting on August 23, 2013, with board, teachers, association, and parent leaders (including ELAC, Migrant, PFO and the Education Foundation). Other <b>awareness</b> activities were conducted during the fall with parents and staff. <b>Awareness</b> stage information also went to parents through the weekly newsletter. During the <b>input stage</b>, meetings were held to gather suggestions for specific instructional program improvements, particularly those that would drive higher achievement among low-income students, foster youth and English learners. <b>Input stage</b> meetings were held with all stakeholders and included focus group meetings with students on February 18, 2014. A general community input meeting was held on February 27, 2014, and meetings were convened with leadership groups, including the School Site Council on February 20, 2014, and with ELAC/Migrant families on February 24, 2014. The California Healthy Kids Survey was administered to parents, staff and students during the <b>input stage</b>. Participants reviewed program offerings and student performance data. In the <b>feedback stage</b>, meetings to give stakeholders opportunities to review and comment on draft plan, which was developed based on participant comments from <b>input stage</b> activities. The superintendent provided</p>	<p>Awareness activities gave stakeholders a context for plan development. <b>Input stage</b> activities provided information for the development of a draft, leading to the creation of four LCAP goals. The plan was refined based on stakeholder comments during the <b>feedback stage</b>.</p> <p>During the input stage, stakeholders suggested the following broad categories of program enhancements (<i>with corresponding LCAP goal</i>):</p> <ul style="list-style-type: none"> <li>• Aligning instruction to the Common Core State Standards (<i>GOAL 1: Improve student learning outcomes, pp. 14-15</i>)</li> <li>• Extending the school day and year (<i>GOAL 1: Improve student learning outcomes, pp. 14-15</i>)</li> <li>• Targeting student needs (<i>GOAL 2: Create and refine system that rapidly improves learning outcomes among English learners, low-income and foster youth, pp. 15-16</i>)</li> <li>• Ensuring safe and productive school environment (<i>GOAL 3: Increase sense of safety and school connectedness among students, p. 16</i>)</li> <li>• Providing parents with education that supports student learning (<i>GOAL 4: Increase parent participation in activities that support student learning at home, pp. 16-17</i>)</li> </ul>

Involvement Process	Impact on LCAP
written response to ELAC and parent input. The board of trustees reviewed the draft and held an open hearing at the May 20, 2014, meeting and approved the Local Control Accountability Plan at the regular meeting at its regular meeting on June 17, 2014.	

**Section 2: Goals and Progress Indicators**

*For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for **each** state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.*

**Instructions:** Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school’s budget that is submitted to the school’s authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

**Guiding Questions:**

- 1) What are the LEA’s goal(s) to address state priorities related to “Conditions of Learning”?

- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to "Engagement" (e.g., pupil and parent)?
- 4) What are the LEA's goal(s) to address locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for subgroups as defined in Education Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
- 11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected		LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017	
<u>Need:</u> Improve learning for all students  <u>Metrics:</u> 1. Smarter Balanced Assessment 2. Mesa Union Writing Assessments	Goal 1: Improve student learning outcomes	All students	All	N/A	Raise outcomes on Smarter Balanced assessment (over CST) by 5%.  Increase percentage of students who score proficient on Mesa Union writing assessments by 5%.	Raise outcomes on Smarter Balanced assessment by an additional 5%.  Increase percentage of students who score proficient on Mesa Union writing assessments by an additional 5%.	Raise outcomes on Smarter Balanced assessment by an additional 5%.  Increase percentage of students who score proficient on Mesa Union writing assessments by an additional 5%.	Pupil Outcomes Conditions of Learning Implementation of Common Core State Standards
<u>Need:</u> Reduce performance gap among subgroups	Goal 2: Create and refine system that	English learners Low-income	All	N/A	Raise outcomes among EL	Raise outcomes among EL	Raise outcomes among EL,	Pupil Outcomes Conditions of Learning

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected		LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017	
<p><u>Metrics:</u></p> <ol style="list-style-type: none"> <li>1. Smarter Balanced Assessment</li> <li>2. Mesa Union Writing Assessments</li> <li>3. California English Language Development Test (CELDT)</li> <li>4. EL reclassification rate</li> </ol>	rapidly improves learning outcomes among English learners, low-income and foster youth.	students Foster youth		<p>and low-income students on Smarter Balanced assessment by 10% (over CST).</p> <p>Raise proficiency rate among EL and low-income students on Mesa Union Writing Assessment by 10%.</p> <p>Raise proficiency rate among EL on CELDT by 10%.</p>	<p>and low-income students on Smarter Balanced assessment by 10% (over CST).</p> <p>Raise proficiency rate among EL and low-income students on Mesa Union Writing Assessment by 10%.</p> <p>Raise proficiency rate among EL on CELDT by 10%.</p>	<p>low-income and foster youth on all standardized measures by an additional 10%.</p> <p>Raise proficiency rate among EL and low-income students on Mesa Union Writing Assessment by 10%.</p> <p>Increase EL reclassification rate by 5%</p>		



Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected		LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017	
					Increase EL reclassification rate by 5%	Increase EL reclassification rate by 5%		
<p><u>Need:</u> Ensure safe, healthy and productive school environment</p> <p><u>Metrics:</u> 1. Student attendance rate, including chronic absentees (&gt;18 days) 2. Rate of student participation in community events such as Summer Beautification and Day of Service 3. California Healthy Kids Survey data 4. Facility Inspection Tool</p>	Goal 3: Increase sense of safety and school connectedness among students.	All	All	N/A	1. Rate of attendance will increase to 97%  2. Rate of chronic absentees will reduce by 5%  3. 50% of students will participate in at least one community event  4. At least 80% of students will report	1. Rate of attendance will increase to 97.5%  2. Rate of chronic absentees will reduce by an additional 5%  3. 55% of students will participate in at least one community event  4. At least	1. Rate of attendance will increase to 98%  2. Rate of chronic absentees will reduce by an additional 5%  3. 60% of students will participate in at least one community event  4. At least	Conditions of Learning Engagement

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected		LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017	
					positive attitude toward school (CHKS)  5. Increase score of school cleanliness from fair to excellent.	85% of students will report positive attitude toward school (CHKS)  5. Maintain school cleanliness score of excellent.	90% of students will report positive attitude toward school (CHKS)  5. Maintain school cleanliness score of excellent.	
<u>Need:</u> Plan and offer family engagement activities that support learning at home  <u>Metrics:</u> 1. Number of families participating in activities 2. Number of families of	Goal 4: Increase parent participation in activities that support student learning at home.	All, with particular focus on families of EL, low-income and foster youth.	All	N/A	1. 25% of families will participate in at least one family engagement event  2. At least 90% of	1. 30% of families will participate in at least one family engagement event  2. 25% of targeted	1. 35% of families will participate in at least one family engagement event  2. 30% of targeted	Conditions of learning Engagement

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected		LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017	
targeted students participating in activities 3. Family satisfaction expressed in event evaluations					attendees will evaluate events positively	families will participate in at least one family engagement event  3. At least 90% of attendees will evaluate events positively	families will participate in at least one family engagement event  3. At least 90% of attendees will evaluate events positively	

### **Section 3: Actions, Services, and Expenditures**

*For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.*

**Instructions:** Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA's budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

**Guiding Questions:**

- 1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
- 2) How do these actions/services link to identified goals and performance indicators?
- 3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?
- 4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
- 5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
- 6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
- 7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?

A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA’s budget.

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017
GOAL 1: Improve student learning outcomes	Pupil Outcomes Conditions of Learning Implementation of Common Core State Standards Other Student Outcomes	1.1 Implement professional learning plan—CCSS, writing, thinking routines, and STEM 1.2 Pilot and select Common Core-aligned materials 1.3 Enhance and support technology for teaching and learning, including assessment (SBAC) 1.4 Support teacher use of assessment data	Mesa Union School		1.1 Service contracts with VCOE, SCWRIP and other vendors @\$10,000 (CCSS and Unrestricted); 1.2 CCSS books and support materials @ \$30,000 (CCSS and Unrestricted) 1.3 Hardware @\$40,000 (CCSS, Foundation and Unrestricted) Service contract with VCOE @\$11,500 (CCSS and Unrestricted) 1.4 DataWise teacher support @\$3,000 (Unrestricted)	1.1 Service contracts @ \$10,000 (Unrestricted); 1.2 CCSS books and support materials @ \$30,000 (CCSS and Unrestricted) 1.3 Hardware @\$40,000 (Ed Foundation and Unrestricted) Service contract with VCOE @\$11,500 (Unrestricted) 1.4 DataWise teacher support @\$3,000 (Unrestricted)	1.1 Service contracts @\$10,000 (Unrestricted); 1.2 CCSS books and support materials @ \$30,000 (CCSS and Unrestricted) 1.3 Hardware @\$40,000 (Ed Foundation and Unrestricted) Service contract with VCOE @\$11,500 (Unrestricted) 1.4 DataWise teacher support @\$3,000 (Unrestricted)

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017
GOAL 2: Create and refine system that rapidly improves learning outcomes among English learners, low-income and foster youth	Pupil Outcomes Conditions of Learning	2.1 Implement professional learning plan— supporting low-income students, differentiating instruction, thinking routines 2.2 Extend day and year for students who will benefit from additional time 2.3 Purchase materials, including computers, books and supplemental materials as needed to support extended learning	Mesa Union School		<i>Please see Section 3B, Goal Two</i>	<i>Please see Section 3B, Goal Two</i>	<i>Please see Section 3B, Goal Two</i>
GOAL 3: Increase sense of safety and	Conditions of Learning Engagement	3.1 Refine implementation of CHAMPS	Mesa Union School		3.1 CHAMPS Coordinator for refresher activities	3.1 CHAMPS Coordinator for refresher activities	3.1 CHAMPS Coordinator for refresher activities

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017
school connectedness among students	Basic Services	<p>program</p> <p>3.2 Anti-bullying curriculum in exploratory</p> <p>3.3 Continue to implement school safety plan</p> <p>3.4 Increase opportunities for cross-age supports</p> <p>3.5 Make improvements to facility to increase student well-being and safety</p>			<p>@\$1,700 (Unrestricted)</p> <p>3.2 Anti-bullying curriculum in exploratory @\$1,000 (Unrestricted)</p> <p>3.3 Continue to implement school safety plan</p> <p>3.4 Increase opportunities for cross-age supports</p> <p>3.5 Make improvements to facility to increase student well-being and safety @\$50,000 (Prop 39, Unrestricted)</p>	<p>@\$1,700 (Unrestricted)</p> <p>3.2 Anti-bullying curriculum in grades 3-5 @\$1,000</p> <p>3.3 Continue to implement school safety plan</p> <p>3.4 Increase opportunities for cross-age supports</p> <p>3.5 Make improvements to facility to increase student well-being and safety @\$50,000 (Prop 39, Unrestricted)</p>	<p>@\$1,700 (Unrestricted)</p> <p>3.2 Anti-bullying curriculum in grades K-2 @\$1,000</p> <p>3.3 Continue to implement school safety plan</p> <p>3.4 Increase opportunities for cross-age supports</p> <p>3.5 Make improvements to facility to increase student well-being and safety @\$50,000 (Prop 39, Unrestricted)</p>
GOAL 4: Increase parent participation in activities that support student learning at home	Conditions of learning Engagement	<p>4.1 Plan and carry out family activities that support student learning at home</p> <p>4.2 Set up computer kiosk for families and</p>	Mesa Union School		<p>4.1 Quarterly family activities that support student learning at home @\$1,275(Unrestricted, Title I)</p> <p>4.2 Computer kiosk for families @\$1,000 (Unrestricted)</p> <p>4.3 PT bilingual family</p>	<p>4.1 Quarterly family activities that support student learning at home @\$1,275(Unrestricted, Title I)</p> <p>4.2 PT bilingual family liaison @\$10,300 (Unrestricted, Title I)</p>	<p>4.1 Quarterly family activities that support student learning at home @\$1,275(Unrestricted, Title I)</p> <p>4.2 PT bilingual family liaison @\$10,300 (Unrestricted, Title I)</p>

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-2015	Year 2: 2015-2016	Year 3: 2016-2017
		support use of Parent Connect 4.3 Hire PT bilingual family liaison			liaison @\$10,300 (Unrestricted, Title I)		



B. Identify additional annual actions, and the LEA may include any services that support these actions, above what is provided for all pupils that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01 and pupils redesignated as fluent English proficient. The identified actions must include, but are not limited to, those actions that are to be performed to meet the targeted goals described in Section 2 for low-income pupils, English learners, foster youth and/or pupils redesignated as fluent English proficient (e.g., not listed in Table 3A above). List and describe expenditures for each fiscal year implementing these actions, including where those expenditures can be found in the LEA’s budget.

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
Goal 1: Increase student achievement	Pupil Outcomes Conditions of Learning Implementation of Common Core State Standards	No extra services	Mesa Union School		<i>Please see Section 3A, Goal 1</i>	<i>Please see Section 3A, Goal 1</i>	<i>Please see Section 3A, Goal 1</i>
Goal 2: Create and refine system that rapidly improves learning outcomes among low income students, foster youth, English learners, and Redesignated Fluent English	Pupil Outcomes, Conditions of Learning Engagement	2.1.a Implement professional learning plan that supports <b>low income pupils</b>  2.1.b Implement professional learning plan that supports	Mesa Union School		2.1.a Service contracts and coaching fees/stipends @\$5,000 (Unrestricted, Title I, Title III)  2.1.b Coordinate plan to include support for teaching English Learners	2.1.a Service contracts and coaching fees/stipends @\$5,000 (Unrestricted, Title I, Title III)  2.1.b Coordinate plan to include support for teaching English Learners	2.1.a Service contracts and coaching fees/stipends @\$5,000 (Unrestricted, Title I, Title III)  2.1.b Coordinate plan to include support for teaching English Learners

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
Proficient Pupils		<p><b>English learners</b></p> <hr/> <p>2.1.c Implement professional learning plan that supports <b>foster youth</b></p> <hr/> <p>2.1.d Implement professional learning plan that supports <b>Redesignated Fluent English Proficient pupils</b></p> <hr/> <p>2.2.a Extend school year for <b>low income pupils</b> who need additional intervention support</p> <hr/> <p>2.2.b</p>			<hr/> <p>2.1.c. Coordinate plan to include support for teaching foster youth</p> <hr/> <p>2.1.d Coordinate plan to include support for teaching Redesignated Fluent English Proficient pupils</p> <hr/> <p>2.2.a Materials and extra hours for extended year @\$23,850 (Unrestricted, Title I, Title III)</p> <hr/> <p>2.2.b Share materials and</p>	<hr/> <p>2.1.c. Coordinate plan to include support for teaching foster youth</p> <hr/> <p>2.1.d Coordinate plan to include support for teaching Redesignated Fluent English Proficient pupils</p> <hr/> <p>2.2.a Materials and extra hours for extended year @\$23,850 (Unrestricted, Title I, Title III)</p> <hr/> <p>2.2.b Share materials and</p>	<hr/> <p>2.1.c. Coordinate plan to include support for teaching foster youth</p> <hr/> <p>2.1.d Coordinate plan to include support for teaching Redesignated Fluent English Proficient pupils</p> <hr/> <p>2.2.a Materials and extra hours for extended year @\$23,850 (Unrestricted, Title I, Title III)</p> <hr/> <p>2.2.b Share materials and</p>

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>Extend school year for <b>English learners</b> who need additional intervention support</p> <hr/> <p>2.2.c Extend school year for <b>foster youth</b> who need additional intervention support</p> <hr/> <p>2.2.d Extend school year for <b>Redesignated Fluent English Proficient pupils</b> who need additional intervention support</p> <hr/> <p>2.3.a Extend school</p>			<p>services for English Learners</p> <hr/> <p>2.2.c Share materials and services for Foster Youth.</p> <hr/> <p>2.2.d Share materials and services for Redesignated Fluent English Proficient pupils</p> <hr/> <p>2.3.a Provide academic coordination, extra</p>	<p>services for English Learners</p> <hr/> <p>2.2.c Share materials and services for Foster Youth.</p> <hr/> <p>2.2.d Share materials and services for Redesignated Fluent English Proficient pupils</p> <hr/> <p>2.3.a Provide academic coordination, extra</p>	<p>services for English Learners</p> <hr/> <p>2.2.c Share materials and services for Foster Youth.</p> <hr/> <p>2.2.d Share materials and services for Redesignated Fluent English Proficient pupils</p> <hr/> <p>2.3.a Provide academic coordination, extra</p>

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>day for <b>low income pupils</b> who need additional intervention support</p> <hr/> <p>2.3.b Extend school day for <b>English learners</b> who need additional intervention support</p> <hr/> <p>2.3.c Extend school day for <b>foster youth</b> who need additional intervention support</p> <hr/> <p>2.3.d Extend school day for <b>Redesignated Fluent English Proficient pupils</b></p>			<p>hours and materials for extended day program @\$5,200 (Unrestricted, Title I)</p> <hr/> <p>2.3.b Make these services and materials available to families of English learners</p> <hr/> <p>2.3.c. Make these services and materials available to families of foster youth</p> <hr/> <p>2.3.d Make these services and materials available to Redesignated Fluent English Proficient pupils</p>	<p>hours and materials for extended day program @\$5,200 (Unrestricted, Title I)</p> <hr/> <p>2.3.b Make these services and materials available to families of English learners</p> <hr/> <p>2.3.c. Make these services and materials available to families of foster youth</p> <hr/> <p>2.3.d Make these services and materials available to Redesignated Fluent English Proficient pupils</p>	<p>hours and materials for extended day program @\$5,200 (Unrestricted, Title I)</p> <hr/> <p>2.3.b Make these services and materials available to families of English learners</p> <hr/> <p>2.3.c. Make these services and materials available to families of foster youth</p> <hr/> <p>2.3.d Make these services and materials available to Redesignated Fluent English Proficient pupils</p>

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>who need additional intervention support</p> <hr/> <p>2.4.a Provide intensive learning experiences to <b>low income pupils</b> who need intervention support</p> <hr/> <p>2.4.b Provide intensive learning experiences to <b>English learners</b> who need intervention support</p> <hr/> <p>2.4.c Provide intensive learning</p>			<p>2.4.a Provide intervention support @\$90,000 (Unrestricted, Title I)</p> <hr/> <p>2.4.b Make these services available to families of English learners</p> <hr/> <p>2.4.c. Make these services available to families of foster youth</p>		

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>experiences to <b>foster youth</b> who need intervention support</p> <hr/> <p>2.4.d Provide intensive learning experiences to <b>Redesignated Fluent English Proficient pupils</b> who need intervention support</p>			<p>2.4.d Make these services available to Redesignated Fluent English Proficient pupils</p>		
Goal 3: Increase sense of safety and school connectedness among students	Conditions of Learning Engagement Basic Services	No extra service	Mesa Union School		<i>Please see Section 3A, Goal 3</i>	<i>Please see Section 3A, Goal 3</i>	<i>Please see Section 3A, Goal 3</i>
Goal 4: Increase parent participation in activities that support student learning at home	Conditions of learning Engagement	4.1.a Plan and carry out quarterly family activities that support student learning at home that	Mesa Union School		4.1.a Extra hours to coordinate family activities that support student learning at home @\$1,275 (Unrestricted,	4.1.a Extra hours to coordinate family activities that support student learning at home @\$1,275 (Unrestricted,	4.1.a Extra hours to coordinate family activities that support student learning at home @\$1,275 (Unrestricted,

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>supports <b>low income pupils</b></p> <hr/> <p>4.1.b Plan and carry out quarterly family activities that support student learning at home that supports <b>English learners</b></p> <hr/> <p>4.1.c Plan and carry out quarterly family activities that support student learning at home that supports <b>foster youth</b></p> <hr/> <p>4.1.d Plan and carry out quarterly family activities that support</p>			<p>Title I)</p> <hr/> <p>4.1.b Coordinate plan to include support for families of English Learners</p> <hr/> <p>4.1.c Coordinate plan to include support for families of foster youth</p> <hr/> <p>4.1.d Coordinate plan to include support for families of Redesignated Fluent English Proficient pupils</p>	<p>Title I)</p> <hr/> <p>4.1.b Coordinate plan to include support for families of English Learners</p> <hr/> <p>4.1.c Coordinate plan to include support for families of foster youth</p> <hr/> <p>4.1.d Coordinate plan to include support for families of Redesignated Fluent English Proficient pupils</p>	<p>Title I)</p> <hr/> <p>4.1.b Coordinate plan to include support for families of English Learners</p> <hr/> <p>4.1.c Coordinate plan to include support for families of foster youth</p> <hr/> <p>4.1.d Coordinate plan to include support for families of Redesignated Fluent English Proficient pupils</p>

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>student learning at home that supports <b>Redesignated Fluent English Proficient pupils</b></p> <hr/> <p>4.2.a. Set up computer kiosk for <b>low-income</b> families and support use of Parent Connect</p> <hr/> <p>4.2.b. Set up computer kiosk for families of <b>English learners</b> and support use of Parent Connect</p> <hr/> <p>4.2.c. Set up computer kiosk for families</p>			<hr/> <p>4.2.a Establish/maintain computer kiosk for families and assist in use of Parent Connect@\$1,000 (Unrestricted)</p> <hr/> <p>4.2.b Make these services and materials available to families of English learners</p> <hr/> <p>4.2.c. Make these services and materials available to families of foster youth</p>	<hr/> <p>4.2.a Establish/maintain computer kiosk for families and assist in use of Parent Connect@\$1,000 (Unrestricted)</p> <hr/> <p>4.2.b Make these services and materials available to families of English learners</p> <hr/> <p>4.2.c. Make these services and materials available to families of foster youth</p>	<hr/> <p>4.2.a Establish/maintain computer kiosk for families and assist in use of Parent Connect@\$1,000 (Unrestricted)</p> <hr/> <p>4.2.b Make these services and materials available to families of English learners</p> <hr/> <p>4.2.c. Make these services and materials available to families of foster youth</p>



Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>of foster youth and support use of Parent Connect</p> <hr/> <p>4.2.d.Set up computer kiosk for families of <b>Redesignated Fluent English Proficient pupils</b> and support use of Parent Connect</p> <hr/> <p>4.3.a Hire and support PT bilingual family liaison to promote attendance and otherwise support families of <b>low-income</b> students</p> <hr/> <p>4.3.b Hire and support PT bilingual family liaison to</p>			<p>4.2.d Make these services and materials available to families of Redesignated Fluent English Proficient pupils</p> <hr/> <p>4.3 Hire PT bilingual family liaison @\$10,300 (Unrestricted, Title I)</p> <hr/> <p>4.3.b Make liaison services available families of English</p>	<p>4.2.d Make these services and materials available to families of Redesignated Fluent English Proficient pupils</p> <hr/> <p>4.3 Hire PT bilingual family liaison @\$10,300 (Unrestricted, Title I)</p> <hr/> <p>4.3.b Make liaison services available families of English</p>	<p>4.2.d Make these services and materials available to families of Redesignated Fluent English Proficient pupils</p> <hr/> <p>4.3 Hire PT bilingual family liaison @\$10,300 (Unrestricted, Title I)</p> <hr/> <p>4.3.b Make liaison services available families of English</p>

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-2016	Year 3: 2016-2017
		<p>promote attendance and otherwise support families of <b>English learners</b></p> <hr/> <p>4.3.c Hire and support PT bilingual family liaison to promote attendance and otherwise support families of <b>foster youth</b></p> <hr/> <p>4.3.d Hire and support PT bilingual family liaison to promote attendance and otherwise support families of <b>Redesignated Fluent English Learner pupils</b></p>			<p>learners</p> <hr/> <p>4.3.c Make liaison services available families of foster youth</p> <hr/> <p>4.3.d Make liaison services available families of Redesignated Fluent English Learner pupils</p>	<p>learners</p> <hr/> <p>4.3.c Make liaison services available families of foster youth</p> <hr/> <p>4.3.d Make liaison services available families of Redesignated Fluent English Learner pupils</p>	<p>learners</p> <hr/> <p>4.3.c Make liaison services available families of foster youth</p> <hr/> <p>4.3.d Make liaison services available families of Redesignated Fluent English Learner pupils</p>



- C. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a district-wide, school-wide, county-wide, or charter-wide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

Supplemental grant funds in 2014-2015 will total \$150,000. Mesa Union is expending these additional funds in 2014-2015 to increase academic performance among all students, with particular emphasis on low income, foster youth and English learners. The district also is using funds to increase student safety and parent participation. Supplemental funding is targeted to serve low income, foster youth and English learners through professional development and extended day and year activities. Supplemental funds also will be used to support parent involvement initiatives that promote learning at home.

- D. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The Mesa Union School District Local Control Accountability Plan (VCAP) streamlines services to support learning for all students, with particular attention to English learners, low-income students and foster youth. The plan's underlying theory of action is that the staff continuously will improve its capacity to serve students through strategic professional learning, additional time and individualized instruction based on student achievement data (Miles and Frank, 2008). Staff also will coordinate activities that draw more families, especially families of these target groups, into the daily life of the school. Expenditures align to these ends. Services for students within the subgroups will be increased or improved by about 5%, compared to all students. Expenditures specified for targeted subgroups meet or exceed the 5% threshold.

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312.

Mesa Union Teachers' Association  
3901 North Mesa School Road  
Somis, CA 93066 805-485-1411

**Executive Officers:**

Christina Mitchell – *President*  
Debbie Mayes – *Vice-President*  
Charaline Maxim &  
Julee Vollmert – *Co-Secretaries*  
Betsy Willey – *Treasurer*

May 9, 2014

Dr. Michael Babb  
Superintendent  
Mesa Union School District  
3901 N. Mesa School Road  
Somis, CA 93066

Dear Dr. Babb:

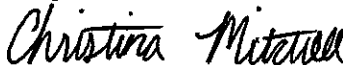
Mesa Union Teachers' Association (MUTA) hereby presents to the Mesa Union School District its initial proposal for a successor collective bargaining agreement for a three-year term. Such three-year term agreement shall include the right to re-open salary and two additional articles each year for the years 2015/2016 and 2016/2017.

We propose to open the 2014/2015 agreement with following articles:

Article XI, Hours  
Article XIV, Teaching Assignments  
Article XVI, Salary

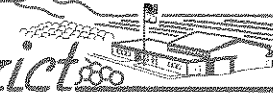
As always, we look forward to working with you and the Board of Trustees.

Sincerely,



Christina Mitchell  
President

# Mesa Union School District



**Board of Trustees:**

Noel Camanag

Rick Murray

Susan Nemets

Steven Sullivan

Judith Thielemann

**Superintendent**

Dr. Michael Babb

**Principal**

Ryan Howatt

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

**TO:** Ms. Christie Mitchell, President  
Mesa Union Teachers' Association

**FROM:** Dr. Michael Babb, Superintendent  
Mesa Union School District

**DATE:** May 21, 2014

**RE:** Initial Successor Contract Proposal

---

The Mesa Union School District ("District") hereby presents its initial proposal for a successor collective bargaining agreement to the Mesa Union Teachers' Association ("Association"). This proposal is submitted pursuant to the Educational Employment Relations Act, Government Code section 3547, and incorporates the specific articles that the District wishes to include in its successor contract negotiations with Association.

**ARTICLE XII: LEAVES**

- Describe procedures and expectations for teachers on shared contract

**ARTICLE XIII: CLASS SIZE**

- Update to reflect current state Grade Span Adjustment regulations

**ARTICLE XVII: EMPLOYEE BENEFITS**

- Update references to health plans
- Implement cap on district contribution to employee benefit plan

**APPENDIX: SALARY SCHEDULE GUIDELINES**

- Describe salary schedule placement for teachers on shared contract

*The District proposes that any article not listed above remain status quo and be included as is in the parties' successor contract.*



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

**TOM TORLAKSON**  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

May 9, 2014

Michael Babb, Superintendent  
Mesa Union Elementary School District  
3901 North Mesa School Road  
Somis, CA 93066-9734

Dear Superintendent Babb:

Subject: 2012-13 Special Education Self-review-- Follow-up Review Closure

This letter provides the results of the follow-up review student level and district level correction of noncompliant findings. The California Department of Education, Special Education Division, consultant conducted the on-site review on April 23, 2014 and determined no further follow-up review activity is required at this time.

The individual findings of noncompliance for eligible students were corrected, and district level corrective actions were completed with a follow-up file draw to ensure 100 percent compliance. This result demonstrates the new procedures put in place following correction of individual student level findings were successful.

If you have any questions, please contact Grady Pennington, Education Programs Consultant, Focused Monitoring and Technical Assistance Unit Region Two, by phone at 916-322-2241 or by e-mail at [gpennington@cde.ca.gov](mailto:gpennington@cde.ca.gov).

Sincerely,

Ana Marsh, Administrator  
Focused Monitoring and Technical Assistance Unit Two  
Special Education Division

AM:ja

cc: Mary Samples, Director, Ventura County Special Education Local Plan Area  
Ryan Howatt, Principal, Mesa Union Elementary School



Includes Purchase Orders dated 04/01/2014 - 04/30/2014

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount	
P0314-00192	UNITED REFRIGERATION INC	MESA UNION	Mat'ls/Sup	Unrestrict	228.96	
P0314-00193	MARK-IT PLACE	MESA UNION	Mat'ls/Sup	Unrestrict	209.63	
P0314-00194	MARK-IT PLACE	MESA UNION	Mat'ls/Sup	Unrestrict	120.37	
P0314-00195	UC REGENTS	MESA UNION	STAFF DEV	CAT FLEX	400.00	
				NCLBIIPrA	400.00	
P0314-00196	ALL-PHASE ELECTRIC SUPPLY CO	MESA UNION	Mat'ls/Sup	Unrestrict	220.95	
P0314-00197	MODESTO & SON'S PUMPING	MESA UNION	RntRprNCap	Unrestrict	250.00	
P0314-00198	HOUGHTON MIFFLIN CO	MESA UNION	Prof Svc	Unrestrict	400.03	
P0314-00199	MJP COMPUTERS	MESA UNION	Mat'ls/Sup	CAT FLEX	3,400.88	
				Lottery	1,341.00	
				REAP	3,975.00	
P0314-00200	UC REGENTS	MESA UNION	STAFF DEV	Unrestrict	300.00	
P0314-00201	VTA CNTY OFFICE OF EDUCATION	MESA UNION	EmployFees	Unrestrict	47.00	
<b>Total Number of POs</b>				<b>10</b>	<b>Total</b>	<b>11,293.82</b>

**Fund Recap**

Fund	Description	PO Count	Amount
010	General Fund	10	11,293.82

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

Includes Purchase Orders dated 04/01/2014 - 04/30/2014

## PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B0314-00008	51,500.00	130-4300	Cafeteria Fund/Mat'ls/Sup	767.65
B0314-00017	2,000.00	010-4300	General Fund/Mat'ls/Sup	364.12
B0314-00024	2,200.00	130-4700	Cafeteria Fund/Food	396.80
B0314-00028	1,200.00	130-5600	Cafeteria Fund/RntRprNCap	300.00
B0314-00033	9,600.00	010-5504	General Fund/Water	1,625.03-
B0314-00039	38,306.00	010-5899	General Fund/Legal	712.24-
B0314-00063	700.00	010-4300	General Fund/Mat'ls/Sup	80.42
B0314-00077	500.00	010-5800	General Fund/Prof Svc	300.00-
			<b>Total PO Changes</b>	<b>728.28-</b>

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.

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Checks Dated 04/01/2014 through 04/30/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807005	04/01/2014	GOLDEN VALLEY CHARTER SCHOOL	010-8096		90,456.00
5003807006	04/02/2014	ALTA DENA DAIRY	130-4700		1,299.93
5003807007	04/02/2014	COMPUWAVE	010-4400		9,275.10
5003807008	04/02/2014	VCOE-RSDSS	010-5220		200.00
5003807009	04/03/2014	ALERT COMMUNICATIONS	010-5800		518.95
5003807010	04/03/2014	POOLE OIL COMPANY	010-4310		1,119.92
5003807011	04/03/2014	SELF-INSURED SCHOOLS OF CALIF	010-9534		46,856.35
5003807012	04/03/2014	SOUTHWEST SCHOOL & OFFICE SPLY	010-4300		97.78
5003807013	04/03/2014	SYSCO VENTURA	130-4300	322.47	
			130-4700	1,887.22	2,209.69
5003807014	04/07/2014	UNDERWOOD FAMILY FARMS	130-4700		435.48
5003807015	04/09/2014	BANK OF AMERICA	010-4300		77.97
5003807016	04/09/2014	HOME DEPOT CREDIT SERVICES	010-4300		714.54
5003807017	04/15/2014	Francisco J. Rodriguez	010-4300		15.04
5003807018	04/15/2014	DIAL SECURITY	010-5800		57.88
5003807019	04/15/2014	EMPIRE CLEANING SUPPLY	010-4300		57.89
5003807020	04/15/2014	OFFICEMAX, INC	010-4300		791.63
5003807021	04/15/2014	PRUFROCK PRESS, INC	010-4300	176.25	
			Unpaid Sales Tax	11.25-	165.00
5003807022	04/15/2014	RICOH USA, INC	010-4300		23.00
5003807023	04/15/2014	SO CA EDISON CO	010-5502		4,443.57
5003807024	04/15/2014	SO CA GAS CO	010-5501		561.53
5003807025	04/15/2014	TUTORIFIC!	010-5819		392.00
5003807026	04/15/2014	VERIZON WIRELESS	010-5902		760.26
5003807027	04/15/2014	VERIZON WIRELESS	010-5901		480.83
5003807028	04/22/2014	1ST STOP URGENT CARE	010-5804		15.00
5003807029	04/22/2014	AMERICAN VETS FLAG CO	010-4300		106.87
5003807030	04/22/2014	DAVE BANG ASSOCIATES, INC	010-4400		1,547.80
5003807031	04/22/2014	DEL NORTE WATER CO	010-5504		4,625.03
5003807032	04/22/2014	DRUIDE INFORMATIQUE INC	010-5800		560.00
5003807033	04/22/2014	#1 EDUCANDO CON TABLETAS	010-5819		1,415.15
5003807034	04/22/2014	EMPIRE CLEANING SUPPLY	010-4300		444.62
5003807035	04/22/2014	EXCEL LD	010-5901		11.06
5003807036	04/22/2014	GRAINGER	010-4300		19.58
5003807037	04/22/2014	MJP COMPUTERS	010-5800		97.14
5003807038	04/22/2014	OFFICE DEPOT CREDIT PLAN	010-4300		343.73
5003807039	04/22/2014	POOLE OIL COMPANY	010-4310		798.92
5003807040	04/22/2014	RICOH USA, INC	010-4300		11.50
5003807041	04/22/2014	SHERWIN-WILLIAMS CO	010-4300		82.82
5003807042	04/22/2014	SPARKLETTS	010-5504		26.00
5003807043	04/22/2014	SPARKLETTS	010-5504		13.00
5003807044	04/22/2014	SPARKLETTS	010-5504		132.00
5003807045	04/22/2014	SUNBELT RENTALS, INC	010-5600		152.82
5003807046	04/22/2014	SYSCO VENTURA	130-4300	253.15	
			130-4700	1,358.34	1,611.49
5003807047	04/22/2014	TARANGO'S DIESEL REPAIR	010-4300	11.25	
			010-5600	700.00	711.25

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 04/01/2014 through 04/30/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807048	04/22/2014	VCOE-SELPA	010-5800		4,781.00
5003807049	04/23/2014	Sara C. Bisnett	010-4300		69.31
5003807050	04/23/2014	ALL-PHASE ELECTRIC SUPPLY CO	010-4300		220.95
5003807051	04/23/2014	EMPLOYMENT DEVELOPMENT DEPT	010-9535		394.19
5003807052	04/23/2014	HOUGHTON MIFFLIN HARCOURT	010-5800		400.03
5003807053	04/23/2014	MARK-IT PLACE	010-4300		330.00
5003807054	04/23/2014	MJP COMPUTERS	010-4300		8,716.88
5003807055	04/23/2014	MODESTO & SON'S PUMPING	010-5600		250.00
5003807056	04/23/2014	REVOLVING ACCOUNT	010-5800		64.00
5003807057	04/23/2014	SYSCO VENTURA	130-4300	265.20	
			130-4700	497.06	762.26
5003807058	04/23/2014	UNITED REFRIGERATION INC	010-4300		228.96
5003807059	04/24/2014	ANIMAL & INSECT PEST MGMT INC	010-5506		199.00
5003807060	04/24/2014	ATKINSON,ANDELSON,LOYA, et al	010-5899		9,009.00
5003807061	04/24/2014	CALIF DEPT OF EDUCATION	130-4700		603.20
5003807062	04/24/2014	E.J. HARRISON & SONS, INC	010-5505		441.38
5003807063	04/24/2014	EXCEL LD	010-5901		16.10
5003807064	04/24/2014	GRAINGER	010-4300		53.30
5003807065	04/24/2014	HARBOR PLUMBING SUPPLY CO	010-4300		21.69
5003807066	04/24/2014	HOUSE SANITARY SUPPLY	010-4300		225.03
5003807067	04/24/2014	MISSION LINEN SUPPLY	130-5600		68.86
5003807068	04/24/2014	MJP COMPUTERS	010-4300		8,716.88
5003807069	04/24/2014	RICOH USA, INC	010-5600		2,334.67
5003807070	04/24/2014	VTA CNTY OFFICE OF EDUCATION	010-5804		47.00
5003807071	04/24/2014	VTA CNTY OFFICE OF EDUCATION	010-5220		3,252.06
5003807072	04/28/2014	HOUSE SANITARY SUPPLY	010-4300		435.88
5003807073	04/28/2014	TAX DEFERRED SERVICES	010-9539		6,750.00
5003807074	04/30/2014	ANIMAL & INSECT PEST MGMT INC	010-5506		199.00
5003807075	04/30/2014	SPARKLETTS	010-5504		115.00
<b>Total Number of Checks</b>				<b>71</b>	<b>222,441.75</b>

## Fund Summary

Fund	Description	Check Count	Expensed Amount
010	General Fund	64	215,462.09
130	Cafeteria Fund	7	6,990.91
Total Number of Checks		<b>71</b>	<b>222,453.00</b>
Less Unpaid Sales Tax Liability			<b>11.25-</b>
<b>Net (Check Amount)</b>			<b>222,441.75</b>

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 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Revenue Limit Sources</b>						
8011		1,665,227.00	2,336,146.00	1,820,824.00	515,322.00	77.94
8012	Education Protection Act	639,468.00	572,751.00	434,908.00	137,843.00	75.93
8019	Revenue Limit State Aid Prior			15,031.00	15,031.00-	NO BDGT
8021	Homeowners' Exemption	18,079.00	17,763.00	9,478.76	8,284.24	53.36
8041	Secured Rolls Tax	1,929,623.00	2,030,095.00	1,882,559.51	147,535.49	92.73
8042	Unsecured Roll Taxes	70,074.00	78,032.00	74,604.35	3,427.65	95.61
8043	Prior Years' Taxes	7,817.00	6,254.00	6,844.26	590.26-	109.44
8044	Supplemental Taxes	25,124.00	28,616.00	26,648.84	1,967.16	93.13
8045	Education Rev Augmentation Fd	120,466.00-	150,167.00-	32,123.92-	118,043.08-	21.39
8092	PERS Reduction Transfer	4,624.00				NO BDGT
8096	Charter School Trans In Lieu P	1,021,029.00-	1,072,178.00-	834,614.58-	237,563.42-	77.84
	<b>Total Revenue Limit Sources</b>	<b>3,218,541.00</b>	<b>3,847,312.00</b>	<b>3,404,160.22</b>	<b>443,151.78</b>	<b>88.48</b>
<b>Federal Revenue</b>						
8181	Special Education Entitlement	104,141.00	104,141.00	51,511.00	52,630.00	49.46
8182	Special Education Discretionary	2,393.00	2,476.00		2,476.00	
8285	Interagency Contracts Between	21,900.00	28,068.00	14,300.78	13,767.22	50.95
8290	All Other Federal Revenue	87,285.00	127,090.00	44,559.12	82,530.88	35.06
	<b>Total Federal Revenue</b>	<b>215,719.00</b>	<b>261,775.00</b>	<b>110,370.90</b>	<b>151,404.10</b>	<b>42.16</b>
<b>Other State Revenues</b>						
8311	Other State Apportionments Cu	130,566.00				NO BDGT
8434	Class Size Reduction K-3	179,928.00				NO BDGT
8550	Mandated Cost Reimbursements	29,892.00	17,815.00	17,815.00		100.00
8560	State Lottery Revenue	102,337.00	100,493.00	59,902.87	40,590.13	59.61
8590	All Other State Revenues	160,254.00	247,601.00	191,236.36	56,364.64	77.24
	<b>Total Other State Revenues</b>	<b>602,977.00</b>	<b>365,909.00</b>	<b>268,954.23</b>	<b>96,954.77</b>	<b>73.50</b>
<b>Other Local Revenue</b>						
8660	Interest	5,000.00	4,500.00	3,507.18	992.82	77.94
8675	Transportation Fees from Indiv	29,000.00		.40	.40-	NO BDGT
8677	Interagency Services Between L	69,946.00	69,946.00		69,946.00	
8689	All Other Fees and Contracts		20,000.00	16,605.27	3,394.73	83.03
8699	All Other Local Revenue	48,360.00	50,001.00	5,136.41	44,864.59	10.27
8792	Transfers of Apportionments Fr	257,126.00	292,866.00	229,157.00	63,709.00	78.25
	<b>Total Other Local Revenue</b>	<b>409,432.00</b>	<b>437,313.00</b>	<b>254,406.26</b>	<b>182,906.74</b>	<b>58.17</b>
	<b>Total Year To Date Revenues</b>	<b>4,446,669.00</b>	<b>4,912,309.00</b>	<b>4,037,891.61</b>	<b>874,417.39</b>	<b>82.20</b>

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 10, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 010 - General Fund

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	Teachers' Salaries	1,855,995.00	1,894,274.00		1,573,110.44	321,163.56	83.05
1110	Substitute Teacher	17,955.00	21,355.00		25,967.50	4,612.50-	121.60
1130	Stipend	500.00	500.00			500.00	
1140	Extra Duty	20,143.00	17,191.00		25,375.00	8,184.00-	147.61
1200	Certificated Pupil Support Sal		47,667.00		35,752.51	11,914.49	75.00
1300	Cert Supervisors & Administrat	2,800.00					NO BDGT
1301	Superintendent	133,560.00	133,320.00		111,100.00	22,220.00	83.33
1303	Principal	92,020.00	92,020.00		78,984.20	13,035.80	85.83
1900	Other Certificated Salaries	2,375.00	3,500.00		500.00	3,000.00	14.29
	<b>Total Certificated Salaries</b>	<b>2,125,348.00</b>	<b>2,209,827.00</b>	<b>.00</b>	<b>1,850,789.65</b>	<b>359,037.35</b>	<b>83.75</b>
<b>Classified Salaries</b>							
2100	Instructional Aides' Salaries	118,552.00	99,554.00		76,759.09	22,794.91	77.10
2110	Substitute Aide	1,343.00	1,343.00		2,848.91	1,505.91-	212.13
2150	Instructional Aide Overtime		381.00		491.74	110.74-	129.07
2200	Classified Support Salaries	287,556.00	286,930.00		226,683.35	60,246.65	79.00
2216	Substitute Bus Driver	427.00	427.00		766.80	339.80-	179.58
2250	Classified Support Overtime		3,548.00		6,036.78	2,488.78-	170.15
2400	Clerical and Office Salaries	126,459.00	126,459.00		101,668.92	24,790.08	80.40
2450	Clerical/Office Overtime	5,641.00	8,359.00		9,382.43	1,023.43-	112.24
2900	Other Classified Salaries	29,459.00	49,085.00		34,556.24	14,528.76	70.40
2950	OTHER CLASS OVERTIME		10.00		120.45	110.45-	1,204.50
	<b>Total Classified Salaries</b>	<b>569,437.00</b>	<b>576,096.00</b>	<b>.00</b>	<b>459,314.71</b>	<b>116,781.29</b>	<b>79.73</b>
<b>Employee Benefits</b>							
3101	STRS, certificated positions	175,521.00	182,511.00		151,750.14	30,760.86	83.15
3202	PERS, classified positions	55,990.00	58,393.00		47,234.45	11,158.55	80.89
3301	OASDI/Medicare/Alternative, ce	28,583.00	29,640.00		25,653.91	3,986.09	86.55
3302	OASDI/Medicare/Alternative, cl	42,038.00	42,040.00		33,400.53	8,639.47	79.45
3401	Health & Welfare Benefits, cer	269,024.00	275,793.00		220,632.40	55,160.60	80.00
3402	Health & Welfare Benefits, cla	104,058.00	103,457.00		83,152.12	20,304.88	80.37
3501	SUI, certificated positions	1,019.00	1,056.00		884.78	171.22	83.79
3502	SUI, classified positions	274.00	276.00		220.42	55.58	79.86
3601	Work Comp Ins, certificated po	63,338.00	66,765.00		55,917.32	10,847.68	83.75
3602	Work Comp Ins, classified posi	16,952.00	17,379.00		14,471.40	2,907.60	83.27
3802	PERS Reduction, classified pos	4,624.00					NO BDGT
	<b>Total Employee Benefits</b>	<b>761,421.00</b>	<b>777,310.00</b>	<b>.00</b>	<b>633,317.47</b>	<b>143,992.53</b>	<b>81.48</b>

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 10, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 010 - General Fund

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Books and Supplies</b>							
4100	Textbooks	11,647.00	14,147.00		12,056.13	2,090.87	85.22
4300	Materials and Supplies	148,977.00	165,303.00	26,065.34	99,088.07	40,149.59	59.94
4310	Bus Fuel	24,639.00	24,639.00	6,309.42	15,737.36	2,592.22	63.87
4319	Supplies Undesignated	33,155.00	29,959.00			29,959.00	
4400	Non-Capitalized Equipment	27,400.00	56,414.00		13,455.43	42,958.57	23.85
<b>Total Books and Supplies</b>		<b>245,818.00</b>	<b>290,462.00</b>	<b>32,374.76</b>	<b>140,336.99</b>	<b>117,750.25</b>	<b>48.32</b>
<b>Services and Other Operating Expenditures</b>							
5100	Sub Agreements for Prof Servic	120,305.00	108,253.00	76,678.00	8,220.93	23,354.07	7.59
5200	Travel and Conferences	1,285.00	1,285.00		85.00	1,200.00	6.61
5201	Car Allowance	2,380.00	2,620.00		2,000.00	620.00	76.34
5220	STAFF DEVELOPMENT	14,917.00	69,514.00	9,366.06	18,545.99	41,601.95	26.68
5300	Dues and Memberships	8,160.00	8,660.00		5,546.39	3,113.61	64.05
5450	Other Insurance	26,286.00	26,286.00		26,129.14	156.86	99.40
5501	Natural Gas	6,135.00	6,135.00	1,778.00	3,798.01	558.99	61.91
5502	Electricity	67,010.00	67,010.00	18,175.57	47,824.43	1,010.00	71.37
5504	Water	9,815.00	12,815.00	2,857.61	9,091.26	866.13	70.94
5505	Rubbish	6,095.00	6,095.00	1,243.20	4,756.80	95.00	78.04
5506	Pest Control	1,950.00	1,950.00	159.00	1,791.00		91.85
5600	Rentals,Leases,Repairs & Nonca	110,768.00	110,204.00	15,662.95	70,439.18	24,101.87	63.92
5750	Direct Costs for Interfund Ser		80.00-		80.32-	.32	100.40
5800	Professn/Consult Serv & Opera	199,123.00	180,987.00	43,480.20	71,840.79	65,666.01	39.69
5801	Audit	18,250.00	20,342.00	4,563.33	15,778.67		77.57
5803	Business Services Authority	112,382.00	112,382.00	37,460.00	74,922.00		66.67
5804	Employment Fees	1,397.00	1,850.00	339.00	1,517.00	6.00-	82.00
5819	Holding	22,315.00	41,731.00	1,949.85	8,114.31	31,666.84	19.44
5899	Legal Services	33,500.00	43,520.00	3,247.35	35,767.62	4,505.03	82.19
5901	Phone Services	5,200.00	5,200.00	834.08	4,335.95	29.97	83.38
5902	Internet Services	14,560.00	18,060.00	538.96	6,956.84	10,564.20	38.52
5903	Postage	2,300.00	2,300.00	5.39	2,007.61	287.00	87.29
<b>Total Services and Other Operating Expenditures</b>		<b>784,133.00</b>	<b>847,119.00</b>	<b>218,338.55</b>	<b>419,388.60</b>	<b>209,391.85</b>	<b>49.51</b>
<b>Capital Outlay</b>							
6200	Buildings and Improvement of B		107,984.00			107,984.00	
6400	Equipment		36,607.00	36,606.21		.79	
<b>Total Capital Outlay</b>		<b>.00</b>	<b>144,591.00</b>	<b>36,606.21</b>	<b>.00</b>	<b>107,984.79</b>	
<b>Tuition</b>							

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 10, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 010 - General Fund

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Tuition (continued)</b>							
7141	Other Tuition/Excess Costs to	73,695.00	73,010.00			73,010.00	
7142	Other Tuition/Excess Costs to	62,291.00	87,245.00	30,038.00	32,507.26	24,699.74	37.26
	<b>Total Tuition</b>	<b>135,986.00</b>	<b>160,255.00</b>	<b>30,038.00</b>	<b>32,507.26</b>	<b>97,709.74</b>	<b>20.28</b>
	<b>Total Year To Date Expenditures</b>	<b>4,622,143.00</b>	<b>5,005,660.00</b>	<b>317,357.52</b>	<b>3,535,654.68</b>	<b>1,152,647.80</b>	<b>70.63</b>



Fund 010 - General Fund

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	4,446,669.00	4,912,309.00		4,037,891.61	874,417.39	82.20
B. Expenditures	4,622,143.00	5,005,660.00	317,357.52	3,535,654.68	1,152,647.80	70.63
C. Subtotal (Revenue LESS Expense)	175,474.00-	93,351.00-		502,236.93	278,230.41-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	175,474.00-	93,351.00-		502,236.93	278,230.41-	
F. Fund Balance:						
Beginning Balance (9791)	1,116,723.00	1,278,275.00		1,278,275.41		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,116,723.00	1,278,275.00		1,278,275.41		
G. Calculated Ending Balance	941,249.00	1,184,924.00		1,780,512.34		
*Components of Ending Fund Balance						
Legally Restricted (9740)	63,711.00	31,774.00				
Other Designations (9780)	117,087.00	170,060.00				
Undesig/Unapprop (9790)	529,343.00	733,191.00				
Other	231,108.00	249,899.00		317,357.52		

Fund 130 - Cafeteria Fund

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Federal Revenue</b>						
8220	Child Nutrition Programs	96,633.00	96,633.00	62,342.94	34,290.06	64.52
<b>Total Federal Revenue</b>		<b>96,633.00</b>	<b>96,633.00</b>	<b>62,342.94</b>	<b>34,290.06</b>	<b>64.52</b>
<b>Other State Revenues</b>						
8520	Child Nutrition Programs	8,000.00	8,000.00	4,970.69	3,029.31	62.13
<b>Total Other State Revenues</b>		<b>8,000.00</b>	<b>8,000.00</b>	<b>4,970.69</b>	<b>3,029.31</b>	<b>62.13</b>
<b>Other Local Revenue</b>						
8634	Food Services Sales	59,200.00	59,200.00	34,627.02	24,572.98	58.49
8660	Interest	100.00	100.00	51.25	48.75	51.25
<b>Total Other Local Revenue</b>		<b>59,300.00</b>	<b>59,300.00</b>	<b>34,678.27</b>	<b>24,621.73</b>	<b>58.48</b>
<b>Total Year To Date Revenues</b>		<b>163,933.00</b>	<b>163,933.00</b>	<b>101,991.90</b>	<b>61,941.10</b>	<b>62.22</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Classified Salaries</b>							
2200	Classified Support Salaries	41,656.00	41,656.00		33,620.52	8,035.48	80.71
2212	Substitute Cafeteria Worker	4,740.00	4,740.00		334.28	4,405.72	7.05
2250	Classified Support Overtime	2,444.00	2,444.00		2,253.70	190.30	92.21
2400	Clerical and Office Salaries	17,509.00	17,509.00		13,817.24	3,691.76	78.92
<b>Total Classified Salaries</b>		<b>66,349.00</b>	<b>66,349.00</b>	<b>.00</b>	<b>50,025.74</b>	<b>16,323.26</b>	<b>75.40</b>
<b>Employee Benefits</b>							
3202	PERS, classified positions	7,214.00	7,214.00		5,600.91	1,613.09	77.64
3302	OASDI/Medicare/Alternative, cl	4,860.00	4,756.00		3,558.37	1,197.63	74.82
3402	Health & Welfare Benefits, cla	12,690.00	12,690.00		10,151.72	2,538.28	80.00
3502	SUI, classified positions	31.00	31.00		22.96	8.04	74.06
3602	Work Comp Ins, classified posi	1,975.00	2,002.00		1,509.76	492.24	75.41
<b>Total Employee Benefits</b>		<b>26,770.00</b>	<b>26,693.00</b>	<b>.00</b>	<b>20,843.72</b>	<b>5,849.28</b>	<b>78.09</b>
<b>Books and Supplies</b>							
4300	Materials and Supplies	6,500.00	13,400.00	249.30	6,250.70	6,900.00	46.65
4400	Non-Capitalized Equipment	3,500.00	3,500.00			3,500.00	
4700	Food	73,500.00	64,000.00	11,653.14	51,046.86	1,300.00	79.76
<b>Total Books and Supplies</b>		<b>83,500.00</b>	<b>80,900.00</b>	<b>11,902.44</b>	<b>57,297.56</b>	<b>11,700.00</b>	<b>70.83</b>
<b>Services and Other Operating Expenditures</b>							
5220	STAFF DEVELOPMENT	200.00	200.00			200.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 10, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 130 - Cafeteria Fund

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5600	Rentals,Leases,Repairs & Nonca	2,200.00	3,500.00	2,169.63	1,330.37		38.01
5800	Professn/Consult Serv & Opera	175.00	1,475.00		613.00	862.00	41.56
	<b>Total Services and Other Operating Expenditures</b>	<b>2,575.00</b>	<b>5,175.00</b>	<b>2,169.63</b>	<b>1,943.37</b>	<b>1,062.00</b>	<b>37.55</b>
	<b>Total Year To Date Expenditures</b>	<b>179,194.00</b>	<b>179,117.00</b>	<b>14,072.07</b>	<b>130,110.39</b>	<b>34,934.54</b>	<b>72.64</b>

Fund 130 - Cafeteria Fund

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	163,933.00	163,933.00		101,991.90	61,941.10	62.22
B. Expenditures	179,194.00	179,117.00	14,072.07	130,110.39	34,934.54	72.64
C. Subtotal (Revenue LESS Expense)	15,261.00-	15,184.00-		28,118.49-	27,006.56	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	15,261.00-	15,184.00-		28,118.49-	27,006.56	
F. Fund Balance:						
Beginning Balance (9791)	25,794.00	46,591.00		46,590.74		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	25,794.00	46,591.00		46,590.74		
G. Calculated Ending Balance	10,533.00	31,407.00		18,472.25		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	10,533.00	31,407.00		14,072.07		

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	550.00	550.00	476.64	73.36	86.66
	<b>Total Other Local Revenue</b>	<b>550.00</b>	<b>550.00</b>	<b>476.64</b>	<b>73.36</b>	<b>86.66</b>
	<b>Total Year To Date Revenues</b>	<b>550.00</b>	<b>550.00</b>	<b>476.64</b>	<b>73.36</b>	<b>86.66</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Services and Other Operating Expenditures</b>							
5600	Rentals,Leases,Repairs & Nonca	5,000.00	5,000.00			5,000.00	
5604	Heating and Air Conditioning	5,000.00	11,700.00		6,700.00	5,000.00	57.26
5607	Plumbing	25,000.00	25,000.00		9,500.00	15,500.00	38.00
5608	Roofing		6,700.00		6,700.00		100.00
	<b>Total Services and Other Operating Expenditures</b>	<b>35,000.00</b>	<b>48,400.00</b>	<b>.00</b>	<b>22,900.00</b>	<b>25,500.00</b>	<b>47.31</b>
	<b>Total Year To Date Expenditures</b>	<b>35,000.00</b>	<b>48,400.00</b>	<b>.00</b>	<b>22,900.00</b>	<b>25,500.00</b>	<b>47.31</b>

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	550.00	550.00		476.64	73.36	86.66
B. Expenditures	35,000.00	48,400.00		22,900.00	25,500.00	47.31
C. Subtotal (Revenue LESS Expense)	34,450.00-	47,850.00-		22,423.36-	25,426.64-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	34,450.00-	47,850.00-		22,423.36-	25,426.64-	
F. Fund Balance:						
Beginning Balance (9791)	190,133.00	200,139.00		200,138.90		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	190,133.00	200,139.00		200,138.90		
G. Calculated Ending Balance	155,683.00	152,289.00		177,715.54		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	155,683.00	152,289.00				

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	100.00	100.00	47.26	52.74	47.26
	<b>Total Other Local Revenue</b>	<b>100.00</b>	<b>100.00</b>	<b>47.26</b>	<b>52.74</b>	<b>47.26</b>
	<b>Total Year To Date Revenues</b>	<b>100.00</b>	<b>100.00</b>	<b>47.26</b>	<b>52.74</b>	<b>47.26</b>

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	100.00	100.00		47.26	52.74	47.26
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	100.00	100.00		47.26	52.74	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	100.00	100.00		47.26	52.74	
F. Fund Balance:						
Beginning Balance (9791)	19,726.00	19,706.00		19,706.00		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	19,726.00	19,706.00		19,706.00		
G. Calculated Ending Balance	19,826.00	19,806.00		19,753.26		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	19,826.00	19,806.00				



Fund 171 - S/R Capital Outlay-Technology

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
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 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	60.00	60.00	24.92	35.08	41.53
<b>Total Other Local Revenue</b>		<b>60.00</b>	<b>60.00</b>	<b>24.92</b>	<b>35.08</b>	<b>41.53</b>
<b>Total Year To Date Revenues</b>		<b>60.00</b>	<b>60.00</b>	<b>24.92</b>	<b>35.08</b>	<b>41.53</b>

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	60.00	60.00		24.92	35.08	41.53
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	60.00	60.00		24.92	35.08	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	60.00	60.00		24.92	35.08	
F. Fund Balance:						
Beginning Balance (9791)	10,486.00	10,469.00		10,469.28		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	10,486.00	10,469.00		10,469.28		
G. Calculated Ending Balance	10,546.00	10,529.00		10,494.20		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	10,546.00	10,529.00				

Fund 211 - Building Fund

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest			19.54	19.54-	NO BDGT
	<b>Total Other Local Revenue</b>	<u>.00</u>	<u>.00</u>	<u>19.54</u>	<u>19.54-</u>	<b>NO BDGT</b>
	<b>Total Year To Date Revenues</b>	<u>.00</u>	<u>.00</u>	<u>19.54</u>	<u>19.54-</u>	<b>NO BDGT</b>

Fund 211 - Building Fund

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues				19.54	19.54-	NO BDGT
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	.00	.00		19.54	19.54-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	.00		19.54	19.54-	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	.00		19.54		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Fund 251 - Developer Fees

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	160.00	160.00	73.40	86.60	45.88
8681	Mitigation/Developer Fees		2,677.00	2,677.41	.41-	100.02
	<b>Total Other Local Revenue</b>	<b>160.00</b>	<b>2,837.00</b>	<b>2,750.81</b>	<b>86.19</b>	<b>96.96</b>
	<b>Total Year To Date Revenues</b>	<b>160.00</b>	<b>2,837.00</b>	<b>2,750.81</b>	<b>86.19</b>	<b>96.96</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Services and Other Operating Expenditures</b>							
5750	Direct Costs for Interfund Ser		80.00		80.32	.32-	100.40
	<b>Total Services and Other Operating Expenditures</b>	<b>.00</b>	<b>80.00</b>	<b>.00</b>	<b>80.32</b>	<b>.32-</b>	<b>100.40</b>
<b>Capital Outlay</b>							
6100	Sites and Improvement of Sites		6,507.00		6,506.25	.75	99.99
	<b>Total Capital Outlay</b>	<b>.00</b>	<b>6,507.00</b>	<b>.00</b>	<b>6,506.25</b>	<b>.75</b>	<b>99.99</b>
	<b>Total Year To Date Expenditures</b>	<b>.00</b>	<b>6,587.00</b>	<b>.00</b>	<b>6,586.57</b>	<b>.43</b>	<b>99.99</b>

Fund 251 - Developer Fees

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	160.00	2,837.00		2,750.81	86.19	96.96
B. Expenditures		6,587.00		6,586.57	.43	99.99
C. Subtotal (Revenue LESS Expense)	160.00	3,750.00-		3,835.76-	85.76	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	160.00	3,750.00-		3,835.76-	85.76	
F. Fund Balance:						
Beginning Balance (9791)	28,342.00	39,522.00		39,522.08		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	28,342.00	39,522.00		39,522.08		
G. Calculated Ending Balance	28,502.00	35,772.00		35,686.32		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	28,502.00	35,772.00				
Undesig/Unapprop (9790)						
Other						

Fund 355 - School Facilities Hardship

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
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)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance						
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						



Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
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 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other State Revenues</b>						
8571	Voted Indebtedness Levies, HOP	1,419.00	1,419.00	619.10	799.90	43.63
<b>Total Other State Revenues</b>		<b>1,419.00</b>	<b>1,419.00</b>	<b>619.10</b>	<b>799.90</b>	<b>43.63</b>
<b>Other Local Revenue</b>						
8611	Voted Indebtedness Levies, Sec	235,409.00	235,409.00	238,068.09	2,659.09-	101.13
8612	Voted Indebtedness Levies, Uns	4,966.00	4,966.00	6,424.96	1,458.96-	129.38
8613	Voted Indebtedness Levies, P/Y			45.52	45.52-	NO BDGT
8614	Voted Indebtedness Levies, Sup			1,693.81	1,693.81-	NO BDGT
8660	Interest	500.00	500.00	368.93	131.07	73.79
<b>Total Other Local Revenue</b>		<b>240,875.00</b>	<b>240,875.00</b>	<b>246,601.31</b>	<b>5,726.31-</b>	<b>102.38</b>
<b>Total Year To Date Revenues</b>		<b>242,294.00</b>	<b>242,294.00</b>	<b>247,220.41</b>	<b>4,926.41-</b>	<b>102.03</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Debt Service</b>							
7433	Bond Redemptions	95,000.00	95,000.00		95,000.00		100.00
7434	Bond Interest and Other Servic	157,750.00	157,750.00		157,750.00		100.00
<b>Total Debt Service</b>		<b>252,750.00</b>	<b>252,750.00</b>	<b>.00</b>	<b>252,750.00</b>	<b>.00</b>	<b>100.00</b>
<b>Total Year To Date Expenditures</b>		<b>252,750.00</b>	<b>252,750.00</b>	<b>.00</b>	<b>252,750.00</b>	<b>.00</b>	<b>100.00</b>

Fund 510 - Bond Interest & Redem 67117056

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	242,294.00	242,294.00		247,220.41	4,926.41-	102.03
B. Expenditures	252,750.00	252,750.00		252,750.00		100.00
C. Subtotal (Revenue LESS Expense)	10,456.00-	10,456.00-		5,529.59-	4,926.41-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	10,456.00-	10,456.00-		5,529.59-	4,926.41-	
F. Fund Balance:						
Beginning Balance (9791)	227,001.00	235,152.00		235,151.64		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	227,001.00	235,152.00		235,151.64		
G. Calculated Ending Balance	216,545.00	224,696.00		229,622.05		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	216,545.00	224,696.00				

Fund 511 - Bond Interest & Redem 67118381

Fiscal Year 2013/14 Through April 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other State Revenues</b>						
8571	Voted Indebtedness Levies, HOP	1,466.00	1,466.00	639.70	826.30	43.64
<b>Total Other State Revenues</b>		<b>1,466.00</b>	<b>1,466.00</b>	<b>639.70</b>	<b>826.30</b>	<b>43.64</b>
<b>Other Local Revenue</b>						
8611	Voted Indebtedness Levies, Sec	243,314.00	243,314.00	242,939.77	374.23	99.85
8612	Voted Indebtedness Levies, Uns	5,477.00	5,477.00	7,080.53	1,603.53-	129.28
8613	Voted Indebtedness Levies, P/Y			48.65	48.65-	NO BDGT
8614	Voted Indebtedness Levies, Sup			1,802.45	1,802.45-	NO BDGT
8660	Interest	600.00	600.00	377.88	222.12	62.98
<b>Total Other Local Revenue</b>		<b>249,391.00</b>	<b>249,391.00</b>	<b>252,249.28</b>	<b>2,858.28-</b>	<b>101.15</b>
<b>Total Year To Date Revenues</b>		<b>250,857.00</b>	<b>250,857.00</b>	<b>252,888.98</b>	<b>2,031.98-</b>	<b>100.81</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Debt Service</b>							
7433	Bond Redemptions	45,000.00	45,000.00		45,000.00		100.00
7434	Bond Interest and Other Servic	209,088.00	209,858.00		209,857.50	.50	100.00
<b>Total Debt Service</b>		<b>254,088.00</b>	<b>254,858.00</b>	<b>.00</b>	<b>254,857.50</b>	<b>.50</b>	<b>100.00</b>
<b>Total Year To Date Expenditures</b>		<b>254,088.00</b>	<b>254,858.00</b>	<b>.00</b>	<b>254,857.50</b>	<b>.50</b>	<b>100.00</b>

Fund 511 - Bond Interest & Redem 67118381

Fiscal Year 2013/14 Through April 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	250,857.00	250,857.00		252,888.98	2,031.98-	100.81
B. Expenditures	254,088.00	254,858.00		254,857.50	.50	100.00
C. Subtotal (Revenue LESS Expense)	3,231.00-	4,001.00-		1,968.52-	2,032.48-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	3,231.00-	4,001.00-		1,968.52-	2,032.48-	
F. Fund Balance:						
Beginning Balance (9791)	213,238.00	221,895.00		221,894.53		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	213,238.00	221,895.00		221,894.53		
G. Calculated Ending Balance	210,007.00	217,894.00		219,926.01		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		770.00-				
Other	210,007.00	218,664.00				

## MESA UNION SCHOOL DISTRICT

## ENROLLMENT REPORT

5/12/2014

Grade	Teacher	Subject	Period	Total Enrolled	
Transitional K	Coe			4	
K	Coe			18	
K1	Larson			3	
K	Larson			22	
K	Sanchez			22	
K				<b>69</b>	
1	Dichiacchio			25	
1	Maxim			24	
1	Vollmert			21	
1				<b>70</b>	
2	Puga			26	
2	Sakai			24	
2	Webster			25	
2				<b>75</b>	
3	Best			24	
3	Mayes			25	
3	McKenna			25	
3				<b>74</b>	
4	Kuklenski/Waggoner			30	
4	Mitchell			30	
4/5 (4 <sup>TH</sup> )	Ford/Muhlightner			11	
4				<b>71</b>	
4/5 (5 <sup>TH</sup> )	Ford/Muhlightner			14	
5	DeMaria			30	
5	Willey (Skeens)			30	
5				<b>74</b>	
Elementary				433	
6				<b>69</b>	
7				<b>73</b>	
8				<b>70</b>	
Junior High School				212	
				<b>645</b>	
6	Alkire	Homeroom	0	<b>35</b>	
6	Alkire	Science 6	1	35	
6	Alkire	Science 6	2	34	
6	Alkire	Social Studies 6	3	35	
6	Alkire	Social Studies 6	5	34	
6	Wiley	Homeroom	0	<b>34</b>	

6	Wiley	English Lang 6	1	34	
6	Wiley	English Lang 6	2	35	
7	Wiley	Exploratory 7	3	36	
6	Wiley	Exploratory 6	4	35	
7	Dunn	Homeroom	0	<b>36</b>	
7	Dunn	Science 7	1	36	
8	Dunn	Science 8	3	37	
8	Dunn	Science 8	4	33	
7	Dunn	Science 7	5	37	
7	Grogan	Homeroom	0	<b>37</b>	
7	Grogan	English Lang 7	1	36	
7	Grogan	Social Studies 7	2	37	
7	Grogan	Social Studies 7	4	37	
7	Grogan	English Lang 7	5	38	
8	Dwork	Homeroom	0	<b>35</b>	
8	Dwork	Social Studies 8	1	32	
8	Dwork	Social Studies 8	2	38	
8	Dwork	English Lang 8	3	33	
8	Dwork	English Lang 8	4	37	
8	Nguyen	Homeroom	0	<b>35</b>	
8	Nguyen	Geometry	1	31	
7/8	Nguyen	Algebra 7/8	2	40	
8	Nguyen	Math 6	3	34	
6	Nguyen	Math 6	5	35	
8	Hanley	Algebra Readiness 8	1	7	
7/8	Hanley	Pre Alg. 7/8	2	29	
7	Hanley	Pre Alg. 7	4	37	
8	Hanley	Exploratory 8	5	35	
7	Rosen	PE 7	3	36	
6	Rosen	PE 6	4	34	
8	Rosen	PE 8	5	35	

# STUDENT OF THE MONTH

## APRIL 2014

<b>TEACHER</b>	<b>SOM</b>	<b>PRINCIPAL'S AWARD TEAM SPIRIT</b>
COE	GIANCARLO MARTINEZ BRONSEN JONES	SYDNEY NISWANDER AUDREY WALEA
LARSON	ASHLYN HALFAR SAWYER ZAVALA	IVAN AMBRIZ ERIC FLORES
SANCHEZ	ETHAN HARMON CHARLOTTE DEARDORFF	AIDYN CRULL JEFFREY HENTLEY JORDAN CORRAL
DICHACCHIO	TONY PEREZ JACOB ALAMEDA NOAH PROVENCIO IAN DOBBIN	DAMIEN VALDEZ LAURA LYNCH LUCIA POZZI STEFANO POZZI
MAXIM	ALEXIS MORALES COREY MUHLITNER	ANGEL VEGA GAEL CASTRO CESAR ENRIQUEZ NEVAEH CEJA
VOLLMERT	ASHLEY WALLACE SOPHIA ALVAREZ	AVA CARBAJAL ELIJAH GARCIA
PUGA	ALLYSON HALFAR ADAN BAZALDUA	JAYDEE CASTRO DOMINC VICENTE
SAKAI	KRYSTAL ANDRADE BOBBY VALENCIA	GAVINO VENEGAS KAI SUTHERLAND ANISSA MUCHUCA JORDYN HOLMES
WEBSTER	MADELEINE HERRERA ETHAN GUERRERO	SYDNEY LOPEZ JUSTICE TAYLOR



# STUDENT OF THE MONTH

## APRIL 2014

<b>TEACHER</b>	<b>SOM</b>	<b>PRINCIPAL'S AWARD TEAM SPIRIT</b>
<b>BEST</b>	<b>NICHOLAS ORDAZ ANIAH DIXON</b>	<b>CLARK EHLER COLIN DONNELLY</b>
<b>MAYES</b>	<b>SHANTI MIGLINO CASSY MEDINA</b>	<b>ALEXIO YOUNG CAMRYN PAPA</b>
<b>MCKENNA</b>	<b>TAYLOR MILBOURN CYNDI RUIZ</b>	<b>DIEGO ROMERO KRISTIN ROSENMUND</b>
<b>FORD</b>	<b>DORSA KHODDAMI GIA BOISSELIER</b>	<b>JALEN PATTON CHRISTIAN GONZALEZ KATE LAN JULIAN MAGDALENO MORGAN FANNER</b>
<b>KUKLENSKI</b>	<b>OLIVIA BRYANT JADEN EHRHARDT ARIANNA FLORES</b>	<b>JAEVIN GARCIA GRACEEN SCAPLEN</b>
<b>MITCHELL</b>	<b>FRANK TINOCO MIA NAVARRO</b>	<b>NATALIE SHIELDS MARIA SANCHEZ</b>
<b>DEMARIA</b>	<b>RYAN MURRAY FLETCHER GRAVEL</b>	<b>BRISA GARCIA KYLIE MUNOZ</b>
<b>WILLEY</b>	<b>HARLEY CONLEY ROMAN VENEGAS HALEY MCDADE</b>	<b>KAITLYN LANDI ELISA LOPEZ</b>

**Students of the Quarter 2013-2014  
Mesa Union Junior High**

**QUARTER 3**

	6 <sup>th</sup> Graders	7 <sup>th</sup> Graders	8 <sup>th</sup> Graders
Math	Lillian Lippold Cristian Barragan	Ashlynn Stupar Stefanie Ryland	Jason Lu Felix Cruz
Science	Blanca Castaneda Dawnae Dixon	Jazmin Leon Baylor Stotko	Laney Nemets Ryan Barry
Social Studies	Aidan Donnelly Audrey Meador	Cassidy Shields Will Dykes	Mike Dykes Annalise Escobar
English/L. Arts	Sophia Esherick Kimmy Rice	Ashlynn Stupar Caden Ziegler	Arianna Sanchez Jason Lu
PE	Nohl Williams Madalyn Holguin	Lizbeth Corona Isaiah Alvarez	Spencer Gravel Clarissa Lopez
Student of Excellence	Montserrat Esparza Kimmy Rice	Stefanie Ryland Ian Canby	Felix Cruz Arianna Sanchez
Spirit Award	Jacob Corral	Leana Magdaleno	Emma Torres



# Golden Valley Charter School

2013-14 May Financial Update  
(actuals through 4/30/14)



## 2013-14 May Update

- The attached reports present a summary of how GVCS is performing so far vs. the approved 2013-14 Second Interim Budget, the most recent Board-approved budget for GVCS.
- Currently, GVCS is running \$10,429 under budget through 4/30/14, due to normal variances in monthly revenue and expenditure timing. This is not projected to result in significant year-end variance and should re-align in upcoming months. In general GVCS is aligning closely with the budget.
- Cash flow remains sufficient to meet all obligations for the remainder of the year, and while substantial variability continues to exist due to timing of state payments, currently no external borrowing is projected to be required.
- As with prior updates, we have left out the detail budget vs. actual reports showing individual line item performance each month vs. budget. However, we are happy to include these in this and future versions if desired, or alternatively can make them available on our secure website for optional access for board members who would like additional detail.

**Golden Valley Charter School  
2013-14 May Update  
BUDGET VS. ACTUALS - SUMMARY**

	2013-14 2nd Interim	Year-to-Date Budget	Year-to-Date Actuals	Variance: Budget vs Actual
<b>Revenues:</b>				
Revenue Limit	\$ 4,563,603	\$ 3,282,773	\$ 3,276,659	\$ (6,113)
Federal Revenue	409,025	181,216	207,163	25,947
Other State Revenue	268,584	163,174	190,976	27,802
Other Local Revenue	8,000	20,932	11,132	(9,800)
<b>TTL Revenues:</b>	<b>\$ 5,249,212</b>	<b>\$ 3,648,094</b>	<b>\$ 3,685,930</b>	<b>\$ 37,836</b>
<b>Expenditures:</b>				
Certificated Salaries	\$ 1,953,660	\$ 1,533,326	\$ 1,535,157	\$ 1,831
Non-certificated Salaries	127,480	96,711	92,836	(3,875)
Benefits	572,380	449,231	448,890	(342)
Books/Supplies/Materials	1,274,581	520,935	543,028	22,093
Services/Operations	1,143,195	1,143,909	1,151,608	7,700
Capital Outlay	-	-	-	-
Other Outgo	46,826	-	-	-
<b>TTL Expenditures:</b>	<b>\$ 5,118,122</b>	<b>\$ 3,744,113</b>	<b>\$ 3,771,519</b>	<b>\$ 27,406</b>
<b>Net Revenues</b>	<b>\$ 131,090</b>	<b>\$ (96,019)</b>	<b>\$ (85,590)</b>	<b>\$ 10,429</b>
<b>Year-To-Date Budget vs. Actuals:</b>		<b>\$ 10,429</b>	under budget so far this year	
<b>Beginning Balance July 1</b>	<b>\$ 2,116,950</b>			
<b>Ending Balance June 30</b>	<b>\$ 2,248,040</b>			
<b>Ending Balance as % of Total Outgo:</b>		<b>43.9%</b>		

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

Check Number	Check Date	Vendor	Total
54467	4/4/2014	A Child's Dream Come True	\$ 499.09
54468	4/4/2014	Academic Chess	\$ 840.00
54469	4/4/2014	Acorn Naturalists	\$ 160.85
54470	4/4/2014	All About Spelling	\$ 495.00
54471	4/4/2014	Allport Editions	\$ 30.23
54472	4/4/2014	American Science & Surplus	\$ 272.20
54473	4/4/2014	Analytical Grammar, Inc.	\$ 174.75
54474	4/4/2014	Applause Learning Resources	\$ 524.06
54475	4/4/2014	Apple Inc	\$ 2,716.51
54476	4/4/2014	Appolina Osborne	\$ 101.23
54477	4/4/2014	Art Supplies Wholesale	\$ 7.54
54478	4/4/2014	Arts Attack	\$ 62.38
54479	4/4/2014	Ballet Academy Ventura	\$ 637.00
54480	4/4/2014	Barnes & Noble Inc	\$ 1,357.01
54481	4/4/2014	Blackbird & Company	\$ 534.02
54482	4/4/2014	California Dance Academy	\$ 886.00
54483	4/4/2014	Canyon Theatre Guild	\$ 893.75
54484	4/4/2014	Carolina Biological Supply Co	\$ 76.09
54485	4/4/2014	Carson- Dellosa	\$ 37.50
54486	4/4/2014	Cassell's Music, Inc	\$ 447.05
54488	4/4/2014	City of El Monte	\$ 90.00
54489	4/4/2014	Deeper Roots	\$ 300.00
54490	4/4/2014	Del Sol Books	\$ 224.79
54491	4/4/2014	Delian Music	\$ 676.00
54492	4/4/2014	Dick Blick Company	\$ 2,156.38
54493	4/4/2014	Discount School Supply	\$ 90.43
54494	4/4/2014	Driver Ed In A Box	\$ 198.00
54495	4/4/2014	Educator's Publishing Service	\$ 52.66
54496	4/4/2014	Elenco Electronics Inc.	\$ 91.04
54497	4/4/2014	Evan- Moor	\$ 72.00
54498	4/4/2014	Follett Educational Services	\$ 232.16
54499	4/4/2014	Franklin Learning Resources	\$ 49.99
54500	4/4/2014	Froguts Inc	\$ 46.00
54501	4/4/2014	Growing With Grammar (JackKris)	\$ 412.86
54502	4/4/2014	Guitar Center	\$ 664.07
54503	4/4/2014	Gymnastikids, Inc.	\$ 394.76
54504	4/4/2014	Handwriting Without Tears	\$ 196.60
54505	4/4/2014	Home Science Tools	\$ 1,442.45
54506	4/4/2014	Houghton Mifflin Harcourt - Acct#147529	\$ 4,067.31
54507	4/4/2014	Huckleberry Center	\$ 741.73
54508	4/4/2014	Huntington Learning Center Simi Valley	\$ 392.00
54509	4/4/2014	Institute For Excellence In Writing	\$ 159.50
54510	4/4/2014	Just Dance Company	\$ 500.00
54511	4/4/2014	Keyboard Galleria Music Center	\$ 994.00
54512	4/4/2014	Lakeshore Learning Materials	\$ 1,058.03
54513	4/4/2014	Law Office of Young, Minney & Corr, LLP	\$ 233.70
54514	4/4/2014	Learning Resources	\$ 45.82
54515	4/4/2014	Lego Education	\$ 524.90
54516	4/4/2014	Lewis Music Academy	\$ 495.00

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

Check Number	Check Date	Vendor	Total
54517	4/4/2014	Mary Jo Stirling	\$ 154.34
54518	4/4/2014	Math- U- See California, Inc	\$ 611.54
54519	4/4/2014	McGroarty Arts Center	\$ 100.00
54520	4/4/2014	Melissa Barnett	\$ 79.80
54521	4/4/2014	Mercurius	\$ 49.22
54522	4/4/2014	Mindware	\$ 647.93
54523	4/4/2014	MJP Computers	\$ 2,264.33
54524	4/4/2014	Monarch's National Gymnastics Training Center	\$ 376.00
54525	4/4/2014	Monica Romero	\$ 347.23
54526	4/4/2014	Montessori Services	\$ 271.09
54527	4/4/2014	Much A Do About Shakespeare	\$ 2,782.43
54528	4/4/2014	Museum Tour, Inc.	\$ 246.37
54529	4/4/2014	Nancy Larson Publishers, Inc.	\$ 893.08
54531	4/4/2014	Nature Watch	\$ 32.60
54532	4/4/2014	Norma McBride	\$ 84.56
54533	4/4/2014	North Dakota Center For Distance Education	\$ 650.70
54534	4/4/2014	Oak Meadow Inc	\$ 1,206.40
54535	4/4/2014	Office Depot	\$ 1,319.93
54536	4/4/2014	Office Depot eCommerce	\$ 4,137.84
54537	4/4/2014	Old Town Music Co.	\$ 12.53
54538	4/4/2014	One Spark Academy	\$ 1,828.25
54539	4/4/2014	Oriental Trading Company, Inc.	\$ 11.99
54540	4/4/2014	Ottsen Music Studio	\$ 750.00
54541	4/4/2014	PBSDistribution, LLC	\$ 53.27
54542	4/4/2014	Peace Hill Press, Inc	\$ 309.12
54543	4/4/2014	Pleasant Valley Rec & Park	\$ 63.00
54544	4/4/2014	Rainbow Resource Center	\$ 8,419.06
54545	4/4/2014	Rosetta Stone, Ltd. (Fairfield Language Tech.)	\$ 344.28
54546	4/4/2014	School Specialty Inc.	\$ 131.01
54547	4/4/2014	Shar Products	\$ 77.37
54549	4/4/2014	Singapore Math, Inc	\$ 1,552.03
54550	4/4/2014	Staples - eCommerce	\$ 2,021.40
54551	4/4/2014	Stephanie Hagenbach	\$ 107.73
54552	4/4/2014	Steve Spangler Science	\$ 28.98
54553	4/4/2014	Studio 316	\$ 319.46
54554	4/4/2014	Swords Fencing Studio Inc	\$ 26.11
54555	4/4/2014	Sylvia Klein	\$ 227.92
54556	4/4/2014	Tabeth Gomez	\$ 1,012.39
54557	4/4/2014	Tae Ryong TaeKwonDo School - Camarillo	\$ 320.00
54558	4/4/2014	TaeKwonDo Plus	\$ 208.00
54559	4/4/2014	Tamie Stewart	\$ 195.44
54560	4/4/2014	Teaching Textbooks, Inc.	\$ 1,004.35
54561	4/4/2014	The Teaching Company	\$ 69.95
54562	4/4/2014	Thinkwell Corporation	\$ 250.00
54563	4/4/2014	Time 4 Learning	\$ 25.00
54564	4/4/2014	Treetop Publishing	\$ 29.70
54565	4/4/2014	Urban Homeschoolers	\$ 168.00
54566	4/4/2014	Ventura Family YMCA	\$ 526.85
54567	4/4/2014	Wendy Hand-Hogan	\$ 172.76

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

Check Number	Check Date	Vendor	Total
54568	4/4/2014	Wendy Theobald	\$ 159.60
54569	4/4/2014	Young At Art- Camarillo	\$ 430.00
54570	4/4/2014	Young At Art- Simi Valley	\$ 120.00
54571	4/4/2014	Zaner- Bloser	\$ 110.67
54572	4/4/2014	Zoo- Phonics, Inc.	\$ 48.18
54578	4/4/2014	Character First!	\$ 80.30
54580	4/4/2014	National Gardening Association	\$ 61.13
54581	4/4/2014	Shurley Instructional Material	\$ 191.16
54582	4/11/2014	A Child's Dream Come True	\$ 437.60
54583	4/11/2014	Acorn Naturalists	\$ 88.28
54584	4/11/2014	All About Spelling	\$ 232.85
54585	4/11/2014	All American Ballet School	\$ 85.00
54586	4/11/2014	Alliance for Performing Arts	\$ 792.00
54587	4/11/2014	Allport Editions	\$ 59.85
54588	4/11/2014	Amanda Burns	\$ 87.28
54589	4/11/2014	American Science & Surplus	\$ 93.15
54590	4/11/2014	Amy Warners-Hernandez	\$ 644.56
54591	4/11/2014	Analytical Grammar, Inc.	\$ 194.65
54592	4/11/2014	Anne Alday	\$ 438.90
54593	4/11/2014	Apple Inc	\$ 2,718.82
54594	4/11/2014	Armory Center For The Arts	\$ 2,418.00
54595	4/11/2014	Art Supplies Wholesale	\$ 577.91
54596	4/11/2014	Barnes & Noble Inc	\$ 1,992.43
54597	4/11/2014	Better Chinese	\$ 432.40
54598	4/11/2014	Blackbird & Company	\$ 179.96
54599	4/11/2014	Canyon Theatre Guild	\$ 223.32
54600	4/11/2014	Carolina Biological Supply Co	\$ 625.05
54601	4/11/2014	Cassell's Music, Inc	\$ 425.58
54602	4/11/2014	Children's Music Academy	\$ 1,038.32
54603	4/11/2014	Christine Albright	\$ 145.04
54604	4/11/2014	Classic Education, Inc	\$ 41.10
54606	4/11/2014	Dance Creations LLC	\$ 100.00
54607	4/11/2014	Delian Music	\$ 573.98
54609	4/11/2014	Dick Blick Company	\$ 2,578.07
54610	4/11/2014	Discount School Supply	\$ 28.96
54611	4/11/2014	Driver Ed In A Box	\$ 215.95
54612	4/11/2014	Education Station	\$ 1,846.79
54613	4/11/2014	Elenco Electronics Inc.	\$ 159.95
54614	4/11/2014	Evan- Moor	\$ 22.55
54615	4/11/2014	Follett Educational Services	\$ 245.23
54617	4/11/2014	Growing With Grammar (JackKris)	\$ 229.69
54618	4/11/2014	Home Science Tools	\$ 1,273.95
54619	4/11/2014	Houghton Mifflin Harcourt - Acct#147529	\$ 1,782.29
54620	4/11/2014	I CAN Learn Math Software	\$ 75.25
54621	4/11/2014	Iceoplex Simi Valley	\$ 709.00
54622	4/11/2014	In The Hands Of A Child	\$ 27.60
54623	4/11/2014	Insect Lore	\$ 51.52
54624	4/11/2014	Institute For Excellence In Writing	\$ 185.75
54625	4/11/2014	Jeannie Gudith	\$ 175.44



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

Check Number	Check Date	Vendor	Total
54626	4/11/2014	Joe Ferrante Music Academy	\$ 715.00
54627	4/11/2014	Jostens	\$ 63.87
54628	4/11/2014	Joyce Salsberry	\$ 170.24
54629	4/11/2014	Kids Art Inc - Northridge	\$ 261.00
54630	4/11/2014	Lakeshore Learning Materials	\$ 502.84
54631	4/11/2014	Laura Guy	\$ 191.33
54632	4/11/2014	Le Club Gymnastics	\$ 2,785.64
54633	4/11/2014	Lego Education	\$ 133.38
54634	4/11/2014	Lewis Music Academy	\$ 73.12
54635	4/11/2014	Lori Llorence	\$ 39.71
54636	4/11/2014	Lorrie Veiga	\$ 191.93
54637	4/11/2014	Math- U- See California, Inc	\$ 254.02
54638	4/11/2014	McGraw-Hill	\$ 271.95
54639	4/11/2014	Meg Rydman	\$ 462.68
54640	4/11/2014	Mindware	\$ 324.95
54641	4/11/2014	Monarch's National Gymnastics Training Center	\$ 450.92
54642	4/11/2014	Moving Beyond The Page	\$ 283.44
54643	4/11/2014	Much A Do About Shakespeare	\$ 293.80
54644	4/11/2014	Museum Tour, Inc.	\$ 156.36
54645	4/11/2014	Nancy Larson Publishers, Inc.	\$ 1,565.23
54646	4/11/2014	Nancy's Notions	\$ 15.87
54647	4/11/2014	Nasco Modesto	\$ 61.01
54648	4/11/2014	National Gardening Association	\$ 95.90
54649	4/11/2014	Oak Meadow Inc	\$ 493.00
54650	4/11/2014	Office Depot	\$ 2,677.01
54651	4/11/2014	Office Depot eCommerce	\$ 2,074.65
54652	4/11/2014	One Spark Academy	\$ 695.00
54653	4/11/2014	Oriental Trading Company, Inc.	\$ 176.86
54654	4/11/2014	Ottsen Music Studio	\$ 210.00
54655	4/11/2014	Paper, Scissors, Stone	\$ 80.15
54656	4/11/2014	Pasadena Conservatory Of Music	\$ 800.00
54657	4/11/2014	Peace Hill Press, Inc	\$ 246.41
54658	4/11/2014	Pearson - Acct#2462900, 05-5238169, 005-59407-000, 2484106	\$ 1,203.33
54659	4/11/2014	Play-Well TEKologies- Santa Barbara/Ventura	\$ 1,596.00
54660	4/11/2014	Pleasant Valley Rec & Park	\$ 59.00
54661	4/11/2014	Professional Tutors of America	\$ 120.00
54662	4/11/2014	Racheal Yard	\$ 42.53
54663	4/11/2014	Rainbow Resource Center	\$ 5,954.67
54664	4/11/2014	Remedia Publications	\$ 268.87
54665	4/11/2014	Renaissance Publications	\$ 192.45
54666	4/11/2014	Rocket Phonics	\$ 385.00
54667	4/11/2014	Rose Bowl Aquatics Center	\$ 108.00
54668	4/11/2014	Rosetta Stone, Ltd. (Fairfield Language Tech.)	\$ 841.09
54669	4/11/2014	Scholastic Classroom Books and Libraries	\$ 91.12
54670	4/11/2014	Science Kit And Boreal Labs	\$ 32.00
54671	4/11/2014	Science-2-U	\$ 1,094.40
54672	4/11/2014	Service- Pro Fire Protection Inc.	\$ 50.00
54673	4/11/2014	Singapore Math, Inc	\$ 469.11
54674	4/11/2014	Staples - eCommerce	\$ 1,350.32

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

Check Number	Check Date	Vendor	Total
54675	4/11/2014	Staples Business Advantage	\$ 2,948.14
54676	4/11/2014	Steve Spangler Science	\$ 371.20
54677	4/11/2014	TaeKwonDo Plus	\$ 109.00
54678	4/11/2014	Teaching Textbooks, Inc.	\$ 279.80
54679	4/11/2014	Terri Adams	\$ 258.62
54680	4/11/2014	The Little Gym of La Canada	\$ 174.80
54681	4/11/2014	The Martial Way	\$ 125.00
54682	4/11/2014	The Realm Creative Academy, LLC	\$ 400.00
54683	4/11/2014	The Red Chair School of Perf.	\$ 232.00
54684	4/11/2014	Topanga Art Imaginarium	\$ 120.00
54685	4/11/2014	Treetop Publishing	\$ 52.00
54686	4/11/2014	Tricia Purcell	\$ 179.65
54687	4/11/2014	University of Nebraska- Lincoln	\$ 198.59
54688	4/11/2014	Usborne Books (EDC Educational Services)	\$ 554.57
54689	4/11/2014	Ventura Family YMCA	\$ 297.00
54690	4/11/2014	Write At Home	\$ 149.00
54691	4/11/2014	YMCA- Camarillo Family	\$ 576.00
54692	4/11/2014	Young At Art- Simi Valley	\$ 960.00
54693	4/11/2014	Zaner- Bloser	\$ 17.76
54694	4/11/2014	Delta Education	\$ 227.42
54695	4/11/2014	Dance 1	\$ 410.00
54696	4/11/2014	Frey Scientific Co	\$ 67.36
54697	4/18/2014	A Child's Dream Come True	\$ 137.50
54698	4/18/2014	Acorn Naturalists	\$ 156.80
54699	4/18/2014	Airealistic, LLC	\$ 5,571.05
54700	4/18/2014	All About Spelling	\$ 192.80
54701	4/18/2014	All American Ballet School	\$ 325.00
54702	4/18/2014	American Science & Surplus	\$ 414.65
54703	4/18/2014	Analytical Grammar, Inc.	\$ 169.85
54704	4/18/2014	Anne Alday	\$ 58.80
54705	4/18/2014	Apple Inc	\$ 5,524.35
54706	4/18/2014	Art Supplies Wholesale	\$ 152.35
54707	4/18/2014	Ballet Academy Ventura	\$ 66.00
54708	4/18/2014	Barnes & Noble Inc	\$ 616.56
54709	4/18/2014	Barton Reading & Spelling Sys (Bright Solutions)	\$ 652.86
54710	4/18/2014	Byu Independent Study	\$ 594.00
54711	4/18/2014	Carolina Biological Supply Co	\$ 278.92
54712	4/18/2014	Carson- Delloso	\$ 88.02
54713	4/18/2014	Central Music	\$ 450.02
54714	4/18/2014	Children's Music Academy	\$ 165.00
54715	4/18/2014	Chinaberry Inc	\$ 130.03
54716	4/18/2014	City of La Mirada	\$ 90.00
54717	4/18/2014	Classic Education, Inc	\$ 65.05
54718	4/18/2014	Conejo Recreation and Park Dis	\$ 1,621.51
54719	4/18/2014	Dance Creations LLC	\$ 705.00
54720	4/18/2014	Delian Music	\$ 468.00
54721	4/18/2014	Dick Blick Company	\$ 1,530.23
54722	4/18/2014	Discount School Supply	\$ 182.67
54723	4/18/2014	Edmentum Holdings, Inc (Reading Eggs)	\$ 25.00

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

Check Number	Check Date	Vendor	Total
54724	4/18/2014	Education Station	\$ 180.37
54725	4/18/2014	Elenco Electronics Inc.	\$ 191.94
54726	4/18/2014	Evan- Moor	\$ 22.17
54727	4/18/2014	Excellence in Education	\$ 641.79
54728	4/18/2014	Froguts Inc	\$ 46.00
54729	4/18/2014	Gold Coast Gymnastics	\$ 695.00
54730	4/18/2014	Guitar Center	\$ 6.44
54731	4/18/2014	Handwriting Without Tears	\$ 24.49
54732	4/18/2014	Hearthsong (The Children's Group)	\$ 934.54
54733	4/18/2014	Home Science Tools	\$ 325.07
54734	4/18/2014	Houghton Mifflin Harcourt - Acct#147529	\$ 641.08
54735	4/18/2014	Huckleberry Center	\$ 1,994.00
54736	4/18/2014	Hugo's Gym Fitness	\$ 620.00
54737	4/18/2014	Iceoplex Simi Valley	\$ 540.00
54738	4/18/2014	Insect Lore	\$ 103.64
54739	4/18/2014	Institute For Excellence In Writing	\$ 137.75
54740	4/18/2014	Iron Fist Martial Arts, LLC	\$ 827.50
54741	4/18/2014	Kids Art Inc - Northridge	\$ 435.00
54742	4/18/2014	Kids Art Inc - Sherman Oaks	\$ 174.00
54743	4/18/2014	Kids Art Inc - Tarzana	\$ 1,448.00
54744	4/18/2014	Lakeshore Learning Materials	\$ 253.43
54745	4/18/2014	Learn Beyond the Book, LLC	\$ 825.00
54746	4/18/2014	Lego Education	\$ 98.05
54747	4/18/2014	Lisa Sophos	\$ 346.28
54748	4/18/2014	Lorrie Veiga	\$ 190.10
54749	4/18/2014	Los Angeles School of Gymnastics	\$ 65.00
54750	4/18/2014	Math Support Services, Inc.	\$ 180.00
54751	4/18/2014	Math- U- See California, Inc	\$ 504.04
54752	4/18/2014	Mathnasium Of Burbank	\$ 500.00
54753	4/18/2014	Mercurius	\$ 33.51
54754	4/18/2014	Mindware	\$ 179.63
54755	4/18/2014	Mission Renaissance	\$ 4,398.04
54756	4/18/2014	MJP Computers	\$ 6,410.43
54757	4/18/2014	Modest Fly Art Studio Gallery	\$ 1,240.00
54758	4/18/2014	Monarch's National Gymnastics Training Center	\$ 424.00
54759	4/18/2014	Much A Do About Shakespeare	\$ 911.00
54760	4/18/2014	Museum Tour, Inc.	\$ 67.34
54761	4/18/2014	Nancy Larson Publishers, Inc.	\$ 293.22
54762	4/18/2014	Nancy's Notions	\$ 85.06
54763	4/18/2014	Oak Meadow Inc	\$ 191.45
54764	4/18/2014	Office Depot	\$ 828.72
54765	4/18/2014	Office Depot eCommerce	\$ 449.90
54766	4/18/2014	Oriental Trading Company, Inc.	\$ 16.98
54767	4/18/2014	Ottsen Music Studio	\$ 2,970.00
54768	4/18/2014	Ovation School For Performing Arts	\$ 375.00
54769	4/18/2014	Pasadena Conservatory Of Music	\$ 374.10
54770	4/18/2014	Peace Hill Press, Inc	\$ 77.26
54771	4/18/2014	Pearson - Acct#2462900, 05-5238169, 005-59407-000, 2484106	\$ 856.51
54772	4/18/2014	Play-Well TEKnologies- Santa Barbara/Ventura	\$ 2,804.00

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

Check Number	Check Date	Vendor	Total
54773	4/18/2014	Pleasant Valley Rec & Park	\$ 339.00
54774	4/18/2014	Quality Line Enterprises, Inc.	\$ 210.00
54775	4/18/2014	Rainbow Resource Center	\$ 259.87
54776	4/18/2014	Rancho Simi Recreation & Park	\$ 50.00
54777	4/18/2014	Rose Bowl Aquatics Center	\$ 62.50
54778	4/18/2014	Rosetta Stone, Ltd. (Fairfield Language Tech.)	\$ 344.28
54779	4/18/2014	Sam Ash California Megastores	\$ 251.84
54780	4/18/2014	Scholastic Classroom Books and Libraries	\$ 221.47
54781	4/18/2014	School Specialty Inc.	\$ 361.42
54782	4/18/2014	Science For High School	\$ 129.65
54783	4/18/2014	Singapore Math, Inc	\$ 401.07
54784	4/18/2014	Special Ed Asst & Tech Support, Inc	\$ 37,599.43
54785	4/18/2014	Staples - eCommerce	\$ 894.99
54786	4/18/2014	Staples Business Advantage	\$ 504.41
54787	4/18/2014	Steve Spangler Science	\$ 299.61
54788	4/18/2014	Studio 316	\$ 262.00
54789	4/18/2014	Supercharged Science	\$ 673.92
54790	4/18/2014	Tae Ryong TaeKwonDo School - Camarillo	\$ 694.00
54791	4/18/2014	TaeKwonDo Plus	\$ 148.50
54792	4/18/2014	Teaching Textbooks, Inc.	\$ 459.65
54793	4/18/2014	The Art Studio	\$ 135.00
54794	4/18/2014	The Red Chair School of Perf.	\$ 288.00
54795	4/18/2014	University of Nebraska- Lincoln	\$ 322.88
54796	4/18/2014	Valencia Tutors	\$ 227.50
54797	4/18/2014	Ventura Family YMCA	\$ 730.04
54798	4/18/2014	Vibe Performing Arts Studios	\$ 198.00
54799	4/18/2014	Wendy Hand-Hogan	\$ 512.19
54800	4/18/2014	Wieser Educational	\$ 353.95
54801	4/18/2014	Xerox Corporation	\$ 652.63
54802	4/18/2014	Yamaha Music School	\$ 1,936.00
54803	4/18/2014	Young At Art- Simi Valley	\$ 141.00
54804	4/18/2014	Youth Digital Arts	\$ 100.00
54805	4/25/2014	Airealistic, LLC	\$ 545.00
54806	4/25/2014	All American Ballet School	\$ 190.00
54807	4/25/2014	Anatomical Chart Company	\$ 107.44
54808	4/25/2014	Apple Inc	\$ 572.86
54809	4/25/2014	Art Supplies Wholesale	\$ 194.50
54810	4/25/2014	Art Trek, Inc.	\$ 60.00
54811	4/25/2014	Art with Sara	\$ 568.18
54812	4/25/2014	Barnes & Noble Inc	\$ 967.14
54813	4/25/2014	Benjamin Buttner Guitar Lessons	\$ 1,100.00
54814	4/25/2014	Blackbird & Company	\$ 378.18
54815	4/25/2014	Cassell's Music, Inc	\$ 660.50
54816	4/25/2014	City of La Mirada	\$ 118.00
54817	4/25/2014	Classic Education, Inc	\$ 57.48
54818	4/25/2014	Conejo Recreation and Park Dis	\$ 33.00
54819	4/25/2014	Dance Creations LLC	\$ 805.00
54820	4/25/2014	Dick Blick Company	\$ 1,050.79
54821	4/25/2014	Dorothy McCandliss	\$ 532.50

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

Check Number	Check Date	Vendor	Total
54822	4/25/2014	Educator's Publishing Service	\$ 52.66
54823	4/25/2014	Elizabeth Gomez	\$ 184.24
54824	4/25/2014	Emh Sports USA, Inc	\$ 382.50
54825	4/25/2014	Evan- Moor	\$ 70.22
54826	4/25/2014	Excellence in Education	\$ 691.13
54827	4/25/2014	Follett Educational Services	\$ 939.08
54828	4/25/2014	Gold Coast Gymnastics	\$ 65.00
54829	4/25/2014	Growing With Grammar (JackKris)	\$ 39.59
54830	4/25/2014	Guitar Center	\$ 446.01
54831	4/25/2014	Gymnastikids, Inc.	\$ 197.92
54832	4/25/2014	Hammer-Hewson Associates	\$ 10,035.00
54833	4/25/2014	Handwriting Without Tears	\$ 25.31
54834	4/25/2014	Home Science Tools	\$ 323.12
54835	4/25/2014	Houghton Mifflin Harcourt - Acct#147529	\$ 2,235.06
54836	4/25/2014	Huckleberry Center	\$ 1,856.24
54837	4/25/2014	Hugo's Gym Fitness	\$ 247.00
54838	4/25/2014	I CAN Learn Math Software	\$ 42.63
54839	4/25/2014	Jostens	\$ 344.00
54840	4/25/2014	Just Dance Company	\$ 500.00
54841	4/25/2014	K12 Inc	\$ 889.33
54842	4/25/2014	Karate 4 Kids USA	\$ 142.00
54843	4/25/2014	Keyboard Galleria Music Center	\$ 82.50
54844	4/25/2014	Kids Art Inc - Glendora	\$ 520.00
54845	4/25/2014	Kids Art Inc - La Crescenta	\$ 696.00
54846	4/25/2014	Kids Art Inc - Pasadena	\$ 562.00
54847	4/25/2014	Lakeshore Learning Materials	\$ 736.56
54848	4/25/2014	Learning Resources	\$ 27.24
54849	4/25/2014	Lori Mcmanus	\$ 179.20
54850	4/25/2014	Math- U- See California, Inc	\$ 130.18
54851	4/25/2014	McGraw-Hill	\$ 226.65
54852	4/25/2014	Mindware	\$ 426.03
54853	4/25/2014	Mission Renaissance	\$ 336.60
54854	4/25/2014	MJP Computers	\$ 48.38
54855	4/25/2014	Modest Fly Art Studio Gallery	\$ 320.00
54856	4/25/2014	Monarch's National Gymnastics Training Center	\$ 60.00
54857	4/25/2014	Monica Romero	\$ 355.50
54858	4/25/2014	Mr. Peter's Piano Studio	\$ 500.00
54859	4/25/2014	Norma McBride	\$ 110.88
54860	4/25/2014	Oak Meadow Inc	\$ 276.19
54861	4/25/2014	Office Depot	\$ 1,752.32
54862	4/25/2014	Office Depot eCommerce	\$ 2,097.59
54863	4/25/2014	Old Town Music Co.	\$ 58.00
54864	4/25/2014	Ottsen Music Studio	\$ 1,440.00
54865	4/25/2014	Pacific Diving Academy USA	\$ 345.00
54866	4/25/2014	Paper, Scissors, Stone	\$ 13.40
54867	4/25/2014	Pearson - Acct#2462900, 05-5238169, 005-59407-000, 2484106	\$ 2,090.86
54868	4/25/2014	Platinum Gymnastics/Platinum Sports Center	\$ 672.00
54869	4/25/2014	Play-Well TEKnologies- Santa Barbara/Ventura	\$ 1,037.00
54870	4/25/2014	Rainbow Resource Center	\$ 7,260.68

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

Check Number	Check Date	Vendor	Total
54871	4/25/2014	Rosetta Stone, Ltd. (Fairfield Language Tech.)	\$ 850.33
54872	4/25/2014	Scholastic Classroom Books and Libraries	\$ 50.81
54873	4/25/2014	Science For High School	\$ 590.78
54874	4/25/2014	Shar Products	\$ 379.35
54875	4/25/2014	Singapore Math, Inc	\$ 437.41
54876	4/25/2014	Staples - eCommerce	\$ 1,776.12
54877	4/25/2014	Staples Business Advantage	\$ 261.18
54878	4/25/2014	Steve Spangler Science	\$ 523.69
54879	4/25/2014	Steven Sunnarborg Musical Serv	\$ 132.00
54880	4/25/2014	Supercharged Science	\$ 74.00
54881	4/25/2014	Tae Ryong TaeKwonDo School - Camarillo	\$ 386.25
54882	4/25/2014	TaeKwonDo Plus	\$ 189.00
54883	4/25/2014	Tamora School of Irish Dance	\$ 250.00
54884	4/25/2014	The Little Gym of La Canada	\$ 430.80
54885	4/25/2014	Time 4 Learning	\$ 100.00
54886	4/25/2014	Tops Learning Systems	\$ 24.00
54887	4/25/2014	Urban Homeschoolers	\$ 293.33
54888	4/25/2014	Ventura Family YMCA	\$ 140.00
54889	4/25/2014	Vibe Performing Arts Studios	\$ 48.00
54890	4/25/2014	Wieser Educational	\$ 504.40
54891	4/25/2014	Zaner- Bloser	\$ 17.52
<b>Grand Total</b>			<b>\$ 292,315.90</b>

# Ventura County Schools



## Business Services Authority

5189 Verdugo Way  
Camarillo, CA 93012  
Phone (805) 383-1974  
FAX (805) 383-1973  
www.vcsbsa.org

### Board Agenda Item

**To:** VCSBSA Board of Directors  
**From:** Cynthia Hansen, Chief Business Official  
**Date:** January 17, 2014  
**Re:** RECEIPT OF VENTURA COUNTY REPORT OF INVESTMENTS FOR THE QUARTER ENDING  
SEPTEMBER 30, 2013

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### DESCRIPTION/DETAILS:

Education Code 41001 requires most school district funds to be deposited into the County Treasury. Government Code 53646 declares that local agencies, including joint power authorities, may issue quarterly reports containing investment information required by Government Code 53646.

Part One: This statute requires that if a local agency has placed all of its investments in the Local Agency Investment Fund (LAIF) or in Federal Deposit Insurance Corporation-insured accounts in a bank or savings and loan association, in a county investment pool or any combination of these, the chief business officer need only supply the most recent statement or statements received by the local agency from these institutions in lieu of other items listed as part two of the disclosure.

Part Two: If the local agency has investments other than those identified in Part One above, the report must include: the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the local agency, and shall additionally include a description of any local agency's funds, investments, or programs that are under the management of contracted parties, including lending programs. A current market value, and the source of this valuation as of the date of the report, must also be included if the local agency has securities under the management of an outside party that is not also a local agency or the California Local Agency Investment Fund.

### DESCRIPTION/DETAILS:

All cash balances in the other funds of the district are in the County Pool invested at the discretion of the County Treasurer. Interest is reported on a monthly basis. The following lists all investment(s) for funds of the District for the last quarter.

	07/31/13	08/31/13	09/30/13	Average
County Treasurer	0.480%	0.480%	0.496%	0.38%

Per Government Code 53646. The following statement is issued: The District has the ability to meet the expenditure requirements over the next six months.

### FISCAL IMPACT:

The budget for interest income will be updated to reflect current interest rates.

### ITEM PROPOSED FOR:

Receipt of Report

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# Ventura County Schools



## Business Services Authority

5189 Verdugo Way  
Camarillo, CA 93012  
Phone (805) 383-1974  
FAX (805) 383-1973  
www.vcsbsa.org

### Board Agenda Item

**To:** VCSBSA Board of Directors  
**From:** Cynthia Hansen, Chief Business Official  
**Date:** April 22, 2014  
**Re:** RECEIPT OF VENTURA COUNTY REPORT OF INVESTMENTS FOR THE QUARTER ENDING DECEMBER 31, 2013

#### DESCRIPTION/DETAILS:

Education Code 41001 requires most school district funds to be deposited into the County Treasury. Government Code 53646 declares that local agencies, including joint power authorities, may issue quarterly reports containing investment information required by Government Code 53646.

Part One: This statute requires that if a local agency has placed all of its investments in the Local Agency Investment Fund (LAIF) or in Federal Deposit Insurance Corporation-insured accounts in a bank or savings and loan association, in a county investment pool or any combination of these, the chief business officer need only supply the most recent statement or statements received by the local agency from these institutions in lieu of other items listed as part two of the disclosure.

Part Two: If the local agency has investments other than those identified in Part One above, the report must include: the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the local agency, and shall additionally include a description of any local agency's funds, investments, or programs that are under the management of contracted parties, including lending programs. A current market value, and the source of this valuation as of the date of the report, must also be included if the local agency has securities under the management of an outside party that is not also a local agency or the California Local Agency Investment Fund.

#### DESCRIPTION/DETAILS:

All cash balances in the other funds of the district are in the County Pool invested at the discretion of the County Treasurer. Interest is reported on a monthly basis. The following lists all investment(s) for funds of the District for the last quarter.

	10/31/13	11/30/13	12/31/13	Average
County Treasurer	0.433%	0.421%	0.494%	0.33%

Per Government Code 53646. The following statement is issued: The District has the ability to meet the expenditure requirements over the next six months.

#### FISCAL IMPACT:

The budget for interest income will be updated to reflect current interest rates.

#### ITEM PROPOSED FOR:

Receipt of Report

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# Ventura County Schools



## Business Services Authority

5189 Verdugo Way  
Camarillo, CA 93012  
Phone (805) 383-1974  
FAX (805) 383-1973  
www.vcsbsa.org

### Board Agenda Item

**To:** VCSBSA Board of Directors

**From:** Cynthia Hansen, Chief Business Official

**Date:** May 9, 2014

**Re:** RECEIPT OF VENTURA COUNTY REPORT OF INVESTMENTS FOR THE QUARTER ENDING MARCH 31, 2014

### DESCRIPTION/DETAILS:

Education Code 41001 requires most school district funds to be deposited into the County Treasury. Government Code 53646 declares that local agencies, including joint power authorities, may issue quarterly reports containing investment information required by Government Code 53646.

Part One: This statute requires that if a local agency has placed all of its investments in the Local Agency Investment Fund (LAIF) or in Federal Deposit Insurance Corporation-insured accounts in a bank or savings and loan association, in a county investment pool or any combination of these, the chief business officer need only supply the most recent statement or statements received by the local agency from these institutions in lieu of other items listed as part two of the disclosure.

Part Two: If the local agency has investments other than those identified in Part One above, the report must include: the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the local agency, and shall additionally include a description of any local agency's funds, investments, or programs that are under the management of contracted parties, including lending programs. A current market value, and the source of this valuation as of the date of the report, must also be included if the local agency has securities under the management of an outside party that is not also a local agency or the California Local Agency Investment Fund.

### DESCRIPTION/DETAILS:

All cash balances in the other funds of the district are in the County Pool invested at the discretion of the County Treasurer. Interest is reported on a monthly basis. The following lists all investment(s) for funds of the District for the last quarter.

	01/30/14	02/28/14	03/31/14	Average
County Treasurer	0.400%	0.507%	0.411%	0.35%

Per Government Code 53646. The following statement is issued: The District has the ability to meet the expenditure requirements over the next six months.

### FISCAL IMPACT:

The budget for interest income will be updated to reflect current interest rates.

### ITEM PROPOSED FOR:

Receipt of Report



# TREASURER-TAX COLLECTOR VENTURA COUNTY

**STEVEN HINTZ**  
TREASURER  
TAX COLLECTOR

Linda Catherine Le, MPPA  
Assistant Treasurer-Tax Collector

February 25, 2014

Ventura County Board of Supervisors  
County Government Center  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT:** Discuss and File Report of Investments, Including Market Values for Investments for the Two Months Ending December 31, 2013 and January 31, 2014.

**RECOMMENDATION:** Discuss and File

**FISCAL/MANDATES IMPACT:** None

**DISCUSSION:**

The average daily portfolio balance for the month of December was \$1.792 billion; for the month of January, \$1.981 billion; and for the two-month period, 1.887 billion. The weighted average days to maturity increased from 268 days on 30 November to 360 days on 31 January. The total net monthly earnings for December was \$752,000; for January, \$674,000. The annualized yield for December was .494%; for January, .400%; and for the two month period, .445%. The portfolio has been structured to satisfy the anticipated cash flow needs of the participants. The investment practices and portfolio holdings are in compliance with the investment policy.

The portfolio has been managed with the stated objectives of safety, liquidity and earning a competitive rate of return, outlined in the Statement of Investment Policy. In striving to maintain the primary objective, safety of principal, the County portfolio has received a rating of "AAAF" by Standard & Poor's (S&P), the highest possible ranking given by the agency. Regarding the secondary objective, maintaining sufficient liquidity to meet cash flow needs, the portfolio is rated "S1+," also the highest ranking given by S&P. In light of the first two objectives, the portfolio has on balance outperformed its benchmarks, satisfying the final objective, that of earning a competitive rate of return.

The Ventura County investment fund is a fixed-income, interest-rate-sensitive portfolio with no direct exposure to equities, commodities or global markets. Accordingly, this report will more specifically focus on factors related to U.S. interest rates.

The large influx of collections in November and December, in addition to the government securities that were called, made it possible to diversify the funds.

There was a brief surge in 3-year yields on federal agencies that we leveraged to reinvest at a higher long-term yield.

The investment pool has been, and will continue to be, a buy-and-hold pool. I concluded that a short program of shedding investments that were either likely to be called at an unfavorable price or that were under-performing relative to new 3-year offerings was a prudent exercise of the management authority granted to me.

Economic news in the interest rate market suggests a gradual rise in interest rates during the next year. The Federal Open Market Committee decided late in January that it would further reduce the Fed's re-purchase of federal instruments, expanding on the tapering it announced in December. Although many analysts think the FOMC may have been too optimistic about the status of the national economy, and there are many individual leading indicators that suggest caution, the one conclusion to which nearly all commentators agree is that interest rates will rise. Whether it is a gradual, controlled rise or a precipitous spike is yet to be seen; and the extent to which it will affect the type of instruments within our pool's horizon is uncertain.

Political forces continue to be sources of volatility in the interest rate market. A federal government funding proposal that is not quite a comprehensive budget, but that is better than the long run of continuing resolutions, has been agreed upon. The federal debt ceiling will be discussed in the spring. There are wild cards aplenty, and I believe it is a time to stay cautious.

Accordingly, it is my intent to continue to manage the portfolio based on the cautious assumption that the rise in interest rates within our horizon will rise gradually. Although we will continue to use commercial paper to manage the anticipated cash flow needs of the pool participants, we will seek out higher-yielding instruments in the 12 to 18-month period, as appropriate. It is reasonable to expect that the reported yield will continue to remain in the 40 to 48 basis point range for the next few months.

This letter has been reviewed and approved as to form by the County Executive Office, the Auditor-Controller's Office, and County Counsel.

Please call me at 654-3726 if you have any questions regarding this item.



Steven Hintz  
Treasurer-Tax Collector

- Exhibit 1 – Market Values of Investments
- Exhibit 2 – Monthly Transactions
- Exhibit 3 – Summary of Government Agency Securities
- Exhibit 4 – Graphs
- Exhibit 5 – Portfolio Holdings

**WELLS FARGO**  
**Market/Cost Value Comparison Report**  
**By Account By Industry Class**  
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ACCOUNT: 11435100 COUNTY OF VENTURA										
NET CASH										
NET CASH	.0000		\$ .00	\$ .00	\$ .00	.00			.0000	.00
	U.S. DOLLARS									
<b>SUBTOTAL</b>	<b>.0000</b>		<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>.00</b>			<b>.0000</b>	<b>.00</b>
US GOVERNMENT SHORT-TERM										
GOVERNMENT AGENCY DISCOUNT										
<u>313385US3</u>	5,000,000.0000	03/25/2014	\$4,999,850.00	\$4,999,458.33	\$391.67	.01	N/A	N/A	.0000	.00
			FED HOME LN BK DISC NOTE DTD 03/25/13 03/25/2014							
<b>SUBTOTAL</b>	<b>5,000,000.0000</b>		<b>\$4,999,850.00</b>	<b>\$4,999,458.33</b>	<b>\$391.67</b>	<b>.01</b>			<b>.0000</b>	<b>.00</b>
SAVINGS & CERTIFICATES OF DEPOSIT										
MARKETABLE CERTIFICATES OF DEPOSIT										
<u>06366A6A5</u>	10,000,000.0000	03/10/2014	\$10,000,500.00	\$9,999,999.99	\$500.01	.01	N/A	N/A	.0000	.00
			BANK OF MONTREAL CERT OF DEPOSIT							
<u>22536GVK4</u>	20,000,000.0000	03/24/2014	\$20,004,000.00	\$20,000,000.00	\$4,000.00	.02	N/A	N/A	.0000	.00
			CREDIT IND ET CM NY CERT OF DEPOSIT							
<u>22536GVL2</u>	20,000,000.0000	02/24/2014	\$20,001,400.00	\$20,000,000.00	\$1,400.00	.01	N/A	N/A	.0000	.00
			CREDIT IND ET CM NY CERT OF DEPOSIT							
<u>85325BF66</u>	50,000,000.0000	05/27/2014	\$50,008,000.00	\$50,000,000.00	\$8,000.00	.02	N/A	N/A	.0000	.00
			STANDARD CHRTRD BNK NY CERT OF DEPOSIT							
<u>9497P62D9</u>	25,000,000.0000	06/09/2014	\$25,000,000.00	\$25,000,000.00	\$ .00	.00	N/A	N/A	.0000	.00
			WELLS FARGO BANK NA CERT OF DEPOSIT							
<u>9497P6X94</u>	25,000,000.0000	03/05/2014	\$25,001,500.00	\$25,000,000.00	\$1,500.00	.01	N/A	N/A	.0000	.00
			WELLS FARGO BANK, N.A. CERT OF DEPOSIT							
<b>SUBTOTAL</b>	<b>150,000,000.0000</b>		<b>\$150,015,400.00</b>	<b>\$149,999,999.99</b>	<b>\$15,400.01</b>	<b>.01</b>			<b>.0000</b>	<b>.00</b>
COMMERCIAL PAPER										
COMMERCIAL PAPER DISCOUNT										
<u>06538CB59</u>	50,000,000.0000	02/05/2014	\$49,999,500.00	\$49,999,028.00	\$472.00	.00			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 08/05/13 02/05/2014							
<u>06538CB67</u>	10,000,000.0000	02/06/2014	\$9,999,900.00	\$9,998,708.30	\$1,191.70	.01			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 08/06/13 02/06/2014							
<u>06538CBJ9</u>	50,000,000.0000	02/18/2014	\$49,997,500.00	\$49,996,311.11	\$1,188.89	.00			.0000	.00

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			BANK OF TOKYO-MITSUBIS CPDN DTD 08/16/13 02/18/2014							
<u>06538CUBU4</u>	25,000,000.0000	02/28/2014	\$24,997,500.00	\$24,997,180.50	\$319.50	.00			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 09/04/13 02/28/2014							
<u>06538CC33</u>	10,000,000.0000	03/03/2014	\$9,998,900.00	\$9,998,794.40	\$105.60	.00			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 09/03/13 03/03/2014							
<u>06538CCQ2</u>	50,000,000.0000	03/24/2014	\$49,989,000.00	\$49,986,888.89	\$2,111.11	.00			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 09/23/13 03/24/2014							
<u>2254EBCJ8</u>	10,000,000.0000	03/18/2014	\$9,998,200.00	\$9,987,866.70	\$10,333.30	.10			.0000	.00
			CREDIT SUISSE NY CPDN DTD 09/17/13 03/18/2014							
<u>2254EBEW7</u>	10,000,000.0000	05/30/2014	\$9,993,200.00	\$9,984,688.89	\$8,511.11	.09			.0000	.00
			CREDIT SUISSE AG CPDN DTD 09/04/13 05/30/2014							
<u>2254EBF55</u>	5,000,000.0000	06/05/2014	\$4,995,950.00	\$4,992,416.67	\$3,533.33	.07			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/07/13 06/05/2014							
<u>2254EBFS5</u>	10,000,000.0000	06/26/2014	\$9,990,500.00	\$9,976,922.22	\$13,577.78	.14			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/01/13 06/26/2014							
<u>2254EBFT3</u>	10,000,000.0000	06/27/2014	\$9,990,400.00	\$9,977,094.40	\$13,305.60	.13			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/02/13 06/27/2014							
<u>2254EBGG0</u>	10,000,000.0000	07/16/2014	\$9,987,800.00	\$9,976,444.00	\$11,356.00	.11			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/24/13 07/16/2014							
<u>2254EBGQ8</u>	15,000,000.0000	07/24/2014	\$14,980,800.00	\$14,964,133.33	\$16,666.67	.11			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/28/13 07/24/2014							
<u>2254EBGR6</u>	13,000,000.0000	07/25/2014	\$12,983,230.00	\$12,968,915.56	\$14,314.44	.11			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/29/13 07/25/2014							
<u>2254EBHF1</u>	12,000,000.0000	08/15/2014	\$11,980,680.00	\$11,971,520.04	\$9,159.96	.08			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/20/13 08/15/2014							
<u>2254EBHM6</u>	15,000,000.0000	08/21/2014	\$14,975,100.00	\$14,964,133.33	\$10,966.67	.07			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/25/13 08/21/2014							
<u>2254EBHN4</u>	15,000,000.0000	08/22/2014	\$14,974,950.00	\$14,964,266.67	\$10,683.33	.07			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/27/13 08/22/2014							
<u>2254EBJ44</u>	10,000,000.0000	09/04/2014	\$9,980,500.00	\$9,976,088.90	\$4,411.10	.04			.0000	.00
			CREDIT SUISSE AG CPDN DTD 12/09/13 09/04/2014							
<u>2254EBJ51</u>	5,000,000.0000	09/05/2014	\$4,990,200.00	\$4,987,762.50	\$2,437.50	.05			.0000	.00

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			CREDIT SUISSE AG CPDN DTD 12/11/13 09/05/2014							
<u>2254EBJ85</u>	15,000,000.0000	09/08/2014	\$14,970,150.00	\$14,963,195.84	\$6,954.16	.05			.0000	.00
			CREDIT SUISSE AG CPDN DTD 12/13/13 09/08/2014							
<u>2254EBJB8</u>	5,000,000.0000	09/11/2014	\$4,989,900.00	\$4,987,762.50	\$2,137.50	.04			.0000	.00
			CREDIT SUISSE AG CPDN DTD 12/18/13 09/11/2014							
<u>2254EBK34</u>	10,000,000.0000	10/03/2014	\$9,975,100.00	\$9,975,525.00	(\$425.00)	.00			.0000	.00
			CREDIT SUISSE AG CPDN DTD 01/09/14 10/03/2014							
<u>25153KEW3</u>	27,000,000.0000	05/30/2014	\$26,981,640.00	\$26,958,143.31	\$23,496.69	.09			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 09/04/13 05/30/2014							
<u>25153KF44</u>	9,590,000.0000	06/04/2014	\$9,582,232.10	\$9,573,313.40	\$8,918.70	.09			.0000	.00
			DEUTSCHE BANK FINL LLC CPDN DTD 09/12/13 06/04/2014							
<u>25153KFW2</u>	10,000,000.0000	06/30/2014	\$9,990,200.00	\$9,979,247.00	\$10,953.00	.11			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 10/03/13 06/30/2014							
<u>25153KGE1</u>	5,000,000.0000	07/14/2014	\$4,993,950.00	\$4,989,625.00	\$4,325.00	.09			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 10/25/13 07/14/2014							
<u>25153KGP6</u>	10,000,000.0000	07/23/2014	\$9,987,300.00	\$9,976,800.00	\$10,500.00	.11			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 10/30/13 07/23/2014							
<u>25153KGR2</u>	10,000,000.0000	07/25/2014	\$9,987,100.00	\$9,973,944.00	\$13,156.00	.13			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 10/28/13 07/25/2014							
<u>25153KGX9</u>	5,000,000.0000	07/31/2014	\$4,993,350.00	\$4,986,972.00	\$6,378.00	.13			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 11/05/13 07/31/2014							
<u>25153KH83</u>	10,000,000.0000	08/08/2014	\$9,984,500.00	\$9,973,944.40	\$10,555.60	.11			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 11/13/13 08/08/2014							
<u>25153KHB6</u>	20,000,000.0000	08/11/2014	\$19,968,600.00	\$19,947,500.00	\$21,100.00	.11			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 11/14/13 08/11/2014							
<u>25153KHC4</u>	12,000,000.0000	08/12/2014	\$11,981,040.00	\$11,969,400.00	\$11,640.00	.10			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 11/15/13 08/12/2014							
<u>25153KHF7</u>	15,000,000.0000	08/15/2014	\$14,975,850.00	\$14,962,033.35	\$13,816.65	.09			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 11/20/13 08/15/2014							
<u>25153KHN0</u>	20,000,000.0000	08/22/2014	\$19,966,600.00	\$19,950,683.40	\$15,916.60	.08			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 11/26/13 08/22/2014							
<u>25153KJ24</u>	10,000,000.0000	09/02/2014	\$9,980,700.00	\$9,974,500.00	\$6,200.00	.06			.0000	.00

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			DEUTSCHE BK FINL LLC CPDN DTD 12/06/13 09/02/2014							
<u>25153KJ57</u>	9,000,000.0000	09/05/2014	\$8,982,360.00	\$8,977,134.96	\$5,225.04	.06			.0000	.00
			DEUTSCHE BK FINL LLC CPDN DTD 12/09/13 09/05/2014							
<u>74977LC62</u>	15,000,000.0000	03/06/2014	\$14,998,050.00	\$14,984,775.00	\$13,275.00	.09			.0000	.00
			RABOBANK USA FIN CORP CPDN DTD 09/05/13 03/06/2014							
<u>83365SC50</u>	5,000,000.0000	03/05/2014	\$4,999,400.00	\$4,999,244.44	\$155.56	.00			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 12/04/13 03/05/2014							
<u>83365SJ46</u>	25,000,000.0000	09/04/2014	\$24,951,250.00	\$24,931,666.75	\$19,583.25	.08			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 01/07/14 09/04/2014							
<u>83365SJB0</u>	10,000,000.0000	09/11/2014	\$9,979,800.00	\$9,971,869.40	\$7,930.60	.08			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 01/07/14 09/11/2014							
<u>83365SJW4</u>	5,000,000.0000	09/30/2014	\$4,989,050.00	\$4,983,683.35	\$5,366.65	.11			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 01/06/14 09/30/2014							
<u>83365SK10</u>	8,000,000.0000	10/01/2014	\$7,982,400.00	\$7,976,480.00	\$5,920.00	.07			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 01/22/14 10/01/2014							
<u>83365SK36</u>	5,000,000.0000	10/03/2014	\$4,987,550.00	\$4,983,622.20	\$3,927.80	.08			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 01/06/14 10/03/2014							
<u>83365SKN2</u>	5,000,000.0000	10/22/2014	\$4,986,600.00	\$4,983,622.20	\$2,977.80	.06			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 01/27/14 10/22/2014							
<u>89233HC77</u>	15,000,000.0000	03/07/2014	\$14,998,050.00	\$14,973,061.11	\$24,988.89	.17			.0000	.00
			TOYOTA MOTOR CREDIT CO CPDN DTD 06/10/13 03/07/2014							
<u>8923A1BK6</u>	10,000,000.0000	02/19/2014	\$9,999,400.00	\$9,987,866.67	\$11,533.33	.12			.0000	.00
			TOYOTA CDT DE PR CORP CPDN DTD 08/21/13 02/19/2014							
<u>90526NB61</u>	10,000,000.0000	02/06/2014	\$9,999,900.00	\$9,991,075.00	\$8,825.00	.09			.0000	.00
			UNION BANK NA CPDN DTD 08/07/13 02/06/2014							
<u>90526NBA2</u>	20,000,000.0000	02/10/2014	\$19,999,600.00	\$19,982,150.00	\$17,450.00	.09			.0000	.00
			UNION BANK NA CPDN DTD 07/09/13 02/10/2014							
<u>90526NBB0</u>	10,000,000.0000	02/11/2014	\$9,999,700.00	\$9,982,986.11	\$16,713.89	.17			.0000	.00
			UNION BANK NA CPDN DTD 06/11/13 02/11/2014							
<u>90526NBQ7</u>	20,000,000.0000	02/24/2014	\$19,998,400.00	\$19,981,177.78	\$17,222.22	.09			.0000	.00
			UNION BANK NA CPDN DTD 08/21/13 02/24/2014							
<u>90526NC37</u>	15,000,000.0000	03/03/2014	\$14,998,350.00	\$14,992,800.00	\$5,550.00	.04			.0000	.00

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			UNION BANK NA CPDN DTD 09/30/13 03/03/2014							
<u>90526NCA1</u>	10,000,000.0000	03/10/2014	\$9,998,500.00	\$9,998,500.00	\$ .00	.00			.0000	.00
			UNION BANK NA CPDN DTD 10/22/13 03/10/2014							
<u>90526NET8</u>	10,000,000.0000	05/27/2014	\$9,993,400.00	\$9,985,733.33	\$7,666.67	.08			.0000	.00
			UNION BANK NA CPDN DTD 09/25/13 05/27/2014							
<u>90526NF26</u>	5,000,000.0000	06/02/2014	\$4,996,550.00	\$4,991,975.00	\$4,575.00	.09			.0000	.00
			UNION BANK NA CPDN DTD 10/25/13 06/02/2014							
<u>90526NF59</u>	10,000,000.0000	06/05/2014	\$9,991,900.00	\$9,984,100.00	\$7,800.00	.08			.0000	.00
			UNION BANK NA CPDN DTD 11/05/13 06/05/2014							
<b>SUBTOTAL</b>	<b>750,590,000.0000</b>		<b>\$749,942,232.10</b>	<b>\$749,455,276.91</b>	<b>\$486,955.19</b>	<b>.06</b>			<b>.0000</b>	<b>.00</b>
<b>CORPORATE BONDS</b>										
<b>CORPORATE BONDS</b>										
<u>06406HBL2</u>	12,300,000.0000	05/15/2014	\$12,439,482.00	\$12,855,846.00	(\$416,364.00)	(3.24)	A+	A1	.0000	.00
			BANK OF NEW YORK MELLON DTD 05/12/09 4.300 05/15/2014							
<u>06406HCD9</u>	6,053,000.0000	10/23/2015	\$6,063,834.87	\$6,073,364.71	(\$9,529.84)	(.16)	A+	A1	.0000	.00
			BANK OF NEW YORK MELLON DTD 10/25/12 0.700 10/23/2015							
<u>22546QAA5</u>	35,701,000.0000	05/01/2014	\$36,149,761.57	\$37,207,174.25	(\$1,057,412.68)	(2.84)	A	A1	.0000	.00
			CREDIT SUISSE NEW YORK DTD 05/04/09 5.500 05/01/2014							
<u>22546QAE7</u>	19,655,000.0000	03/23/2015	\$20,309,118.40	\$20,503,247.92	(\$194,129.52)	(.95)	A	A1	.0000	.00
			CREDIT SUISSE NEW YORK DTD 03/23/10 3.500 03/23/2015							
<u>36962G4C5</u>	10,000,000.0000	05/13/2014	\$10,154,200.00	\$10,839,800.00	(\$685,600.00)	(6.32)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP DTD 05/13/09 5.900 05/13/2014							
<u>36962G4G6</u>	5,000,000.0000	11/14/2014	\$5,134,700.00	\$5,196,250.00	(\$61,550.00)	(1.18)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP DTD 11/16/09 3.750 11/14/2014							
<u>36962G4T8</u>	11,262,000.0000	11/09/2015	\$11,593,102.80	\$11,627,170.35	(\$34,067.55)	(.29)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP DTD 11/09/10 2.250 11/09/2015							
<u>36962G5F7</u>	1,700,000.0000	06/30/2015	\$1,745,951.00	\$1,748,356.50	(\$2,405.50)	(.14)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MED TERM NOTE							
<u>36962GK86</u>	5,000,000.0000	09/15/2014	\$5,137,350.00	\$5,313,050.00	(\$175,700.00)	(3.31)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MEDIUM TERM MED TERM NOTE TRANCHE # TR00655							
<u>36962GX41</u>	20,000,000.0000	06/09/2014	\$20,373,000.00	\$21,218,000.00	(\$845,000.00)	(3.98)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MED TERM NOTE TRANCHE # TR 00747							



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<u>46623BJW0</u>	2,784,000.0000	04/23/2015 JPMORGAN CHASE & CO DTD 04/23/13 0.800 04/23/2015	\$2,787,034.56	\$2,786,747.81	\$286.75	.01	A	A3	.0000	.00
<u>46625HCE8</u>	5,000,000.0000	03/01/2015 JP MORGAN CHASE & CO DTD 02/25/05 4.750 03/01/2015	\$5,216,500.00	\$5,336,880.00	(\$120,380.00)	(2.26)	A	A3	.0000	.00
<u>46625HHN3</u>	14,000,000.0000	06/01/2014 JPMORGAN CHASE & CO DTD 05/18/09 4.650 06/01/2014	\$14,189,000.00	\$14,502,980.00	(\$313,980.00)	(2.16)	A	A3	.0000	.00
<u>46625HHP8</u>	14,385,000.0000	01/20/2015 JPMORGAN CHASE & CO DTD 09/18/09 3.700 01/20/2015	\$14,791,520.10	\$15,048,939.70	(\$257,419.60)	(1.71)	A	A3	.0000	.00
<u>585907AM0</u>	6,720,000.0000	12/15/2014 MELLON BANK NA DTD 11/24/04 4.750 12/15/2014	\$6,978,652.80	\$7,187,557.44	(\$208,904.64)	(2.91)	A+	AA3	.0000	.00
<u>89233P6X9</u>	6,500,000.0000	02/19/2014 TOYOTA MOTOR CREDIT CORP MED TERM NOTE	\$6,500,130.00	\$6,502,080.00	(\$1,950.00)	(.03)	AA-	AA3	.0000	.00
<u>90331HKP7</u>	1,250,000.0000	10/30/2014 U S BK NATL ASSN CINCINNATI OHIO TRANCHE # TR 00230 SER BKNT	\$1,293,587.50	\$1,319,125.00	(\$25,537.50)	(1.94)	A+	A1	.0000	.00
<u>90333WAB4</u>	4,975,000.0000	02/04/2014 US BANK NA DTD 02/04/02 6.300 02/04/2014	\$4,975,000.00	\$5,161,836.13	(\$186,836.13)	(3.62)	A+	A1	.0000	.00
<u>91159HGR5</u>	22,570,000.0000	05/15/2014 US BANCORP DTD 05/14/09 4.200 05/15/2014	\$22,823,235.40	\$23,361,332.24	(\$538,096.84)	(2.30)	A+	A1	.0000	.00
<u>949746CR0</u>	11,000,000.0000	11/15/2014 WELLS FARGO DTD 11/06/02 5.000 11/15/2014	\$11,387,310.00	\$11,471,857.00	(\$84,547.00)	(.74)	A	A3	.0000	.00
<b>SUBTOTAL</b>	<b>215,855,000.0000</b>		<b>\$220,042,471.00</b>	<b>\$225,261,595.05</b>	<b>(\$5,219,124.05)</b>	<b>(2.32)</b>			<b>.0000</b>	<b>.00</b>
<b>FEDERAL AGENCY</b>										
GOVERNMENT AGENCIES										
<u>3130A0HD5</u>	15,000,000.0000	12/27/2016 FED HOME LN BK DTD 12/27/13 0.800 12/27/2016	\$15,012,450.00	\$15,000,000.00	\$12,450.00	.08	AA+	AAA	.0000	.00
<u>31315PFR5</u>	2,000,000.0000	04/29/2014 FED AGRIC DTD 04/29/09 3.125 04/29/2014	\$2,013,580.00	\$2,061,274.00	(\$47,694.00)	(2.31)	N/A	N/A	.0000	.00
<u>31315PSE0</u>	4,500,000.0000	03/25/2014 FARMER MAC MED TERM NOTE SER 0000	\$4,500,630.00	\$4,501,935.00	(\$1,305.00)	(.03)	N/A	N/A	.0000	.00
<u>31331JCV3</u>	3,200,000.0000	02/03/2014 FED FARM CREDIT BK DTD 02/03/10 2.200 02/03/2014	\$3,200,000.00	\$3,272,480.00	(\$72,480.00)	(2.21)	AA+	AAA	.0000	.00
<u>31331KAH3</u>	22,465,000.0000	02/27/2014	\$22,480,725.50	\$22,398,237.70	\$82,487.80	.37	AA+	AAA	.0000	.00

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			FED FARM CREDIT BK DTD 01/19/11 1.125 02/27/2014							
<u>31331KCN8</u>	5,000,000.0000	02/18/2014	\$5,003,000.00	\$5,000,000.00	\$3,000.00	.06	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 02/18/11 1.530 02/18/2014							
<u>31331KGN4</u>	25,000,000.0000	04/07/2014	\$25,058,750.00	\$25,000,000.00	\$58,750.00	.24	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 04/07/11 1.400 04/07/2014							
<u>31331XWV8</u>	5,190,000.0000	04/25/2014	\$5,247,868.50	\$5,462,625.51	(\$214,757.01)	(3.93)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 04/25/07 5.000 04/25/2014							
<u>31331YHM5</u>	9,600,000.0000	12/15/2014	\$9,934,656.00	\$10,551,552.00	(\$616,896.00)	(5.85)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/12/07 4.300 12/15/2014							
<u>313373JR4</u>	35,000,000.0000	05/28/2014	\$35,144,550.00	\$35,679,450.00	(\$534,900.00)	(1.50)	AA+	AAA	.0000	.00
			FED HOME LN BK DTD 04/15/11 1.375 05/28/2014							
<u>3133ECFD1</u>	10,000,000.0000	05/13/2014	\$10,003,300.00	\$10,000,592.00	\$2,708.00	.03	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 02/13/13 0.200 05/13/2014							
<u>3133ECGH1</u>	10,000,000.0000	03/04/2014	\$10,000,900.00	\$9,999,300.00	\$1,600.00	.02	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 03/04/13 0.180 03/04/2014							
<u>3133EDBC5</u>	30,575,000.0000	09/12/2016	\$30,443,833.25	\$30,559,721.25	(\$115,888.00)	(.38)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/12/13 0.600 09/12/2016							
<u>3133EDBK7</u>	9,101,000.0000	12/09/2016	\$9,045,847.94	\$9,090,078.80	(\$44,230.86)	(.49)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/09/13 0.680 12/09/2016							
<u>3133EDC42</u>	20,000,000.0000	12/19/2016	\$19,892,800.00	\$20,000,000.00	(\$107,200.00)	(.54)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/19/13 0.700 12/19/2016							
<u>3134G2UA8</u>	50,000,000.0000	08/20/2014	\$50,235,000.00	\$50,384,100.00	(\$149,100.00)	(.30)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP DTD 07/26/11 1.000 08/20/2014							
<u>3134G4N53</u>	20,000,000.0000	12/19/2016	\$19,980,000.00	\$20,000,000.00	(\$20,000.00)	(.10)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0000							
<u>3134G4N79</u>	23,000,000.0000	12/19/2016	\$22,977,000.00	\$23,000,000.00	(\$23,000.00)	(.10)	AA+	N/A	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0001							
<u>3134G4NH7</u>	25,000,000.0000	06/24/2016	\$24,966,000.00	\$25,000,000.00	(\$34,000.00)	(.14)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NJ3</u>	12,000,000.0000	12/20/2016	\$11,970,960.00	\$12,000,000.00	(\$29,040.00)	(.24)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NK0</u>	15,000,000.0000	12/09/2016	\$14,942,100.00	\$14,998,500.00	(\$56,400.00)	(.38)	AA+	AAA	.0000	.00

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			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NT1</u>	25,000,000.0000	06/09/2016	\$24,951,500.00	\$25,000,000.00	(\$48,500.00)	(.19)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NU8</u>	25,000,000.0000	12/23/2016	\$24,969,250.00	\$25,000,000.00	(\$30,750.00)	(.12)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4PF9</u>	30,000,000.0000	12/27/2016	\$29,979,600.00	\$30,000,000.00	(\$20,400.00)	(.07)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4Q27</u>	30,000,000.0000	12/27/2016	\$30,010,800.00	\$30,000,000.00	\$10,800.00	.04	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0000							
<u>3134G4Q76</u>	20,000,000.0000	12/19/2016	\$19,976,600.00	\$20,000,000.00	(\$23,400.00)	(.12)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4QW1</u>	31,500,000.0000	12/30/2016	\$31,508,820.00	\$31,500,000.00	\$8,820.00	.03	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP DTD 12/30/13 0.850 12/30/2016							
<u>31359MW41</u>	1,260,000.0000	09/15/2016	\$1,411,376.40	\$1,420,020.00	(\$8,643.60)	(.61)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 08/17/06 5.250 09/15/2016							
<u>3135G0BY8</u>	20,000,000.0000	08/28/2014	\$20,086,000.00	\$20,167,600.00	(\$81,600.00)	(.40)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 07/18/11 0.875 08/28/2014							
<u>3135G0XU2</u>	8,000,000.0000	05/27/2016	\$7,996,000.00	\$8,000,000.00	(\$4,000.00)	(.05)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 05/30/13 0.520 05/27/2016							
<u>3135G0YW7</u>	108,725,000.0000	11/25/2016	\$108,560,825.25	\$108,885,289.50	(\$324,464.25)	(.30)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN SER 0000							
<u>3136G1WJ4</u>	3,980,000.0000	10/21/2016	\$3,986,368.00	\$3,995,920.00	(\$9,552.00)	(.24)	AA+	N/A	.0000	.00
			FED NATL MTG ASSN DTD 10/21/13 0.900 10/21/2016							
<u>3136G1Y52</u>	18,000,000.0000	12/23/2016	\$17,953,200.00	\$18,000,000.00	(\$46,800.00)	(.26)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 12/23/13 0.750 12/23/2016							
<u>3136G1YC7</u>	15,000,000.0000	12/27/2016	\$14,975,850.00	\$15,000,000.00	(\$24,150.00)	(.16)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN SER 0001							
<u>3136G1YH6</u>	17,000,000.0000	12/30/2016	\$16,996,430.00	\$17,000,000.00	(\$3,570.00)	(.02)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 12/30/13 0.800 12/30/2016							
			STRIPPED AND ZERO-COUPON							
<u>313586QR3</u>	25,000,000.0000	07/05/2014	\$24,980,500.00	\$24,893,500.00	\$87,000.00	.35	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DEB ZERO CPN DTD 07/05/84 07/05/2014							

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<b>SUBTOTAL</b>	<b>730,096,000.0000</b>		<b>\$730,397,070.84</b>	<b>\$732,822,175.76</b>	<b>(\$2,425,104.92)</b>	<b>(.33)</b>			<b>.0000</b>	<b>.00</b>
<b>MUNICIPAL BONDS</b>										
MUNICIPAL BONDS - TAX-EXEMPT										
<u>1306852L3</u>	2,575,000.0000	04/01/2014	\$2,591,480.00	\$2,615,324.50	(\$23,844.50)	(.91)	A-	A2	.0000	.00
			CALIFORNIA ST PUBLIC WKS BRD LEASE REVENUE							
<u>764411BN3</u>	12,100,000.0000	07/31/2014	\$12,101,210.00	\$12,100,000.00	\$1,210.00	.01	SP-1+	N/R	.0000	.00
			RICHMOND CA TRANS-SER A							
MUNICIPAL TAXABLE										
<u>03254CFW5</u>	1,305,000.0000	11/01/2016	\$1,381,942.80	\$1,372,786.15	\$9,156.65	.67	N/R	AA3	.0000	.00
			ANAHEIM CA CITY SCH DIST BANS-TXBL-QUALIFIED SCH CONSTR							
<u>13063A5C4</u>	1,870,000.0000	04/01/2015	\$1,980,255.20	\$1,995,888.40	(\$15,633.20)	(.78)	A	A1	.0000	.00
			CALIFORNIA ST BUILD AMERICA BONDS-TXB-VAR PU							
<u>13063A7F5</u>	5,130,000.0000	10/01/2014	\$5,284,259.10	\$5,312,243.00	(\$27,983.90)	(.53)	A	A1	.0000	.00
			CALIFORNIA ST TAXABLE-VAR PURP							
<u>13063BHZ8</u>	5,200,000.0000	11/01/2015	\$5,509,608.00	\$5,548,608.00	(\$39,000.00)	(.70)	A	A1	.0000	.00
			CALIFORNIA ST TAXABLE							
<u>13063BN73</u>	2,735,000.0000	02/01/2016	\$2,753,598.00	\$2,761,848.15	(\$8,250.15)	(.30)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063BNQ1</u>	1,800,000.0000	10/01/2014	\$1,821,492.00	\$1,826,856.00	(\$5,364.00)	(.29)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063BNR9</u>	6,000,000.0000	10/01/2015	\$6,216,180.00	\$6,243,970.00	(\$27,790.00)	(.45)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063CFD7</u>	950,000.0000	11/01/2016	\$959,167.50	\$958,445.50	\$722.00	.08	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>91412GSW6</u>	5,000,000.0000	05/15/2015	\$5,018,600.00	\$5,000,000.00	\$18,600.00	.37	AA	AA1	.0000	.00
			UNIV OF CALIFORNIA CA REVENUES TXBL-GEN-SER AJ							
<b>SUBTOTAL</b>	<b>44,665,000.0000</b>		<b>\$45,617,792.60</b>	<b>\$45,735,969.70</b>	<b>(\$118,177.10)</b>	<b>(.26)</b>			<b>.0000</b>	<b>.00</b>
<b>OTHER ASSETS</b>										
OTHER ASSETS										
<u>MS6232818</u>	50,000,000.0000		\$50,000,000.00	\$50,000,000.00	\$0.00	.00			.0000	.00
			CA LAIF STATE OF CALIFORNIA INVESTMENT FD							
<u>MS6615459</u>	15,000,000.0000		\$15,000,000.00	\$15,000,000.00	\$0.00	.00			.0000	.00

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CALTRUST SHORT TERM ACCT										
SUBTOTAL	65,000,000.0000		\$65,000,000.00	\$65,000,000.00	\$ .00	.00			.0000	.00
ACCOUNT 11435100 TOTAL	1,961,206,000.0000		\$1,966,014,816.54	\$1,973,274,475.74	(\$7,259,659.20)	(.37)			.0000	.00
GRAND TOTAL	1,961,206,000.0000		\$1,966,014,816.54	\$1,973,274,475.74	(\$7,259,659.20)	(.37)			.0000	.00
END OF REPORT										

DECEMBER 2013 & JANUARY 2014 TRANSACTIONS

Transaction Date	Purchase/Sale	Par Amount	Security Type	Security Name	Maturity Date	Yield
12/02/13	Purchase	2.784	MTN	JP MORGAN CHASE & CO	04/23/15	0.728499
12/02/13	Purchase	5.00	MTN	WELLS FARGO & CO	11/15/14	0.510005
12/03/13	Purchase	25.00	NCD	WELLS FARGO BANK NA	03/05/14	0.16
12/03/13	Purchase	12.10	MUNI	RICHMOND CA TRANS	07/31/14	0.38
12/04/13	Purchase	1.00	MUNI	CAL MUNI	10/01/15	0.45
12/06/13	Purchase	1.80	MUNI	CAL MUNI	10/01/14	0.30
12/06/13	Purchase	10.00	CP	DEUTSCHE BANK FIN	09/02/14	0.34
12/09/13	Purchase	25.00	GA	FHLMC	06/09/16	0.45
12/09/13	Purchase	15.00	GA	FHLMC	12/09/16	0.703375
12/09/13	Purchase	8.00	GA	FNMA	05/27/16	0.519910
12/09/13	Purchase	10.00	CP	CREDIT SUISSE NY	09/04/14	0.32
12/10/13	Purchase	11.295	GA	FHLMC MULTI-STEP	09/06/16	0.270473
12/10/13	Purchase	9.00	CP	DEUTSCHE BANK FIN	09/05/14	0.34
12/10/13	Purchase	25.00	NCD	WELLS FARGO BANK NA	06/09/14	0.21
12/11/13	Purchase	1.500	MUNI	CAL MUNI	02/01/16	0.60
12/11/13	Purchase	9.101	GA	FFCB	12/09/16	0.720578
12/12/13	Purchase	25.00	GA	FFCB	09/12/16	0.622082
12/12/13	Purchase	13.500	GA	FAMCA	12/12/16	0.720168
12/12/13	Purchase	5.575	GA	FFCB	09/12/16	0.601877
12/12/13	Purchase	8.725	GA	FNMA	11/25/16	0.600261
12/12/13	Purchase	1.050	MUNI	CAL MUNI	02/01/16	0.53
12/12/13	Purchase	1.260	GA	FNMA	09/15/16	0.600282
12/12/13	Purchase	5.00	CP	CREDIT SUISSE NY	09/05/14	0.33
12/13/13	Purchase	10.00	CP	CREDIT SUISSE NY	09/08/14	0.33
12/17/13	Purchase	5.00	CP	CREDIT SUISSE NY	09/08/14	0.33
12/18/13	Purchase	5.00	CP	CREDIT SUISSE NY	09/11/14	0.33
12/19/13	Purchase	15.00	GA	FHLMC MULTI-STEP	12/19/16	0.50
12/19/13	Purchase	7.50	GA	FHLMC MULTI-STEP	12/19/16	0.50
12/19/13	Purchase	12.50	GA	FHLMC MULTI-STEP	12/19/16	0.50
12/19/13	Purchase	8.00	GA	FHLMC MULTI-STEP	12/19/16	0.50
12/19/13	Purchase	20.00	GA	FFCB	12/19/16	0.70
12/19/13	Purchase	20.00	GA	FHLMC	12/19/16	0.75
12/20/13	Purchase	12.00	GA	FHLMC	12/20/16	0.72
12/20/13	Purchase	11.262	MTN	GECC	11/09/15	0.520038
12/23/13	Purchase	25.00	GA	FHLMC MULTI-STEP	12/23/16	0.50
12/23/13	Purchase	18.00	GA	FNMA	12/23/16	0.75
12/23/13	Purchase	1.600	MTN	CREDIT SUISSE NY	03/23/15	0.50009
12/23/13	Purchase	13.00	CP	DEUTSCHE BANK FIN	12/30/13	0.110008
12/23/13	Purchase	7.00	LAIF	LAIF	DAILY	VARIED
12/24/13	Purchase	25.00	GA	FHLMC	06/24/16	0.5
12/24/13	Purchase	10.00	GA	FHLMC MULTI-STEP	06/24/16	0.25
12/24/13	Purchase	3.100	MUNI	CAL MUNI	10/01/14	0.651
12/26/13	Sale	10.00	GA	FHLMC	12/29/14	0.237527
12/26/13	Sale	20.00	GA	FHLMC	08/28/15	0.451136
12/26/13	Sale	15.00	GA	FHLMC	08/08/16	0.752062
12/26/13	Sale	20.00	GA	FNMA	01/29/16	0.543307
12/26/13	Sale	20.00	GA	FNMA	03/16/15	0.309342
12/27/13	Purchase	15.00	GA	FNMA	12/27/16	0.75
12/27/13	Purchase	30.00	GA	FHLMC MULTI-STEP	12/27/16	0.5
12/27/13	Purchase	18.00	GA	FHLMC MULTI-STEP	12/27/16	0.5

12/27/13	Purchase	12.00	GA	FHLMC MULTI-STEP	12/27/16	0.5
12/27/13	Purchase	15.00	GA	FHLB	12/27/16	0.8
12/27/13	Purchase	4.00	LAIF	LAIF	DAILY	VARIED
12/30/13	Purchase	30.00	GA	FHLMC	12/30/16	0.85
12/30/13	Purchase	17.00	GA	FNMA	12/30/16	0.8
12/30/13	Purchase	1.500	GA	FHLMC	12/30/16	0.85
12/30/13	Sale	10.00	MTN	GECC	07/02/15	0.655553
12/30/13	Sale	22.467	MTN	GECC	01/09/15	0.369342
12/30/13	Purchase	25.00	CP	TCPR	01/09/14	0.04
12/30/13	Purchase	75.00	CP	SOCIETE GENERALE N AMER	12/31/13	0.06012
12/30/13	Purchase	25.00	CP	DEUTSCHE BANK FIN	12/31/13	0.10008
12/31/13	Sale	20.00	GA	FNMA	11/06/15	0.044074
12/31/13	Sale	10.00	GA	FNMA	11/14/16	0.820614
12/31/13	Sale	9.00	GA	FNMA DISCOUNT NOTE	11/15/14	0.290067
12/31/13	Sale	13.500	GA	FAMCA	12/12/16	0.883223
12/31/13	Sale	5.650	GA	FHLMC	05/27/16	0.622257
12/31/13	Sale	11.295	GA	FHLMC MULTI-STEP	09/06/16	0.470982
12/31/13	Sale	2.050	GA	FFCB	10/28/15	0.413517
12/31/13	Sale	10.00	GA	FHLMC MULTI-STEP	06/24/16	0.682353
12/31/13	Purchase	20.00	GA	FHLB DISCOUNT NOTE	01/02/14	0
12/31/13	Purchase	5.00	GA	FFCB	01/23/14	0.050459
12/31/13	Purchase	50.00	CP	BANK OF TOKYO MIJ UFJ NY	01/07/14	0.080001
12/31/13	Purchase	125.00	CP	BANK OF TOKYO MIJ UFJ NY	01/14/14	0.110005
01/02/14	Purchase	2.900	CP	SOCIETE GENERALE	01/31/14	0.10
01/03/14	Purchase	25.00	GA	FHLB DISCOUNT NOTE	01/31/14	0.02
01/03/14	Purchase	20.00	GA	FHLB DISCOUNT NOTE	01/31/14	0.02
01/03/14	Purchase	23.00	CP	DEUTSCHE BANK FIN	01/10/14	0.10
01/06/14	Purchase	5.00	GA	SOCIETE GENERALE	09/30/14	0.44
01/06/14	Purchase	10.00	CP	BANK OF TOKYO MIT UFJ NY	02/06/14	0.15
01/06/14	Purchase	5.00	GA	FHLB DISCOUNT NOTE	03/25/14	0.05
01/07/14	Purchase	10.00	CP	SOCIETE GENERALE	09/11/14	0.41
01/07/14	Purchase	25.00	CP	SOCIETE GENERALE	09/04/14	0.41
01/08/14	Purchase	5.00	CP	SOCIETE GENERALE	10/03/14	0.44
01/09/14	Purchase	10.00	CP	UNION BANK NA	03/10/14	0.09
01/09/14	Purchase	10.00	CP	CREDIT SUISSE NY	10/03/14	0.33
01/09/14	Purchase	10.00	YCD	BANK OF MONTREAL	03/10/14	0.14
01/10/14	Purchase	7.341	MTN	WELLS FARGO & CO	04/15/15	0.50057
01/10/14	Purchase	0.185	MUNI	CAL MUNI	02/01/16	0.80
01/13/14	Purchase	10.00	MTN	WELLS FARGO & CO	04/15/15	0.480002
01/14/14	Purchase	6.053	MTN	BANK OF NEW YORK MELLON	10/23/15	0.50
01/14/14	Purchase	98.00	CP	SOCIETE GENERALE	01/15/14	0.06
01/14/14	Purchase	1.00	CP	SOCIETE GENERALE	01/15/14	0.06
01/14/14	Purchase	22.00	CP	DEUTSCHE BANK FIN	01/15/14	0.07
01/15/14	Purchase	101.00	CP	SOCIETE GENERALE	01/16/14	0.06
01/15/14	Purchase	15.00	CP	DEUTSCHE BANK FIN	01/16/14	0.07
01/16/14	Purchase	22.00	CP	DEUTSCHE BANK FIN	01/17/14	0.07
01/16/14	Purchase	93.00	CP	BANK OF TOKYO MIT UFJ NY	01/23/14	0.09
01/17/14	Purchase	25.00	CP	BANK OF TOKYO MIT UFJ NY	01/24/14	0.08
01/22/14	Purchase	8.00	CP	SOCIETE GENERALE	10/01/14	0.42
01/23/14	Purchase	34.00	CP	UNION BANK NA	01/24/14	0.01
01/23/14	Purchase	50.00	CP	UNION BANK NA	01/24/14	0.01
01/24/14	Purchase	50.00	CP	UNION BANK NA	01/28/14	0.02
01/24/14	Purchase	50.00	CP	BANK OF TOKYO MIT UFJ NY	03/24/14	0.16
01/27/14	Purchase	20.00	CP	BANK OF TOKYO MIT UFJ NY	02/18/14	0.13
01/27/14	Purchase	5.00	CP	SOCIETE GENERALE	10/22/14	0.44

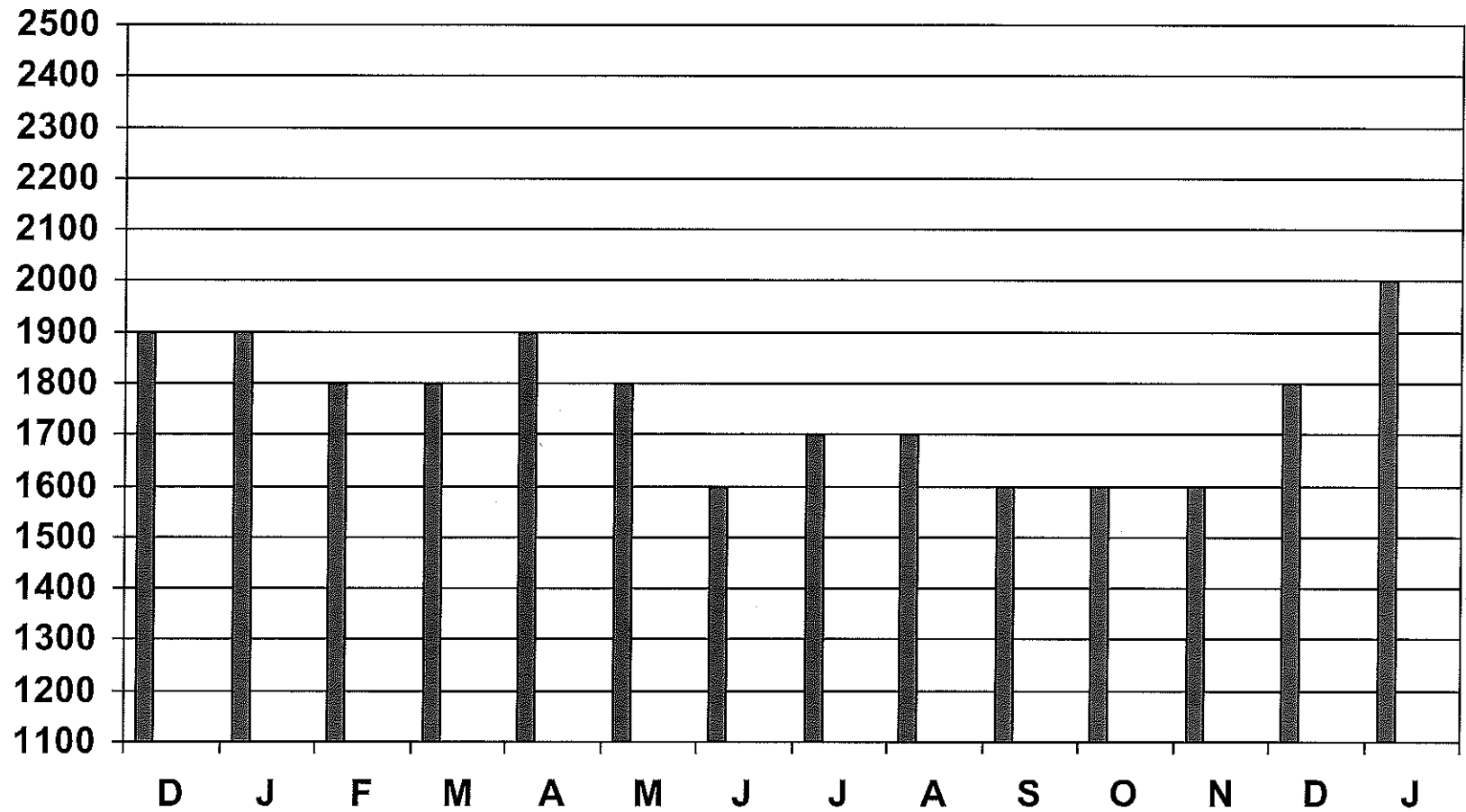
01/28/14	Purchase	30.00	CP	BANK OF TOKYO MIT UFJ NY	02/18/14	0.12
01/29/14	Purchase	50.00	CP	BANK OF TOKYO MIT UFJ NY	02/05/14	0.10
01/30/14	Purchase	25.00	CP	BANK OF TOKYO MIT UFJ NY	02/28/14	0.14
01/30/14	Purchase	5.00	CP	SOCIETE GENERALE	03/05/14	0.16
01/31/14	Purchase	10.00	MTN	CREDIT SUISSE NY	03/23/15	0.42032
01/31/14	Sale	17.341	MTN	WELLS FARGO & CO	04/15/15	0.585035
01/31/14	Purchase	10.00	CP	BANK OF TOKYO MIT UFJ NY	03/03/14	0.14



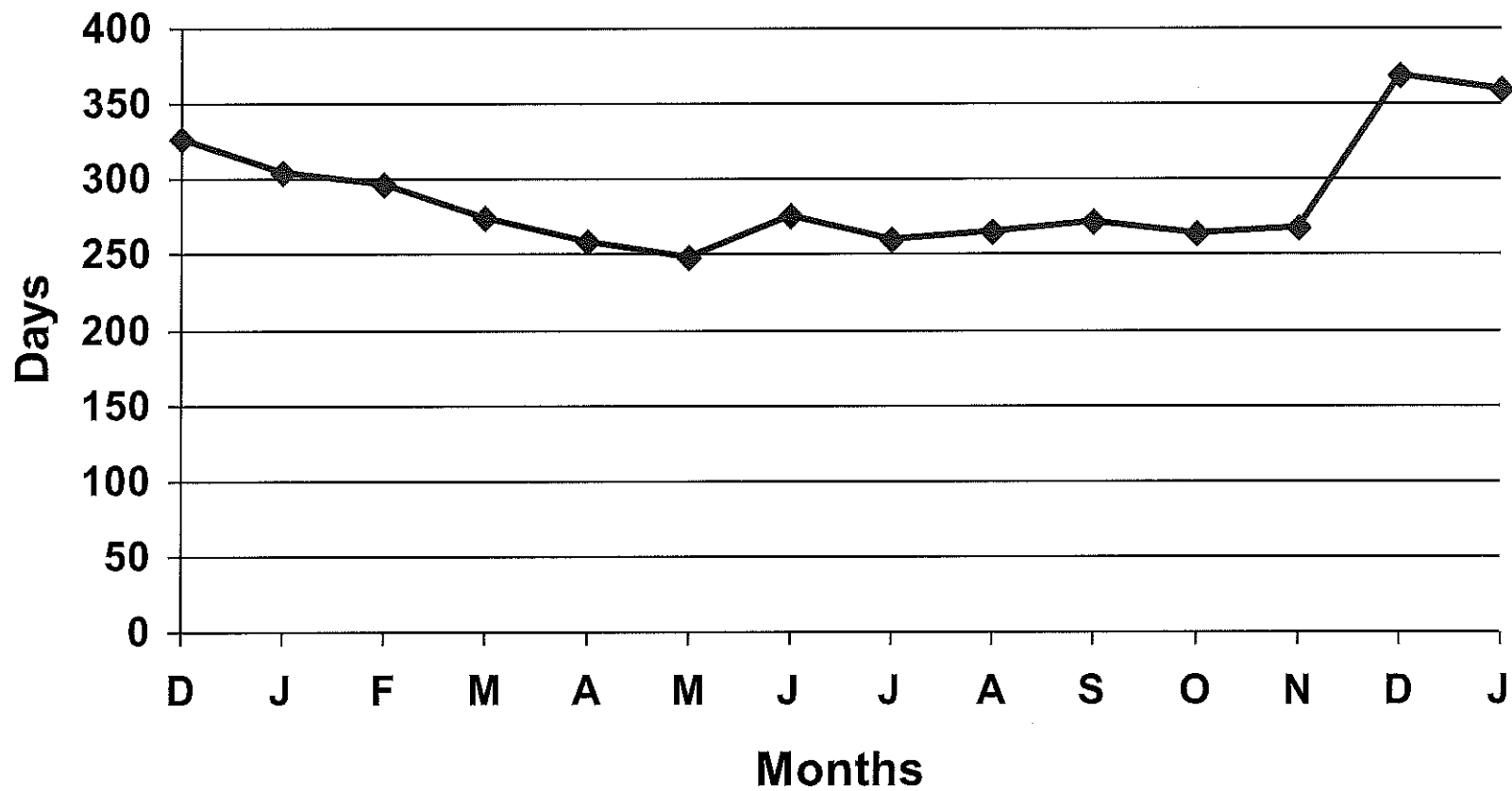
GA summary

TOTAL PORTFOLIO =		1,961.206			
FEDERAL AGENCIES			1/31/2014		Percent of Portfolio
	NOTES		Discount Notes	TOTAL	
Federal Home Loan Bank	50.000		5.000	55.000	2.80%
Federal National Mortgage Association	191.965		25.000	216.965	11.06%
Federal Home Loan Mortgage Corporation	306.500		0.000	306.500	15.63%
Federal Farm Credit Bank	150.131		0.000	150.131	7.66%
Federal Agricultural Mortgage Corp	6.500		0.000	6.500	0.33%
Tennessee Valley Authority	0.000		0.000	0.000	0.00%
	705.096		30.000	735.096	37.48%
				735.096	

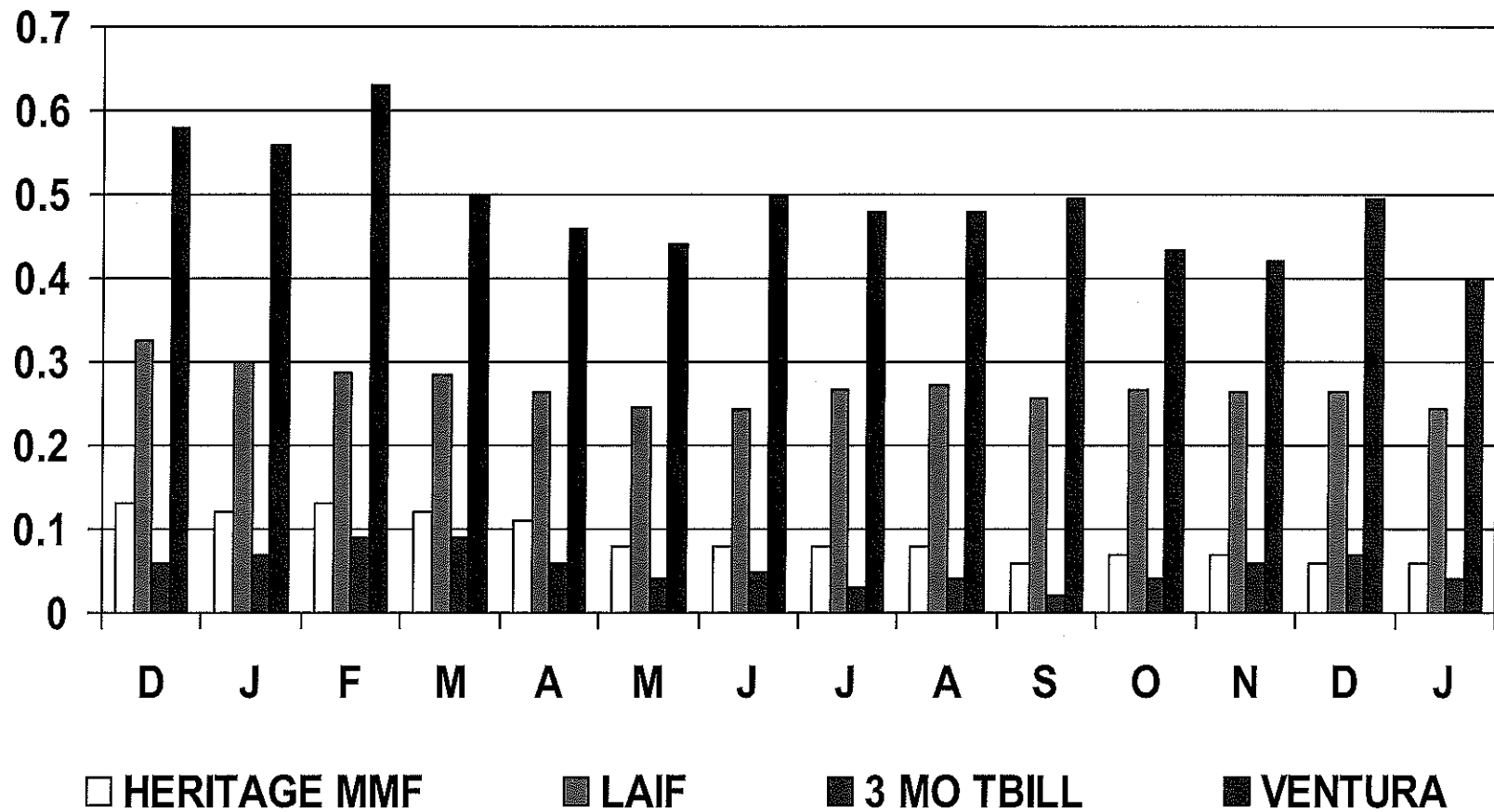
# PORTFOLIO AVERAGE MONTHLY BALANCE



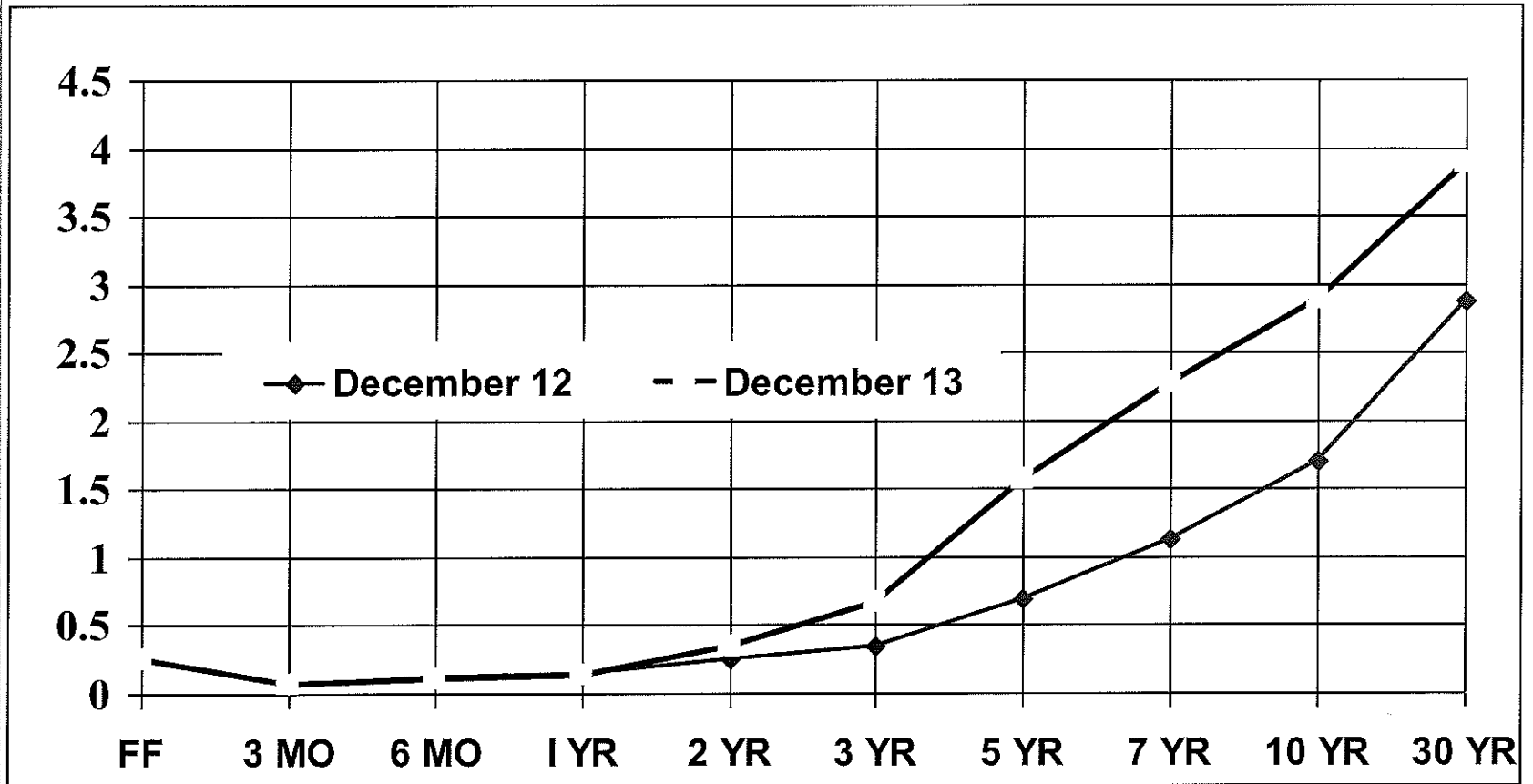
# AVERAGE MATURITY



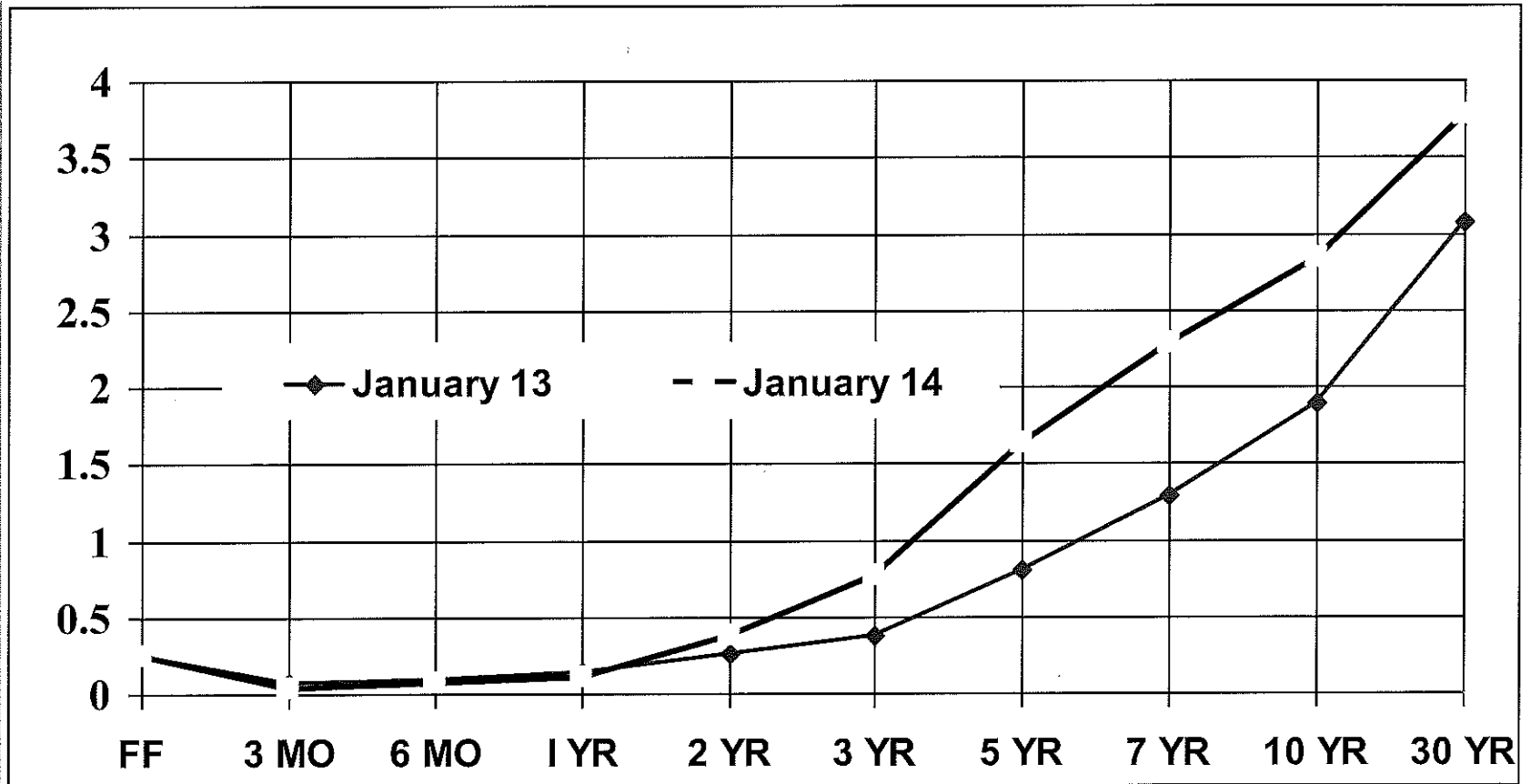
# ++++YIELD COMPARISON



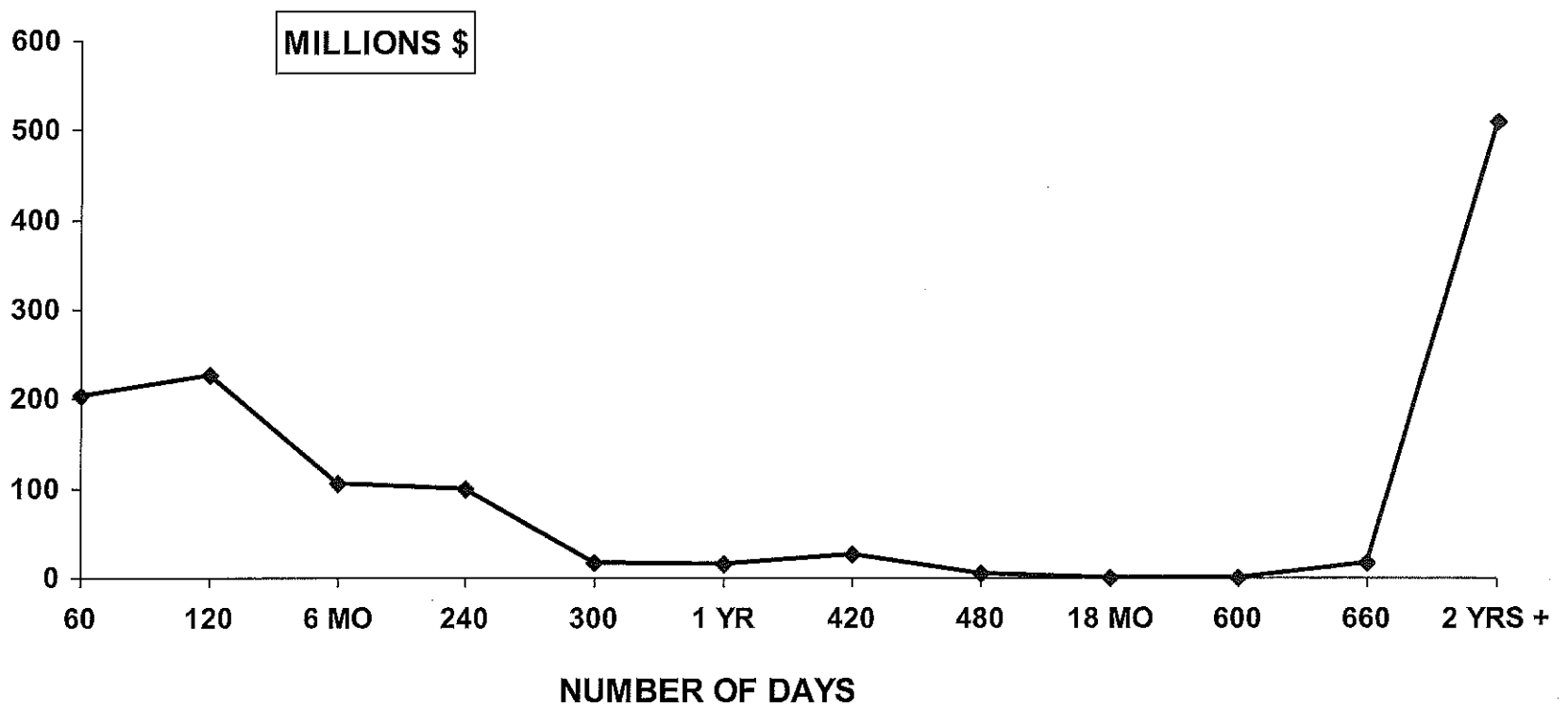
# YIELD CURVE



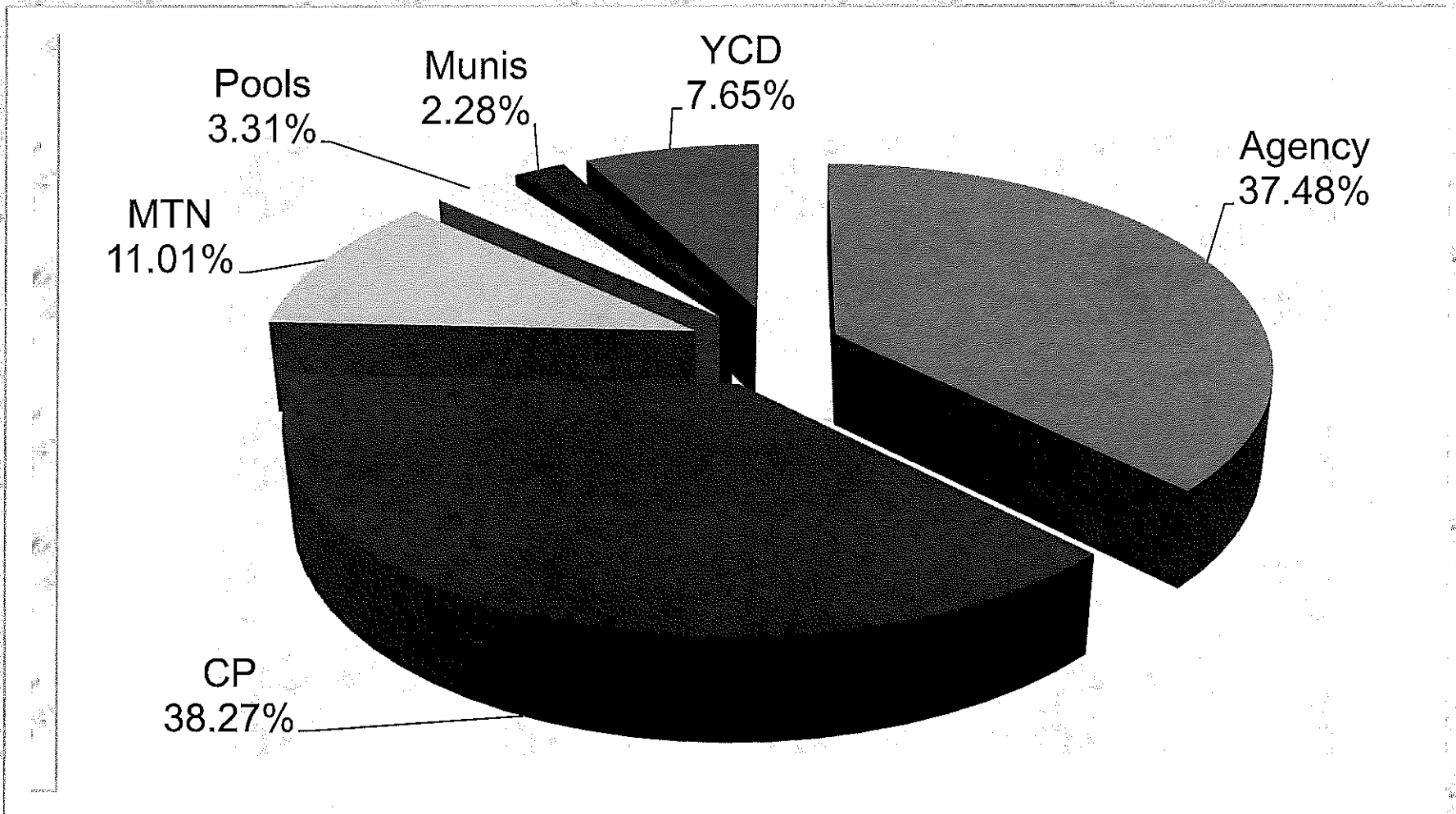
# YIELD CURVE



# MATURITY DISTRIBUTION

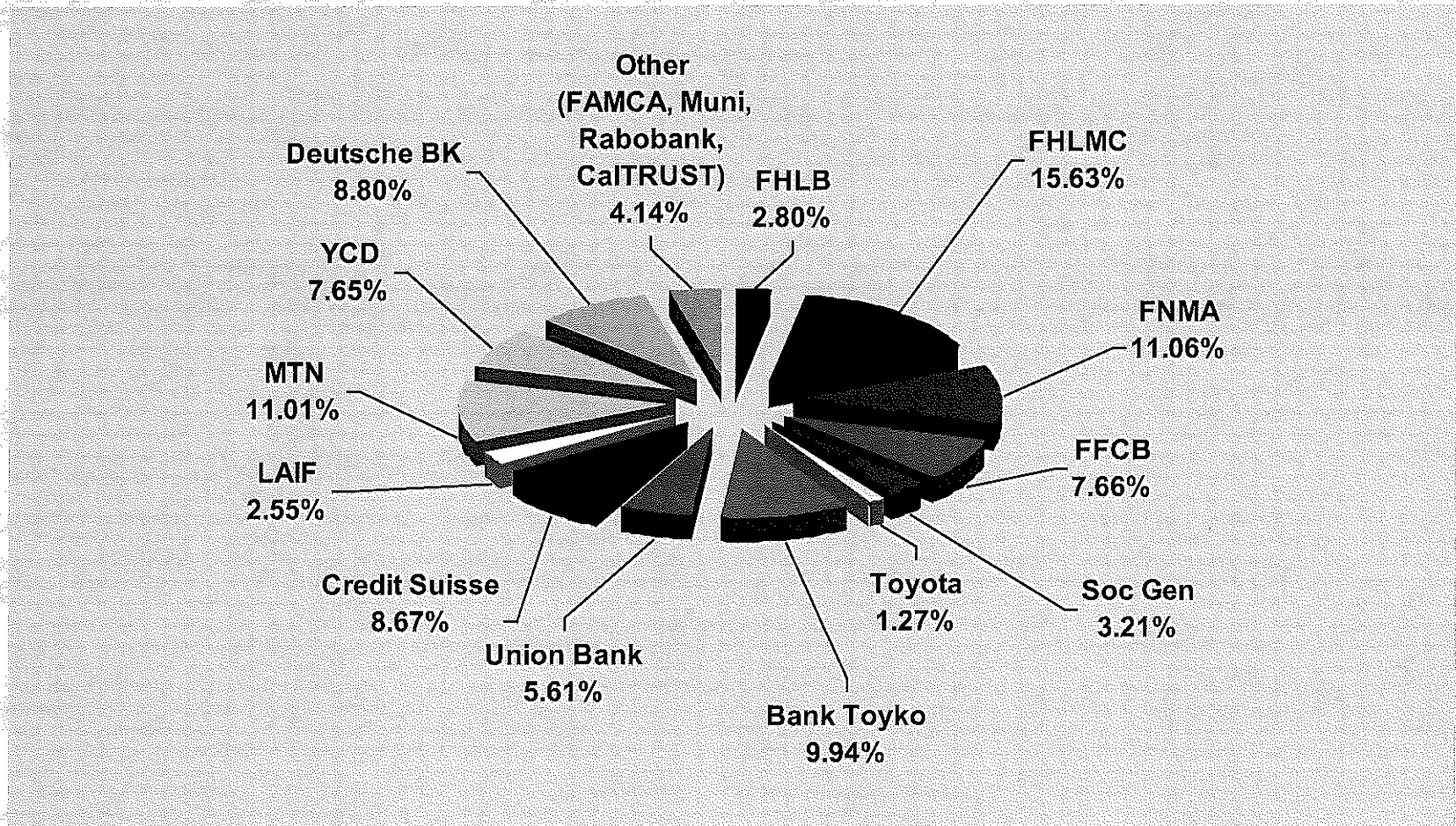


# PORTFOLIO HOLDINGS BY CLASS





# PORTFOLIO HOLDINGS





# TREASURER-TAX COLLECTOR VENTURA COUNTY

STEVEN HINTZ  
TREASURER  
TAX COLLECTOR

Linda Catherine Le, MPPA  
Assistant Treasurer-Tax Collector

March 25, 2014

Ventura County Board of Supervisors  
County Government Center  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT:** Discuss and File Report of Investments, Including Market Values for Investments for the Month Ending February 28, 2014.

**RECOMMENDATION:** Discuss and File

**FISCAL/MANDATES IMPACT:** None

**DISCUSSION:**

The average daily portfolio balance for the month of February amounted to \$1.931 billion. The annualized yield for the month of February was .507%. The weighted average days to maturity decreased 5 days to 355 days. The total net monthly earnings were \$752,000. The portfolio has been structured to satisfy the anticipated cash flow needs of the participants. The investment practices and portfolio holdings are in compliance with the investment policy.

The portfolio has been managed with the stated objectives of safety, liquidity and earning a competitive rate of return, outlined in the Statement of Investment Policy. In striving to maintain the primary objective, safety of principal, the County portfolio has received a rating of "AAAF" by Standard & Poor's (S&P), the highest possible ranking given by the agency. Regarding the secondary objective, maintaining sufficient liquidity to meet cash flow needs, the portfolio is rated "S1+," also the highest ranking given by S&P. In light of the first two objectives, the portfolio has on balance outperformed its benchmarks, satisfying the final objective, that of earning a competitive rate of return.

The Ventura County investment fund is a fixed-income, interest-rate-sensitive portfolio with no direct exposure to equities, commodities or global markets. Accordingly, this report will more specifically focus on factors related to U.S. interest rates.

February 2014 marked a return to normalcy for the Investment Work Group. The interest rate market has been quiet. Yields are slowly trending upward, with 1% now being regularly offered on 3-year instruments and .50% on 2-year instruments. 270-day commercial paper is still the place to invest for less than a year, yielding about .30% compared to about .20% for state and federal debt instruments. The federal debt ceiling

was increased practically without comment, and what appear to be major political events world-wide have had no significant impact on our market. All of the purchases by the Investment Work Group in February were of the short variety to maintain appropriate liquidity reserves. February's comparatively high annualized yield of .507% is historically likely to fall back into the .43%-.48% range in the longer month of March. While we continue to be alert for longer-term, higher-yield instruments, I would not expect many such purchases before April.

Accordingly, it is my intent to continue to manage the portfolio based on the cautious assumption that the rise in interest rates within our horizon will rise gradually. Although we will continue to use commercial paper to manage the anticipated cash flow needs of the pool participants, we will seek out higher-yielding instruments in the 12 to 18-month period, as appropriate. It is reasonable to expect that the reported yield will remain in the 43 to 48 basis point range for the next few months.

This letter has been reviewed and approved as to form by the County Executive Office, the Auditor-Controller's Office, and County Counsel.

Please call me at 654-3726 if you have any questions regarding this item.



Steven Hintz  
Treasurer-Tax Collector

- Exhibit 1 – Market Values of Investments
- Exhibit 2 – Monthly Transactions
- Exhibit 3 – Summary of Government Agency Securities
- Exhibit 4 – Graphs
- Exhibit 5 – Portfolio Holdings

**WELLS FARGO**  
**Market/Cost Value Comparison Report**  
**By Account By Industry Class**  
**COUNTY OF VENTURA**

**General Reporting**  
 From Month End 02/28/2014  
 03/03/2014 10:00:55 AM EST

**ACCOUNT: All Accounts Selected**

\* = Trade or Other Activity Pending

<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
ACCOUNT: 11435100 COUNTY OF VENTURA										
NET CASH										
NET CASH	.0000		\$ .00	\$ .00	\$ .00	.00			.0000	.00
	U.S. DOLLARS									
<b>SUBTOTAL</b>	<b>.0000</b>		<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>.00</b>			<b>.0000</b>	<b>.00</b>
US GOVERNMENT SHORT-TERM										
GOVERNMENT AGENCY DISCOUNT										
<u>313385US3</u>	5,000,000.0000	03/25/2014	\$4,999,950.00	\$4,999,458.33	\$491.67	.01	N/A	N/A	.0000	.00
	FED HOME LN BK DISC NOTE DTD 03/25/13 03/25/2014									
<b>SUBTOTAL</b>	<b>5,000,000.0000</b>		<b>\$4,999,950.00</b>	<b>\$4,999,458.33</b>	<b>\$491.67</b>	<b>.01</b>			<b>.0000</b>	<b>.00</b>
SAVINGS & CERTIFICATES OF DEPOSIT										
MARKETABLE CERTIFICATES OF DEPOSIT										
<u>06366A6A5</u>	10,000,000.0000	03/10/2014	\$10,000,100.00	\$9,999,999.99	\$100.01	.00	N/A	N/A	.0000	.00
	BANK OF MONTREAL CERT OF DEPOSIT									
<u>22536GVK4</u>	20,000,000.0000	03/24/2014	\$20,002,800.00	\$20,000,000.00	\$2,800.00	.01	N/A	N/A	.0000	.00
	CREDIT IND ET CM NY CERT OF DEPOSIT									
<u>85325BF66</u>	50,000,000.0000	05/27/2014	\$50,011,000.00	\$50,000,000.00	\$11,000.00	.02	N/A	N/A	.0000	.00
	STANDARD CHRTRD BNK NY CERT OF DEPOSIT									
<u>9497P62D9</u>	25,000,000.0000	06/09/2014	\$25,002,750.00	\$25,000,000.00	\$2,750.00	.01	N/A	N/A	.0000	.00
	WELLS FARGO BANK NA CERT OF DEPOSIT									
<u>9497P64Q8</u>	10,000,000.0000	08/22/2014	\$9,998,500.00	\$10,000,000.00	(\$1,500.00)	(.01)	N/A	N/A	.0000	.00
	WELLS FARGO BANK NA CERT OF DEPOSIT									
<u>9497P6X94</u>	25,000,000.0000	03/05/2014	\$25,000,250.00	\$25,000,000.00	\$250.00	.00	N/A	N/A	.0000	.00
	WELLS FARGO BANK, N.A. CERT OF DEPOSIT									
<b>SUBTOTAL</b>	<b>140,000,000.0000</b>		<b>\$140,015,400.00</b>	<b>\$139,999,999.99</b>	<b>\$15,400.01</b>	<b>.01</b>			<b>.0000</b>	<b>.00</b>
COMMERCIAL PAPER										
COMMERCIAL PAPER DISCOUNT										
<u>0556N1LE1</u>	20,000,000.0000	11/14/2014	\$19,950,200.00	\$19,943,883.33	\$6,316.67	.03			.0000	.00
	BNP PARIBAS FIN INC CPDN DTD 02/25/14 11/14/2014									
<u>06538CC33</u>	10,000,000.0000	03/03/2014	\$10,000,000.00	\$9,998,794.40	\$1,205.60	.01			.0000	.00
	BANK OF TOKYO-MITSUBIS CPDN DTD 09/03/13 03/03/2014									
<u>06538CC41</u>	23,400,000.0000	03/04/2014	\$23,400,000.00	\$23,398,986.00	\$1,014.00	.00			.0000	.00

**WELLS FARGO**  
**Market/Cost Value Comparison Report**  
**By Account By Industry Class**  
**COUNTY OF VENTURA**

**General Reporting**  
 From Month End 02/28/2014  
 03/03/2014 10:00:55 AM EST

**ACCOUNT: All Accounts Selected**  
 \* = Trade or Other Activity Pending

<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
			BANK OF TOKYO-MITSUBIS CPDN DTD 12/04/13 03/04/2014							
<u>06538CCD1</u>	10,000,000.0000	03/13/2014	\$9,999,700.00	\$9,998,750.00	\$950.00	.01			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 09/13/13 03/13/2014							
<u>06538CCJ8</u>	20,000,000.0000	03/18/2014	\$19,999,000.00	\$19,997,822.20	\$1,177.80	.01			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 09/18/13 03/18/2014							
<u>06538CCQ2</u>	50,000,000.0000	03/24/2014	\$49,996,000.00	\$49,986,888.89	\$9,111.11	.02			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 09/23/13 03/24/2014							
<u>2254EBCJ8</u>	10,000,000.0000	03/18/2014	\$9,999,500.00	\$9,987,866.70	\$11,633.30	.12			.0000	.00
			CREDIT SUISSE NY CPDN DTD 09/17/13 03/18/2014							
<u>2254EBEW7</u>	10,000,000.0000	05/30/2014	\$9,995,100.00	\$9,984,688.89	\$10,411.11	.10			.0000	.00
			CREDIT SUISSE AG CPDN DTD 09/04/13 05/30/2014							
<u>2254EBF55</u>	5,000,000.0000	06/05/2014	\$4,997,000.00	\$4,992,416.67	\$4,583.33	.09			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/07/13 06/05/2014							
<u>2254EBFS5</u>	10,000,000.0000	06/26/2014	\$9,992,700.00	\$9,976,922.22	\$15,777.78	.16			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/01/13 06/26/2014							
<u>2254EBFT3</u>	10,000,000.0000	06/27/2014	\$9,992,600.00	\$9,977,094.40	\$15,505.60	.16			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/02/13 06/27/2014							
<u>2254EBGG0</u>	10,000,000.0000	07/16/2014	\$9,990,600.00	\$9,976,444.00	\$14,156.00	.14			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/24/13 07/16/2014							
<u>2254EBGQ8</u>	15,000,000.0000	07/24/2014	\$14,985,150.00	\$14,964,133.33	\$21,016.67	.14			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/28/13 07/24/2014							
<u>2254EBGR6</u>	13,000,000.0000	07/25/2014	\$12,987,000.00	\$12,968,915.56	\$18,084.44	.14			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/29/13 07/25/2014							
<u>2254EBHF1</u>	12,000,000.0000	08/15/2014	\$11,984,640.00	\$11,971,520.04	\$13,119.96	.11			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/20/13 08/15/2014							
<u>2254EBHM6</u>	15,000,000.0000	08/21/2014	\$14,980,050.00	\$14,964,133.33	\$15,916.67	.11			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/25/13 08/21/2014							
<u>2254EBHN4</u>	15,000,000.0000	08/22/2014	\$14,979,900.00	\$14,964,266.67	\$15,633.33	.10			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/27/13 08/22/2014							
<u>2254EBJ44</u>	10,000,000.0000	09/04/2014	\$9,984,600.00	\$9,976,088.90	\$8,511.10	.09			.0000	.00
			CREDIT SUISSE AG CPDN DTD 12/09/13 09/04/2014							
<u>2254EBJ51</u>	5,000,000.0000	09/05/2014	\$4,992,250.00	\$4,987,762.50	\$4,487.50	.09			.0000	.00

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CREDIT SUISSE AG CPDN DTD 12/11/13 09/05/2014										
<u>2254EBJ85</u>	15,000,000.0000	09/08/2014	\$14,976,450.00	\$14,963,195.84	\$13,254.16	.09			.0000	.00
CREDIT SUISSE AG CPDN DTD 12/13/13 09/08/2014										
<u>2254EBJB8</u>	5,000,000.0000	09/11/2014	\$4,992,000.00	\$4,987,762.50	\$4,237.50	.08			.0000	.00
CREDIT SUISSE AG CPDN DTD 12/18/13 09/11/2014										
<u>2254EBK34</u>	10,000,000.0000	10/03/2014	\$9,981,000.00	\$9,975,525.00	\$5,475.00	.05			.0000	.00
CREDIT SUISSE AG CPDN DTD 01/09/14 10/03/2014										
<u>25153KEW3</u>	27,000,000.0000	05/30/2014	\$26,986,770.00	\$26,958,143.31	\$28,626.69	.11			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 09/04/13 05/30/2014										
<u>25153KF44</u>	9,590,000.0000	06/04/2014	\$9,584,341.90	\$9,573,313.40	\$11,028.50	.12			.0000	.00
DEUTSCHE BANK FINL LLC CPDN DTD 09/12/13 06/04/2014										
<u>25153KFW2</u>	10,000,000.0000	06/30/2014	\$9,992,400.00	\$9,979,247.00	\$13,153.00	.13			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 10/03/13 06/30/2014										
<u>25153KGE1</u>	5,000,000.0000	07/14/2014	\$4,995,400.00	\$4,989,625.00	\$5,775.00	.12			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 10/25/13 07/14/2014										
<u>25153KGP6</u>	10,000,000.0000	07/23/2014	\$9,990,100.00	\$9,976,800.00	\$13,300.00	.13			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 10/30/13 07/23/2014										
<u>25153KGR2</u>	10,000,000.0000	07/25/2014	\$9,990,000.00	\$9,973,944.00	\$16,056.00	.16			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 10/28/13 07/25/2014										
<u>25153KGX9</u>	5,000,000.0000	07/31/2014	\$4,994,800.00	\$4,986,972.00	\$7,828.00	.16			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 11/05/13 07/31/2014										
<u>25153KH83</u>	10,000,000.0000	08/08/2014	\$9,987,700.00	\$9,973,944.40	\$13,755.60	.14			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 11/13/13 08/08/2014										
<u>25153KHB6</u>	20,000,000.0000	08/11/2014	\$19,975,000.00	\$19,947,500.00	\$27,500.00	.14			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 11/14/13 08/11/2014										
<u>25153KHC4</u>	12,000,000.0000	08/12/2014	\$11,984,880.00	\$11,969,400.00	\$15,480.00	.13			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 11/15/13 08/12/2014										
<u>25153KHF7</u>	15,000,000.0000	08/15/2014	\$14,980,800.00	\$14,962,033.35	\$18,766.65	.13			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 11/20/13 08/15/2014										
<u>25153KHNO</u>	20,000,000.0000	08/22/2014	\$19,973,200.00	\$19,950,683.40	\$22,516.60	.11			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 11/26/13 08/22/2014										
<u>25153KJ24</u>	10,000,000.0000	09/02/2014	\$9,984,800.00	\$9,974,500.00	\$10,300.00	.10			.0000	.00

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DEUTSCHE BK FINL LLC CPDN DTD 12/06/13 09/02/2014										
<u>25153KJ57</u>	9,000,000.0000	09/05/2014	\$8,986,050.00	\$8,977,134.96	\$8,915.04	.10			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 12/09/13 09/05/2014										
<u>25153KLR6</u>	10,000,000.0000	11/25/2014	\$9,974,000.00	\$9,972,250.00	\$1,750.00	.02			.0000	.00
DEUTSCHE BK FINL LLC CPDN DTD 02/28/14 11/25/2014										
<u>74977LC62</u>	15,000,000.0000	03/06/2014	\$14,999,850.00	\$14,984,775.00	\$15,075.00	.10			.0000	.00
RABOBANK USA FIN CORP CPDN DTD 09/05/13 03/06/2014										
<u>83365SC35</u>	6,600,000.0000	03/03/2014	\$6,600,000.00	\$6,599,871.67	\$128.33	.00			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 06/06/13 03/03/2014										
<u>83365SC50</u>	5,000,000.0000	03/05/2014	\$4,999,950.00	\$4,999,244.44	\$705.56	.01			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 12/04/13 03/05/2014										
<u>83365SE25</u>	25,000,000.0000	05/02/2014	\$24,993,000.00	\$24,986,861.11	\$6,138.89	.02			.0000	.00
SOCIETE GENERALE N AMER CPDN DTD 08/08/13 05/02/2014										
<u>83365SFS7</u>	40,000,000.0000	06/26/2014	\$39,970,800.00	\$39,967,466.67	\$3,333.33	.01			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 02/24/14 06/26/2014										
<u>83365SHT3</u>	35,000,000.0000	08/27/2014	\$34,951,700.00	\$34,940,169.44	\$11,530.56	.03			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 02/27/14 08/27/2014										
<u>83365SJ46</u>	25,000,000.0000	09/04/2014	\$24,961,500.00	\$24,931,666.75	\$29,833.25	.12			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 01/07/14 09/04/2014										
<u>83365SJB0</u>	10,000,000.0000	09/11/2014	\$9,984,000.00	\$9,971,869.40	\$12,130.60	.12			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 01/07/14 09/11/2014										
<u>83365SJW4</u>	5,000,000.0000	09/30/2014	\$4,990,600.00	\$4,983,683.35	\$6,916.65	.14			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 01/06/14 09/30/2014										
<u>83365SK10</u>	8,000,000.0000	10/01/2014	\$7,984,960.00	\$7,976,480.00	\$8,480.00	.11			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 01/22/14 10/01/2014										
<u>83365SK36</u>	5,000,000.0000	10/03/2014	\$4,990,500.00	\$4,983,622.20	\$6,877.80	.14			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 01/06/14 10/03/2014										
<u>83365SKN2</u>	5,000,000.0000	10/22/2014	\$4,989,650.00	\$4,983,622.20	\$6,027.80	.12			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 01/27/14 10/22/2014										
<u>83365SLH4</u>	15,000,000.0000	11/17/2014	\$14,962,200.00	\$14,953,800.00	\$8,400.00	.06			.0000	.00
SOCIETE GEN NO AMER CPDN DTD 02/26/14 11/17/2014										
<u>83365SLM3</u>	5,000,000.0000	11/21/2014	\$4,987,200.00	\$4,984,250.00	\$2,950.00	.06			.0000	.00

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SOCIETE GEN NO AMER CPDN DTD 02/24/14 11/21/2014										
<u>89233HC77</u>	15,000,000.0000	03/07/2014	\$14,999,850.00	\$14,973,061.11	\$26,788.89	.18			.0000	.00
TOYOTA MOTOR CREDIT CO CPDN DTD 06/10/13 03/07/2014										
<u>90526NC37</u>	15,000,000.0000	03/03/2014	\$15,000,000.00	\$14,992,800.00	\$7,200.00	.05			.0000	.00
UNION BANK NA CPDN DTD 09/30/13 03/03/2014										
<u>90526NCA1</u>	10,000,000.0000	03/10/2014	\$9,999,800.00	\$9,998,500.00	\$1,300.00	.01			.0000	.00
UNION BANK NA CPDN DTD 10/22/13 03/10/2014										
<u>90526NET8</u>	10,000,000.0000	05/27/2014	\$9,995,300.00	\$9,985,733.33	\$9,566.67	.10			.0000	.00
UNION BANK NA CPDN DTD 09/25/13 05/27/2014										
<u>90526NF26</u>	5,000,000.0000	06/02/2014	\$4,997,100.00	\$4,991,975.00	\$5,125.00	.10			.0000	.00
UNION BANK NA CPDN DTD 10/25/13 06/02/2014										
<u>90526NF59</u>	10,000,000.0000	06/05/2014	\$9,994,000.00	\$9,984,100.00	\$9,900.00	.10			.0000	.00
UNION BANK NA CPDN DTD 11/05/13 06/05/2014										
<b>SUBTOTAL</b>	<b>755,590,000.0000</b>		<b>\$754,887,641.90</b>	<b>\$754,282,903.86</b>	<b>\$604,738.04</b>	<b>.08</b>			<b>.0000</b>	<b>.00</b>
<b>CORPORATE BONDS</b>										
CORPORATE BONDS										
<u>06406HBL2</u>	12,300,000.0000	05/15/2014	\$12,399,138.00	\$12,855,846.00	(\$456,708.00)	(3.55)	A+	A1	.0000	.00
BANK OF NEW YORK MELLON DTD 05/12/09 4.300 05/15/2014										
<u>06406HCD9</u>	6,053,000.0000	10/23/2015	\$6,073,035.43	\$6,073,364.71	(\$329.28)	(.01)	A+	A1	.0000	.00
BANK OF NEW YORK MELLON DTD 10/25/12 0.700 10/23/2015										
<u>22541LAR4</u>	2,000,000.0000	01/15/2015	\$2,076,980.00	\$2,080,650.00	(\$3,670.00)	(.18)	A	A1	.0000	.00
CREDIT SUISSE FIRST BOSTON USA INC DTD 12/15/04 4.875 01/15/2015										
<u>22546QAA5</u>	35,701,000.0000	05/01/2014	\$35,997,318.30	\$37,207,174.25	(\$1,209,855.95)	(3.25)	A	A1	.0000	.00
CREDIT SUISSE NEW YORK DTD 05/04/09 5.500 05/01/2014										
<u>22546QAE7</u>	19,655,000.0000	03/23/2015	\$20,288,087.55	\$20,503,247.92	(\$215,160.37)	(1.05)	A	A1	.0000	.00
CREDIT SUISSE NEW YORK DTD 03/23/10 3.500 03/23/2015										
<u>36962G4C5</u>	10,000,000.0000	05/13/2014	\$10,105,800.00	\$10,839,800.00	(\$734,000.00)	(6.77)	AA+	A1	.0000	.00
GENERAL ELEC CAP CORP DTD 05/13/09 5.900 05/13/2014										
<u>36962G4G6</u>	5,000,000.0000	11/14/2014	\$5,117,850.00	\$5,196,250.00	(\$78,400.00)	(1.51)	AA+	A1	.0000	.00
GENERAL ELEC CAP CORP DTD 11/16/09 3.750 11/14/2014										
<u>36962G4T8</u>	11,262,000.0000	11/09/2015	\$11,587,922.28	\$11,627,170.35	(\$39,248.07)	(.34)	AA+	A1	.0000	.00
GENERAL ELEC CAP CORP DTD 11/09/10 2.250 11/09/2015										



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<u>36962G5F7</u>	1,700,000.0000	06/30/2015	\$1,743,333.00	\$1,748,356.50	(\$5,023.50)	(.29)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MED TERM NOTE							
<u>36962GK86</u>	5,000,000.0000	09/15/2014	\$5,119,500.00	\$5,313,050.00	(\$193,550.00)	(3.64)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MEDIUM TERM MED TERM NOTE TRANCHE # TR00655							
<u>36962GX41</u>	20,000,000.0000	06/09/2014	\$20,283,000.00	\$21,218,000.00	(\$935,000.00)	(4.41)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MED TERM NOTE TRANCHE # TR 00747							
<u>46623EJW0</u>	2,784,000.0000	04/23/2015	\$2,791,377.60	\$2,786,747.81	\$4,629.79	.17	A	A3	.0000	.00
			JPMORGAN CHASE & CO DTD 04/23/13 0.800 04/23/2015							
<u>46625HCE8</u>	5,000,000.0000	03/01/2015	\$5,203,250.00	\$5,336,880.00	(\$133,630.00)	(2.50)	A	A3	.0000	.00
			JP MORGAN CHASE & CO DTD 02/25/05 4.750 03/01/2015							
<u>46625FIHN3</u>	14,000,000.0000	06/01/2014	\$14,129,920.00	\$14,502,980.00	(\$373,060.00)	(2.57)	A	A3	.0000	.00
			JPMORGAN CHASE & CO DTD 05/18/09 4.650 06/01/2014							
<u>46625HHP8</u>	14,385,000.0000	01/20/2015	\$14,797,417.95	\$15,048,939.70	(\$251,521.75)	(1.67)	A	A3	.0000	.00
			JPMORGAN CHASE & CO DTD 09/18/09 3.700 01/20/2015							
<u>585907AM0</u>	6,720,000.0000	12/15/2014	\$6,956,006.40	\$7,187,557.44	(\$231,551.04)	(3.22)	A+	AA3	.0000	.00
			MELLON BANK NA DTD 11/24/04 4.750 12/15/2014							
<u>90331HKP7</u>	1,250,000.0000	10/30/2014	\$1,288,687.50	\$1,319,125.00	(\$30,437.50)	(2.31)	A+	A1	.0000	.00
			U S BK NATL ASSN CINCINNATI OHIO TRANCHE # TR 00230 SER BKNT							
<u>91159HGR5</u>	22,570,000.0000	05/15/2014	\$22,742,434.80	\$23,361,332.24	(\$618,897.44)	(2.65)	A+	A1	.0000	.00
			US BANCORP DTD 05/14/09 4.200 05/15/2014							
<u>949746CR0</u>	11,000,000.0000	11/15/2014	\$11,336,050.00	\$11,471,857.00	(\$135,807.00)	(1.18)	A	A3	.0000	.00
			WELLS FARGO DTD 11/06/02 5.000 11/15/2014							
<b>SUBTOTAL</b>	<b>206,380,000.0000</b>		<b>\$210,037,108.81</b>	<b>\$215,678,328.92</b>	<b>(\$5,641,220.11)</b>	<b>(2.62)</b>			<b>.0000</b>	<b>.00</b>
<b>FEDERAL AGENCY</b>										
GOVERNMENT AGENCIES										
<u>3130A0HDS</u>	15,000,000.0000	12/27/2016	\$15,006,450.00	\$15,000,000.00	\$6,450.00	.04	AA+	AAA	.0000	.00
			FED HOME LN BK DTD 12/27/13 0.800 12/27/2016							
<u>31315PFR5</u>	2,000,000.0000	04/29/2014	\$2,008,780.00	\$2,061,274.00	(\$52,494.00)	(2.55)	N/A	N/A	.0000	.00
			FED AGRIC DTD 04/29/09 3.125 04/29/2014							
<u>31315PSE0</u>	4,500,000.0000	03/25/2014	\$4,500,225.00	\$4,501,935.00	(\$1,710.00)	(.04)	N/A	N/A	.0000	.00
			FARMER MAC MED TERM NOTE SER 0000							
<u>31331KGN4</u>	25,000,000.0000	04/07/2014	\$25,030,750.00	\$25,000,000.00	\$30,750.00	.12	AA+	AAA	.0000	.00

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			FED FARM CREDIT BK DTD 04/07/11 1.400 04/07/2014							
<u>31331XWW8</u>	5,190,000.0000	04/25/2014	\$5,226,537.60	\$5,462,625.51	(\$236,087.91)	(4.32)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 04/25/07 5.000 04/25/2014							
<u>31331YHM5</u>	9,600,000.0000	12/15/2014	\$9,902,112.00	\$10,551,552.00	(\$649,440.00)	(6.15)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/12/07 4.300 12/15/2014							
<u>313373JR4</u>	35,000,000.0000	05/28/2014	\$35,105,350.00	\$35,679,450.00	(\$574,100.00)	(1.61)	AA+	AAA	.0000	.00
			FED HOME LN BK DTD 04/15/11 1.375 05/28/2014							
<u>3133ECFD1</u>	10,000,000.0000	05/13/2014	\$10,001,900.00	\$10,000,592.00	\$1,308.00	.01	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 02/13/13 0.200 05/13/2014							
<u>3133ECGH1</u>	10,000,000.0000	03/04/2014	\$10,000,000.00	\$9,999,300.00	\$700.00	.01	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 03/04/13 0.180 03/04/2014							
<u>3133EDBC5</u>	30,575,000.0000	09/12/2016	\$30,480,829.00	\$30,559,721.25	(\$78,892.25)	(.26)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/12/13 0.600 09/12/2016							
<u>3133EDBK7</u>	9,101,000.0000	12/09/2016	\$9,061,228.63	\$9,090,078.80	(\$28,850.17)	(.32)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/09/13 0.680 12/09/2016							
<u>3133EDC42</u>	20,000,000.0000	12/19/2016	\$19,926,000.00	\$20,000,000.00	(\$74,000.00)	(.37)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/19/13 0.700 12/19/2016							
<u>3134G2UA8</u>	50,000,000.0000	08/20/2014	\$50,200,000.00	\$50,384,100.00	(\$184,100.00)	(.37)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP DTD 07/26/11 1.000 08/20/2014							
<u>3134G4N53</u>	20,000,000.0000	12/19/2016	\$20,012,800.00	\$20,000,000.00	\$12,800.00	.06	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0000							
<u>3134G4N79</u>	23,000,000.0000	12/19/2016	\$23,014,720.00	\$23,000,000.00	\$14,720.00	.06	AA+	N/A	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0001							
<u>3134G4NH7</u>	25,000,000.0000	06/24/2016	\$25,003,500.00	\$25,000,000.00	\$3,500.00	.01	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NJ3</u>	12,000,000.0000	12/20/2016	\$11,992,560.00	\$12,000,000.00	(\$7,440.00)	(.06)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NK0</u>	15,000,000.0000	12/09/2016	\$14,970,000.00	\$14,998,500.00	(\$28,500.00)	(.19)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NT1</u>	25,000,000.0000	06/09/2016	\$24,988,250.00	\$25,000,000.00	(\$11,750.00)	(.05)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NU8</u>	25,000,000.0000	12/23/2016	\$25,014,500.00	\$25,000,000.00	\$14,500.00	.06	AA+	AAA	.0000	.00

**WELLS FARGO**  
**Market/Cost Value Comparison Report**  
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**COUNTY OF VENTURA**

**General Reporting**  
 From Month End 02/28/2014  
 03/03/2014 10:00:55 AM EST

**ACCOUNT: All Accounts Selected**

\* = Trade or Other Activity Pending

<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
FED HOME LN MTG CORP MED TERM NOTE										
<u>3134G4PT9</u>	30,000,000.0000	12/27/2016	\$30,013,200.00	\$30,000,000.00	\$13,200.00	.04	AA+	AAA	.0000	.00
FED HOME LN MTG CORP MED TERM NOTE										
<u>3134G4Q27</u>	30,000,000.0000	12/27/2016	\$30,006,900.00	\$30,000,000.00	\$6,900.00	.02	AA+	AAA	.0000	.00
FED HOME LN MTG CORP MED TERM NOTE SER 0000										
<u>3134G4Q76</u>	20,000,000.0000	12/19/2016	\$20,011,600.00	\$20,000,000.00	\$11,600.00	.06	AA+	AAA	.0000	.00
FED HOME LN MTG CORP MED TERM NOTE										
<u>3134G4QW1</u>	31,500,000.0000	12/30/2016	\$31,546,620.00	\$31,500,000.00	\$46,620.00	.15	AA+	AAA	.0000	.00
FED HOME LN MTG CORP DTD 12/30/13 0.850 12/30/2016										
<u>31359MW41</u>	1,260,000.0000	09/15/2016	\$1,409,536.80	\$1,420,020.00	(\$10,483.20)	(.74)	AA+	AAA	.0000	.00
FED NATL MTG ASSN DTD 08/17/06 5.250 09/15/2016										
<u>3135G0BY8</u>	20,000,000.0000	08/28/2014	\$20,075,200.00	\$20,167,600.00	(\$92,400.00)	(.46)	AA+	AAA	.0000	.00
FED NATL MTG ASSN DTD 07/18/11 0.875 08/28/2014										
<u>3135G0XU2</u>	8,000,000.0000	05/27/2016	\$7,999,120.00	\$8,000,000.00	(\$880.00)	(.01)	AA+	AAA	.0000	.00
FED NATL MTG ASSN DTD 05/30/13 0.520 05/27/2016										
<u>3135G0YW7</u>	108,725,000.0000	11/25/2016	\$108,597,791.75	\$108,885,289.50	(\$287,497.75)	(.26)	AA+	AAA	.0000	.00
FED NATL MTG ASSN SER 0000										
<u>3136G1WJ4</u>	3,980,000.0000	10/21/2016	\$3,987,522.20	\$3,995,920.00	(\$8,397.80)	(.21)	AA+	N/A	.0000	.00
FED NATL MTG ASSN DTD 10/21/13 0.900 10/21/2016										
<u>3136G1Y52</u>	18,000,000.0000	12/23/2016	\$17,959,500.00	\$18,000,000.00	(\$40,500.00)	(.22)	AA+	AAA	.0000	.00
FED NATL MTG ASSN DTD 12/23/13 0.750 12/23/2016										
<u>3136G1YC7</u>	15,000,000.0000	12/27/2016	\$14,980,950.00	\$15,000,000.00	(\$19,050.00)	(.13)	AA+	AAA	.0000	.00
FED NATL MTG ASSN SER 0001										
<u>3136G1YH6</u>	17,000,000.0000	12/30/2016	\$17,000,000.00	\$17,000,000.00	\$ .00	.00	AA+	AAA	.0000	.00
FED NATL MTG ASSN DTD 12/30/13 0.800 12/30/2016										
STRIPPED AND ZERO-COUPON										
<u>313586QR3</u>	25,000,000.0000	07/05/2014	\$24,983,500.00	\$24,893,500.00	\$90,000.00	.36	AA+	AAA	.0000	.00
FED NATL MTG ASSN DEB ZERO CPN DTD 07/05/84 07/05/2014										
<u>912820XU6</u>	15,000,000.0000	03/15/2014	\$14,999,550.00	\$14,998,545.72	\$1,004.28	.01	N/A	N/A	.0000	.00
US TREASURY ZERO CPN DTD 03/15/11 03/15/2014										
<b>SUBTOTAL</b>	<b>714,431,000.0000</b>		<b>\$715,017,482.98</b>	<b>\$717,150,003.78</b>	<b>(\$2,132,520.80)</b>	<b>(.30)</b>			<b>.0000</b>	<b>.00</b>
<b>MUNICIPAL BONDS</b>										
MUNICIPAL BONDS - TAX-EXEMPT										
<u>1306852L3</u>	2,575,000.0000	04/01/2014	\$2,584,064.00	\$2,615,324.50	(\$31,260.50)	(1.20)	A-	A2	.0000	.00

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CALIFORNIA ST PUBLIC WKS BRD LEASE REVENUE										
<u>764411BN3</u>	12,100,000.0000	07/31/2014	\$12,102,299.00	\$12,100,000.00	\$2,299.00	.02	SP-1+	N/R	.0000	.00
			RICHMOND CA TRANS-SER A							
MUNICIPAL TAXABLE										
<u>03254CFW5</u>	1,305,000.0000	11/01/2016	\$1,379,163.15	\$1,372,786.15	\$6,377.00	.46	N/R	AA3	.0000	.00
			ANAHEIM CA CITY SCH DIST BANS-TXBL-QUALIFIED SCH CONSTR							
<u>13063A5C4</u>	1,870,000.0000	04/01/2015	\$1,972,756.50	\$1,995,888.40	(\$23,131.90)	(1.16)	A	A1	.0000	.00
			CALIFORNIA ST BUILD AMERICA BONDS-TXB-VAR PU							
<u>13063A7F5</u>	5,130,000.0000	10/01/2014	\$5,266,919.70	\$5,312,243.00	(\$45,323.30)	(.85)	A	A1	.0000	.00
			CALIFORNIA ST TAXABLE-VAR PURP							
<u>13063BHZ8</u>	5,200,000.0000	11/01/2015	\$5,496,400.00	\$5,548,608.00	(\$52,208.00)	(.94)	A	A1	.0000	.00
			CALIFORNIA ST TAXABLE							
<u>13063BN73</u>	2,735,000.0000	02/01/2016	\$2,751,847.60	\$2,761,848.15	(\$10,000.55)	(.36)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063BNQ1</u>	1,800,000.0000	10/01/2014	\$1,819,080.00	\$1,826,856.00	(\$7,776.00)	(.43)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063BNR9</u>	6,000,000.0000	10/01/2015	\$6,206,520.00	\$6,243,970.00	(\$37,450.00)	(.60)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063CFD7</u>	950,000.0000	11/01/2016	\$958,417.00	\$958,445.50	(\$28.50)	.00	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>91412GSW6</u>	5,000,000.0000	05/15/2015	\$5,016,900.00	\$5,000,000.00	\$16,900.00	.34	AA	AA1	.0000	.00
			UNIV OF CALIFORNIA CA REVENUES TXBL-GEN-SER AJ							
<b>SUBTOTAL</b>	<b>44,665,000.0000</b>		<b>\$45,554,366.95</b>	<b>\$45,735,969.70</b>	<b>(\$181,602.75)</b>	<b>(.40)</b>			<b>.0000</b>	<b>.00</b>
<b>OTHER ASSETS</b>										
<b>OTHER ASSETS</b>										
<u>MS6232818</u>	50,000,000.0000		\$50,000,000.00	\$50,000,000.00	\$0.00	.00			.0000	.00
			CA LAIF STATE OF CALIFORNIA INVESTMENT FD							
<u>MS6615459</u>	15,000,000.0000		\$15,000,000.00	\$15,000,000.00	\$0.00	.00			.0000	.00
			CALTRUST SHORT TERM ACCT							
<b>SUBTOTAL</b>	<b>65,000,000.0000</b>		<b>\$65,000,000.00</b>	<b>\$65,000,000.00</b>	<b>\$0.00</b>	<b>.00</b>			<b>.0000</b>	<b>.00</b>
<b>ACCOUNT 11435100 TOTAL</b>	<b>1,931,066,000.0000</b>		<b>\$1,935,511,950.64</b>	<b>\$1,942,846,664.58</b>	<b>(\$7,334,713.94)</b>	<b>(.38)</b>			<b>.0000</b>	<b>.00</b>
<b>GRAND TOTAL</b>	<b>1,931,066,000.0000</b>		<b>\$1,935,511,950.64</b>	<b>\$1,942,846,664.58</b>	<b>(\$7,334,713.94)</b>	<b>(.38)</b>			<b>.0000</b>	<b>.00</b>

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END OF REPORT

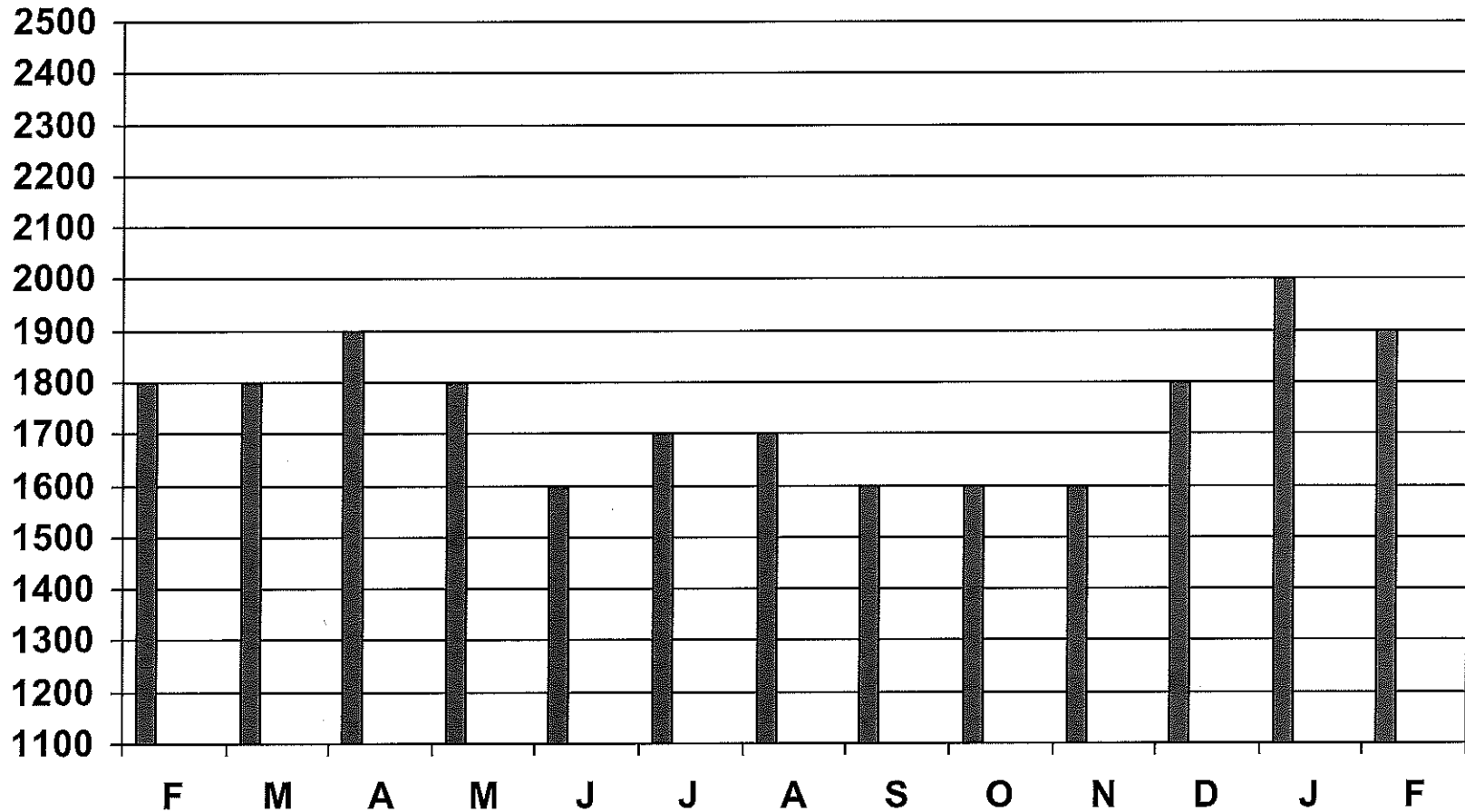
FEBRUARY 2014 TRANSACTIONS

Transaction Date	Purchase/Sale	Par Amount	Security Type	Security Name	Maturity Date	Yield
02/04/14	Purchase	15.00	US Treas	STRIP PRINCIPAL	03/15/14	0.09
02/04/14	Purchase	10.00	US Treas	STRIP PRINCIPAL	02/28/14	0.06
02/05/14	Purchase	25.00	CP	SOCIETE GENERALE	05/02/14	0.22
02/11/14	Purchase	10.00	CP	BANK OF TOKYO MIT UFJ NY	03/13/14	0.15
02/18/14	Purchase	20.00	CP	BANK OF TOKYO MIT UFJ NY	03/18/14	0.14
02/20/14	Purchase	23.40	CP	BANK OF TOKYO MIT UFJ NY	03/04/14	0.13
02/21/14	Purchase	6.60	CP	SOCIETE GENERALE	03/03/14	0.07
02/24/14	Purchase	5.00	CP	SOCIETE GENERALE	11/21/14	0.42
02/24/14	Purchase	40.00	CP	SOCIETE GENERALE	06/26/14	0.24
02/25/14	Purchase	10.00	NCD	WELLS FARGO BANK NA	08/22/14	0.21
02/26/14	Purchase	15.00	CP	SOCIETE GENERALE	11/17/14	0.42
02/27/14	Purchase	2.00	MTN	CREDIT SUISSE USA, INC.	01/15/15	0.300059
02/27/14	Purchase	35.00	CP	SOCIETE GENERALE	08/27/14	0.34
02/28/14	Purchase	10.00	CP	DEUTSCHE BANK FIN	11/25/14	0.37
02/28/14	Purchase	20.00	CP	BNP PARIBAS FINANCE	11/14/14	0.39

GA summary

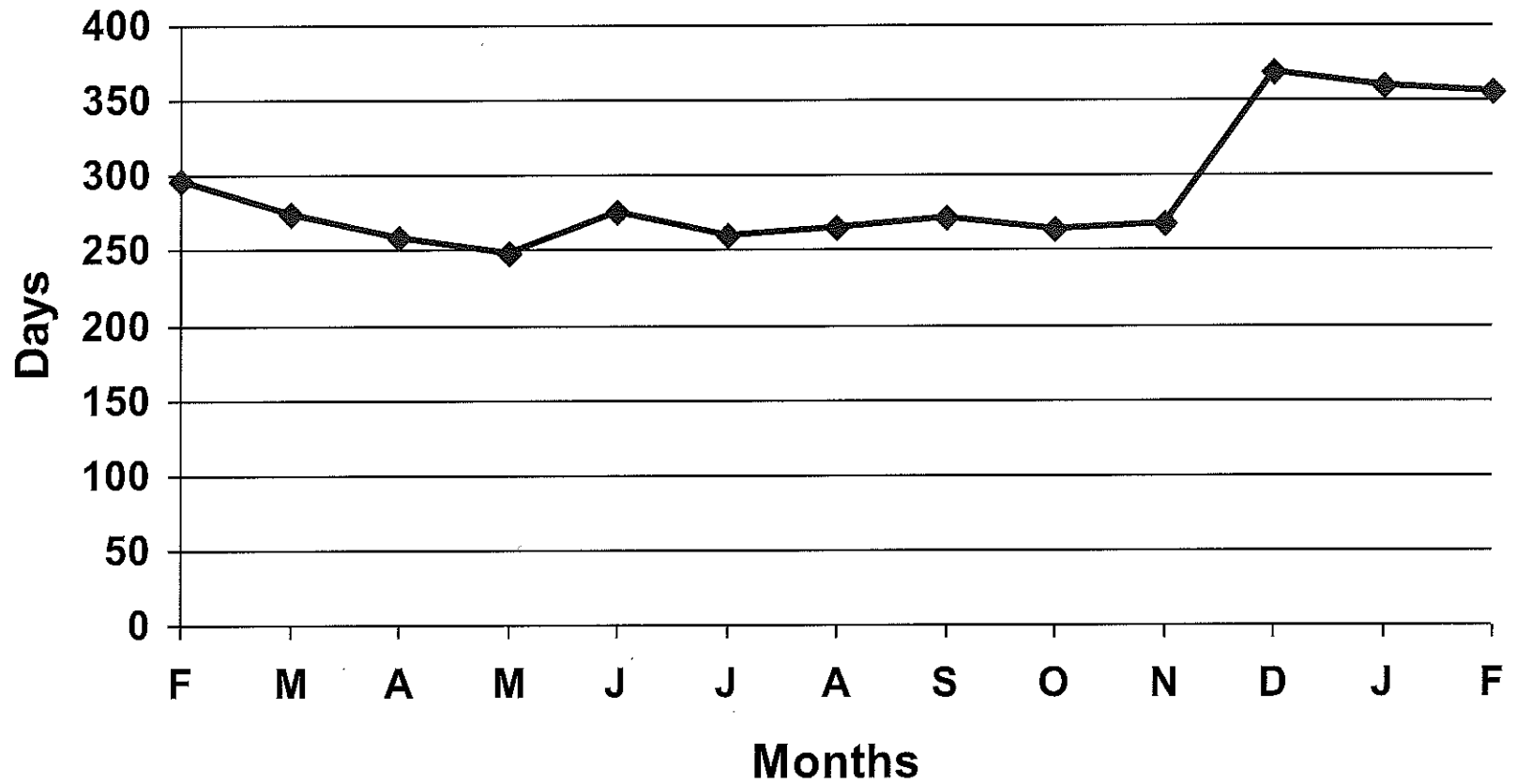
TOTAL PORTFOLIO =	1,931.066				
FEDERAL AGENCIES			2/28/2014		Percent of Portfolio
	NOTES		Discount Notes	TOTAL	
Federal Home Loan Bank	50.000		5.000	55.000	2.85%
Federal National Mortgage Association	191.965		25.000	216.965	11.24%
Federal Home Loan Mortgage Corporation	306.500		0.000	306.500	15.87%
Federal Farm Credit Bank	119.466		0.000	119.466	6.19%
Federal Agricultural Mortgage Corp	6.500		0.000	6.500	0.34%
Tennessee Valley Authority	0.000		0.000	0.000	0.00%
	674.431		30.000	704.431	36.49%
				704.431	

# PORTFOLIO AVERAGE MONTHLY BALANCE

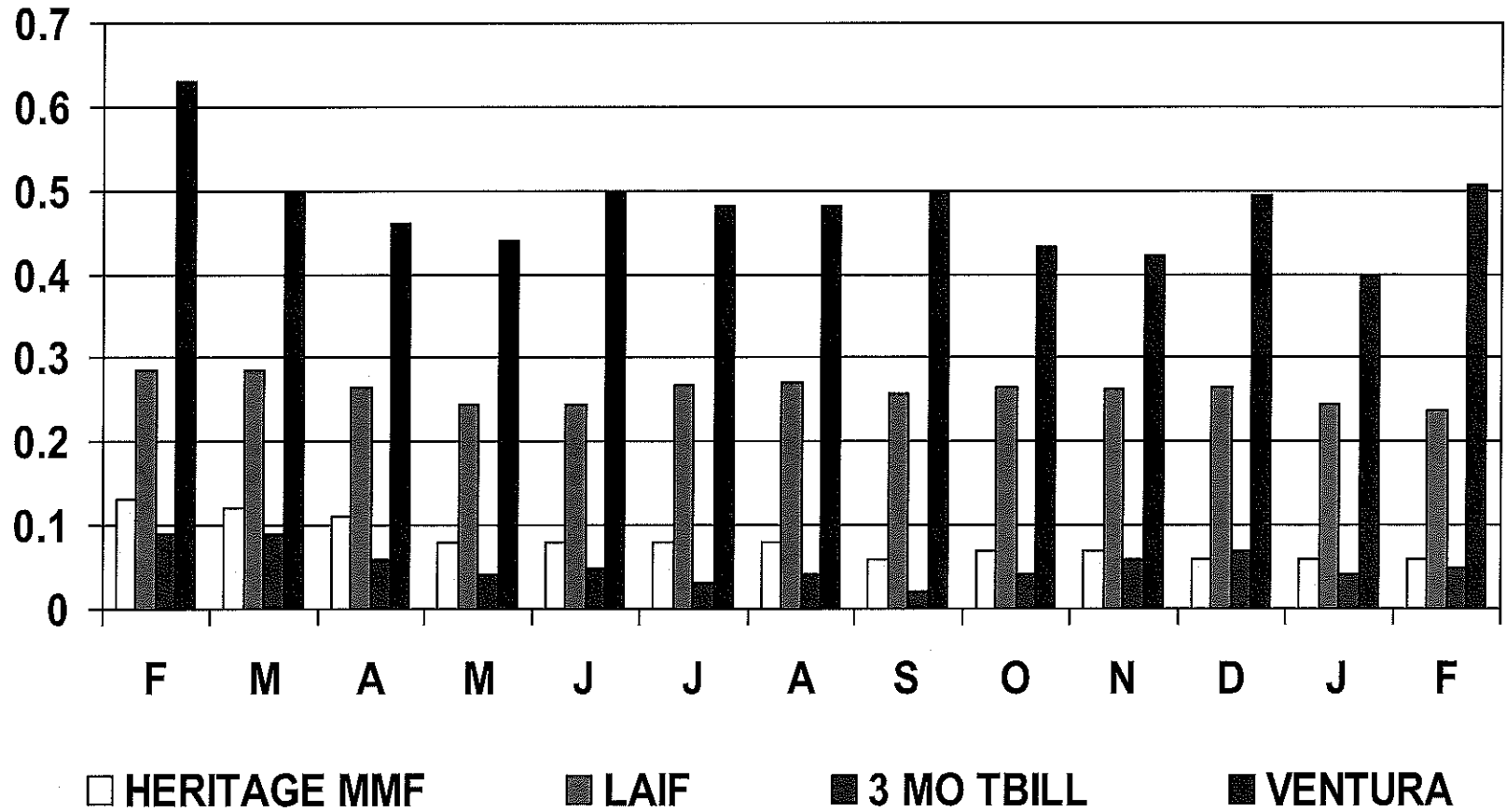




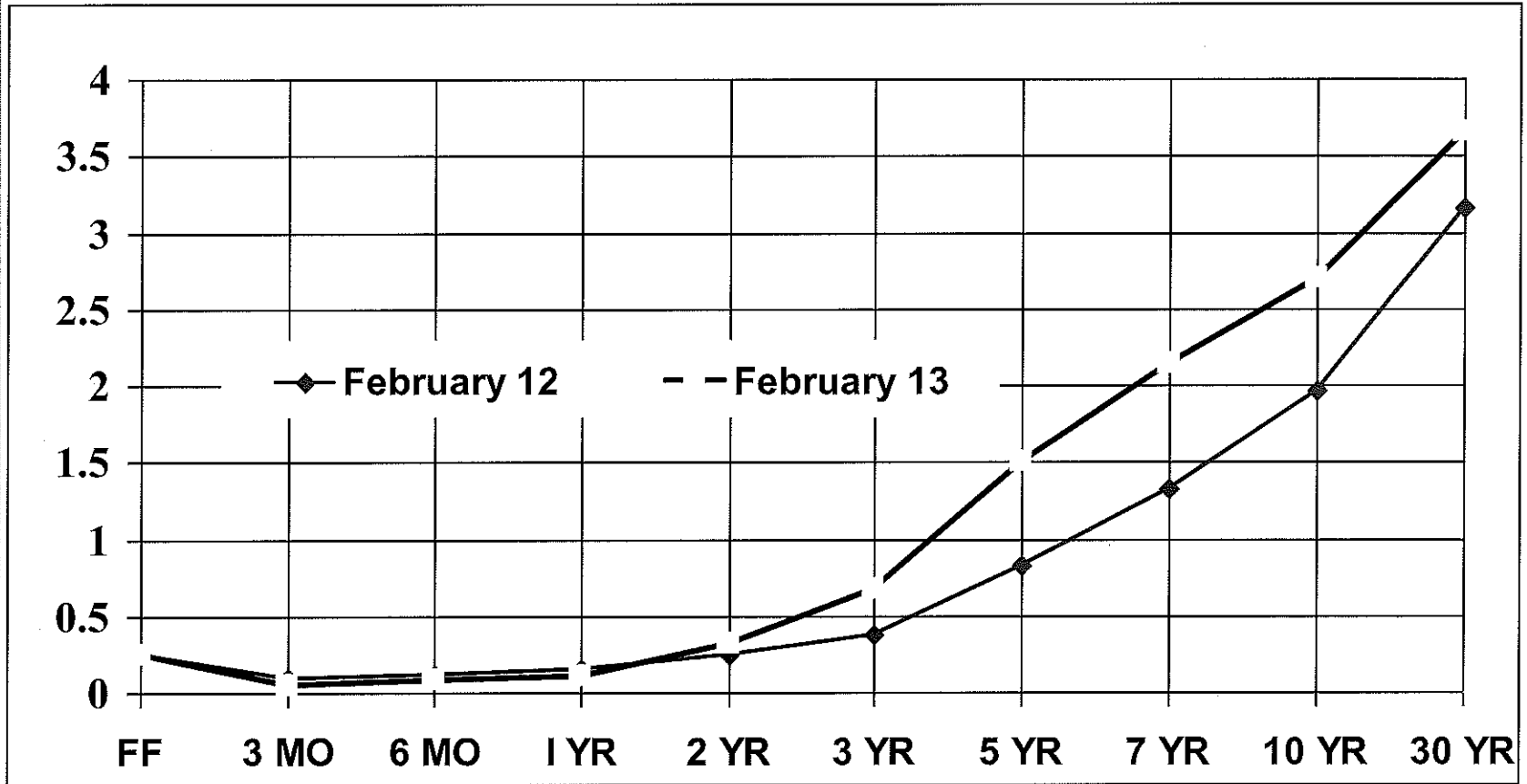
# AVERAGE MATURITY



# ++++YIELD COMPARISON



# YIELD CURVE



# MATURITY DISTRIBUTION

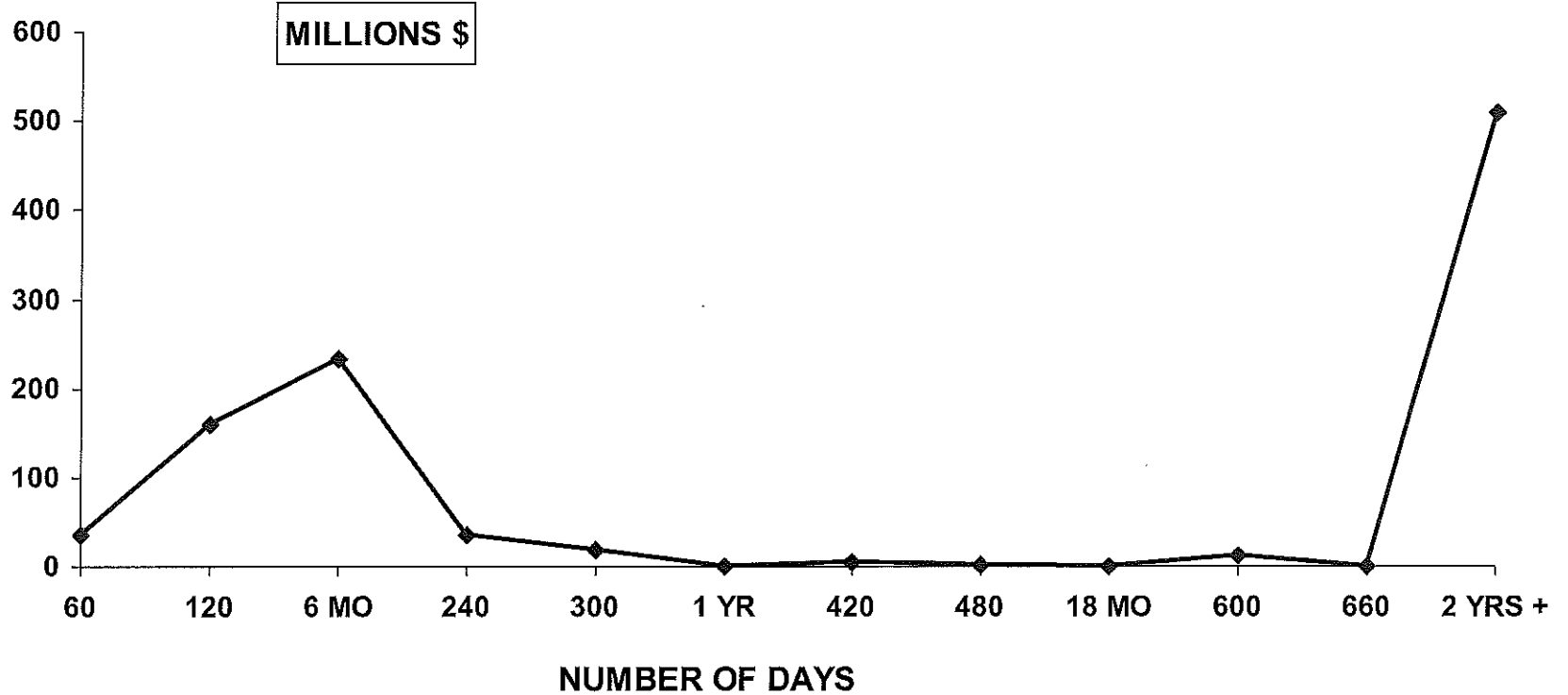
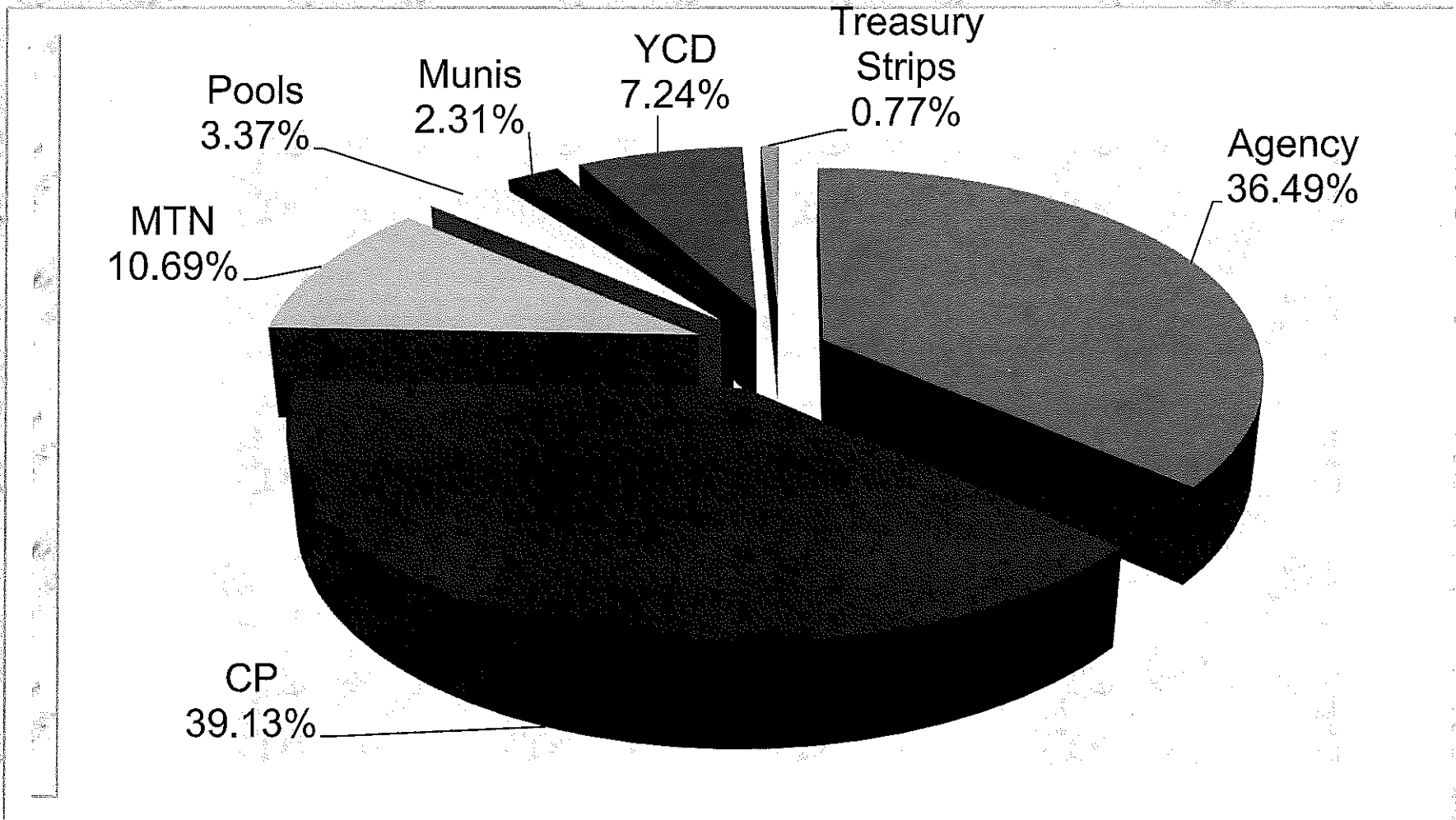


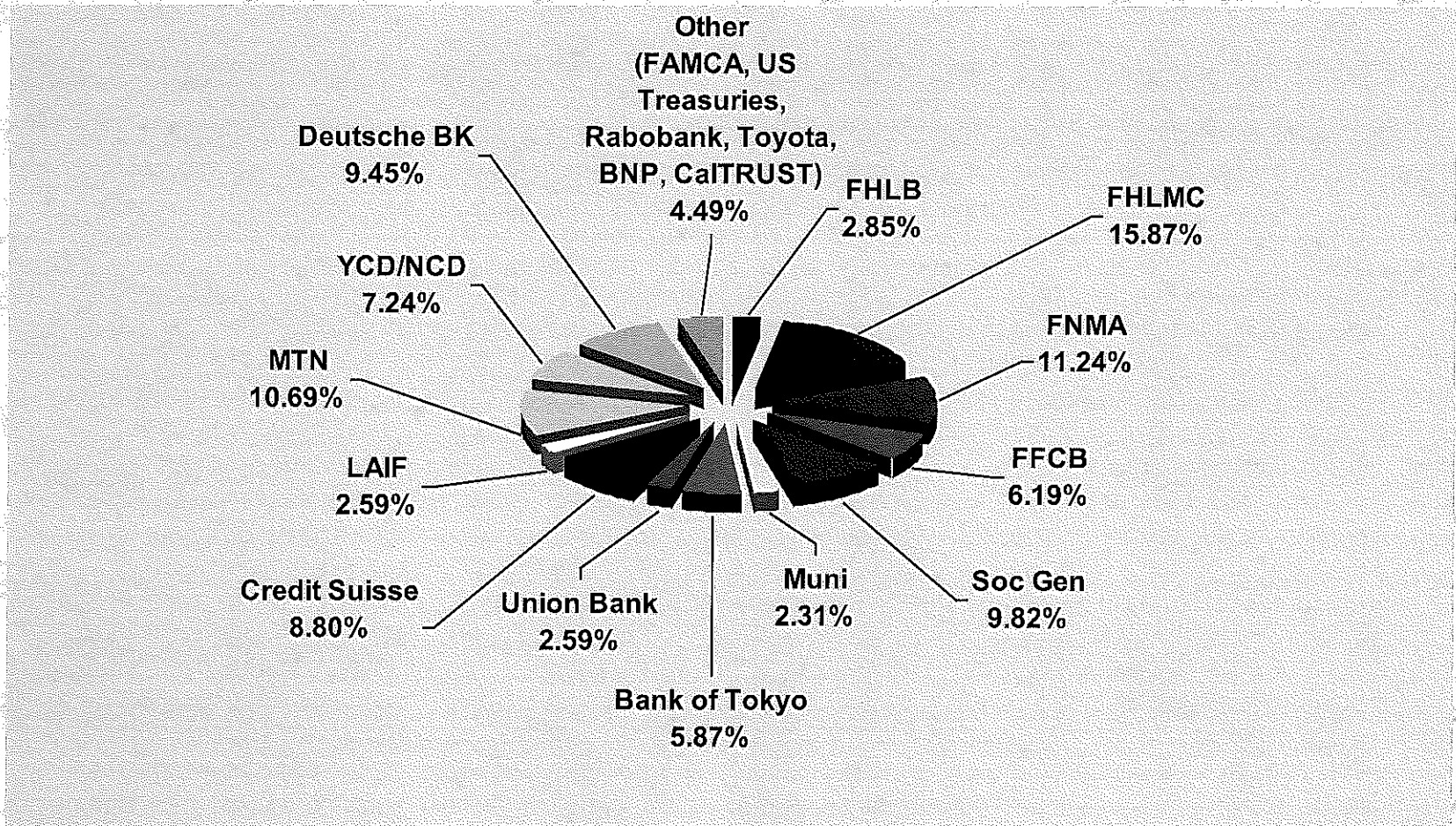
Exhibit 4

02-14 INV.PPT

# PORTFOLIO HOLDINGS BY CLASS



# PORTFOLIO HOLDINGS





# TREASURER-TAX COLLECTOR VENTURA COUNTY

**STEVEN HINTZ**  
TREASURER  
TAX COLLECTOR

Linda Catherine Le, MPPA  
Assistant Treasurer-Tax Collector

April 22, 2014

Ventura County Board of Supervisors  
County Government Center  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT:** Discuss and File Report of Investments, Including Market Values for Investments for the Month Ending March 31, 2014.

**RECOMMENDATION:** Discuss and File

**FISCAL/MANDATES IMPACT:** None

**DISCUSSION:**

The average daily portfolio balance for the month of March amounted to \$1.9 billion. The annualized yield for the month of March was .411%. The weighted average days to maturity decreased 9 days to 346 days. The total net monthly earnings were \$663,000. The portfolio has been structured to satisfy the anticipated cash flow needs of the participants. The investment practices and portfolio holdings are in compliance with the investment policy.

The portfolio has been managed with the stated objectives of safety, liquidity and earning a competitive rate of return, outlined in the Statement of Investment Policy. In striving to maintain the primary objective, safety of principal, the County portfolio has received a rating of "AAAf" by Standard & Poor's (S&P), the highest possible ranking given by the agency. Regarding the secondary objective, maintaining sufficient liquidity to meet cash flow needs, the portfolio is rated "S1+," also the highest ranking given by S&P. In light of the first two objectives, the portfolio has on balance outperformed its benchmarks, satisfying the final objective, that of earning a competitive rate of return.

The Ventura County investment fund is a fixed-income, interest-rate-sensitive portfolio with no direct exposure to equities, commodities or global markets. Accordingly, this report will more specifically focus on factors related to U.S. interest rates.

There is little news in the short-term fixed-income market. Yields on products with maturities of two or three years have settled in the .40 - .60% range for two years, and .85 - 1.05% for three years. The fund's weighted average days to maturity, and the Standard & Poor's point total, have declined sufficiently to allow investment in some

longer-term products in the last half of April. I expect the reported annualized yield to remain below .50% for the short term.

Accordingly, it is my intent to continue to manage the portfolio based on the cautious assumption that the rise in interest rates within our horizon will rise gradually. Although we will continue to use commercial paper to manage the anticipated cash flow needs of the pool participants, we will seek out higher-yielding instruments in the 12- to 18-month period, as appropriate. It is reasonable to expect that the reported yield will remain in the 43 to 48 basis point range for the next few months.

This letter has been reviewed and approved as to form by the County Executive Office, the Auditor-Controller's Office, and County Counsel.

Please call me at 654-3726 if you have any questions regarding this item.



Steven Hintz  
Treasurer-Tax Collector

- Exhibit 1 – Market Values of Investments
- Exhibit 2 – Monthly Transactions
- Exhibit 3 – Summary of Government Agency Securities
- Exhibit 4 – Graphs
- Exhibit 5 – Portfolio Holdings



**WELLS FARGO**  
**Market/Cost Value Comparison Report**  
**By Account By Industry Class**  
**COUNTY OF VENTURA**

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 From Month End 03/31/2014  
 04/01/2014 11:29:26 AM EDT

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<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
ACCOUNT: 11435100 COUNTY OF VENTURA										
NET CASH										
NET CASH	.0000		\$ .00	\$ .00	\$ .00	.00			.0000	.00
	U.S. DOLLARS									
<b>SUBTOTAL</b>	<b>.0000</b>		<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>.00</b>			<b>.0000</b>	<b>.00</b>
SAVINGS & CERTIFICATES OF DEPOSIT										
MARKETABLE CERTIFICATES OF DEPOSIT										
<u>05574RCF0</u>	35,000,000.0000	09/05/2014	\$34,995,450.00	\$35,001,728.42	(\$6,278.42)	(.02)	N/A	N/A	.0000	.00
	BNP PARIBAS NY BRANCH CERT OF DEPOSIT									
<u>05574RDF9</u>	25,000,000.0000	06/24/2014	\$24,998,750.00	\$25,000,617.77	(\$1,867.77)	(.01)	N/A	N/A	.0000	.00
	BNP PARIBAS NY BRANCH CERT OF DEPOSIT									
<u>22549TYA0</u>	40,000,000.0000	07/29/2014	\$ .00	\$40,001,332.45	(\$40,001,332.45)	(100.00)			.0000	.00
	CREDIT SUISSE AG CERT OF DEPOSIT									
<u>25155JLS5</u>	25,000,000.0000	09/26/2014	\$24,997,500.00	\$25,001,289.67	(\$3,789.67)	(.02)	N/A	N/A	.0000	.00
	DEUTSCHE BANK AG NY CERT OF DEPOSIT									
<u>50066BAP6</u>	25,000,000.0000	08/04/2014	\$24,994,750.00	\$25,000,000.00	(\$5,250.00)	(.02)	N/A	N/A	.0000	.00
	KOREA DEVELOPMENT BK CERT OF DEPOSIT									
<u>50066BAS0</u>	20,000,000.0000	08/18/2014	\$19,996,000.00	\$20,000,000.00	(\$4,000.00)	(.02)	N/A	N/A	.0000	.00
	KOREA DEVELOPMENT BK CERT OF DEPOSIT									
<u>85325BF66</u>	50,000,000.0000	05/27/2014	\$50,008,500.00	\$50,000,000.00	\$8,500.00	.02	N/A	N/A	.0000	.00
	STANDARD CHRTRD BNK NY CERT OF DEPOSIT									
<u>86958C5S9</u>	10,400,000.0000	09/11/2014	\$10,399,272.00	\$10,400,254.90	(\$982.90)	(.01)	N/A	N/A	.0000	.00
	SVENSKA HANDLSBNKN AB CERT OF DEPOSIT									
<u>9497P62D9</u>	25,000,000.0000	06/09/2014	\$25,004,000.00	\$25,000,000.00	\$4,000.00	.02	N/A	N/A	.0000	.00
	WELLS FARGO BANK NA CERT OF DEPOSIT									
<u>9497P64Q8</u>	10,000,000.0000	08/22/2014	\$10,000,400.00	\$10,000,000.00	\$400.00	.00	N/A	N/A	.0000	.00
	WELLS FARGO BANK NA CERT OF DEPOSIT									
<b>SUBTOTAL</b>	<b>265,400,000.0000</b>		<b>\$225,394,622.00</b>	<b>\$265,405,223.21</b>	<b>(\$40,010,601.21)</b>	<b>(15.08)</b>			<b>.0000</b>	<b>.00</b>
COMMERCIAL PAPER										
COMMERCIAL PAPER DISCOUNT										
<u>0556N1LE1</u>	30,525,000.0000	11/14/2014	\$30,463,339.50	\$30,440,664.64	\$22,674.86	.07			.0000	.00
	BNP PARIBAS FIN INC CPDN DTD 02/25/14 11/14/2014									

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**ACCOUNT: All Accounts Selected**

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<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
<u>0556NIM18</u>	25,000,000.0000	12/01/2014	\$24,940,750.00	\$24,929,354.17	\$11,395.83	.05			.0000	.00
			BNP PARIBAS FIN INC CPDN DTD 03/06/14 12/01/2014							
<u>06538CFS5</u>	15,000,000.0000	06/26/2014	\$14,994,300.00	\$14,993,250.00	\$1,050.00	.01			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 02/14/14 06/26/2014							
<u>06538CG39</u>	15,000,000.0000	07/03/2014	\$14,992,200.00	\$14,989,833.33	\$2,366.67	.02			.0000	.00
			BANK OF TOKYO-MITSUBIS CPDN DTD 01/03/14 07/03/2014							
<u>2254EBBW7</u>	10,000,000.0000	05/30/2014	\$9,997,700.00	\$9,984,688.89	\$13,011.11	.13			.0000	.00
			CREDIT SUISSE AG CPDN DTD 09/04/13 05/30/2014							
<u>2254EBF55</u>	5,000,000.0000	06/05/2014	\$4,998,550.00	\$4,992,416.67	\$6,133.33	.12			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/07/13 06/05/2014							
<u>2254EBFS5</u>	10,000,000.0000	06/26/2014	\$9,996,200.00	\$9,976,922.22	\$19,277.78	.19			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/01/13 06/26/2014							
<u>2254EBFT3</u>	10,000,000.0000	06/27/2014	\$9,996,100.00	\$9,977,094.40	\$19,005.60	.19			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/02/13 06/27/2014							
<u>2254EBGG0</u>	10,000,000.0000	07/16/2014	\$9,994,100.00	\$9,976,444.00	\$17,656.00	.18			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/24/13 07/16/2014							
<u>2254EBGQ8</u>	15,000,000.0000	07/24/2014	\$14,990,550.00	\$14,964,133.33	\$26,416.67	.18			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/28/13 07/24/2014							
<u>2254EBGR6</u>	13,000,000.0000	07/25/2014	\$12,991,680.00	\$12,968,915.56	\$22,764.44	.18			.0000	.00
			CREDIT SUISSE AG CPDN DTD 10/29/13 07/25/2014							
<u>2254EBHF1</u>	12,000,000.0000	08/15/2014	\$11,989,560.00	\$11,971,520.04	\$18,039.96	.15			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/20/13 08/15/2014							
<u>2254EBHM6</u>	15,000,000.0000	08/21/2014	\$14,986,350.00	\$14,964,133.33	\$22,216.67	.15			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/25/13 08/21/2014							
<u>2254EBHN4</u>	15,000,000.0000	08/22/2014	\$14,986,350.00	\$14,964,266.67	\$22,083.33	.15			.0000	.00
			CREDIT SUISSE AG CPDN DTD 11/27/13 08/22/2014							
<u>2254EBJ44</u>	10,000,000.0000	09/04/2014	\$9,988,300.00	\$9,976,088.90	\$12,211.10	.12			.0000	.00
			CREDIT SUISSE AG CPDN DTD 12/09/13 09/04/2014							
<u>2254EBJ51</u>	5,000,000.0000	09/05/2014	\$4,994,100.00	\$4,987,762.50	\$6,337.50	.13			.0000	.00
			CREDIT SUISSE AG CPDN DTD 12/11/13 09/05/2014							
<u>2254EBJ85</u>	15,000,000.0000	09/08/2014	\$14,982,000.00	\$14,963,195.84	\$18,804.16	.13			.0000	.00

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<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
<u>2254EBJB8</u>	5,000,000.0000	09/11/2014	\$4,993,900.00	\$4,987,762.50	\$6,137.50	.12			.0000	.00
<u>2254EBK34</u>	10,000,000.0000	10/03/2014	\$9,984,600.00	\$9,975,525.00	\$9,075.00	.09			.0000	.00
<u>2254EBLU3</u>	10,000,000.0000	11/28/2014	\$9,976,600.00	\$9,974,688.90	\$1,911.10	.02			.0000	.00
<u>25153KEW3</u>	27,000,000.0000	05/30/2014	\$26,993,790.00	\$26,958,143.31	\$35,646.69	.13			.0000	.00
<u>25153KE44</u>	9,590,000.0000	06/04/2014	\$9,587,314.80	\$9,573,313.40	\$14,001.40	.15			.0000	.00
<u>25153KFW2</u>	10,000,000.0000	06/30/2014	\$9,996,000.00	\$9,979,247.00	\$16,753.00	.17			.0000	.00
<u>25153KGE1</u>	5,000,000.0000	07/14/2014	\$4,997,100.00	\$4,989,625.00	\$7,475.00	.15			.0000	.00
<u>25153KGP6</u>	10,000,000.0000	07/23/2014	\$9,993,700.00	\$9,976,800.00	\$16,900.00	.17			.0000	.00
<u>25153KGR2</u>	10,000,000.0000	07/25/2014	\$9,993,600.00	\$9,973,944.00	\$19,656.00	.20			.0000	.00
<u>25153KGX9</u>	5,000,000.0000	07/31/2014	\$4,996,150.00	\$4,986,972.00	\$9,178.00	.18			.0000	.00
<u>25153KH83</u>	10,000,000.0000	08/08/2014	\$9,991,800.00	\$9,973,944.40	\$17,855.60	.18			.0000	.00
<u>25153KHB6</u>	20,000,000.0000	08/11/2014	\$19,983,200.00	\$19,947,500.00	\$35,700.00	.18			.0000	.00
<u>25153KHC4</u>	12,000,000.0000	08/12/2014	\$11,989,800.00	\$11,969,400.00	\$20,400.00	.17			.0000	.00
<u>25153KHF7</u>	15,000,000.0000	08/15/2014	\$14,986,950.00	\$14,962,033.35	\$24,916.65	.17			.0000	.00
<u>25153KHN0</u>	20,000,000.0000	08/22/2014	\$19,981,800.00	\$19,950,683.40	\$31,116.60	.16			.0000	.00
<u>25153KJ24</u>	10,000,000.0000	09/02/2014	\$9,988,500.00	\$9,974,500.00	\$14,000.00	.14			.0000	.00

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<u>25153KJ57</u>	9,000,000.0000	09/05/2014	\$8,989,380.00	\$8,977,134.96	\$12,245.04	.14			.0000	.00
<u>25153KLR6</u>	10,000,000.0000	11/25/2014	\$9,978,800.00	\$9,972,250.00	\$6,550.00	.07			.0000	.00
<u>46640QKA8</u>	11,000,000.0000	10/10/2014	\$10,982,400.00	\$10,984,187.50	(\$1,787.50)	(.02)			.0000	.00
<u>46640QM99</u>	14,000,000.0000	12/09/2014	\$13,965,700.00	\$13,965,735.00	(\$35.00)	.00			.0000	.00
<u>46640QMF5</u>	9,000,000.0000	12/15/2014	\$8,977,410.00	\$8,977,807.50	(\$397.50)	.00			.0000	.00
<u>83365SE25</u>	25,000,000.0000	05/02/2014	\$24,996,750.00	\$24,986,861.11	\$9,888.89	.04			.0000	.00
<u>83365SFS7</u>	40,000,000.0000	06/26/2014	\$39,984,800.00	\$39,967,466.67	\$17,333.33	.04			.0000	.00
<u>83365SHT3</u>	35,000,000.0000	08/27/2014	\$34,966,750.00	\$34,940,169.44	\$26,580.56	.08			.0000	.00
<u>83365SIJ46</u>	25,000,000.0000	09/04/2014	\$24,970,750.00	\$24,931,666.75	\$39,083.25	.16			.0000	.00
<u>83365SJB0</u>	10,000,000.0000	09/11/2014	\$9,987,800.00	\$9,971,869.40	\$15,930.60	.16			.0000	.00
<u>83365SJW4</u>	5,000,000.0000	09/30/2014	\$4,992,400.00	\$4,983,683.35	\$8,716.65	.17			.0000	.00
<u>83365SK10</u>	8,000,000.0000	10/01/2014	\$7,987,840.00	\$7,976,480.00	\$11,360.00	.14			.0000	.00
<u>83365SK36</u>	5,000,000.0000	10/03/2014	\$4,992,300.00	\$4,983,622.20	\$8,677.80	.17			.0000	.00
<u>83365SKN2</u>	5,000,000.0000	10/22/2014	\$4,991,500.00	\$4,983,622.20	\$7,877.80	.16			.0000	.00
<u>83365SL35</u>	10,000,000.0000	11/03/2014	\$9,980,800.00	\$9,974,350.00	\$6,450.00	.06			.0000	.00
<u>83365SLH4</u>	15,000,000.0000	11/17/2014	\$14,969,400.00	\$14,953,800.00	\$15,600.00	.10			.0000	.00

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			SOCIETE GEN NO AMER CPDN DTD 02/26/14 11/17/2014							
<u>83365SLM3</u>	5,000,000.0000	11/21/2014	\$4,989,600.00	\$4,984,250.00	\$5,350.00	.11			.0000	.00
			SOCIETE GEN NO AMER CPDN DTD 02/24/14 11/21/2014							
<u>90526NET8</u>	10,000,000.0000	05/27/2014	\$9,997,800.00	\$9,985,733.33	\$12,066.67	.12			.0000	.00
			UNION BANK NA CPDN DTD 09/25/13 05/27/2014							
<u>90526NF26</u>	5,000,000.0000	06/02/2014	\$4,998,600.00	\$4,991,975.00	\$6,625.00	.13			.0000	.00
			UNION BANK NA CPDN DTD 10/25/13 06/02/2014							
<u>90526NF59</u>	10,000,000.0000	06/05/2014	\$9,997,100.00	\$9,984,100.00	\$13,000.00	.13			.0000	.00
			UNION BANK NA CPDN DTD 11/05/13 06/05/2014							
<u>90526NL37</u>	5,000,000.0000	11/03/2014	\$4,990,400.00	\$4,992,237.50	(\$1,837.50)	(.04)			.0000	.00
			UNION BANK NA CPDN DTD 03/05/14 11/03/2014							
<b>SUBTOTAL</b>	<b>690,115,000.0000</b>		<b>\$689,405,214.30</b>	<b>\$688,643,768.66</b>	<b>\$761,445.64</b>	<b>.11</b>			<b>.0000</b>	<b>.00</b>
<b>CORPORATE BONDS</b>										
<b>CORPORATE BONDS</b>										
<u>06406HBL2</u>	12,300,000.0000	05/15/2014	\$12,358,671.00	\$12,855,846.00	(\$497,175.00)	(3.87)	A+	A1	.0000	.00
			BANK OF NEW YORK MELLON DTD 05/12/09 4.300 05/15/2014							
<u>06406HCD9</u>	6,053,000.0000	10/23/2015	\$6,067,164.02	\$6,073,364.71	(\$6,200.69)	(.10)	A+	A1	.0000	.00
			BANK OF NEW YORK MELLON DTD 10/25/12 0.700 10/23/2015							
<u>22541LAR4</u>	2,000,000.0000	01/15/2015	\$2,068,620.00	\$2,080,650.00	(\$12,030.00)	(.58)	A	A1	.0000	.00
			CREDIT SUISSE FIRST BOSTON USA INC DTD 12/15/04 4.875 01/15/2015							
<u>22546QAA5</u>	35,701,000.0000	05/01/2014	\$35,847,017.09	\$37,207,174.25	(\$1,360,157.16)	(3.66)	A	A1	.0000	.00
			CREDIT SUISSE NEW YORK DTD 05/04/09 5.500 05/01/2014							
<u>22546QAE7</u>	19,655,000.0000	03/23/2015	\$20,224,798.45	\$20,503,247.92	(\$278,449.47)	(1.36)	A	A1	.0000	.00
			CREDIT SUISSE NEW YORK DTD 03/23/10 3.500 03/23/2015							
<u>36962G4C5</u>	10,000,000.0000	05/13/2014	\$10,062,500.00	\$10,839,800.00	(\$777,300.00)	(7.17)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP DTD 05/13/09 5.900 05/13/2014							
<u>36962G4G6</u>	5,000,000.0000	11/14/2014	\$5,104,450.00	\$5,196,250.00	(\$91,800.00)	(1.77)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP DTD 11/16/09 3.750 11/14/2014							
<u>36962G4T8</u>	11,262,000.0000	11/09/2015	\$11,561,118.72	\$11,627,170.35	(\$66,051.63)	(.57)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP DTD 11/09/10 2.250 11/09/2015							
<u>36962G5F7</u>	1,700,000.0000	06/30/2015	\$1,738,964.00	\$1,748,356.50	(\$9,392.50)	(.54)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MED TERM NOTE							

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<u>36962GK86</u>	5,000,000.0000	09/15/2014	\$5,099,700.00	\$5,313,050.00	(\$213,350.00)	(4.02)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MEDIUM TERM MED TERM NOTE TRANCHE # TR00655							
<u>36962GX41</u>	20,000,000.0000	06/09/2014	\$20,194,000.00	\$21,218,000.00	(\$1,024,000.00)	(4.83)	AA+	A1	.0000	.00
			GENERAL ELEC CAP CORP MED TERM NOTE TRANCHE # TR 00747							
<u>46623EJW0</u>	2,784,000.0000	04/23/2015	\$2,791,043.52	\$2,786,747.81	\$4,295.71	.15	A	A3	.0000	.00
			JPMORGAN CHASE & CO DTD 04/23/13 0.800 04/23/2015							
<u>46625HCE8</u>	5,000,000.0000	03/01/2015	\$5,188,850.00	\$5,336,880.00	(\$148,030.00)	(2.77)	A	A3	.0000	.00
			JP MORGAN CHASE & CO DTD 02/25/05 4.750 03/01/2015							
<u>46625HHN3</u>	14,000,000.0000	06/01/2014	\$14,097,720.00	\$14,502,980.00	(\$405,260.00)	(2.79)	A	A3	.0000	.00
			JPMORGAN CHASE & CO DTD 05/18/09 4.650 06/01/2014							
<u>46625HHP8</u>	14,385,000.0000	01/20/2015	\$14,747,070.45	\$15,048,939.70	(\$301,869.25)	(2.01)	A	A3	.0000	.00
			JPMORGAN CHASE & CO DTD 09/18/09 3.700 01/20/2015							
<u>585907AM0</u>	6,720,000.0000	12/15/2014	\$6,926,371.20	\$7,187,557.44	(\$261,186.24)	(3.63)	A+	AA3	.0000	.00
			MELLON BANK NA DTD 11/24/04 4.750 12/15/2014							
<u>594918AB0</u>	1,000,000.0000	06/01/2014	\$1,004,180.00	\$1,005,500.00	(\$1,320.00)	(.13)	AAA	AAA	.0000	.00
			MICROSOFT CORP DTD 05/18/09 2.950 06/01/2014							
<u>90331HKP7</u>	1,250,000.0000	10/30/2014	\$1,282,750.00	\$1,319,125.00	(\$36,375.00)	(2.76)	A+	A1	.0000	.00
			U S BK NATL ASSN CINCINNATI OHIO TRANCHE # TR 00230 SER BKNT							
<u>91159HGR5</u>	22,570,000.0000	05/15/2014	\$22,672,467.80	\$23,361,332.24	(\$688,864.44)	(2.95)	A+	A1	.0000	.00
			US BANCORP DTD 05/14/09 4.200 05/15/2014							
<u>91159HGT1</u>	750,000.0000	11/20/2014	\$761,790.00	\$762,600.00	(\$810.00)	(.11)	A+	A1	.0000	.00
			US BANCORP MED TERM NOTE							
<u>91159HGU8</u>	5,900,000.0000	03/04/2015	\$6,052,338.00	\$6,060,191.00	(\$7,853.00)	(.13)	A+	A1	.0000	.00
			US BANCORP MED TERM NOTE							
<u>949746CR0</u>	11,000,000.0000	11/15/2014	\$11,289,410.00	\$11,471,857.00	(\$182,447.00)	(1.59)	A	A3	.0000	.00
			WELLS FARGO DTD 11/06/02 5.000 11/15/2014							
<u>94974BFA3</u>	38,131,000.0000	02/13/2015	\$38,426,515.25	\$38,446,431.58	(\$19,916.33)	(.05)	A+	A2	.0000	.00
			WELLS FARGO & COMPANY DTD 02/15/12 1.250 02/13/2015							
<u>94980VAA6</u>	28,000,000.0000	02/09/2015	\$29,017,240.00	\$29,067,239.00	(\$49,999.00)	(.17)	A+	A1	.0000	.00
			WELLS FARGO BANK DTD 02/07/05 4.750 02/09/2015							
<b>SUBTOTAL</b>	<b>280,161,000.0000</b>		<b>\$284,584,749.50</b>	<b>\$291,020,290.50</b>	<b>(\$6,435,541.00)</b>	<b>(2.21)</b>			<b>.0000</b>	<b>.00</b>

**FEDERAL AGENCY**

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GOVERNMENT AGENCIES										
<u>3130A0HD5</u>	15,000,000.0000	12/27/2016	\$14,962,200.00	\$15,000,000.00	(\$37,800.00)	(.25)	AA+	AAA	.0000	.00
			FED HOME LN BK DTD 12/27/13 0.800 12/27/2016							
<u>31315PF61</u>	10,000,000.0000	03/10/2017	\$9,976,900.00	\$9,992,500.00	(\$15,600.00)	(.16)	N/A	N/A	.0000	.00
			FED AGRIC MED TERM NOTE							
<u>31315PFR5</u>	2,000,000.0000	04/29/2014	\$2,004,540.00	\$2,061,274.00	(\$56,734.00)	(2.75)	N/A	N/A	.0000	.00
			FED AGRIC DTD 04/29/09 3.125 04/29/2014							
<u>31331KGN4</u>	25,000,000.0000	04/07/2014	\$25,005,500.00	\$25,000,000.00	\$5,500.00	.02	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 04/07/11 1.400 04/07/2014							
<u>31331XWW8</u>	5,190,000.0000	04/25/2014	\$5,206,971.30	\$5,462,625.51	(\$255,654.21)	(4.68)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 04/25/07 5.000 04/25/2014							
<u>31331YHM5</u>	9,600,000.0000	12/15/2014	\$9,874,752.00	\$10,551,552.00	(\$676,800.00)	(6.41)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/12/07 4.300 12/15/2014							
<u>313373JR4</u>	35,000,000.0000	05/28/2014	\$35,070,700.00	\$35,679,450.00	(\$608,750.00)	(1.71)	AA+	AAA	.0000	.00
			FED HOME LN BK DTD 04/15/11 1.375 05/28/2014							
<u>3133ECFD1</u>	10,000,000.0000	05/13/2014	\$10,001,400.00	\$10,000,592.00	\$808.00	.01	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 02/13/13 0.200 05/13/2014							
<u>3133EDBC5</u>	30,575,000.0000	09/12/2016	\$30,454,840.25	\$30,559,721.25	(\$104,881.00)	(.34)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/12/13 0.600 09/12/2016							
<u>3133EDBK7</u>	9,101,000.0000	12/09/2016	\$9,044,118.75	\$9,090,078.80	(\$45,960.05)	(.51)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/09/13 0.680 12/09/2016							
<u>3133EDC42</u>	20,000,000.0000	12/19/2016	\$19,886,400.00	\$20,000,000.00	(\$113,600.00)	(.57)	AA+	AAA	.0000	.00
			FED FARM CREDIT BK DTD 12/19/13 0.700 12/19/2016							
<u>3134G2UA8</u>	50,000,000.0000	08/20/2014	\$50,147,500.00	\$50,384,100.00	(\$236,600.00)	(.47)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP DTD 07/26/11 1.000 08/20/2014							
<u>3134G4N53</u>	20,000,000.0000	12/19/2016	\$19,958,000.00	\$20,000,000.00	(\$42,000.00)	(.21)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0000							
<u>3134G4N79</u>	23,000,000.0000	12/19/2016	\$22,951,700.00	\$23,000,000.00	(\$48,300.00)	(.21)	AA+	N/A	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0001							
<u>3134G4NH7</u>	25,000,000.0000	06/24/2016	\$24,964,250.00	\$25,000,000.00	(\$35,750.00)	(.14)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NJ3</u>	12,000,000.0000	12/20/2016	\$11,952,360.00	\$12,000,000.00	(\$47,640.00)	(.40)	AA+	AAA	.0000	.00

**WELLS FARGO**  
**Market/Cost Value Comparison Report**  
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**COUNTY OF VENTURA**

**General Reporting**  
 From Month End 03/31/2014  
 04/01/2014 11:29:26 AM EDT

**ACCOUNT: All Accounts Selected**  
 \* = Trade or Other Activity Pending

<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NK0</u>	15,000,000.0000	12/09/2016	\$14,922,000.00	\$14,998,500.00	(\$76,500.00)	(.51)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NT1</u>	25,000,000.0000	06/09/2016	\$24,950,000.00	\$25,000,000.00	(\$50,000.00)	(.20)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4NU8</u>	25,000,000.0000	12/23/2016	\$24,941,250.00	\$25,000,000.00	(\$58,750.00)	(.23)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4Q27</u>	30,000,000.0000	12/27/2016	\$29,987,100.00	\$30,000,000.00	(\$12,900.00)	(.04)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE SER 0000							
<u>3134G4Q76</u>	20,000,000.0000	12/19/2016	\$19,944,600.00	\$20,000,000.00	(\$55,400.00)	(.28)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP MED TERM NOTE							
<u>3134G4QW1</u>	31,500,000.0000	12/30/2016	\$31,452,750.00	\$31,500,000.00	(\$47,250.00)	(.15)	AA+	AAA	.0000	.00
			FED HOME LN MTG CORP DTD 12/30/13 0.850 12/30/2016							
<u>31359MW41</u>	1,260,000.0000	09/15/2016	\$1,401,624.00	\$1,420,020.00	(\$18,396.00)	(1.30)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 08/17/06 5.250 09/15/2016							
<u>3135G0BY8</u>	20,000,000.0000	08/28/2014	\$20,066,200.00	\$20,167,600.00	(\$101,400.00)	(.50)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 07/18/11 0.875 08/28/2014							
<u>3135G0XU2</u>	8,000,000.0000	05/27/2016	\$7,990,320.00	\$8,000,000.00	(\$9,680.00)	(.12)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 05/30/13 0.520 05/27/2016							
<u>3135G0YW7</u>	108,725,000.0000	11/25/2016	\$108,305,321.50	\$108,885,289.50	(\$579,968.00)	(.53)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN SER 0000							
<u>3136G1WJ4</u>	3,980,000.0000	10/21/2016	\$3,978,806.00	\$3,995,920.00	(\$17,114.00)	(.43)	AA+	N/A	.0000	.00
			FED NATL MTG ASSN DTD 10/21/13 0.900 10/21/2016							
<u>3136G1Y52</u>	18,000,000.0000	12/23/2016	\$17,903,520.00	\$18,000,000.00	(\$96,480.00)	(.54)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 12/23/13 0.750 12/23/2016							
<u>3136G1YC7</u>	15,000,000.0000	12/27/2016	\$14,934,600.00	\$15,000,000.00	(\$65,400.00)	(.44)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN SER 0001							
<u>3136G1YH6</u>	17,000,000.0000	12/30/2016	\$16,948,490.00	\$17,000,000.00	(\$51,510.00)	(.30)	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DTD 12/30/13 0.800 12/30/2016							
			STRIPPED AND ZERO-COUPON							
<u>313586QR3</u>	25,000,000.0000	07/05/2014	\$24,989,250.00	\$24,893,500.00	\$95,750.00	.38	AA+	AAA	.0000	.00
			FED NATL MTG ASSN DEB ZERO CPN DTD 07/05/84 07/05/2014							



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<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
<b>SUBTOTAL</b>	<b>664,931,000.0000</b>		<b>\$664,177,963.80</b>	<b>\$667,642,723.06</b>	<b>(\$3,464,759.26)</b>	<b>(.52)</b>			<b>.0000</b>	<b>.00</b>
<b>MUNICIPAL BONDS</b>										
MUNICIPAL BONDS - TAX-EXEMPT										
<u>1306852L3</u>	2,575,000.0000	04/01/2014	\$2,575,000.00	\$2,615,324.50	(\$40,324.50)	(1.54)	A-	A2	.0000	.00
			CALIFORNIA ST PUBLIC WKS BRD LEASE REVENUE							
<u>76441LBN3</u>	12,100,000.0000	07/31/2014	\$12,101,936.00	\$12,100,000.00	\$1,936.00	.02	SP-1+	N/R	.0000	.00
			RICHMOND CA TRANS-SER A							
MUNICIPAL TAXABLE										
<u>03254CFW5</u>	1,305,000.0000	11/01/2016	\$1,371,855.15	\$1,372,786.15	(\$931.00)	(.07)	N/R	AA3	.0000	.00
			ANAHEIM CA CITY SCH DIST BANS-TXBL-QUALIFIED SCH CONSTR							
<u>13063A5C4</u>	1,870,000.0000	04/01/2015	\$1,962,602.40	\$1,995,888.40	(\$33,286.00)	(1.67)	A	A1	.0000	.00
			CALIFORNIA ST BUILD AMERICA BONDS-TXB-VAR PU							
<u>13063A7F5</u>	5,130,000.0000	10/01/2014	\$5,233,985.10	\$5,312,243.00	(\$78,257.90)	(1.47)	A	A1	.0000	.00
			CALIFORNIA ST TAXABLE-VAR PURP							
<u>13063BHZ8</u>	5,200,000.0000	11/01/2015	\$5,475,184.00	\$5,548,608.00	(\$73,424.00)	(1.32)	A	A1	.0000	.00
			CALIFORNIA ST TAXABLE							
<u>13063BN73</u>	2,735,000.0000	02/01/2016	\$2,744,080.20	\$2,761,848.15	(\$17,767.95)	(.64)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063BNQ1</u>	1,800,000.0000	10/01/2014	\$1,815,588.00	\$1,826,856.00	(\$11,268.00)	(.62)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063BNR9</u>	6,000,000.0000	10/01/2015	\$6,178,260.00	\$6,243,970.00	(\$65,710.00)	(1.05)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>13063CFD7</u>	950,000.0000	11/01/2016	\$955,215.50	\$958,445.50	(\$3,230.00)	(.34)	A	A1	.0000	.00
			CALIFORNIA ST TXBL-VARIOUS PURPOSE							
<u>91412GSW6</u>	5,000,000.0000	05/15/2015	\$5,007,750.00	\$5,000,000.00	\$7,750.00	.15	AA	AA2	.0000	.00
			UNIV OF CALIFORNIA CA REVENUES TXBL-GEN-SER AJ							
<b>SUBTOTAL</b>	<b>44,665,000.0000</b>		<b>\$45,421,456.35</b>	<b>\$45,735,969.70</b>	<b>(\$314,513.35)</b>	<b>(.69)</b>			<b>.0000</b>	<b>.00</b>
<b>OTHER ASSETS</b>										
OTHER ASSETS										
<u>MS6232818</u>	21,000,000.0000		\$21,000,000.00	\$21,000,000.00	\$0.00	.00			.0000	.00
			CA LAIF STATE OF CALIFORNIA INVESTMENT FD							
<u>MS6615459</u>	15,000,000.0000		\$15,000,000.00	\$15,000,000.00	\$0.00	.00			.0000	.00

**WELLS FARGO**  
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<u>Asset ID</u>	<u>Units</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Fed Tax Cost</u>	<u>Gain/Loss Amount</u>	<u>%</u>	<u>S &amp; P Rating</u>	<u>Moody's Rating</u>	<u>Units in Transition</u>	<u>Encumbrd Units</u>
CALTRUST SHORT TERM ACCT										
SUBTOTAL	36,000,000.0000		\$36,000,000.00	\$36,000,000.00	\$ .00	.00			.0000	.00
ACCOUNT 11435100 TOTAL	1,981,272,000.0000		\$1,944,984,005.95	\$1,994,447,975.13	(\$49,463,969.18)	(2.48)			.0000	.00
GRAND TOTAL	1,981,272,000.0000		\$1,944,984,005.95	\$1,994,447,975.13	(\$49,463,969.18)	(2.48)			.0000	.00

END OF REPORT

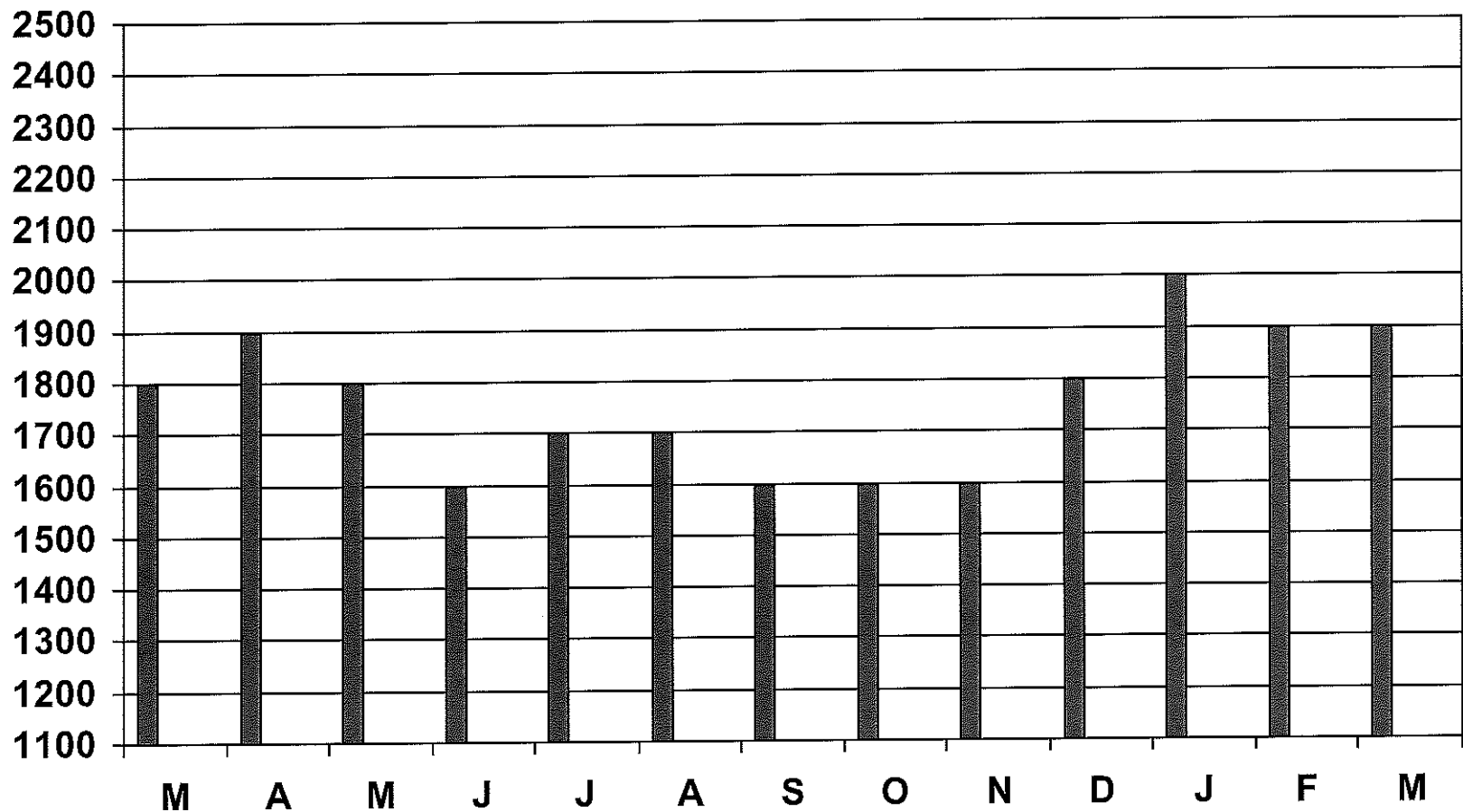
MARCH 2014 TRANSACTIONS

Transaction Date	Purchase/Sale	Par Amount	Security Type	Security Name	Maturity Date	Yield
03/03/14	Purchase	15.00	CP	BANK OF TOKYO MIT UFJ NY	07/03/14	0.20
03/04/14	Purchase	25.00	CP	KOREA DEVELOPMENT BANK	08/04/14	0.24
03/05/14	Sale	30.00	GA	FHLMC MULTI-STEP	12/27/16	0.598909
03/05/14	Purchase	10.00	CP	CREDIT SUISSE NEW YORK	11/28/14	0.34
03/05/14	Purchase	10.00	CP	SOCIETE GENERALE	11/03/14	0.38
03/05/14	Purchase	10.525	CP	BNP PARIBAS FINANCE	11/14/14	0.38
03/05/14	Purchase	5.00	CP	UNION BANK NA	11/03/14	0.23
03/06/14	Purchase	15.00	CP	BNP PARIBAS FINANCE	12/01/14	0.39
03/10/14	Purchase	10.00	GA	FAMCA	03/10/17	0.875384
03/11/14	Sale	25.00	LAIF	LAIF	DAILY	VARIED
03/11/14	Sale	4.00	LAIF	LAIF	DAILY	VARIED
03/11/14	Purchase	35.00	YCD	BNP PARIBAS NY	09/05/14	0.25
03/13/14	Purchase	12.00	MTN	WELLS FARGO & COMPANY	02/13/15	0.310772
03/17/14	Purchase	11.00	CP	JP MORGAN SEC LLC	10/10/14	0.25
03/17/14	Purchase	14.00	CP	JP MORGAN SEC LLC	12/09/14	0.33
03/17/14	Purchase	20.00	YCD	KOREA DEVELOPMENT BANK	08/18/14	0.25
03/18/14	Purchase	10.400	YCD	SVENSKA HANDELSBANKEN NY	09/11/14	0.21
03/19/14	Purchase	10.00	CP	BNP PARIBAS FINANCE	12/01/14	0.375
03/20/14	Purchase	3.300	MTN	US BANCORP	03/04/15	0.263343
03/21/14	Purchase	1.00	MTN	MICROSOFT CORP	06/01/14	0.119691
03/21/14	Purchase	9.00	CP	JP MORGAN SEC LLC	12/15/14	0.33
03/24/14	Purchase	25.00	YCD	DEUTSCHE BANK NY	09/26/14	0.30
03/25/14	Purchase	6.131	MTN	WELLS FARGO & COMPANY	02/13/15	0.321799
03/26/14	Purchase	20.00	MTN	WELLS FARGO & COMPANY	02/13/15	0.326807
03/27/14	Purchase	13.00	MTN	WELLS FARGO BANK NA	02/09/15	0.35003
03/27/14	Purchase	2.600	MTN	US BANCORP	03/04/15	0.294809
03/27/14	Purchase	25.00	YCD	BNP PARIBAS NY	06/24/14	0.19
03/28/14	Purchase	0.750	MTN	US BANCORP	11/20/14	0.263865
03/28/14	Purchase	15.00	MTN	WELLS FARGO BANK NA	02/09/15	0.320019
03/28/14	Purchase	15.00	CP	BANK OF TOKYO MIT UFJ NY	06/26/14	0.18
03/31/14	Purchase	40.00	YCD	CREDIT SUISSE NEW YORK	07/29/14	0.20

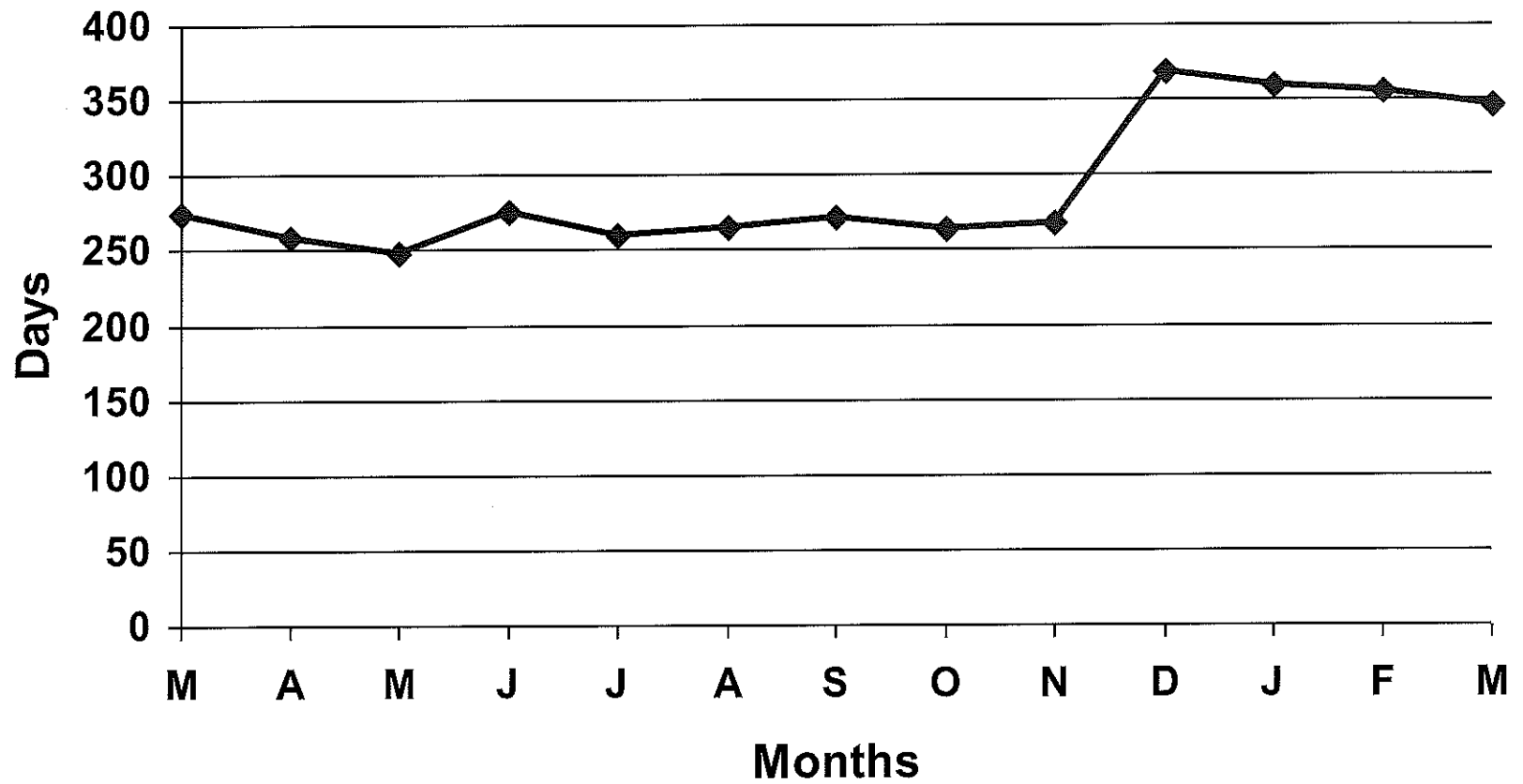
GA summary

TOTAL PORTFOLIO =	1,981.272				
FEDERAL AGENCIES			3/31/2014		Percent of Portfolio
	NOTES		Discount Notes	TOTAL	
Federal Home Loan Bank	50.000		0.000	50.000	2.52%
Federal National Mortgage Association	191.965		25.000	216.965	10.95%
Federal Home Loan Mortgage Corporation	276.500		0.000	276.500	13.96%
Federal Farm Credit Bank	109.466		0.000	109.466	5.53%
Federal Agricultural Mortgage Corp	12.000		0.000	12.000	0.61%
Tennessee Valley Authority	0.000		0.000	0.000	0.00%
	639.931		25.000	664.931	33.56%
				664.931	

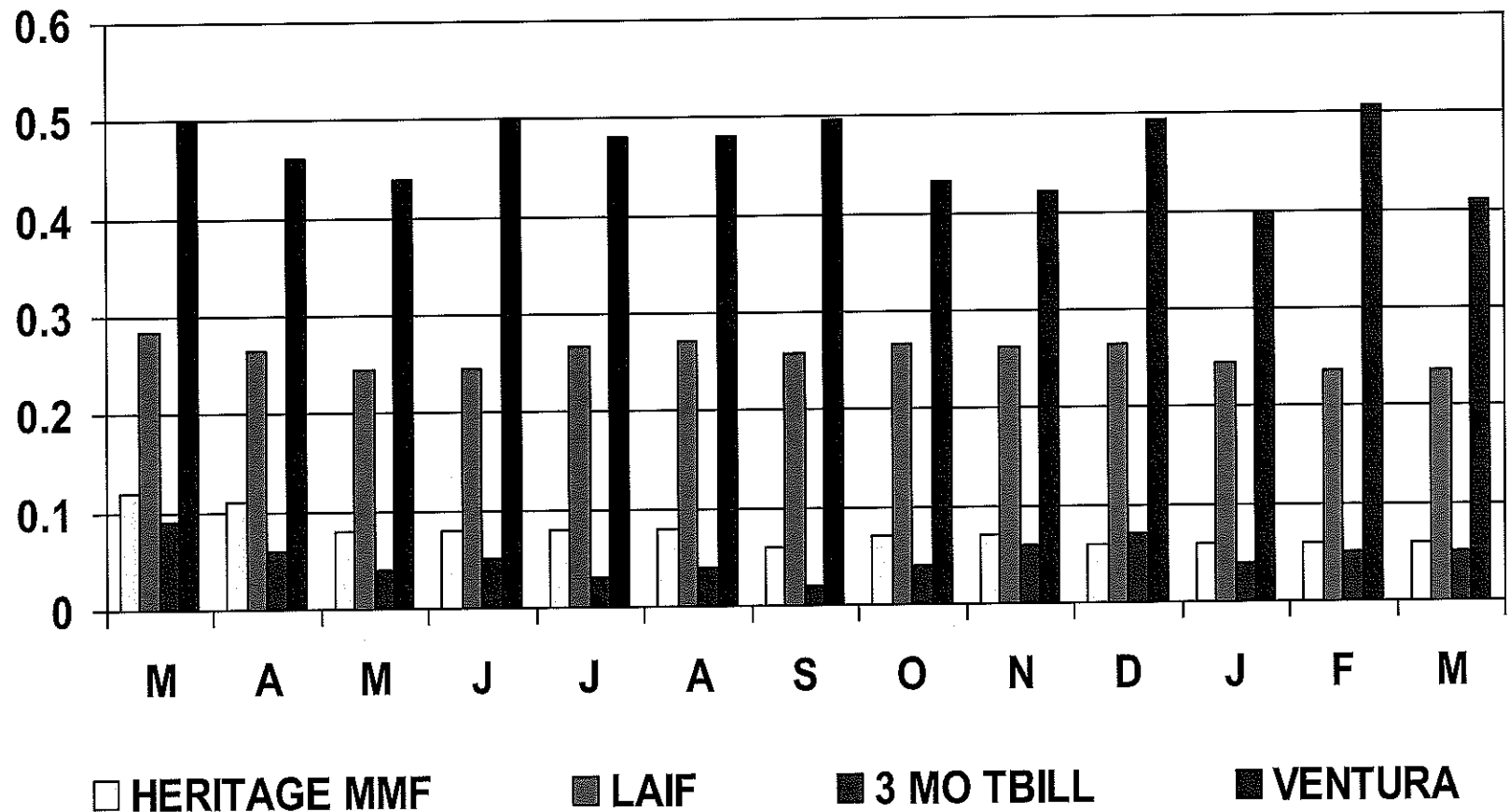
# PORTFOLIO AVERAGE MONTHLY BALANCE



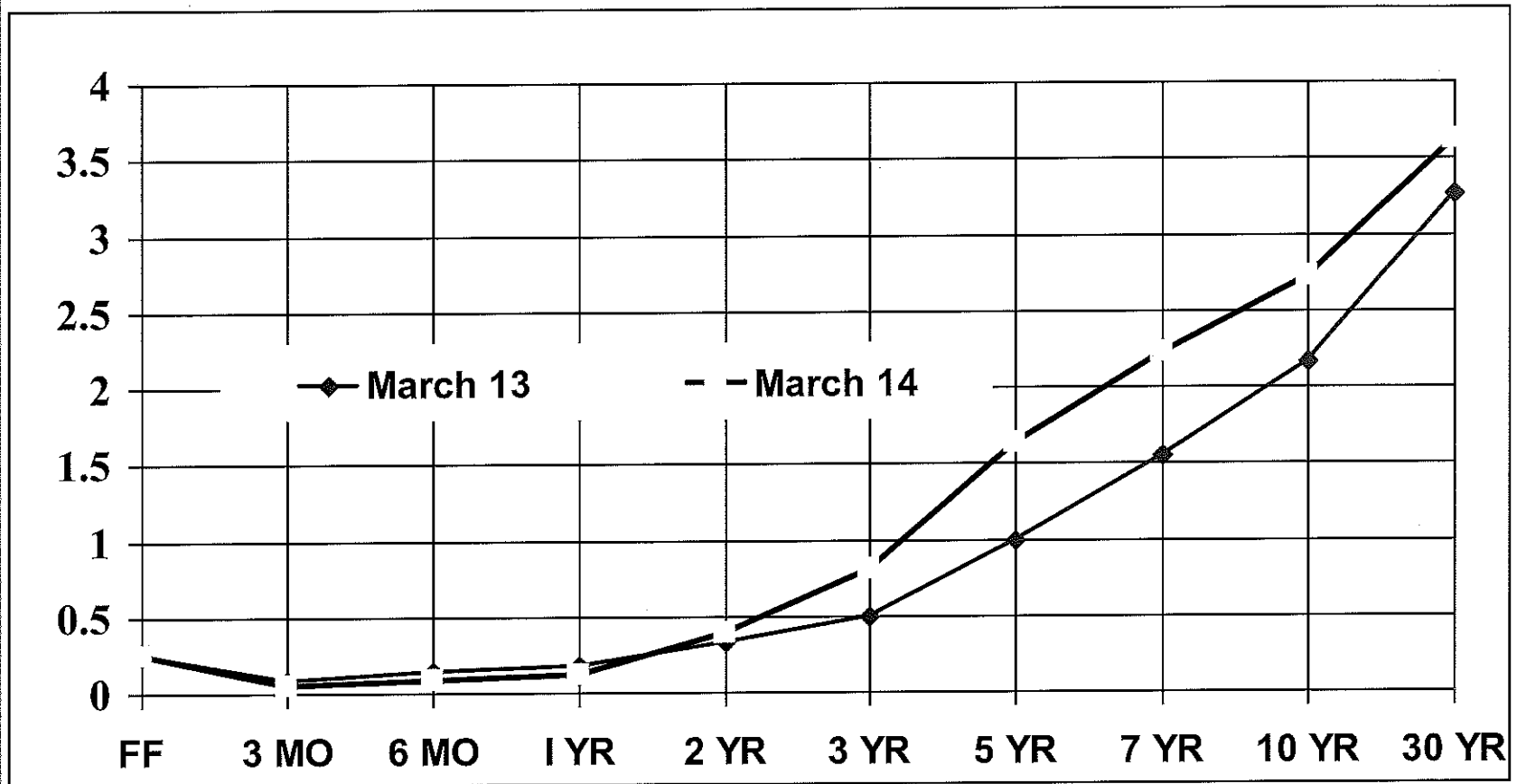
# AVERAGE MATURITY



# ++++ YIELD COMPARISON

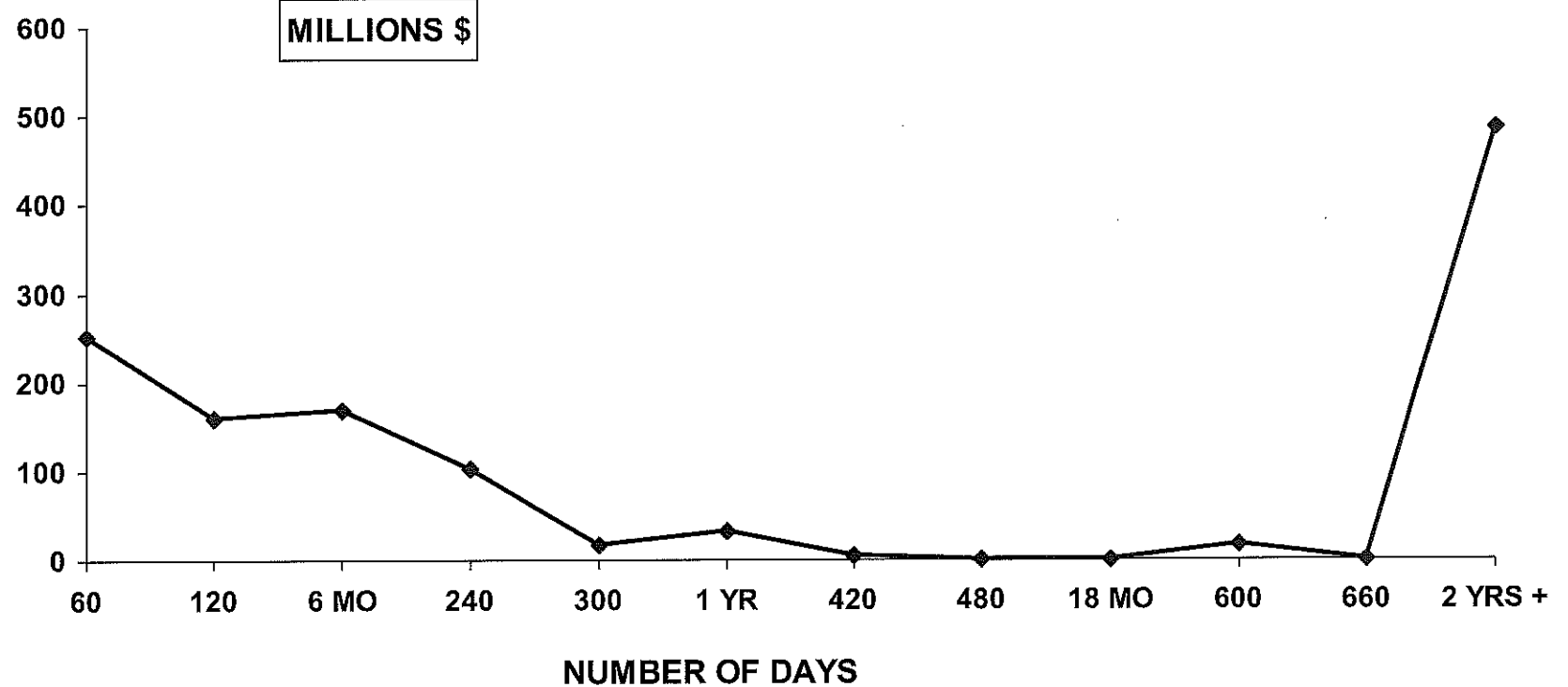


# YIELD CURVE

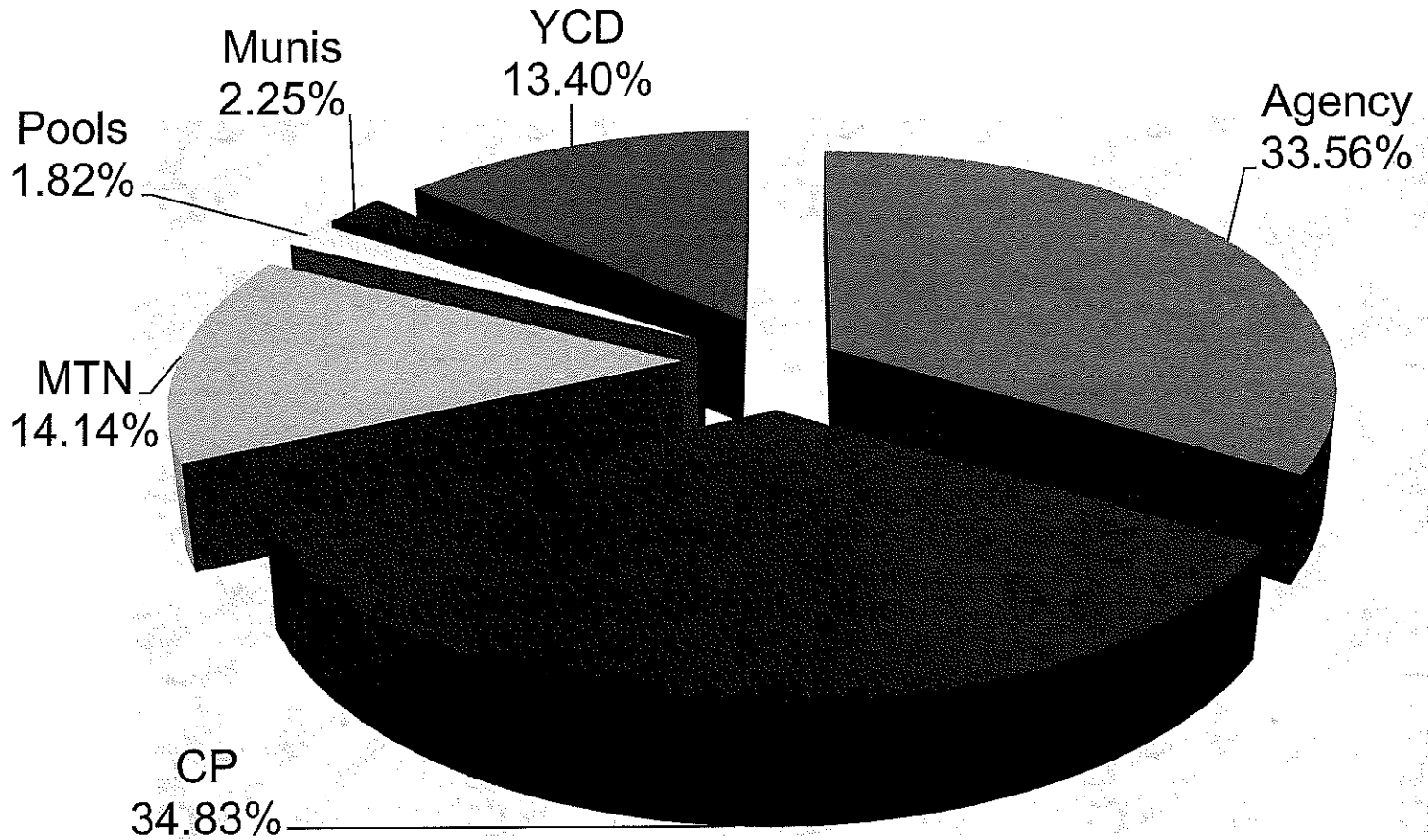




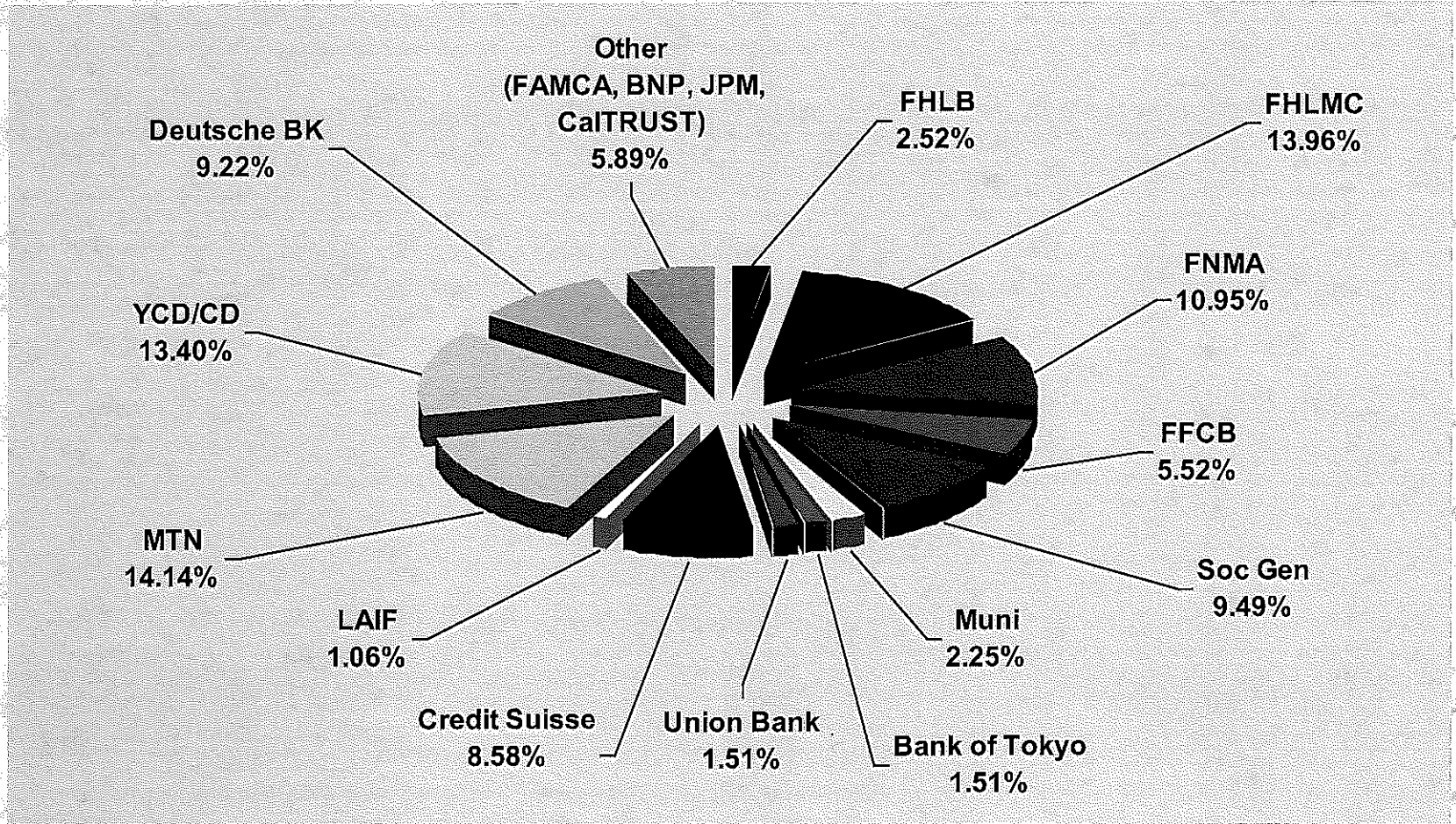
# MATURITY DISTRIBUTION



# PORTFOLIO HOLDINGS BY CLASS



# PORTFOLIO HOLDINGS



**Resolution #13-14-11**  
**Resolution of the Mesa Union Elementary School District**  
**Ordering a Regular Governing Board Member Election,**  
**Ordering Consolidation with Other Elections, and**  
**Constituting "Specification of the Election Order"**  
**to be held on November 4, 2014**

**WHEREAS,** The Mesa Union Elementary School District has complied with the requirements of Election Code Section 1302(b); and

**WHEREAS,** The Mesa Union Elementary School District, pursuant to Election Code Section 1302(b), is required to hold the election of Governing Board Members on the same day upon which the statewide General Election is held; and

**WHEREAS,** Pursuant to Election Code Section 1302(b) and Education Code Section 5302, the Ventura County Superintendent of Schools has called a Regular Governing Board Member Election to be held in this District on November 4, 2014; and

**WHEREAS,** Pursuant to Section 5340 of the Education Code, School District Governing Board Member Elections of two or more districts of any type to be held in the same district or area on the same day shall be consolidated so that a person entitled to vote in both or all of such elections may do so at the same time and place and using the same ballot; and

**WHEREAS,** Pursuant to Education Code Section 5342, School District elections may be consolidated by the officer conducting the election with elections held by certain other political subdivisions on the same day and in territory which is the same or partially the same, upon receipt of resolutions from two or more political subdivisions whose boundaries are totally or partially the same territory calling elections to be held on the same day; and

**WHEREAS,** Pursuant to Education Code Section 5322, whenever an election is ordered, the Governing Board of the district shall, not less than 123 days prior to the date set for the election, by resolution delivered to the County Superintendent of Schools and the officer conducting the election, specify the date of the election, the purpose of the election, the authority for ordering the election, the authority for the specifications of the election order, and the signature of the officer or the Clerk of the Board by law authorized to make the designations therein contained; and

**WHEREAS,** Pursuant to Education Code Section 5016, the Governing Board shall determine the winner by lot in the event of a tie vote.

**NOW, THEREFORE, IT IS HEREBY RESOLVED AND ORDERED** as follows:

1. The election shall be held on November 4, 2014.
2. The purpose of the election is to elect **three regular term vacancies** to the Governing Board of Mesa Union Elementary School District.
3. The election shall be consolidated with elections held by certain other school districts or other political subdivisions on the same day and in territory which is the same or partially the same.

4. The election will be held and conducted in the manner prescribed in Elections Code Section 10418.

The Clerk of the Board of Trustees shall cause a copy of this resolution to be delivered to the County Superintendent of Schools and the officer conducting the election at least 123 days prior to the election pursuant to Education Code Section 5322.

The County Superintendent of Schools shall cause a copy of this resolution to be delivered to the County Clerk at least 120 days prior to the date of the election.

The foregoing resolution was duly and regularly adopted by the Board of Trustees of the Mesa Union Elementary School District this 20 day of May, 2014, by the following vote:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
President of the Board of Trustees  
of the Mesa Union Elementary School District

STATE OF CALIFORNIA )  
  ) ss.  
COUNTY OF VENTURA )

I hereby certify that the foregoing is a full, true and correct transcript of a resolution duly adopted and affirmed by a formal vote of the members of the Board of Trustees of the District named therein at a duly constituted regular meeting of said Board which was held on the 20 day of May, 2014, as it appears upon the minutes of the said meeting.

\_\_\_\_\_  
Clerk of the Board of Trustees  
of the Mesa Union Elementary School District

**Mesa Union School District  
RESOLUTION #13-14-12**

**AUTHORIZATION OF TEMPORARY LOANS BETWEEN DISTRICT FUNDS  
FISCAL YEAR 2013-2014**

**WHEREAS**, pursuant to Education Code Section 42603, the governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of moneys held in any fund or account during a current fiscal year may be transferred.

**WHEREAS**, there are insufficient funds to meet district obligations in the fund, and

**WHEREAS**, funds can be temporarily transferred from one or more funds to another fund of the district to be used for the payment of district obligations, and

**WHEREAS**, repayment of the temporary loan will be made from income received, and

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of the Mesa Union School District authorizes the temporary transfer of cash from one district fund to another in order to meet the financial obligations of the District as the need may arise during the 2013-14 fiscal year.

**PASSED and ADOPTED** this 20th day of May, 2014 by the Governing Board of the [DISTRICT NAME] of Ventura County, California, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

---

Clerk of the Governing Board

**Mesa Union School District  
RESOLUTION #13-14-13**

**AUTHORIZATION TO ALLOW APPROPRIATION/BUDGET TRANSFERS  
FISCAL YEAR 2014-15**

**WHEREAS**, the Mesa Union School District may have a need during the fiscal year to make appropriation transfers to permit the payment of obligations of the district, and

**WHEREAS**, the District may authorize an employee to make such transfers between unappropriated fund balances and any expenditure classifications to balance any expenditure classification,

**THEREFORE, BE IT RESOLVED** that the Mesa Union School District authorizes the appropriation transfers necessary to permit payment of obligations of the District incurred during the 2014-15 fiscal year. These transfers are to be presented for ratification at the next board meeting.

**PASSED and ADOPTED** this 20th day of May, 2014 by the Governing Board of the Mesa Union School District of Ventura County, California, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Clerk of the Governing Board

\_\_\_\_\_  
Date

**Mesa Union School District  
RESOLUTION #13-14-14**

**AUTHORITY FOR THE [DISTRICT NAME] BOARD OF EDUCATION  
TO IMPROVE COMPENSATION AND BENEFITS  
FOR CERTAIN CATEGORIES OF EMPLOYEES  
AFTER JULY 1, 2014**

The recommendation is that the Mesa Union School District Board of Education reserves the right to grant to those employees who are members of the confidential, supervisory, or management groups, and as such are not covered by labor contracts, the right to salary and benefits improvements. This Resolution would remove any doubt that the Mesa Union School District has the right to improve salaries and benefits to non-represented employees on or after July 1, 2014, and to set the amounts and effective date of any such improvements.

**WHEREAS**, employees who are in confidential, supervisory, or management positions, whether certificated or classified, and as such, not members of collective bargaining units, and their salaries and benefits are not negotiated in labor contracts; and,

**WHEREAS**, the Mesa Union School District Board of Education believes that salary and benefits consideration should be given employees in confidential, supervisory, or management positions,

**THEREFORE BE IT RESOLVED** that the Mesa Union School District Board of Education reserves the right to consider and to improve salaries and benefits of confidential, supervisory or management employees in Fiscal Year 2014-15 and to make any such compensation and benefit improvements effective July 1, 2014, or at any date thereafter during Fiscal Year 2014-15.

This is to certify that the above Resolution was adopted by the Mesa Union School District Board of Education at a regular meeting of the Board held on the 20 of May, 2014.

Attest:

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CLERK OF THE BOARD

Date:

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**MESA UNION SCHOOL DISTRICT  
CERTIFICATION OF SIGNATURES**

I, Dr. Michael Babb, Secretary to the Board of Education of the School District of Ventura County, California certify that the signatures shown below are the verified signatures of the members of the Governing Board of the above-named school district (Part 1). Verified signatures of the person or persons authorized to sign orders drawn on the funds of the school district, Notices of Employment, Contracts, etc., appear in Part 2. These certifications are made in accordance with the provisions of Education Code Sections indicated.\* If those authorized to sign orders shown in Part 2 are unable to do so, the law requires the signatures of the majority of the Governing Board.

These approved signatures will be considered valid for the period of July 1, 2014 to June 30, 2015.

Date of Board Action: May 20, 2014      Signature: \_\_\_\_\_  
Secretary of the Board

**PART I**

**Signatures of Members of the Board**

Signature: \_\_\_\_\_  
Print/Type: Noel Camanag  
President of the Board of Education

Signature: \_\_\_\_\_  
Print/Type: Rick Murray  
Member of the Board of Education

Signature: \_\_\_\_\_  
Print/Type: Judith Thielemann  
Clerk of the Board of Education

Signature: \_\_\_\_\_  
Print/Type: \_\_\_\_\_  
Member of the Board of Education

Signature: \_\_\_\_\_  
Print/Type: Steven Sullivan  
Member of the Board of Education

Signature: \_\_\_\_\_  
Print/Type: \_\_\_\_\_  
Member of the Board of Education

Signature: \_\_\_\_\_  
Print/Type: Susan Nemets  
Member of the Board of Education

**\*K-12 Districts**

42632

42633

**PART 2**

Signatures of Personnel and/or Members of the Governing Board authorized to Sign Checks, Orders for Salary Payment, Notices of Employment, Contracts, etc. Please list after each name all items that a person is authorized to sign.

Signature: \_\_\_\_\_  
Print/Type: Dr. Michael Babb  
Title: Superintendent  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Ryan Howatt  
Title: Principal  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Erica Magdaleno  
Title: Executive Assistant  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Irene Ramirez  
Title: School Secretary  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: \_\_\_\_\_  
Title: \_\_\_\_\_  
Authorized to Sign: \_\_\_\_\_

Please attach an extra sheet for additional signatures if needed. If the Board has given special instructions for the signing of checks or orders, please attach a copy of the resolution.

## PART 2 Continued

Signatures of Personnel and/or Members of the Governing Board authorized to Sign Checks, Orders for Salary Payment, Notices of Employment, Contracts, etc. Please list after each name all items that a person is authorized to sign.

Signature: \_\_\_\_\_  
Print/Type: \_\_\_\_\_  
Title: \_\_\_\_\_  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Cynthia Hansen  
Title: Chief Business Official  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Benny Martinez  
Title: Director of School Business Services  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Cynthia Bridges  
Title: Budget and Accounting Supervisor  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Linda Mayer  
Title: Senior Accountant  
Authorized to Sign: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print/Type: Maria Eva Lopez  
Title: Senior Accountant  
Authorized to Sign: \_\_\_\_\_

Please attach an extra sheet for additional signatures if needed. If the Board has given special instructions for the signing of checks or orders, please attach a copy of the resolution.

**The following documents must be filed with School Business and Advisory Services:**

- A. Authorization to sign reports, budgets, and all documents requiring signature of Secretary or Clerk.
- B. Authorization to approve payroll orders.
- C. Authorization to approve commercial check orders.
- D. Authorization to sign collection reports to the county.
- E. Authorization to sign board approved budget transfers.
- F. Authorization to sign Interfund and Intrafund Transfers.
- G. Authorization to sign Contracts after Board Approval.

**Examples of documents requiring district authority (not required to be filed with School Business and Advisory Services):**

- 1. Authorization to sign Employment Contracts.
- 2. Appointment of authorized agents, for federal and state applications.
- 3. Appointment of representatives to acquire surplus property.
- 4. Authorization to sign cafeteria reports.
- 5. Authorization to sign checks on district bank accounts, i.e., cafeteria; clearing account.

***Districts must notify School Business and Advisory Services in writing and submit Board Approved signature authorization amendments as staff and/or organizational changes occur mid-year.***

# CSBA Sample

## Board Policy

### Charter School Revocation

BP 0420.43

#### Philosophy, Goals, Objectives and Comprehensive Plans

\*\*\*Note: The following policy is optional. Education Code 47607 and 5 CCR 11968.5.2-11968.5.3 authorize the Governing Board to revoke the charter of a charter school in its jurisdiction when certain substantiated findings are made. In Today's Fresh Start, Inc. v. Los Angeles County Office of Education, the California Supreme Court confirmed that the revocation process prescribed in the Education Code provides a charter school with sufficient due process and that a charter school is not entitled to any additional evidentiary hearing by a neutral third party.\*\*\*

\*\*\*Note: In addition, Education Code 47604.5 authorizes the State Board of Education (SBE), upon the recommendation of the Superintendent of Public Instruction (SPI), to revoke the charter of any charter school, whether or not the SBE is the chartering authority, if it makes certain findings relating to gross financial mismanagement, illegal or improper use of funds, substantial and sustained departure from measurably successful practices that may jeopardize the educational development of students, or, as amended by AB 97 (Ch. 47, Statutes of 2013), failure to improve student outcomes across multiple state and school priorities identified in the charter pursuant to Education Code 47605 or 47605.6. SBE revocation procedures are specified in 5 CCR 11968.5-11968.5.1.\*\*\*

The Governing Board expects any charter school it authorizes to provide a sound educational program that promotes student learning and to carry out its operations in a manner that complies with law and the terms of its charter.

(cf. 0420.4 - Charter School Authorization)

(cf. 0420.41 - Charter School Oversight)

(cf. 0420.42 - Charter School Renewal)

(cf. 0500 - Accountability)

The Board may revoke a charter before the date it is due to expire whenever the Board makes a written factual finding, supported by substantial evidence, that the charter school has done any of the following: (Education Code 47607)

1. Committed a material violation of any of the conditions, standards, or procedures set forth in the charter
2. Failed to meet or pursue any of the student outcomes identified in the charter
3. Failed to meet generally accepted accounting principles or engaged in fiscal

mismanagement

4. Violated any provision of law

\*\*\*Note: Education Code 47607.3, as added by AB 97 (Ch. 47, Statutes of 2013), provides additional criteria for considering revocation of a charter, as described below. Pursuant to Education Code 47607.3, if, in three out of four consecutive years, a charter school fails to improve outcomes for three or more numerically significant student subgroups served by the school, or for all of the student subgroups if the school has fewer than three, in regard to one or more state or school priorities identified in the charter, then the district (1) must provide technical assistance to the school using an evaluation rubric adopted by the SBE pursuant to Education Code 52064.5, or (2) may request that the SPI assign the California Collaborative for Educational Excellence (CCEE) to provide advice and assistance to the school; see BP 0420.41 - Charter School Oversight. If the CCEE informs the Board that the school has failed or is unable to implement the CCEE's recommendations or continues to have persistent or acute inadequate performance, then the Board must consider revocation of the charter.\*\*\*

The Board shall also consider revocation of a charter whenever the California Collaborative for Educational Excellence (CCEE), after providing advice and assistance to the charter school pursuant to Education Code 47607.3, submits to the Board either of the following findings: (Education Code 47607.3)

1. That the charter school has failed or is unable to implement the recommendations of the CCEE
2. That the inadequate performance of the charter school, as based on an evaluation rubric adopted by the State Board of Education (SBE), is so persistent or acute as to require revocation of the charter

In determining whether to revoke a charter, the Board shall consider increases in student academic achievement for all "numerically significant" groups of students served by the charter school, as defined in Education Code 52052, as the most important factor. (Education Code 47607, 47607.3)

At least 72 hours prior to any Board meeting at which the Board will consider issuing a Notice of Violation, the Board shall provide the charter school with notice and all relevant documents related to the proposed action. (5 CCR 11968.5.2)

(cf. 9320 - Meetings and Notices)

If the Board takes action to issue a Notice of Violation, it shall deliver the Notice of Violation to the charter school's governing body. The Notice of Violation shall identify: (Education Code 47607; 5 CCR 11965, 11968.5.2)

1. The charter school's alleged violation(s).

2. All evidence relied upon by the Board in determining that the charter school committed the alleged violation(s), including the date and duration of the alleged violation(s). The Notice shall show that each alleged violation is both material and uncured and that it occurred within a reasonable period of time before the Notice of Violation is issued.

3. The period of time that the Board has concluded is a reasonable period of time for the charter school to remedy or refute the identified violation(s). In identifying this time period, the Board shall consider the amount of time reasonably necessary to remedy each identified violation, which may include the charter school's estimation as to the anticipated remediation time.

By the end of the remedy period identified in the Notice of Violation, the charter school's governing body may submit to the Board a detailed written response and supporting evidence addressing each identified violation, including the refutation, remedial action taken, or proposed remedial action. (5 CCR 11968.5.2)

Within 60 calendar days of the conclusion of the remedy period, the Board shall evaluate any response and supporting evidence provided by the charter school's governing body and shall take one of the following actions: (5 CCR 11968.5.2)

1. Discontinue revocation of the charter and provide timely written notice of such action to the charter school's governing body

\*\*\*Note: Pursuant to Education Code 47607 and 5 CCR 11968.5.2, a decision to issue a Notice of Intent to Revoke as provided in item #2 below must be supported by substantial evidence that the charter school has failed to remedy or refute a violation. "Substantial evidence" is not defined in law or state regulations. The district should consult legal counsel as necessary.\*\*\*

2. If there is substantial evidence that the charter school has failed to remedy a violation identified in the Notice of Violation or to refute a violation to the Board's satisfaction, continue revocation of the charter by issuing a Notice of Intent to Revoke to the charter school's governing body

If the Board issues a Notice of Intent to Revoke, it shall hold a public hearing concerning the revocation on the date specified in the notice, which shall be no later than 30 days after providing the notice. Within 30 calendar days after the public hearing, or within 60 calendar days if extended by written mutual agreement of the Board and the charter school, the Board shall issue a final decision to revoke or decline to revoke the charter. (Education Code 47607; 5 CCR 11968.5.2)

If the Board fails to meet the timelines specified above for issuing a Notice of Intent to Revoke or a final decision, the revocation process shall be deemed terminated. (5 CCR 11968.5.2)

Within 10 calendar days of the Board's final decision, the Superintendent or designee shall provide a copy of the final decision to the California Department of Education (CDE) and the County Board of Education. (Education Code 47604.32; 5 CCR 11968.5.2)

\*\*\*Note: Pursuant to Education Code 47604.32, if a charter school ceases operation for any reason, including revocation, the district must notify the California Department of Education; see BP 0420.41 - Charter School Oversight. In addition, the district and/or charter school must implement the school closure procedures specified in the charter in accordance with Education Code 47605 and 5 CCR 11962; see AR 0420.4 - Charter School Authorization.\*\*\*

#### Severe and Imminent Threat

The procedures specified above shall not be applicable when the Board determines, in writing, that any violation under Education Code 47607 constitutes a severe and imminent threat to the health or safety of students. In such circumstances, the Board may immediately revoke the school's charter by approving and delivering a Notice of Revocation by Determination of a Severe and Imminent Threat to Pupil Health or Safety to the charter school's governing body, the County Board, and the CDE. (Education Code 47607; 5 CCR 11968.5.3)

#### Appeals

\*\*\*Note: Pursuant to Education Code 47607 and 5 CCR 11968.5.3-11968.5.5, within 30 days of the Board's final decision to revoke a charter, the charter school may appeal the revocation, including a revocation based on a severe and imminent threat, to the County Board of Education. The County Board may reverse the revocation if it determines that the district's findings are not supported by substantial evidence, in which case the district may appeal the reversal to the SBE. If the County Board upholds the revocation or does not issue a decision within 90 days of its receipt of the appeal, the charter school may appeal to the SBE. Pursuant to Education Code 47607, if either the County Board or the SBE reverses the revocation, the district remains the chartering authority.\*\*\*

\*\*\*Note: Education Code 47607 further provides that, while an appeal is pending, a charter school whose revocation is based on a material violation of any of the conditions, standards, or procedures set forth in its charter or on a failure to meet or pursue any of the student outcomes identified in the charter will continue to qualify as a charter school for funding and all other purposes of the Charter Schools Act and may continue to hold all existing grants, resources, and facilities in order to ensure that the education of students enrolled in the school is not disrupted.\*\*\*

\*\*\*Note: As added by AB 97 (Ch. 47, Statutes of 2013), Education Code 47607.3 provides that a charter school may not appeal a revocation made pursuant to Education Code 47607.3 based on findings of the CCEE that the school failed or is unable to implement the CCEE's recommendations or that revocation is warranted based on persistent or acute inadequate performance.\*\*\*

If the Board revokes a charter, the charter school may, within 30 days of the Board's final decision, appeal the revocation to the County Board. Either the charter school or the district may subsequently appeal the County Board's decision to the SBE. However, a revocation based upon the findings of the CCEE pursuant to Education Code 47607.3 may not be appealed.



(Education Code 47607, 47607.3; 5 CCR 11968.5.3-11968.5.5)

Legal Reference:

EDUCATION CODE

47600-47616.7 Charter Schools Act of 1992, especially:

47607 Charter renewals and revocations

52052 Numerically significant student subgroups; definition

CODE OF REGULATIONS, TITLE 5

11960-11969 Charter schools, especially:

11968.5-11968.5.5 Charter revocations

COURT DECISIONS

Today's Fresh Start, Inc. v. Los Angeles County Office of Education, (2013) 57 Cal.4th 197

Management Resources:

CSBA PUBLICATIONS

The Role of the Charter School Authorizer, Online Course

Charter Schools: A Manual for Governance Teams, rev. 2012

WEB SITES

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

California Charter Schools Association: <http://www.calcharters.org>

California Department of Education, Charter Schools: <http://www.cde.ca.gov/sp/cs>

National Association of Charter School Authorizers: <http://www.qualitycharters.org>

U.S. Department of Education: <http://www.ed.gov>

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# CSBA Sample

## Board Policy

### Administrative Discretion Regarding Board Policy

BP 2210

#### Administration

\*\*\*Note: The following optional policy may be revised to reflect district practice. . Education Code 42605, which granted districts flexibility to use funds received for "Tier 3" categorical programs for any "education purpose," has been repealed by AB 97 (Ch. 47, Statutes of 2013). Pursuant to AB 97, funding for many of the categorical programs affected has been redirected into the new local control funding formula (LCFF) and districts must instead develop a local control and accountability plan (LCAP) that identifies the goals and specific actions the district will take to improve the achievement of all students. For more information about LCFF and its impact on district policies, see CSBA's policy brief Impact of Local Control Funding Formula on Board Policies. For specific requirements related to the LCAP, see BP/AR 0460 - Local Control and Accountability Plan.\*\*\*

The Governing Board desires to be proactive in communicating its philosophy, priorities, and expectations for the district; clarifying the roles and responsibilities of the Board, Superintendent, and other senior administrators; and setting direction for the district through written policies. However, the Board recognizes that, in the course of operating district schools or implementing district programs, situations may arise which may not be addressed in written policies.

(cf. 0000 - Vision)  
(cf. 0100 - Philosophy)  
(cf. 0200 - Goals for the School District)  
(cf. 0460 - Local Control and Accountability Plan)  
(cf. 2110 - Superintendent Responsibilities and Duties)  
(cf. 9000 - Role of the Board)  
(cf. 9310 - Board Policies)

In any situation in which immediate action is needed to avoid any risk to the safety or security of district students, staff, or property or disruption to student learning, the Superintendent or designee shall have the authority to act on behalf of the district.

As necessary, the Superintendent or designee shall consult with other district staff, including the legal counsel and/or the chief business official, regarding the exercise of this authority.

(cf. 0450 - Comprehensive Safety Plan)  
(cf. 3516.5 - Emergency Schedules)

The Superintendent or designee shall notify the Board as soon as practicable after he/she

exercises this authority. The Board president and the Superintendent shall schedule a review of the action at the next regular Board meeting. If the action indicates the need for additions or revisions to Board policies, the Superintendent or designee shall make the necessary recommendations to the Board.

(cf. 9320 - Meetings and Notices)  
(cf. 9322 - Agenda/Meeting Materials)

Legal Reference:

EDUCATION CODE

35010 Control of district, prescription and enforcement of rules  
35035 Powers and duties of superintendent  
35160 Authority of governing boards  
35161 Powers and duties; authority to delegate  
35163 Official actions, minutes and journal

Management Resources:

CSBA PUBLICATIONS

Impact of Local Control Funding Formula on Board Policies, Policy Brief, November 2013

WEB SITES

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

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

(11/09 7/11) 12/13

# CSBA Sample

## Board Policy

### Food Service Operations/Cafeteria Fund

BP 3551

#### Business and Noninstructional Operations

\*\*\*Note: The following optional policy may be revised to reflect district practice. Pursuant to 7 CFR 210.9, 210.14, and 220.7, districts participating in the National School Lunch and/or Breakfast program (42 USC 1751-1769j, 1773) must maintain a nonprofit school food service program. Revenues received through the program may be used only for the operation or improvement of the food service program, except that such revenues must not be used to purchase land or buildings or construct buildings unless otherwise approved. Authorized expenditures are defined in the California Department of Education's (CDE) California School Accounting Manual.\*\*\*

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and increase cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

(cf. 3311 - Bids)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3552 - Summer Meal Program)

(cf. 5030 - Student Wellness)

The Superintendent or designee shall ensure that all food service personnel possess appropriate qualifications and receive ongoing professional development related to the effective management and implementation of the district's food service program.

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

\*\*\*Note: The following paragraph is for use by districts participating in the National School Lunch and/or Breakfast Program (42 USC 1751-1769j, 1773). Pursuant to 42 USC 1776, such districts must ensure that food service personnel who conduct or oversee administrative procedures and other appropriate personnel receive training on administrative practices (i.e., training in application, certification, verification, meal counting, and meal claiming procedures) at least once each year. In addition, all food service personnel are required to receive annual training that (1) is designed to improve the accuracy of approvals for free and reduced-price meals and the identification of reimbursable meals at the point of service and (2) includes modules on nutrition, health and food safety standards and methodologies, and any other

appropriate topics as determined by the U.S. Secretary of Agriculture. The CDE provides online training that meets these requirements; see the CDE's web site. \*\*\*

\*\*\*Note: In addition, on a date to be determined by the U.S. Secretary pursuant to 42 USC 1776, food service directors will be required to meet minimum requirements related to education, training, and certification. \*\*\*

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by the California Department of Education (CDE). (42 USC 1776)

### Meal Sales

Meals may be sold to students, district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

\*\*\*Note: Pursuant to Education Code 38084, the district may determine meal prices consistent with the goal of paying the costs of maintaining the cafeterias (exclusive of the costs of housing and equipping cafeterias, or other costs determined by Governing Board resolution, pursuant to Education Code 38100). \*\*\*

\*\*\*Note: Students who meet federal eligibility criteria for the reduced-price meal program cannot be charged more than the amounts listed in 42 USC 1758 and 1773; see AR 3553 - Free and Reduced Price Meals. In setting prices for students who are not eligible for the free and reduced-price meal program, 42 USC 1760 requires schools to charge those students a price that is, on average, equal to the difference between free meal reimbursement and paid meal reimbursement. Schools that charge less than the average are required to gradually increase their prices over time until they meet the requirement or may cover the difference with nonfederal funds. 42 USC 1760 provides that the price shall generally not increase more than 10 cents each year, but allows districts to establish a higher increase at their discretion. \*\*\*

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760.

Students who are enrolled in the free or reduced-price meal program shall receive meals free of charge or at a reduced price in accordance with law, Board policy, and administrative regulation.

(cf. 3553 - Free and Reduced Price Meals)

\*\*\*Note: The following paragraph is optional. Pursuant to Education Code 38082, the Board may, by formal resolution, authorize the serving of meals to persons other than those listed above. In Management Bulletin No. 00-111, the CDE states that the Board's policy or resolution must specify the circumstances under which those other persons will be served and indicates that using funds from the National School Lunch or Breakfast Program to serve any nonstudent would be contrary to program goals. \*\*\*

Meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are on campus for a legitimate purpose. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

#### Cafeteria Fund

\*\*\*Note: Pursuant to Education Code 38090, money received for the sale of food or for any services performed by the cafeterias may be paid into the county treasury to the credit of a "cafeteria fund" for the district.\*\*\*

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

\*\*\*Note: Education Code 38103 allows the Board, at its discretion and with the approval of the County Superintendent of Schools who is responsible for a countywide payroll/retirement system under Education Code 42646, to have wages, salaries, and benefits of food service employees paid either from the district's general fund (Option 1 below) or from the district's cafeteria fund (Option 2).\*\*\*

OPTION 1: The wages, salaries, and benefits of food service employees shall be paid from the district's general fund. At any time, the Board may order reimbursement from the district's cafeteria fund for these payments in amounts prescribed by the Board and not exceeding the costs actually incurred. (Education Code 38103)

~~OPTION 2:~~ The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

\*\*\*Note: The following optional paragraph may be revised to reflect district practice. 2 CFR 225 and U.S. Department of Agriculture (USDA) guidance, Indirect Costs: Guidance for State Agencies and School Food Authorities, provide information regarding allowable indirect costs that may be charged to the nonprofit school food service account. Also see the accompanying administrative regulation.\*\*\*

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and reasonable and necessary indirect program costs as allowed by law.

(cf. 3400 - Management of District Assets/Accounts)  
(cf. 3460 - Financial Reports and Accountability)

#### Contracts with Outside Services

\*\*\*Note: The following section is optional. Pursuant to Education Code 45103.5, the district is authorized to contract for consulting services related to food service management. 42 USC

1758, 7 CFR 210.16, and Education Code 45103.5 authorize a district, under specified conditions and with approval of the CDE, to contract with a food service management company to manage its food service operation in one or more of its schools. See the accompanying administrative regulation for related requirements.\*\*\*

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

(cf. 3312 - Contracts)  
(cf. 3600 - Consultants)

#### Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

\*\*\*Note: The following paragraph is for use by districts that have one or more schools participating in the National School Lunch Program, School Breakfast Program, Seamless Summer Feeding Option, and/or other federal meal program. The state monitoring process (the Administrative Review) includes a review of district compliance with requirements for federal meal programs, including a review of resource management in the food service program as provided in the following paragraph. Each district is reviewed at least once every three years. USDA correspondence dated August 30, 2013, provides a list of documents that may be requested by the CDE for the review.\*\*\*

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by the CDE to ensure compliance of the district's food service program with federal requirements related to maintenance of the nonprofit school food service account, paid lunch equity, revenue from nonprogram goods, indirect costs, and USDA foods.

(cf. 3555 - Nutrition Program Compliance)

#### Legal Reference:

##### EDUCATION CODE

38080-38086 Cafeteria, establishment and use  
38090-38095 Cafeterias, funds and accounts  
38100-38103 Cafeterias, allocation of charges  
42646 Alternate payroll procedure  
45103.5 Contracts for management consulting services; restrictions  
49490-49493 School breakfast and lunch programs  
49500-49505 School meals  
49554 Contract for services

##### HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code  
CODE OF REGULATIONS, TITLE 5  
15550-15565 School lunch and breakfast programs  
UNITED STATES CODE, TITLE 42  
1751-1769j School lunch programs  
1771-1791 Child nutrition, including:  
1773 School breakfast program  
CODE OF FEDERAL REGULATIONS, TITLE 2  
225 Cost Principles for State, Local, and Indian Tribal Governments  
CODE OF FEDERAL REGULATIONS, TITLE 7  
210.1-210.31 National School Lunch Program  
220.1-220.21 National School Breakfast Program  
250.1-250.70 USDA foods

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Food Distribution Program Administrative Manual

Cafeteria Funds--Allowable Uses, Management Bulletin NSD-SNP-07-2013, May 2013

Paid Lunch Equity Requirement, Management Bulletin USDA-SNP-16-2012, October 2012

Storage and Inventory Management of United States Department of Agriculture (USDA)

Donated Foods, Management Bulletin USDA-FDP-02-2010, August 2010

Clarification for the Use of Alternate Meals in the National School Lunch and School Breakfast Programs; and the Handling of Unpaid Meal Charges, Management Bulletin

USDA-SNP-01-2008, February 2008

Adult and Sibling Meals in the National School Lunch and School Breakfast Programs, Management Bulletin 00-111, July 2000

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

Financial Management of the School Meal Programs, Correspondence, August 30, 2013

Indirect Costs: Guidance for State Agencies and School Food Authorities, 2011

U.S. DEPARTMENT OF EDUCATION GUIDANCE

FAQs About School Meals

WEB SITES

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California School Nutrition Association: <http://www.calsna.org>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/cnd>

U.S. Department of Education: <http://www.ed.gov>



# CSBA Sample

## Administrative Regulation

### Food Service Operations/Cafeteria Fund

AR 3551

#### Business and Noninstructional Operations

##### Payments for Meals

\*\*\*Note: State and federal law (Education Code 49550; 42 USC 1758, 1773) require that all students eligible for free and reduced-price meals receive a reimbursable meal during each school day which must be the same meal choice offered to noneligible students; see BP/AR 3553 - Free and Reduced Price Meals. California Department of Education (CDE) Management Bulletin USDA-SNP-01-2008 clarifies that districts therefore cannot serve an alternate meal (i.e., a meal that is different than the day's advertised meal) to a student eligible for reduced-price meals who does not have the ability to pay or who fails to provide a meal ticket or other medium of exchange on a given day. However, payment and pricing policies for full-price meals are at the discretion of the district and may include decisions on whether or not to extend credit or provide an alternate meal to students in the event of nonpayment.\*\*\*

\*\*\*Note: The following optional section includes recommendations of the CDE's Management Bulletin and the U.S. Department of Agriculture's (USDA) "FAQs About School Meals" on the USDA's web site and may be revised to reflect district practice.\*\*\*

With the exception of students who are eligible to receive meals at no cost, students may pay on a per-meal basis or may submit payments in advance. The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3552 - Summer Meal Program)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 3555 - Nutrition Program Compliance)

At the beginning of the school year, parents/guardians shall be notified of the district's meal payment policies and encouraged to prepay for meals whenever possible.

(cf. 1113 - District and School Web Sites)

Students and their parents/guardians shall be notified whenever their account has a zero balance. Whenever a student's account has an unpaid balance of \$50 or more, parents/guardians shall be notified in writing that full payment is due within seven school days from the date of the notice.

In cases of repeated nonpayment by a student, the Superintendent or designee may contact

parents/guardians to discuss the reasons for the nonpayment. The Superintendent or designee may evaluate individual circumstances to determine if the student's parents/guardians need assistance completing an application for free or reduced-price meals or need referral to social services.

\*\*\*Note: The following optional paragraph may be revised to reflect district practice. According to the USDA's "FAQs About School Meals," any district that participates in the National School Lunch and/or Breakfast Program (42 USC 1751-1769j, 1773) and has one or more schools which use a system of meal tickets (or tokens, cards, or other similar medium of exchange) may limit the number of lost or stolen tickets it will replace for students each school year, as long as the limit is set at three or more. However, such a limit may only be established if the school (1) advises students and parents/guardians of the district's rules regarding replacement tickets at the beginning of the school year and/or when applications for free and reduced-price meals are distributed or approved; (2) issues at least one advance warning to the student or his/her parent/guardian prior to refusing to issue a replacement ticket; and (3) does not deny meals to prekindergarten or younger primary students or students with disabilities who may be unable to take full responsibility for their meal tickets. Although these requirements apply only to students who qualify for free or reduced-price meals, the USDA recommends that districts apply the same limits for students who pay full price for their meals in order to ensure that needy students are not overtly identified because of a disparate ticket replacement policy.\*\*\*

In any school that uses a system of meal tickets or other similar medium of exchange rather than an electronic point-of-sale system, the Superintendent or designee shall develop a process for providing replacement tickets to any student who reports his/her tickets as lost or stolen. However, whenever any student reports an excessive number of lost or stolen tickets, the Superintendent or designee shall notify the parent/guardian and may provide an alternative method of tracking meal usage for that student.

In order to avoid potential misuse of a student's food service account by someone other than the student in whose name the account has been established, the Superintendent or designee shall verify a student's identity when setting up the account and when charging any meal to the account. The Superintendent or designee shall investigate any claim that a bill does not belong to a student or is inaccurate, shall not require a student to pay a bill that appears to be the result of identity theft, and shall open a new account with a new account number for a student who appears to be the subject of identity theft.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

#### Reimbursement Claims

\*\*\*Note: To streamline administration of state and federal meal programs, the CDE has developed an online Child Nutrition Information and Payment System which must be used to submit reimbursement claims and to submit and track the status of applications and USDA food requests.\*\*\*

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free, reduced-price, and full-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to the California Department of Education (CDE) using the online Child Nutrition Information and Payment System.

#### Cafeteria Fund

\*\*\*Note: ~~Education Code 38091~~ authorizes the Governing Board to establish one or more cafeteria revolving accounts to be treated as revolving cash accounts of the cafeteria fund.\*\*\*

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. The income and expenditures of any cafeteria revolving account established by the Governing Board shall be recorded as income and expenditures of the cafeteria fund. (Education Code 38090, 38091)

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

\*\*\*Note: ~~Education Code 38100-38103~~ specify allowable expenditures from the cafeteria fund. AB 86 (Ch. 48, Statutes of 2013) repealed Education Code 38102, which had authorized the establishment of a cafeteria equipment reserve fund to be used for the purchase, lease, maintenance, or replacement of cafeteria equipment.\*\*\*

The cafeteria fund shall be used only for those expenditures authorized by the Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR 225, and the California School Accounting Manual. (Education Code 38091, 38101; 2 CFR 225)

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the expenditure's purpose and basis. (Education Code 38101)

(cf. 3110 - Transfer of Funds)

\*\*\*Note: The following optional paragraph may be revised to reflect district practice. 2 CFR 225 and USDA guidance, ~~Indirect Costs: Guidance for State Agencies and School Food Authorities~~, provide information regarding allowable indirect costs that may be charged to the nonprofit school food service account. Indirect costs are those that are incurred for the benefit of multiple programs or objectives and typically support administrative overhead functions (e.g., accounting, payroll, purchasing, utilities, janitorial services). Each program or objective that benefits from the indirect cost bears a commensurate portion of the cost. Costs may be charged to the nonprofit food-service account only if properly documented.\*\*\*

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

\*\*\*Note: Pursuant to 2 CFR 210.2 and 210.14, net cash resources (i.e., all monies that have accrued to the nonprofit school food service at any given time, less cash payable) should not exceed three months average expenditures. If there is a surplus, then according to USDA guidance, Indirect Costs: Guidance for State Agencies and School Food Authorities, the district must lower the price of paid lunches, improve food quality, or make other improvements to school meal operations. The spending plan developed by the district under such circumstances must be approved by the CDE.\*\*\*

Net cash resources in the nonprofit school food service shall not exceed three months average expenditures. (2 CFR 210.14)

#### U.S. Department of Agriculture Foods

\*\*\*Note: The following optional section is for use by districts that participate in the National School Lunch Program and receive foods from the USDA pursuant to 42 USC 1755 and 7 CFR 250.1-250.70. The CDE is responsible for ordering and distributing USDA foods for use in California schools. Pursuant to 42 USC 1758, the USDA must ensure that foods offered through this program reflect the most recent Dietary Guidelines for Americans.\*\*\*

The Superintendent or designee shall ensure that foods received through the U.S. Department of Agriculture (USDA) are handled, stored, and distributed in facilities which: (7 CFR 250.14)

1. Are sanitary and free from rodent, bird, insect, and other animal infestation
2. Safeguard foods against theft, spoilage, and other loss
3. Maintain foods at proper storage temperatures
4. Store foods off the floor in a manner to allow for adequate ventilation
5. Take other protective measures as may be necessary

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account. (7 CFR 250.60)

#### Contracts with Outside Services

\*\*\*Note: The following optional section is for use by districts that contract for food service management services pursuant to Education Code 49554, 42 USC 1758, or 7 CFR 210.16 or consulting services pursuant to Education Code 45103.5, and should be modified to reflect the type(s) of contracts in the district; see the accompanying Board policy.\*\*\*

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5; 7 CFR 210.16)

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. The district shall retain control of the quality, extent, and general nature of its food services, including prices to be charged to students for meals, and shall monitor the food service operation through periodic on-site visits. The district shall not enter into a contract with a food service company to provide a la carte food services only, unless the company agrees to offer free, reduced-price, and full-price reimbursable meals to all eligible students. (Education Code 49554; 42 USC 1758; 7 CFR 210.16)

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

- (cf. 3312 - Contracts)
- (cf. 3515.6 - Criminal Background Checks for Contractors)
- (cf. 3600 - Consultants)
- (cf. 4112.4/4212.4/4312.4 - Health Examinations)
- (cf. 4212 - Appointments and Conditions of Employment)

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# CSBA Sample

## Administrative Regulation

### Other Food Sales

AR 3554

#### Business and Noninstructional Operations

#### Requirements for Schools Not Participating in Federal Meal Program

\*\*\*Note: The following section is for use by districts that have one or more schools that do not participate in the National School Lunch and/or Breakfast Program (42 USC 1751-1769j, 1773). Requirements for other schools are described below in the section "Requirements for Schools Participating in Federal Meal Program."\*\*\*

\*\*\*Note: Food sales outside the district's food service program that occur on school premises during the school day are subject to the nutrition standards specified in Education Code 49431-49431.7, as amended by AB 626 (Ch. 706, Statutes of 2013). These include nutrition standards for foods in elementary schools (Education Code 49431) and middle and high schools (Education Code 49431.2) and for beverages in all schools (Education Code 49431.5), as well as a prohibition against the sale of foods containing artificial trans fat at any grade level (Education Code 49431.7). See AR 3550 - Food Service/Child Nutrition Program for further information regarding nutrition standards.\*\*\*

Food and beverage sales outside the district's food service program shall comply with applicable nutritional standards specified in Education Code 49431-49431.7 and 5 CCR 15500-15501 and 15575-15578.

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 5030 - Student Wellness)

(cf. 5141.27 - Food Allergies/Special Dietary Needs)

\*\*\*Note: Pursuant to Education Code 49431-49431.5, foods and beverages that do not comply with state nutrition standards may be sold outside of the district's food services program under certain conditions. As amended by AB 626 (Ch. 706, Statutes of 2013), Education Code 49431-49431.5 provide that the same requirements apply to sales of both foods and beverages and to all grade levels. AB 626 also amended Education Code 49431 and 49431.5 to eliminate the requirement that sales of noncompliant foods and beverages in elementary schools only be allowed if the items are sold by students of the school.\*\*\*

The sale of foods or beverages that do not comply with the standards in Education Code 49431-49431.5 may be permitted in either of the following circumstances: (Education Code 49431-49431.5)

1. The sale takes place off and away from school premises.

2. The sale takes place on school premises at least one-half hour after the end of the school day.

(cf. 1230 - School-Connected Organizations)  
(cf. 1321 - Solicitations of Funds from and by Students)  
(cf. 6145 - Extracurricular and Cocurricular Activities)

#### Requirements for Schools Participating in Federal Meal Program

\*\*\*Note: The following section is for use by districts that have one or more schools participating in the National School Lunch and/or Breakfast Program (42 USC 1751-1769j, 1773). 7 CFR 210.11 and 220.12 mandate that such districts adopt rules and regulations to ensure compliance with federal requirements for competitive foods.\*\*\*

\*\*\*Note: Pursuant to 42 USC 1779, the U.S. Secretary of Agriculture has established nutrition standards which are consistent with the most recent Dietary Guidelines for Americans and apply to all foods sold outside the school meal programs on school campuses at any time during the school day. These standards are contained in 7 CFR 210.11 and 220.12, as amended by 78 Fed. Reg. 125, and must be implemented by July 1, 2014.\*\*\*

\*\*\*Note: Note that, in some instances, state nutrition standards (Education Code 49431-49431.7) may be stricter than federal standards. In such cases, the stricter standard prevails. In addition, although 7 CFR 210.11 and 220.12 allow states to adopt criteria for special exemptions from nutrition standard compliance for infrequent school-sponsored fundraisers, the California Department of Education (CDE) provides no exemption. Thus, all infrequent school-sponsored fundraisers are subject to the same rules as other outside food sales.\*\*\*

For any district school participating in the National School Lunch and/or Breakfast Program, food and beverage sales conducted outside the district's food service program on school campuses during the school day shall comply with applicable nutritional standards specified in 7 CFR 210.11 and 220.12 or with state nutrition standards in Education Code 49431-49431.7 and 5 CCR 15500-15501 and 15575-15578, whichever rule is stricter.

\*\*\*Note: As amended by 78 Fed. Reg. 125, 7 CFR 210.11 adds the following definition of "school day" for purposes of the regulations governing competitive food and beverage sales.\*\*\*

These standards shall apply to all competitive foods and beverages sold from midnight before the school day to one-half hour after the end of the school day. (7 CFR 210.11)

\*\*\*Note: The remainder of this section reflects 5 CCR 15500-15501 pertaining to sales by student organizations in schools that participate in a federal meal program, but delegates to the Superintendent or designee the responsibility for approval of the specific food item to be sold; see the accompanying Board policy.\*\*\*

\*\*\*Note: To the extent that any Title 5 requirement conflicts with the nutrition standards

specified in Education Code 49431-49431.7 or federal law, the stricter standard prevails. Thus, although 5 CCR 15500 provides that a student organization may only sell a dessert-type item, such as a pastry, ice cream, or fruit, stricter state and federal nutrition standards supersede and so this provision is not reflected in the list below. \*\*\*

\*\*\*Note: Items #1-6 below are for use by districts that maintain any of grades K-8.\*\*\*

In a school with any of grades K-8 that is participating in the National School Lunch and/or Breakfast Program, the Superintendent or designee shall not permit the sale of foods by a student organization except when all of the following conditions are met: (5 CCR 15500)

1. The student organization sells only one food item per sale.
2. The specific nutritious food item is approved by the Superintendent or designee in accordance with Board policy.
3. The sale does not begin until after the close of the regularly scheduled midday food service period.
4. The sale during the regular school day is not of food items prepared on the premises.
5. There are no more than four such sales per year per school.
6. The food sold is not one sold in the district's food service program at that school during that school day.

\*\*\*Note: Items #1-4 below are for use by districts that maintain middle schools or high schools.\*\*\*

In any middle or high school, a student organization may be approved to sell food items during or after the school day if all of the following conditions are met: (5 CCR 15501)

1. Only one student organization conducts a food sale on a given school day and the organization sells no more than three types of food or beverage items, except that up to four days during the school year may be designated on which any number of organizations may conduct the sale of any food items.
2. The specific nutritious food items are approved by the Superintendent or designee in accordance with Board policy.
3. Food items sold during the regular school day are not prepared on the premises.
4. The food items sold are not those sold in the district's food service program at that school during that school day.

\*\*\*Note: 7 CFR 210.11, as amended by 78 Fed. Reg. 125, requires the district to maintain



specified records.\*\*\*

The Superintendent or designee shall maintain records, or shall require organizations selling foods and beverages to maintain records, to document compliance with federal nutrition standards for all competitive foods and beverages sold through and outside the district's food services program. At a minimum, these records shall include receipts, nutrition labels, and/or product specifications. (7 CFR 210.11)

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# CSBA Sample

## Board Policy

### Recruitment And Selection

BP 4111 4211,4311

#### Personnel

\*\*\*Note: The following optional policy may be revised to reflect district practice and any related provisions of collective bargaining agreements. \*\*\*

\*\*\*Note: The Governing Board should ensure that district hiring procedures are designed to minimize the possibility of hiring unsuitable or undesirable individuals to avoid liability for negligent hiring. In C.A. v. William S. Hart Union High School District, the California Supreme Court held that defendant district could be vicariously liable for negligence of its administrators and supervisors in the hiring, retention, and supervision of a counselor who sexually harassed and/or abused a student. \*\*\*

The Governing Board is committed to employing suitable, qualified individuals to carry out the district's mission to provide high-quality education to its students and to ensure the efficiency of district operations.

(cf. 0100 - Goals for the School District)  
(cf. 4000 - Concepts and Roles)  
(cf. 4100 - Certificated Personnel)  
(cf. 4200 - Classified Personnel)  
(cf. 4300 - Administrative and Supervisory Personnel)

The Superintendent or designee shall develop fair, open, and transparent recruitment and selection processes and procedures which ensure that individuals are selected based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination.

(cf. 0410 - Nondiscrimination in District Programs and Activities)  
(cf. 4030 - Nondiscrimination in Employment)  
(cf. 4031 - Complaints Concerning Discrimination in Employment)  
(cf. 4032 - Reasonable Accommodation)  
(cf. 4111.2/4211.2/4311.2 - Legal Status Requirement)

When a vacancy occurs, the Superintendent or designee shall review the job description for the position to ensure that it accurately describes the major functions and duties of the position. He/she also shall disseminate job announcements to ensure a wide range of candidates.

\*\*\*Note: The following optional paragraph should be revised to reflect district practice. AB 97 (Ch. 47, Statutes of 2013) redirected funding for the Professional Development Block Grant

(Education Code 41530-41533), which allowed funding to be used for purposes of the Teaching as a Priority block grant including incentives to recruit or retain credentialed teachers in schools ranked in the bottom half of the Academic Performance Index, into the local control funding formula. At their discretion, districts may continue to offer incentives (e.g., signing bonuses, improved work conditions, additional compensation, housing subsidies) to recruit teachers, administrators, or other employees in accordance with district needs. \*\*\*

With Board approval, the Superintendent or designee may provide incentives to recruit teachers, administrators, or other employees to work in low-performing schools or in hard-to-fill positions.

(cf. 4113 - Assignment)

The district's selection procedures shall include screening processes, interviews, observations, and recommendations from previous employers as necessary to identify the best possible candidate for a position. The Superintendent or designee may establish an interview committee, as appropriate, to rank candidates and recommend finalists. All discussions and recommendations shall be confidential in accordance with law.

(cf. 2230 - Representative and Deliberative Groups)

During job interviews, applicants may be asked to describe or demonstrate how they will be able to perform the duties of the job. No inquiry shall be made with regard to any category of discrimination prohibited by state or federal law.

\*\*\*Note: The following paragraph should be modified to reflect district practice. \*\*\*

For each position, the Superintendent or designee shall present to the Board one candidate who meets all qualifications established by law and the Board for the position. No person shall be employed by the Board without the recommendation or endorsement of the Superintendent or designee.

(cf. 4112 - Appointment and Conditions of Employment)

(cf. 4112.2 - Certification)

(cf. 4112.22 - Staff Teaching English Language Learners)

(cf. 4112.23 - Special Education Staff)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

(cf. 4112.8/4212.8/4312.8 - Employment of Relatives)

(cf. 4212 - Appointment and Conditions of Employment)

(cf. 4312.1 - Contracts)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

41530-41533 Professional Development Block Grant

44066 Limitations on certification requirement

44259 Teaching credential; exception; designated subjects; minimum requirements  
44735 Teaching as a Priority block grant  
44740-44741 Personnel management assistance teams  
44750 Teacher recruitment resource center  
44830-44831 Employment of certificated persons  
44858 Age or marital status in certificated positions  
44859 Prohibition against certain rules and regulations re: residency  
45103-45139 Employment (classified employees)  
49406 Examination for tuberculosis

GOVERNMENT CODE

815.2 Liability of public entities and public employees  
12900-12996 Fair Employment and Housing Act, including:  
12940-12956 Discrimination prohibited; unlawful practices

UNITED STATES CODE, TITLE 8

1324a Unlawful employment of aliens  
1324b Unfair immigration related practices

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964  
2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended  
2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

12101-12213 Americans with Disabilities Act  
CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act

COURT DECISIONS

C.A. v William S. Hart Union High School District et al., (2012) 138 Cal.Rptr.3d 1

Management Resources:

WEB SITES

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

Education Job Opportunities Information Network: <http://www.edjoin.org>

Teach USA: <http://www.calteach.org>

U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

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# CSBA Sample

## Board Policy

### Staff Development

BP 4131

#### Personnel

\*\*\*Note: Staff development is not one of the enumerated items within the scope of collective bargaining pursuant to Government Code 3543.2. However, the Public Employment Relations Board (PERB) has found that some aspects of staff development may be negotiable if they are related to an enumerated subject of bargaining, such as working hours, wages, or other enumerated terms or conditions of employment. (United Faculty of Contra Costa Community College District v. Contra Costa Community College District) Because the terms "staff development" and "training" are not always clear, their negotiability, in the absence of agreement, may be determined by PERB on a case-by-case basis. \*\*\*

The Governing Board believes that, in order to maximize student learning and achievement, certificated staff members must be continuously learning and improving their skills. The Superintendent or designee shall develop a program of ongoing professional development which includes opportunities for teachers to enhance their instructional and classroom management skills and become informed about changes in pedagogy and subject matter.

(cf. 6111 - School Calendar)

\*\*\*Note: Education Code 52060-52077, as added by AB 97 (Ch. 47, Statutes of 2013), require districts to develop a local control and accountability plan (LCAP) which includes goals aligned with state and local priorities, specific actions aligned to meet those goals, and a budget aligned to fund those specific actions; see BP/AR 0460 - Local Control and Accountability Plan. The district's staff development program should be aligned with its priorities and goals as outlined in the LCAP and other applicable district and school plans. \*\*\*

The Superintendent or designee shall involve teachers, site and district administrators, and others, as appropriate, in the development of the district's staff development program. He/she shall ensure that the district's staff development program is aligned with district priorities for student achievement, school improvement objectives, the local control and accountability plan, and other district and school plans.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0420 - School Plans/Site Councils)

(cf. 0420.1 - School-Based Program Coordination)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0520.2 - Title I Program Improvement Schools)

(cf. 0520.3 - Title I Program Improvement Districts)

(cf. 0520.4 - Quality Education Investment Schools)

\*\*\*Note: Pursuant to Education Code 99242, the Math and Reading Professional Development program self-repealed on January 1, 2013. In addition, AB 97 (Ch. 47, Statutes of 2013) redirected funding for the Professional Development Block Grant (Education Code 41530-41533) into the local control funding formula. At their discretion, districts may design professional development opportunities to meet the purposes of these programs or other local needs. Items #1-11 below are optional. \*\*\*

The district's staff development program shall assist certificated staff in developing knowledge and skills, including, but not limited to:

1. Mastery of subject-matter knowledge, including current state and district academic standards

(cf. 6011 - Academic Standards)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

(cf. 6142.3 - Civic Education)

(cf. 6142.5 - Environmental Education)

(cf. 6142.6 - Visual and Performing Arts Education)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

2. Use of effective, subject-specific teaching methods, strategies, and skills

3. Use of technologies to enhance instruction

(cf. 0440 - District Technology Plan)

4. Sensitivity to and ability to meet the needs of diverse student populations, including, but not limited to, students of various racial and ethnic groups, students with disabilities, English language learners, economically disadvantaged students, foster youth, gifted and talented students, and at-risk students

(cf. 4112.22 - Staff Teaching English Language Learners)

(cf. 4112.23 - Special Education Staff)

(cf. 5147 - Dropout Prevention)

(cf. 5149 - At-Risk Students)

(cf. 6141.5 - Advanced Placement)

(cf. 6171 - Title I Programs)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Language Learners)  
(cf. 6175 - Migrant Education Program)

5. Understanding of how academic and career technical instruction can be integrated and implemented to increase student learning

(cf. 6178 - Career Technical Education)

6. Knowledge of strategies that encourage parents/guardians to participate fully and effectively in their children's education

(cf. 1240 - Volunteer Assistance)  
(cf. 5020 - Parent Rights and Responsibilities)  
(cf. 6020 - Parent Involvement)

7. Effective classroom management skills and strategies for establishing a climate that promotes respect, fairness, tolerance, and discipline, including conflict resolution and hatred prevention

(cf. 5131 - Conduct)  
(cf. 5131.2 - Bullying)  
(cf. 5137 - Positive School Climate)  
(cf. 5138 - Conflict Resolution/Peer Mediation)  
(cf. 5145.9 - Hate-Motivated Behavior)

8. Ability to relate to students, understand their various stages of growth and development, and motivate them to learn

9. Ability to interpret and use data and assessment results to guide instruction

(cf. 5121 - Grades/Evaluation of Student Achievement)  
(cf. 6162.5 - Student Assessment)

10. Knowledge of topics related to student health, safety, and welfare

(cf. 0450 - Comprehensive Safety Plan)  
(cf. 3515.5 - Sex Offender Notification)  
(cf. 5030 - Student Wellness)  
(cf. 5131.6 - Alcohol and Other Drugs)  
(cf. 5131.63 - Steroids)  
(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)  
(cf. 5141.4 - Child Abuse Prevention and Reporting)  
(cf. 5141.52 - Suicide Prevention)  
(cf. 5145.3 - Nondiscrimination/Harassment)  
(cf. 5145.7 - Sexual Harassment)

11. Knowledge of topics related to employee health, safety, and security

- (cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
- (cf. 4119.42/4219.42/4319.42- Exposure Control Plan for Bloodborne Pathogens)
- (cf. 4119.43/4219.43/4319.43 - Universal Precautions)
- (cf. 4157/4257/4357 - Employee Safety)
- (cf. 4158/4258/4358 - Employee Security)

\*\*\*Note: The following optional paragraph may be revised to reflect district practice. Education Code 44277 encourages districts to establish professional growth programs that give individual teachers a wide range of options and significant roles in determining the course of their professional growth. Districts may assist teachers with preliminary credentials to meet the qualifications required for a professional clear credential, and are required to provide staff development and support to teachers participating in internship programs (Education Code 44325-44328, 44450-44468, and 44830.3). In addition, 20 USC 6319 requires that the Title I local educational agency plan include professional development designed to enable teachers of core academic subjects to meet the requirements of the No Child Left Behind Act for "highly qualified" teachers; see BP/AR 4112.24 - Teacher Qualifications Under the No Child Left Behind Act.\*\*\*

The Superintendent or designee may, in conjunction with individual teachers and interns, develop an individualized program of professional growth to increase competence, performance, and effectiveness in teaching and classroom management and, as necessary, to assist them in meeting state or federal requirements to be fully qualified for their positions.

- (cf. 4112.2 - Certification)
- (cf. 4112.21 - Interns)
- (cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)
- (cf. 4131.1 - Beginning Teacher Support/Induction)
- (cf. 4138 - Mentor Teachers)

The district's staff evaluation process may be used to recommend additional staff development for individual employees.

- (cf. 4115 - Evaluation/Supervision)

The Board may budget funds for actual and reasonable expenses incurred by staff who participate in staff development activities.

- (cf. 3100 - Budget)
- (cf. 3350 - Travel Expenses)

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development



program supports the district's priorities for student achievement.

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

41530-41533 Professional Development Block Grant  
44032 Travel expense payment  
44259.5 Standards for teacher preparation  
44277 Professional growth programs for individual teachers  
44325-44328 District interns  
44450-44468 University internship program  
44570-44578 Inservice training, secondary education  
44580-44591 Inservice training, elementary teachers  
44630-44643 Professional Development and Program Improvement Act of 1968  
44700-44705 Classroom teacher instructional improvement program  
45028 Salary schedule and exceptions  
48980 Notification of parents/guardians: schedule of minimum days  
56240-56245 Staff development; service to persons with disabilities  
99200-99206 Subject matter projects

GOVERNMENT CODE

3543.2 Scope of representation of employee organization

CODE OF REGULATIONS, TITLE 5

13025-13044 Professional development and program improvement

UNITED STATES CODE, TITLE 20

6319 Highly qualified teachers

6601-6702 Preparing, Training and Recruiting High Quality Teachers and Principals

PUBLIC EMPLOYMENT RELATIONS BOARD DECISIONS

United Faculty of Contra Costa Community College District v. Contra Costa Community College District, (1990) PERB Order No. 804, 14 PERC P21, 085

Management Resources:

CSBA PUBLICATIONS

Governing to the Core: Professional Development for Common Core, Governance Brief, May 2013

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

State Board of Education Guidelines and Criteria for Approval of Training Providers, March 2008

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

California Standards for the Teaching Profession, 2009

WEB SITES

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

California Department of Education, Professional Development: <http://www.cde.ca.gov/pd>

California Subject Matter Projects: <http://csmp.ucop.edu>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

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# CSBA Sample

## Board Policy

### Staff Development

BP 4231

#### Personnel

\*\*\*Note: Staff development is not one of the enumerated items within the scope of collective bargaining pursuant to Government Code 3543.2. However, the Public Employment Relations Board (PERB) has found that some aspects of staff development may be negotiable if they are related to an enumerated subject of bargaining, such as working hours, wages, or other enumerated terms or conditions of employment. (United Faculty of Contra Costa Community College District v. Contra Costa Community College District) Because the terms "staff development" and "training" are not always clear, their negotiability, in the absence of agreement, may be determined by PERB on a case-by-case basis. \*\*\*

\*\*\*Note: Pursuant to Education Code 45391, as added by SB 590 (Ch. 723, Statutes of 2013), a district that expends funds for professional development for any school site staff must consider the needs of its classified school employees to update their skills and learn best practices. \*\*\*

\*\*\*Note: Pursuant to Education Code 45387, the Governing Board may authorize a permanent classified employee to attend job-related inservice training with pay during working hours for one or more school days each year. \*\*\*

The Governing Board recognizes that classified staff does essential work that supports a healthy school environment and the educational program. Classified staff shall have opportunities to participate in staff development activities in order to improve job skills, learn best practices, retrain as appropriate in order to meet changing conditions in the district, and/or enhance personal growth.

(cf. 3100 - Budget)

(cf. 3350 - Travel Expenses)

(cf. 4200 - Classified Personnel)

(cf. 4261.3 - Professional Leaves)

\*\*\*Note: Education Code 52060-52077, as added by AB 97 (Ch. 47, Statutes of 2013), require districts to develop a local control and accountability plan (LCAP) which includes goals aligned with state and local priorities, specific actions aligned to meet those goals, and a budget aligned to fund those specific actions; see BP/AR 0460 - Local Control and Accountability Plan. The district's staff development program should be aligned with its priorities and goals as outlined in the LCAP and other applicable district and school plans. \*\*\*

The Superintendent or designee shall involve classified staff, site and district administrators, and others, as appropriate, in the development of the district's staff development program. He/she

shall ensure that the district's staff development program is aligned with district goals, school improvement objectives, the local control and accountability plan, and other district and school plans.

- (cf. 0000 - Vision)
- (cf. 0200 - Goals for the School District)
- (cf. 0420 - School Plans/Site Councils)
- (cf. 0420.1 - School-Based Program Coordination)
- (cf. 0460 - Local Control and Accountability Plan)
- (cf. 0520.2 - Title I Program Improvement Schools)
- (cf. 0520.3 - Title I Program Improvement Districts)

\*\*\*Note: Items #1-10 below reflect optional topics for professional development of classified staff specified in Education Code 45391, as added by SB 590 (Ch. 723, Statutes of 2013), and may be revised to reflect district practice. \*\*\*

Staff development may address general workplace skills and/or skills and knowledge specific to the duties of each classified position, including, but not limited to, the following topics:  
(Education Code 45391)

1. Student learning and achievement
  - a. How paraprofessionals can assist teachers and administrators to improve the academic achievement of students
  - b. Alignment of curriculum and instructional materials with Common Core State Standards
  - c. The management and use of state and local student data to improve student learning
  - d. Best practices in appropriate interventions and assistance to at-risk students

- (cf. 4222 - Teacher Aides/Paraprofessionals)
- (cf. 5121 - Grades/Evaluation of Student Achievement)
- (cf. 5123 - Promotion/Acceleration/Retention)
- (cf. 5149 - At-Risk Students)
- (cf. 6011 - Academic Standards)
- (cf. 6141 - Curriculum Development and Evaluation)
- (cf. 6143 - Courses of Study)
- (cf. 6161.1 - Selection and Evaluation of Instructional Materials)
- (cf. 6162.5 - Student Assessment)
- (cf. 6162.51 - State Academic Achievement Tests)

2. Student and campus safety

- (cf. 0450 - Comprehensive Safety Plan)
- (cf. 3515.3 - District Police/Security Department)

(cf. 3515.5 - Sex Offender Notification)  
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)  
(cf. 4119.43/4219.43/4319.43 - Universal Precautions)  
(cf. 4157/4257/4357 - Employee Safety)  
(cf. 4158/4258/4358 - Employee Security)  
(cf. 5131 - Conduct)  
(cf. 5131.2 - Bullying)  
(cf. 5137 - Positive School Climate)  
(cf. 5138 - Conflict Resolution/Peer Mediation)  
(cf. 5145.9 - Hate-Motivated Behavior)  
(cf. 5145.3 - Nondiscrimination/Harassment)  
(cf. 5145.7 - Sexual Harassment)

3. Education technology, including management strategies and best practices regarding the use of education technology to improve student performance

(cf. 0440 - District Technology Plan)  
(cf. 1114 - District-Sponsored Social Media)  
(cf. 4040 - Employee Use of Technology)  
(cf. 6163.4 - Student Use of Technology)

4. School facility maintenance and operations, including new research and best practices in the operation and maintenance of school facilities, such as green technology and energy efficiency, that help reduce the use and cost of energy at school sites

(cf. 3510 - Green School Operations)  
(cf. 3511- Energy and Water Management)

5. Special education, including best practices to meet the needs of special education students and to comply with any new state and federal mandates

(cf. 6159 - Individualized Education Program)  
(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)  
(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)  
(cf. 6164.6 - Identification and Education Under Section 504)

6. School transportation and bus safety

(cf. 3540 - Transportation)  
(cf. 3541- Transportation for School-Related Trips)  
(cf. 3541.2 - Transportation for Students with Disabilities)  
(cf. 3542 - Bus Drivers)  
(cf. 3543 - Transportation Safety and Emergencies)

7. Parent involvement, including ways to increase parent involvement at school sites

(cf. 1240 - Volunteer Assistance)  
(cf. 6020 - Parent Involvement)

8. Food service, including new research on food preparation to provide nutritional meals and food management

(cf. 3550 - Food Service/Child Nutrition Program)  
(cf. 3551 - Food Service Operations/Cafeteria Fund)  
(cf. 3555 - Nutrition Program Compliance)

9. Health, counseling, and nursing services

(cf. 5141 - Health Care and Emergencies)  
(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)  
(cf. 5141.22 - Infectious Diseases)  
(cf. 5141.23 - Asthma Management)  
(cf. 5141.24 - Specialized Health Care Services)  
(cf. 5141.26 - Tuberculosis Testing)  
(cf. 5141.27 - Food Allergies/Special Dietary Needs)  
(cf. 5141.3 - Health Examinations)  
(cf. 5141.52 - Suicide Prevention)  
(cf. 5141.6 - School Health Services)  
(cf. 6164.2 - Guidance/Counseling Services)

10. Environmental safety, including pesticides and other possibly toxic substances so that they may be safely used at school sites

(cf. 3514 - Environmental Safety)  
(cf. 3514.1 - Hazardous Substances)  
(cf. 3514.2 - Integrated Pest Management)  
(cf. 6161.3 - Toxic Art Supplies)

\*\*\*Note: AB 97 (Ch. 47, Statutes of 2013) redirected funding for the Professional Development Block Grant (Education Code 41530-41533) into the local control funding formula. The following optional paragraph is for use by districts that choose to continue to offer a professional development program designed to meet the purposes of this program. \*\*\*

For classroom instructional aides, staff development activities may also include academic content of the core curriculum, teaching strategies, classroom management, or other training designed to improve student performance, conflict resolution, and relationships among students.

(cf. 4131 - Staff Development)

The district's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

(cf. 4215 - Evaluation/Supervision)

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program.

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

41530-41533 Professional Development Block Grant

44032 Travel expense payment

45380-45387 Retraining and study leave (classified employees)

45390-45392 Professional development for classified school employees

52060-52077 Local control and accountability plan

56240-56245 Staff development; service to persons with disabilities

GOVERNMENT CODE

3543.2 Scope of representation of employee organization

PUBLIC EMPLOYMENT RELATIONS BOARD DECISIONS

United Faculty of Contra Costa Community College District v. Contra Costa Community College District, (1990) PERB Order No. 804, 14 PERC P21, 085

Management Resources:

WEB SITES

California Association of School Business Officials: <http://www.casbo.org>

California School Employees Association: <http://www.csea.com>

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# CSBA Sample

## Board Policy

### Staff Development

BP 4331

#### Personnel

The Governing Board recognizes that professional development enhances employee effectiveness and contributes to personal growth. Staff development for administrative and supervisory personnel shall be designed to guide institutional improvement, build leadership skills, and enhance overall management efficiency.

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

\*\*\*Note: Education Code 52060-52077, as added by AB 97 (Ch. 47, Statutes of 2013), require districts to develop a local control and accountability plan (LCAP) which includes goals aligned with state and local priorities, specific actions aligned to meet those goals, and a budget aligned to fund those specific actions; see BP/AR 0460 - Local Control and Accountability Plan. The district's staff development program should be aligned with its priorities and goals as outlined in the LCAP and other applicable district and school plans. \*\*\*

The Superintendent or designee shall develop a plan for administrator support and development activities that is based on a systematic assessment of the needs of district students and staff and is aligned to the district's vision, goals, local control and accountability plan, and other comprehensive plans.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0420 - School Plans/Site Councils)

(cf. 0420.1 - School-Based Program Coordination)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0520.2 - Title I Program Improvement Schools)

(cf. 0520.3 - Title I Program Improvement Districts)

(cf. 0520.4 - Quality Education Investment Schools)

\*\*\*Note: Pursuant to Education Code 44517, the state's Administrator Training Program self-repealed on January 1, 2013. Funding for that program has been redirected into the local control funding formula pursuant to AB 97 (Ch. 47, Statutes of 2013). Thus, the content of the district's staff development program for administrators may be adapted to meet district needs. Items #1-10 below are optional. \*\*\*

The district's staff development program for district and school administrators may include, but is not limited to, the following topics:



1. Personnel management, including best practices on hiring, recruitment, assignment, and retention of staff

(cf. 4111/4211/4311 - Recruitment and Selection)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

(cf. 4113 - Assignment)

2. Effective fiscal management and accountability practices

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

3. Academic standards and standards-aligned curriculum and instructional materials

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

4. Leadership training to improve the academic achievement of all students, including capacity building in pedagogies of learning, instructional strategies that meet the varied learning needs of students, and student motivation

5. The use of student assessments, including analysis of disaggregated assessment results to identify needs and progress of student subgroups

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6162.52 - High School Exit Examination)

6. The use of technology to improve student performance and district operations

(cf. 0440 - District Technology Plan)

7. Creation of safe and inclusive school environments

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5137 - Positive School Climate)

8. Parental involvement and community collaboration

(cf. 1240 - Volunteer Assistance)

(cf. 6020 - Parent Involvement)

9. Employee relations

10. Effective school and district planning processes

The district's staff evaluation process may be used to recommend additional staff development for individual employees.

(cf. 4315 - Evaluation/Supervision)

The Superintendent or designee shall evaluate the benefit to staff and students of professional development activities.

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

44681-44689.2 Administrator training and evaluation

52060-52077 Local control and accountability plan

Management Resources:

WESTED AND ASSOCIATION OF CALIFORNIA SCHOOL ADMINISTRATORS  
PUBLICATIONS

California Professional Standards for Educational Leaders, 2001

WEB SITES

Association of California School Administrators: <http://www.acsa.org>

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

California School Leadership Academy: <http://www.csla.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

WestEd: <http://www.wested.org>

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# CSBA Sample

## Board Policy

### Promotion/Acceleration/Retention

BP 5123

#### Students

\*\*\*Note: Education Code 48070 and 48070.5 mandate that the Governing Board adopt a policy, at a public meeting, regarding the promotion and retention of students, including, but not limited to, promotion and retention at specified grade levels and with specified provisions. \*\*\*

The Governing Board expects students to progress through each grade level within one school year. Toward this end, instruction shall be designed to accommodate the variety of ways that students learn and provide strategies for addressing academic deficiencies as needed.

Students shall progress through the grade levels by demonstrating growth in learning and meeting grade-level standards of expected student achievement.

(cf. 6011 - Academic Standards)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

(cf. 6162.52 - High School Exit Examination)

(cf. 6170.1 - Transitional Kindergarten)

When high academic achievement is evident, the teacher may recommend a student for acceleration to a higher grade level. The student's maturity level shall be taken into consideration in making a determination to accelerate a student.

\*\*\*Note: Education Code 48070.5 mandates that the Board's policy provide for the identification of students who should be retained and who are at risk of being retained at the end of grades 2, 3, 4, the intermediate grades (usually grade 6), and the middle school grades (usually grade 8). Items #1-5 below should be revised to reflect the grade levels offered by the district. If the Board chooses to expand these requirements to cover other grade levels, the following list should be revised accordingly. \*\*\*

\*\*\*Note: Education Code 48070.5 further mandates that the Board's policy provide for students to be identified as early in the school year, and as early in their school careers, as practicable. \*\*\*

Teachers shall identify students who should be retained or who are at risk of being retained at their current grade level as early as possible in the school year and as early in their school careers as practicable. Such students shall be identified at the following grade levels: (Education Code 48070.5)

1. Between grades 2 and 3
2. Between grades 3 and 4
3. Between grades 4 and 5

\*\*\*Note: If all the schools in the district are configured in the same manner, the district may specify the actual grade levels in items #4 and 5 below (e.g., between grades 6 and 7, between grades 8 and 9). \*\*\*

4. Between ~~the end of the intermediate grades and the beginning of the middle school grades~~ *grades 5 and 6*
5. Between ~~the end of the middle school grades and the beginning of the high school grades~~ *grades 8 and 9*

\*\*\*Note: Education Code 48070.5 mandates that the district's policy establish the basis for identifying students who should be retained and who are at risk of being retained. If a student performs below the minimum standard based on indicators established by the district, the student shall be retained, unless the teacher determines that retention is not the appropriate intervention for the student's academic deficiencies; see the accompanying administrative regulation. \*\*\*

\*\*\*Note: Pursuant to Education Code 48070.5, the district may use either of the following: (1) the student's grades and other indicators of academic achievement designated by the district (Option 1 below) or (2) the results of state assessments administered pursuant to Education Code 60640-60649 and minimum levels of proficiency recommended by the State Board of Education (SBE) (Option 2 below). With regards to special education students, the determination as to the appropriate standards for promotion or retention should be made as part of the IEP process; see BP/AR 6159 - Individualized Education Program. \*\*\*

\*\*\*Note: Education Code 48070.5 provides that, when a district chooses to identify students on the basis of grades pursuant to Option 1, the Board shall also designate other indicators of academic achievement that will be used. These other indicators of achievement (e.g., state or district assessments, portfolios, attendance) should be specified in the blanks provided below. \*\*\*

~~OPTION 1~~: Students shall be identified for retention on the basis of failure to meet minimum levels of proficiency, as indicated by grades and the following additional indicators of academic achievement:

(cf. 5121 - Grades/Evaluation of Student Achievement)  
 (cf. 5149 - At-Risk Students)

1. *formative assessments*
2. *benchmark assessments*
3. *other teacher-designed indicators*

\*\*\*Note: Pursuant to Education Code 60640-60649, as amended by AB 484 (Ch. 489, Statutes of 2013), beginning in the 2013-14 school year, the state assessment system will transition from the Standardized Testing and Reporting (STAR) program to the California Assessment of Student Performance and Progress; see BP/AR 6162.51 - State Academic Achievement Tests.

Thus, districts selecting Option 2 below should determine the availability and appropriateness of state assessments for the purpose of identifying students who should be retained and who are at risk of being retained. \*\*\*

\*\*\*Note: The California Department of Education's FAQs Pupil Promotion and Retention states that STAR results may not be the exclusive criterion for promotion or retention since the test has not been certified for that purpose; thus, other indicators must also be used. These other indicators of achievement (e.g., grades, district assessments, portfolios, attendance) should be specified in the blanks provided below. \*\*\*

OPTION 2: Students shall be identified for retention on the basis of failure to meet minimum levels of proficiency, as indicated by the results of state assessments administered pursuant to Education Code 60640-60649 and the following additional indicators of academic achievement:

(cf. 5149 - At-Risk Students)  
(cf. 6162.5 - Student Assessment)  
(cf. 6162.51 - State Academic Achievement Tests)

\*\*\*Note: The remainder of this policy is for use by all districts.\*\*\*

Students between grades 2 and 3 and grades 3 and 4 shall be identified primarily on the basis of their level of proficiency in reading. Proficiency in reading, English language arts, and mathematics shall be the basis for identifying students between grades 4 and 5, between intermediate and middle school grades, and between middle school grades and high school grades. (Education Code 48070.5)

(cf. 6142.91 - Reading/Language Arts Instruction)  
(cf. 6142.92 - Mathematics Instruction)

\*\*\*Note: Education Code 48070.5 mandates that the district's policy specify the teacher(s) responsible for the promotion/retention decision in cases where the student does not have a single regular classroom teacher. The following paragraph should be revised to indicate the specific teacher(s) who will be responsible (e.g., teachers responsible for core subjects). \*\*\*

If a student does not have a single regular classroom teacher, the Superintendent or designee shall specify the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

\*\*\*Note: Education Code 48070.5 mandates that the district's policy include a process by which the teacher's decision to promote or retain a student may be appealed; see the accompanying administrative regulation. \*\*\*

The teacher's decision to promote or retain a student may be appealed in accordance with AR 5123 - Promotion/Acceleration/Retention.

\*\*\*Note: Education Code 48070.5 requires that the Board adopt policy indicating the manner in

which opportunities for remedial instruction will be provided to students who are recommended for retention or who are identified as being at risk for retention. See BP 6179 - Supplemental Instruction for language fulfilling this mandate. However, funding for supplemental instructional categorical programs for students in grades 2-9 who have been retained or recommended for retention (Education Code 37252.2) and for students in grades 2-6 who have been identified as being at risk of retention (Education Code 37252.8) has been redirected into the local control funding formula pursuant to AB 97 (Ch. 47, Statutes of 2013). Thus, the district may design supplemental instructional programs for these purposes in a manner that meets district and student needs. \*\*\*

When a student is recommended for retention or is identified as being at risk for retention, the Superintendent or designee shall offer an appropriate program of remedial instruction to assist the student in meeting grade-level expectations. (Education Code 48070.5)

(cf. 6176 - Weekend/Saturday Classes)  
(cf. 6177 - Summer Learning Programs)  
(cf. 6179 - Supplemental Instruction)

Legal Reference:

EDUCATION CODE

37252-37254.1 Supplemental instruction

41505-41508 Pupil Retention Block Grant

46300 Method of computing average daily attendance

48010 Admittance to first grade

48011 Promotion/retention following one year of kindergarten

48070-48070.5 Promotion and retention

56345 Elements of individualized education plan

60640-60649 California Assessment of Student Performance and Progress

60850-60859 Exit examination

CODE OF REGULATIONS, TITLE 5

200-202 Admission and exclusion of students

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FAQs Promotion, Retention, and Grading (students with disabilities)

FAQs Pupil Promotion and Retention

Kindergarten Continuance Form

WEB SITES

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

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

# CSBA Sample

## Administrative Regulation

### Promotion/Acceleration/Retention

AR 5123  
Students

#### Acceleration from Kindergarten to First Grade

\*\*\*Note: Pursuant to Education Code 48010, a student will be admitted to first grade if his/her sixth birthday is on or before October 1 of the 2013-14 school year or September 1 of the 2014-15 school year and each school year thereafter; see AR 5111 - Admission. \*\*\*

Any student who meets the age eligibility requirement and has completed one year of kindergarten shall be admitted to first grade unless the parent/guardian and the Superintendent or designee agree that the student shall continue in kindergarten. (Education Code 48010, 48011)

(cf. 5111 - Admission)

\*\*\*Note: Pursuant to Education Code 48011, if a student does not meet the age eligibility requirement specified in Education Code 48010, he/she may be admitted to the first grade at the discretion of the administration of the district and with the consent of the student's parents/guardians. 5 CCR 200 mandates that the district adopt regulations setting forth procedures for early admission into first grade which ensure that students meet the minimum criteria outlined below. The district may specify additional criteria if desired. \*\*\*

A student who does not meet the age eligibility requirement may be admitted to first grade at the discretion of the Superintendent or designee and with the consent of the parent/guardian upon determination that the student is ready for first-grade work, subject to the following minimum criteria: (Education Code 48011; 5 CCR 200)

1. The student is at least five years of age.
2. The student has attended a public school kindergarten for a long enough time to enable school personnel to evaluate his/her ability.
3. The student is in the upper five percent of his/her age group in terms of general mental ability.
4. The physical development and social maturity of the student are consistent with his/her advanced mental ability.
5. The parent/guardian of the student has filed a written statement with the district approving the placement in first grade.

### Continuation in Kindergarten

\*\*\*Note: Education Code 46300 specifies that when a student has completed one year of kindergarten, his/her further attendance in kindergarten may be included in the computation of average daily attendance only if the district has on file for the student a signed continuance form, available on the California Department of Education's (CDE) web site, stating that the student shall continue in kindergarten for not more than one additional school year. This agreement is required for any student who continues in kindergarten after one year, even if he/she was admitted early pursuant to Education Code 48000. \*\*\*

Whenever the Superintendent or designee and the parents/guardians agree that a student shall continue in kindergarten for an additional year, the Superintendent or designee shall secure an agreement, signed by the parent/guardian, stating that the student shall continue in kindergarten for not more than one additional school year. (Education Code 46300, 48011)

\*\*\*Note: The following optional paragraph is consistent with a recommendation on the CDE's kindergarten continuance form that the approval for a student's continuance not be given until near the anniversary of the student's admittance to kindergarten because children at this age often do not develop at steady or predictable rates. Permission obtained unreasonably far in advance could be found invalid. \*\*\*

The Superintendent or designee shall not approve a student's continuation in kindergarten until the student has been enrolled in kindergarten for close to one school year.

### Retention at Other Grade Levels

\*\*\*Note: The following section applies to grades 1-12. For indicators established by the Governing Board for the identification of students for retention at their current grade level, see the accompanying Board policy. \*\*\*

If a student is identified as performing below the minimum standard for promotion to the next grade level based on the indicators specified in Board policy, the student shall be retained in his/her current grade level unless the student's regular classroom teacher determines, in writing, that retention is not the appropriate intervention for the student's academic deficiencies. This determination shall specify the reasons that retention is not appropriate for the student and shall include recommendations for interventions other than retention that, in the opinion of the teacher, are necessary to assist the student in attaining acceptable levels of academic achievement. (Education Code 48070.5)

(cf. 5121 - Grades/Evaluation of Student Achievement)  
(cf. 6162.5 - Student Assessment)  
(cf. 6162.51 - State Academic Achievement Tests)

If the teacher's recommendation to promote is contingent on the student's participation in a summer school or interim session remediation program, the student's academic performance



shall be reassessed at the end of the remediation program, and the decision to retain or promote the student shall be reevaluated at that time. The teacher's evaluation shall be provided to and discussed with the student's parents/guardians and the principal before any final determination of retention or promotion. (Education Code 48070.5)

(cf. 6176 - Weekend/Saturday Classes)  
(cf. 6177 - Summer Learning Programs)  
(cf. 6179 - Supplemental Instruction)

When a student is identified as being at risk of retention, the Superintendent or designee shall so notify the student's parent/guardian as early in the school year as practicable. The student's parent/guardian shall be provided an opportunity to consult with the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

(cf. 5145.6 - Parental Notifications)

\*\*\*Note: The following paragraph is optional. \*\*\*

The Superintendent or designee shall also provide a copy of the district's promotion/retention policy and administrative regulation to those parents/guardians who have been notified that their child is at risk of retention.

#### Appeal Process

\*\*\*Note: Education Code 48070.5 mandates that the district's policy include a process by which the teacher's decision to promote or retain a student may be appealed; also see the accompanying Board policy. The following section provides a sample appeal process and may be revised to reflect district practice. \*\*\*

Whenever a student's parent/guardian appeals the teacher's decision to promote or retain a student, the burden shall be on the parent/guardian to show why the teacher's decision should be overruled. (Education Code 48070.5)

To appeal a teacher's decision, the parent/guardian shall submit a written request to the Superintendent or designee specifying the reasons that the teacher's decision should be overruled. The appeal must be initiated within 10 school days of the determination of retention or promotion.

The teacher shall be provided an opportunity to state orally and/or in writing the criteria on which his/her decision was based.

Within 30 days of receiving the request, the Superintendent or designee shall determine whether or not to overrule the teacher's decision. Prior to making this determination, the Superintendent or designee may meet with the parent/guardian and the teacher. If the Superintendent or designee determines that the parent/guardian has overwhelmingly proven that the teacher's decision should be overruled, he/she shall overrule the teacher's decision.

\*\*\*Note: The following paragraph is for use by districts that choose to allow the Superintendent or designee's decision to be appealed to the Board. Districts that authorize the Superintendent or designee to make the final determination should delete the following paragraph. \*\*\*

The Superintendent or designee's determination may be appealed by submitting a written appeal to the Governing Board within 15 school days. Within 30 days of receipt of a written appeal, the Board shall meet in closed session to decide the appeal. The Board's decision may be made on the basis of documentation prepared as part of the appeal process or, at the discretion of the Board, the Board may also meet with the parent/guardian, the teacher, and the Superintendent or designee to decide the appeal. The decision of the Board shall be final.

(cf. 9321 - Closed Session Purposes and Agendas)  
(cf. 9321.1 - Closed Session Actions and Reports)

If the final decision is unfavorable to the parent/guardian, he/she shall have the right to submit a written statement of objections which shall become part of the student's record.

(cf. 5125 - Student Records)  
(cf. 5125.3 - Challenging Student Records)

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# CSBA Sample

## Board Policy

### Administering Medication And Monitoring Health Conditions

BP 5141.21

#### Students

\*\*\*Note: The following optional policy and accompanying administrative regulation apply to the administration of medication to students pursuant to Education Code 49414.5, 49414.7, 49423, and 49423.1; permissive guidelines in 5 CCR 600-611; and guidelines related to the training and supervision of nonmedical employees providing emergency medical assistance to students who suffer epileptic seizures (5 CCR 620-627, as amended by Register 2012, No. 44). For students identified as qualified for services under the Individuals with Disabilities Education Act (20 USC 1400-1482) or Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794), prescribed medication must be administered in accordance with the student's individualized education program or Section 504 services plan. See also BP/AR 5141.24 - Specialized Health Care Services, BP/AR 6159 - Individualized Education Program, and BP/AR 6164.6 - Identification and Education Under Section 504. \*\*\*

\*\*\*Note: This policy and regulation do not address situations in which a district might be engaged in a collaborative arrangement with another entity for the provision of school health services to students; see BP/AR 5141.6 - School Health Services. \*\*\*

The Governing Board believes that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should have an opportunity to participate in the educational program.

(cf. 5113 - Absences and Excuses)  
(cf. 5113.1 - Chronic Absence and Truancy)

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan as applicable.

(cf. 6159 - Individualized Education Program)  
(cf. 6164.6 - Identification and Education Under Section 504)

\*\*\*Note: 5 CCR 604 authorizes a parent/guardian to administer medication to his/her child or designate an individual to administer the medication, as specified below. In addition, California law allows students to carry and self-administer medication needed for the treatment or management of certain medical conditions, when the district has received a written request from the student's parent/guardian and written authorization from the student's authorized health care provider, as specified in the accompanying administrative regulation. Students have legal

authorization to self-administer diabetes medication pursuant to Education Code 49414.5, auto-injectable epinephrine for anaphylactic reactions pursuant to Education Code 49423, and inhaled asthma medication pursuant to Education Code 49423.1. Pursuant to 5 CCR 605, districts may choose to allow students to carry and self-administer other types of medication beyond those specifically authorized by the Education Code. \*\*\*

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing a parent/guardian to administer medication to his/her child at school, designate other individuals to do so on his/her behalf, and, with the child's authorized health care provider's approval, request the district's permission for his/her child to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

(cf. 1250 - Visitors/Outsiders)  
(cf. 5141 - Health Care and Emergencies)  
(cf. 5141.22 - Infectious Diseases)  
(cf. 5141.23 - Asthma Management)  
(cf. 5141.27 - Food Allergies/Special Dietary Needs)  
(cf. 6116 - Classroom Interruptions)

\*\*\*Note: The following optional paragraph may be revised to reflect district practice. The U.S. Department of Health and Human Services and the Centers for Disease Control and Prevention recommend that a district's emergency and disaster preparedness plan include procedures for dealing with medical emergencies, such as a pandemic flu outbreak or public disaster. See CSBA's fact sheet Pandemic Influenza. \*\*\*

In addition, the Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators, to design procedures or measures for addressing an emergency such as a public disaster or epidemic.

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

#### Administration of Medication by School Personnel

\*\*\*Note: Various provisions of state law allow districts to train nonmedical district employees (i.e., those who do not possess a medical license) to provide medical assistance to students at school when a credentialed school nurse or other licensed individual is unavailable. For example, Education Code 49414, 49414.5, and 49414.7 authorize the use of trained, unlicensed school employees to administer emergency medications to students suffering from allergic reactions, severe hypoglycemia, and epileptic seizures. Moreover, in *American Nurses Association v. Torlakson*, the California Supreme Court held that, as with other prescription medications, state law permits trained, unlicensed school personnel to administer insulin to students in school in accordance with a written health care provider statement and parental consent. \*\*\*

Any medication prescribed by an authorized health care provider, including, but not limited to, emergency antiseizure medication for a student who suffers epileptic seizures, auto-injectable epinephrine, insulin, or glucagon, may be administered by the school nurse or other designated school personnel only when the Superintendent or designee has received written statements from both the student's parent/guardian and authorized health care provider. (Education Code 49414.7, 49423; 5 CCR 600)

\*\*\*Note: Certain medication-specific statutes that authorize unlicensed district employees to administer medication to students require that such employees be trained. For example, Education Code 49414.7 requires training by qualified medical personnel for unlicensed district employees who volunteer to administer emergency antiseizure medications to students who suffer epileptic seizures. Guidelines for the training and supervision of such unlicensed school employees have been adopted as 5 CCR 620-627 and are specified in the accompanying administrative regulation. \*\*\*

When medically unlicensed school personnel are authorized by law to administer any medication to students, such as emergency antiseizure medication, auto-injectable epinephrine, insulin, or glucagon, the Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual. (Education Code 49414, 49414.5, 49414.7, 49423, 49423.1)

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

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

School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, and administrative regulation and shall be afforded appropriate liability protection.

(cf. 3530 - Risk Management/Insurance)  
(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)  
(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

Legal Reference:

## EDUCATION CODE

- 48980 Notification at beginning of term
- 49407 Liability for treatment
- 49408 Emergency information
- 49414 Emergency epinephrine auto-injectors
- 49414.5 Providing school personnel with voluntary emergency training
- 49414.7 Emergency medical assistance: administration of epilepsy medication
- 49422-49427 Employment of medical personnel, especially:
- 49423 Administration of prescribed medication for student
- 49423.1 Inhaled asthma medication
- 49480 Continuing medication regimen; notice

## BUSINESS AND PROFESSIONS CODE

- 2700-2837 Nursing, especially:
- 2726 Authority not conferred
- 2727 Exceptions in general
- 3501 Definitions

## CODE OF REGULATIONS, TITLE 5

- 600-611 Administering medication to students
- 620-627 Administration of emergency antiseizure medication by trained volunteer nonmedical school personnel

## UNITED STATES CODE, TITLE 20

- 1232g Family Educational Rights and Privacy Act of 1974
- 1400-1482 Individuals with Disabilities Education Act

## UNITED STATES CODE, TITLE 29

- 794 Rehabilitation Act of 1973, Section 504

## COURT DECISIONS

American Nurses Association v. Torlakson, (2013) 57 Cal.App.4th 570

## Management Resources:

### CSBA PUBLICATIONS

Pandemic Influenza, Fact Sheet, September 2007

### AMERICAN DIABETES ASSOCIATION PUBLICATIONS

Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006

### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007

Training Standards for the Administration of Epinephrine Auto-Injectors, December 2004

### NATIONAL DIABETES EDUCATION PROGRAM PUBLICATIONS

Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003

### WEB SITES

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

American Diabetes Association: <http://www.diabetes.org>

California Department of Education, Health Services and School Nursing:

<http://www.cde.ca.gov/ls/he/hn>

National Diabetes Education Program: <http://www.ndep.nih.gov>

U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute,  
asthma information: <http://www.nhlbi.nih.gov/health/public/lung/index.htm#asthma>

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# CSBA Sample

## Administrative Regulation

### Administering Medication And Monitoring Health Conditions

AR 5141.21

#### Students

\*\*\*Note: The following administrative regulation is optional. Generally, 5 CCR 600-611 provide permissive guidelines for districts to follow in administering prescribed medication to students. In addition, with respect to certain diseases or medical conditions, various provisions of state law require specific standards of training and supervision for employees who will provide medical assistance, in order to ensure that students are kept safe and liability risks to districts are minimized. Pursuant to Education Code 49414.7, the State Board of Education has adopted 5 CCR 620-627, as amended by Register 2012, No. 44, as guidelines for the training and supervision of employees who may administer emergency antiseizure medication to students suffering from epileptic seizures. \*\*\*

#### Definitions

Authorized health care provider means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant. (Education Code 49423; 5 CCR 601)

Other designated school personnel means any individual employed by the district, including a nonmedical school employee, who has volunteered or consented to administer the medication or otherwise assist the student and who may legally administer the medication to the student or assist the student in the administration of the medication. (5 CCR 601, 621)

Medication may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies. (5 CCR 601)

Emergency medical assistance for a student suffering an epileptic seizure means the administration of an emergency antiseizure medication such as diazepam rectal gel and other emergency medications approved by the federal Food and Drug Administration for patients suffering from epileptic seizures. (Education Code 49414.7; 5 CCR 621)

#### Notifications to Parents/Guardians

\*\*\*Note: Pursuant to Education Code 48980, districts must notify parents/guardians, at the beginning of each school year, of their rights and responsibilities under Education Code 49423 pertaining to the administration of medication to students by school employees and to self-administration of epinephrine by students. Though such notification is not required for self-administration of asthma and diabetes medication by students, it is recommended that the



annual notification include those medications to facilitate implementation by school personnel. Parent/guardian responsibilities pursuant to Education Code 49423 are included in the section entitled "Parent/Guardian Responsibilities" below. \*\*\*

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the options available to students who need to take prescribed medication during the school day and the rights and responsibilities of parents/guardians regarding those options. (Education Code 49480)

(cf. 5145.6 - Parental Notifications)

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a continuing medication regimen for a nonepisodic condition of the following requirements: (Education Code 49480)

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage, and the name of the supervising physician.
2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.

#### Parent/Guardian Responsibilities

The responsibilities of the parent/guardian of any student who may need medication during the school day shall include, but are not limited to:

\*\*\*Note: Education Code 49423 and 5 CCR 600 authorize districts to administer prescribed medication only upon receipt of written statements from the student's authorized health care provider and parent/guardian. Education Code 49414.7 and 5 CCR 626 require similar statements before school personnel may administer emergency antiseizure medication to students. In addition, appropriate statements must be received before students are allowed to carry and self-administer diabetes medication pursuant to Education Code 49414.5, auto-injectable epinephrine pursuant to Education Code 49423, or asthma medication pursuant to Education Code 49423.1. Districts may choose to allow students to carry and self-administer other types of medication beyond those authorized by the Education Code. If so, the district should modify the following section accordingly. See the accompanying Board policy. \*\*\*

1. Each school year, providing parent/guardian and authorized health care provider written statements as described in the sections "Parent/Guardian Statement" and "Health Care Provider Statement" below. In addition, the parent/guardian shall provide a new authorized health care provider's statement if the medication, dosage, frequency of administration, or reason for administration changes. (Education Code 49414.5, 49414.7, 49423, 49423.1; 5 CCR 600, 626)

2. If the student is on a continuing medication regimen for a nonepisodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician. (Education Code 49480)

\*\*\*Note: Pursuant to Education Code 49414.7, if the district chooses to participate in a program to train nonmedical school employees who volunteer to provide emergency medical assistance to students suffering from epileptic seizures when licensed health care professionals are not available onsite, it must establish a district plan that includes item #3 below. \*\*\*

3. If the student suffers from epilepsy, notifying the principal or designee whenever the student has had an emergency antiseizure medication administered to him/her within the past four hours on a school day. (Education Code 49414.7)

\*\*\*Note: Pursuant to 5 CCR 606, the district is authorized to establish rules for the delivery and storage of medication on a school site.\*\*\*

4. Providing medications in properly labeled, original containers along with the authorized health care provider's instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student's identification, and the name and phone number of the authorized health care provider. (5 CCR 606)

#### Parent/Guardian Statement

\*\*\*Note: 5 CCR 603 authorizes the district to establish specific requirements regarding the parent/guardian's written statement. The following list should be modified to reflect the district's requirements.\*\*\*

When district employees are to administer medication to a student, the parent/guardian's written statement shall:

1. Identify the student
2. Grant permission for an authorized district representative to communicate directly with the student's authorized health care provider and pharmacist, as may be necessary, regarding the health care provider's written statement or any other questions that may arise with regard to the medication
3. Contain an acknowledgment that the parent/guardian understands how district employees will administer the medication or otherwise assist the student in its administration
4. Contain an acknowledgment that the parent/guardian understands his/her responsibilities to enable district employees to administer or otherwise assist the student in the administration of medication, including, but not limited to, the parent/guardian's responsibility to provide a written statement from the authorized health care provider, to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication, and to provide all necessary supplies and equipment

5. Contain an acknowledgment that the parent/guardian understands that he/she may terminate the consent for the administration of the medication or for otherwise assisting the student in the administration of medication at any time

In addition to the requirements in items #1-5 above, if a parent/guardian has requested that his/her child be allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, the parent/guardian's written statement shall:  
(Education Code 49423, 49423.1)

1. Consent to the self-administration
2. Release the district and school personnel from civil liability if the student suffers an adverse reaction as a result of self-administering the medication

In addition to the requirements in items #1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of the district to administer medication to his/her child, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. The individual's willingness to accept the designation
2. That the individual is permitted to be on the school site
3. Any limitations on the individual's authority

#### Health Care Provider Statement

\*\*\*Note: Education Code 49423 and 49423.1 and 5 CCR 602 list items that the authorized health care provider's written statement must contain, as specified in items #1-4 below. Education Code 49414.7 and 5 CCR 626 contain requirements similar to items #1-3 for the administration of emergency epilepsy medication. Districts that request additional information in the statement should modify the following list accordingly. \*\*\*

When any district employee is to administer prescribed medication to a student, or when a student is to be allowed to carry and self-administer auto-injectable epinephrine or prescribed diabetes or asthma medication during school hours, the authorized health care provider's written statement shall include:

1. Clear identification of the student (Education Code 49414.7, 49423, 49423.1; 5 CCR 602, 626)
2. The name of the medication (Education Code 49414.7, 49423, 49423.1; 5 CCR 602, 626)
3. The method, amount, and time schedules by which the medication is to be taken (Education Code 49414.7, 49423, 49423.1; 5 CCR 602, 626)

4. If a parent/guardian has requested that his/her child be allowed to self-administer medication, confirmation that the student is able to self-administer the medication (Education Code 49423, 49423.1; 5 CCR 602)

(cf. 5141.23 - Asthma Management)  
(cf. 5141.27 - Food Allergies/Special Dietary Needs)

\*\*\*Note: Items #5-7 below may be revised to reflect district practice. \*\*\*

5. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation

6. Possible side effects of the medication

7. Name, address, telephone number, and signature of the student's authorized health care provider

When authorizing a district employee to administer emergency antiseizure medication to a student, the authorized health care provider's written statement shall also include the following: (Education Code 49414.7; 5 CCR 626)

1. Detailed seizure symptoms, including frequency, type, or length of seizures that identify when the administration of the medication becomes necessary

2. Any potential adverse responses by the student and recommended mitigation actions, including when to call emergency services

3. A protocol for observing the student after a seizure, including, but not limited to, whether he/she should rest in the school office or return to his/her class and the length of time he/she should be under direct observation

4. A statement that following a seizure, a school administrator or other staff member shall contact the school nurse and the student's parent/guardian to continue the observation plan

#### District Responsibilities

\*\*\*Note: The following section should be modified to reflect district practice. \*\*\*

The school nurse or other designated school personnel shall:

1. Administer or assist in administering medications in accordance with the authorized health care provider's written statement

2. Accept delivery of medications from parents/guardians and count and record them upon

receipt

3. Maintain a list of students needing medication during the school day, including those authorized to self-administer medications, and note on the list the type of medication and the times and dosage to be administered

\*\*\*Note: 5 CCR 601 specifies items that districts may, but are not required to, include in the medication log, as provided in item #4 below. \*\*\*

4. Maintain for each student a medication log which may:

a. Specify the student's name, medication, dose, method of administration, time of administration during the regular school day, date(s) on which the student is required to take the medication, and the authorized health care provider's name and contact information

b. Contain space for daily recording of the date, time, and amount of medication administered, and the signature of the individual administering the medication

\*\*\*Note: 5 CCR 601 specifies items that may be included in the medication record, as detailed below. In addition, 5 CCR 607 authorizes the district to establish policies regarding documentation of medication, including the maintenance of the medication record. \*\*\*

5. Maintain for each student a medication record which may include the authorized health care provider's written statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student

6. Ensure that student confidentiality is appropriately maintained

(cf. 5125 - Student Records)

7. Coordinate and, as appropriate, ensure the administration of medication during field trips and other school-related activities

(cf. 5148.2 - Before/After School Programs)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

8. Report to a student's parent/guardian and the site administrator any refusal by the student to take his/her medication

9. Keep all medication to be administered by the district in a locked drawer or cabinet

10. As needed, communicate with a student's authorized health care provider and/or pharmacist regarding the medication and its effects

11. Counsel other designated school personnel regarding the possible effects of a medication on a student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose

\*\*\*Note: 5 CCR 609 authorizes the district to establish policies regarding unused, discontinued, or outdated medication. \*\*\*

12. Ensure that any unused, discontinued, or outdated medication is returned to the student's parent/guardian at the end of the school year or, if the medication cannot be returned, dispose of it in accordance with state laws and local ordinances

13. Provide immediate medical assistance if needed and report to the site administrator, the student's parent/guardian, and, if necessary, the student's authorized health care provider any instance when a medication is not administered properly, including administration of the wrong medication or failure to administer the medication in accordance with authorized health care provider's written statement

#### Additional Requirements for Management of Epileptic Seizures

\*\*\*Note: Pursuant to Education Code 49414.7, when a district chooses to participate in a program to train nonmedical district employees who volunteer to provide emergency medical assistance to students suffering from epileptic seizures when licensed health care professionals are not available onsite, the district is required to satisfy specific requirements, including developing a district plan with certain components. The requirements of Education Code 49414.7 that are similar to the requirements for administration of other types of medication are addressed in previous sections. Other requirements that are unique to this program are reflected in the following section. \*\*\*

In addition to applicable provisions in the sections above, the Superintendent or designee shall make arrangements for assisting students with epilepsy who may suffer a seizure at school. Such arrangements shall include the following: (Education Code 49414.7; 5 CCR 620-627)

1. Whenever a parent/guardian requests that a nonmedical district employee be trained to provide emergency medical assistance to his/her child, notification to the parent/guardian that the child may qualify for services or accommodations pursuant to 20 USC 1400-1482, the Individuals with Disabilities Education Act (IDEA), or 29 USC 794, Section 504 of the federal Rehabilitation Act of 1973 (Section 504).

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)  
(cf. 6164.6 - Identification and Education Under Section 504)

The Superintendent or designee shall assist the parent/guardian to explore that option and shall encourage him/her to adopt the option if the student is determined to be eligible for such service or accommodation.

2. The creation of an individualized health plan, seizure action plan, or other appropriate

health plan designed to acknowledge and prepare for the student's health care needs in school, if his/her parent/guardian refuses to have him/her assessed for services or accommodations under IDEA or Section 504.

(cf. 6159 - Individualized Education Program)

3. The distribution of an electronic notice to school staff no more than twice per school year, for each student whose parent/guardian has requested provision of emergency medical assistance pursuant to Education Code 49414.7. The notice shall be in bold print and, in accordance with Education Code 49414.7, shall contain a description of the request for a volunteer school employee, the training that such volunteer school employee will receive, the voluntary nature of the program, and the timelines for the volunteer school employee to rescind his/her offer.

If no employee volunteers to administer emergency antiseizure medication to a student, the Superintendent or designee shall again notify the student's parent/guardian of the option to have the student assessed for services and accommodations under IDEA or Section 504.

4. An assurance that any employee who volunteers to administer an emergency antiseizure medication shall receive from a licensed health care professional the training specified in 5 CCR 623 before administering such medication.

When a trained employee has not administered an emergency antiseizure medication to a student within two years after completing the training and a student who may need the administration of an emergency antiseizure medication is enrolled in the school, the employee shall be retrained in order to retain the ability to administer an emergency antiseizure medication.

5. An assurance that any training provided for district employees who volunteer to administer emergency antiseizure medication to students shall include, but is not limited to:

- a. Recognition and treatment of different types of seizures
- b. Administration of an emergency antiseizure medication
- c. Basic emergency follow-up procedures, including, but not limited to, a requirement for the principal or designee to call the emergency 911 telephone number and to contact the student's parent/guardian, but not necessarily to transport the student to an emergency room
- d. Techniques and procedures to ensure student privacy

(cf. 5022 - Student and Family Privacy Rights)

6. A process for notifying the credentialed school nurse, or the Superintendent or designee as applicable, whenever an employee administers an emergency antiseizure medication to a student at a school site.

7. Supervision of volunteer school employees by a licensed health care professional, in accordance with 5 CCR 627.

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# CSBA Sample

## Board Policy

### Visual And Performing Arts Education

BP 6142.6

#### Instruction

\*\*\*Note: The following optional policy may be revised to reflect district practice. State law requires that visual and performing arts be included in the course of study offered in grades 1-6 (Education Code 51210) and grades 7-12 (Education Code 51220); see AR 6143 - Courses of Study. In addition, Education Code 51225.3 requires completion of one course in visual or performing arts, foreign language (including American Sign Language), or career technical education for high school graduation; see BP 6146.1 - High School Graduation Requirements. \*\*\*

\*\*\*Note: AB 97 (Ch. 47, Statutes of 2013) redirected funding for arts and music block grants (established through uncodified SB 77, Ch. 171, Statutes of 2007) into the local control funding formula, thereby eliminating this separate source of funding for hiring of additional staff; purchase of new materials, books, supplies, and equipment; and/or staff development opportunities. \*\*\*

The Governing Board believes that visual and performing arts are essential to a well-rounded educational program and should be an integral part of the course of study offered to students at all grade levels. The district's arts education program shall provide opportunities for creation, performance, and appreciation of the arts.

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

\*\*\*Note: The State Board of Education (SBE) has adopted content standards for visual and performing arts, including standards for dance, music, theatre, and visual arts at each grade level for grades K-8 and as a cluster for grades 9-12. Items #1-5 below reflect the major strands of the state content standards. Also see the SBE-adopted Visual and Performing Arts Framework for California Public Schools, Kindergarten Through Grade Twelve for further information about the development of standards-aligned curriculum and instruction. \*\*\*

The Board shall adopt academic standards for dance, music, theatre, and visual arts that describe the skills, knowledge, and abilities that students shall be expected to possess at each grade level. The district's standards shall meet or exceed state standards for each of these disciplines.

(cf. 6011 - Academic Standards)

The Superintendent or designee shall develop a sequential curriculum for dance, music, theatre, and visual arts which is consistent with the state curriculum framework and includes the

following strands:

1. Artistic perception: processing, analyzing, and responding to sensory information through the use of language and skills unique to each arts discipline
2. Creative expression: composing, arranging, and performing a work and using a variety of means to communicate meaning and intent in one's own original works
3. Historical and cultural context: understanding the historical contributions and cultural dimensions of an arts discipline
4. Aesthetic valuing: analyzing and critically assessing works of dance, music, theatre, and visual arts
5. Connections, relationships, and applications: connecting, comparing, and applying what is learned in one arts discipline to learning in the other arts, other subject areas, and careers

(cf. 6141 - Curriculum Development and Evaluation)

\*\*\*Note: Pursuant to Education Code 60200, the SBE adopts basic instructional materials for use in grades K-8, including materials for visual and performing arts; see BP/AR 6161.1 - Selection and Evaluation of Instructional Materials. Education Code 60210 authorizes the Governing Board to select materials that have not been approved by the SBE provided that the materials are aligned with state academic content standards and the majority of participants in the review process are teachers assigned to the subject area or grade level for which the materials will be used. \*\*\*

\*\*\*Notes: For grades 9-12, Education Code 60400 and 60411 authorize the Board to select district instructional materials that meet criteria specified in law. \*\*\*

The Board shall adopt standards-based instructional materials for visual and performing arts in accordance with applicable law, Board policy, and administrative regulation, which may incorporate a variety of media and technologies.

- (cf. 0400 - District Technology Plan)
- (cf. 1312.2 - Complaints Concerning Instructional Materials)
- (cf. 6161.1 - Selection and Evaluation of Instructional Materials)
- (cf. 6161.11 - Supplementary Instructional Materials)
- (cf. 6161.3 - Toxic Art Materials)
- (cf. 6162.6 - Use of Copyrighted Materials)
- (cf. 6163.1 - Library Media Centers)

\*\*\*Note: Education Code 99200-99205 establish The California Arts Project (TCAP), a statewide professional development project in the visual and performing arts. Professional development resources also may be located through the California Dance Education Association, the California Association for Music Education, the California Educational Theatre Association,

and the California Art Education Association. \*\*\*

As appropriate, the Superintendent or designee shall provide a standards-based professional development program designed to increase teachers' knowledge of and ability to teach the arts and to implement adopted instructional materials.

(cf. 4131 - Staff Development)

The Superintendent or designee shall encourage the integration of community arts resources into the educational program. Such resources may include opportunities for students to attend musical and theatrical performances, observe the works of accomplished artists, and work directly with artists-in-residence and volunteers. In addition, the Superintendent or designee may collaborate with community organizations to share resources and seek grant opportunities.

(cf. 1230 - School-Connected Organizations)

(cf. 1240 - Volunteer Assistance)

(cf. 1260 - Educational Foundation)

(cf. 1700 - Relations between Private Industry and the Schools)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 6020 - Parent Involvement)

(cf. 6153 - School-Sponsored Trips)

The Superintendent or designee shall regularly evaluate the implementation of arts education at each grade level and report to the Board regarding its effectiveness in enabling students to meet academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

8950-8957 California summer school of the arts

32060-32066 Toxic art supplies

35330-35332 Field trips

51210 Course of study, grades 1-6

51220 Course of study, grades 7-12

51225.3 Graduation requirements

58800-58805 Specialized secondary programs

60200-60210 Instructional materials, elementary schools

60400-60411 Instructional materials, high schools

99200-99206 Subject matter projects

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Visual and Performing Arts Framework for California Public Schools: Kindergarten through

Grade Twelve, 2004

Visual and Performing Arts Content Standards, January 2001

Arts Education Program Toolkit: A Visual and Performing Arts Program Assessment Process,  
2001

WEB SITES

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

Arts Education Partnership: <http://aep-arts.org>

California Alliance for Arts Education: <http://www.artsed411.org>

California Arts Council: <http://www.cac.ca.gov>

California Art Education Association: <http://www.caea-arteducation.org>

California Dance Education Association: <http://www.cdeadance.org>

California Department of Education, Visual and Performing Arts: <http://www.cde.ca.gov/ci/vp>

California Educational Theatre Association: <http://www.cetoweb.org>

California Music Educators Association: <http://www.calmusiced.com>

The California Arts Project: <http://csmp.ucop.edu/tcap>

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# CSBA Sample

## Board Policy

### Reading/Language Arts Instruction

BP 6142.91

#### Instruction

The Governing Board recognizes that reading and other language arts constitute the basic foundation for learning in other areas of study. The Board desires to offer a comprehensive, balanced reading/language arts program that ensures all students have the skills necessary to read fluently and for meaning and develops students' appreciation for literature. The program shall integrate reading and oral and written language arts activities in order to build effective communication skills.

(cf. 6143 - Courses of Study)

\*\*\*Note: In August 2010, the State Board of Education (SBE) adopted the Common Core State Standards pursuant to Education Code 60605.8, consisting of a set of national standards in English language arts and mathematics and additional standards added by the state. These standards are available on the California Department of Education's (CDE) web site. State curriculum frameworks, instructional materials adoptions, and assessments will be aligned to these standards, which all California schools are expected to implement in the 2014-15 school year. For further information about the standards and recommendations for implementation, see CSBA's Governing to the Core series of governance briefs. \*\*\*

For each grade level, the Board shall adopt academic standards that meet or exceed Common Core State Standards in the following strands:

1. Reading: Foundational skills, text complexity and analysis, and the growth of comprehension
2. Writing: Text types, responding to reading, production and distribution of writings, and research
3. Speaking and listening: Oral language development, comprehension, flexible communication, and collaboration
4. Language: Conventions, effective use, knowledge of language, and vocabulary

(cf. 6011 - Academic Standards)

\*\*\*Note: As a condition of receiving funds for instructional materials from any state source, Education Code 60119 requires the Board to annually hold a public hearing to determine whether each student in the district has sufficient standards-aligned textbooks or instructional materials in

English/language arts and other specified subjects to use in class and to take home. For a definition of "sufficiency" for this purpose and a sample Board resolution, see BP/E 6161.1 - Selection and Evaluation of Instructional Materials. \*\*\*

The Superintendent or designee shall ensure that the district's reading/language arts program offers sufficient access to standards-aligned textbooks and other instructional materials. The program shall provide instructional materials of varying levels of difficulty, including fiction and nonfiction works, so that students are continually reading at an appropriate level. In addition, technology should be available to support all areas of literacy.

(cf. 6141 - Curriculum Development and Evaluation)  
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)  
(cf. 6161.11 - Supplementary Instructional Materials)  
(cf. 6163.1 - Library Media Centers)

\*\*\*Note: AB 97 (Ch. 47, Statutes of 2013) redirected funding for the Pupil Retention Block Grant (Education Code 41505-41508), which allowed program funds to be used to provide a supplementary, intensive reading program for grades K-4, into the local control funding formula. At their discretion, districts may design a supplemental instructional program to meet the purposes of that program or other goals for reading performance. \*\*\*

Teachers are expected to use a variety of instructional strategies to accommodate the needs of beginning readers and the varying abilities of more advanced readers. The program shall provide ongoing diagnosis of students' skills and, as needed, may provide supplementary instruction during the school day and/or outside the regular school session to assist students who are experiencing difficulty learning to read.

(cf. 5148.2 - Before/After School Programs)  
(cf. 6174 - Education for English Language Learners)  
(cf. 6176 - Weekend/Saturday Classes)  
(cf. 6177 - Summer Learning Programs)  
(cf. 6179 - Supplemental Instruction)

\*\*\*Note: AB 97 (Ch. 47, Statutes of 2013) redirected funding for the Professional Development Block Grant (Education Code 41530-41532) and the Mathematics and Reading Professional Development Program (Education Code 99230-99242) into the local control funding formula. At their discretion, districts may provide professional development opportunities to meet the purposes of those programs or other local needs. \*\*\*

The Superintendent or designee shall make available professional development opportunities that are designed to provide instructional staff with knowledge about how students develop language skills, the ability to analyze students' literacy levels, and mastery of a variety of instructional strategies and materials.

(cf. 4131 - Staff Development)  
(cf. 4222 - Teacher Aides/Paraprofessionals)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall provide the Board with data from state and district reading assessments and program evaluations to enable the Board to monitor program effectiveness.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6162.52 - High School Exit Examination)

(cf. 6190 - Evaluation of the Instructional Program)

Legal Reference:

EDUCATION CODE

41505-41508 Pupil Retention Block Grant

41530-41532 Professional Development Block Grant

44735 Teaching as a Priority Block Grant

44755-44757.5 Teacher Reading Instruction Development Program, K-3

51210 Areas of study, grades 1-6

51220 Areas of study, grades 7-12

60119 Sufficiency of textbooks and instructional materials

60200.4 Fundamental skills

60207 Curriculum frameworks

60350-60352 Core reading program instructional materials

60605 State-adopted content and performance standards in core curricular areas

60605.8 Common Core standards

99220-99221 California Reading Professional Development Institutes

99230-99242 Mathematics and Reading Professional Development Program (AB 466 trainings)

CODE OF REGULATIONS, TITLE 5

9535 Purchase of nonadopted core reading program instructional materials

11980-11985 Mathematics and Reading Professional Development Program (AB 466 trainings)

11991-11991.2 Reading First achievement index

UNITED STATES CODE, TITLE 20

6381-6381k Even Start Family Literacy Program

6383 Improving literacy through school libraries

Management Resources:

CSBA PUBLICATIONS

Governing to the Core, Governance Briefs

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, March 2013

Common Core State Standards for English Language Arts, August 2010

English Language Arts/English Language Development Framework for California Public

Schools: Kindergarten Through Grade Twelve  
Recommended Literature: Kindergarten Through Grade Twelve

WEB SITES

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

California Department of Education, Reading/Language Arts: <http://www.cde.ca.gov/ci/rl>

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# CSBA Sample

## Board Policy

### State Academic Achievement Tests

BP 6162.51

#### Instruction

\*\*\*Note: The following optional policy may be revised to reflect district practice. Pursuant to Education Code 60640-60649, as amended by AB 484 (Ch. 489, Statutes of 2013), starting in the 2013-14 school year the state assessment system will begin transitioning from the Standardized Testing and Reporting (STAR) program to the Measurement of Academic Performance and Progress program, designated by the California Department of Education (CDE) as the California Assessment of Student Performance and Progress (CAASPP). For 2013-14, CAASPP will include (1) a field test of the Smarter Balanced Assessment Consortium summative assessment aligned with Common Core State Standards in English language arts and mathematics for grades 3-8 and 11; (2) California Standards Tests in science for grades 5, 8, and 10; (3) for students with disabilities, the California Alternate Performance Assessment (CAPA) in English language arts and mathematics in grades 2-11, and the CAPA or California Modified Assessment in science in grades 5, 8, and 10; (4) the voluntary Early Assessment Program to test college readiness of students in grade 11; and (5) at the district's discretion, Standards-Based Tests in Spanish. See the accompanying administrative regulation for program requirements. \*\*\*

\*\*\*Note: Pursuant to Education Code 60648.5, as added by AB 484, the first full administration of assessments aligned to Common Core State Standards will occur in the 2014-15 school year unless the State Board of Education (SBE) determines that the assessments cannot be fully implemented at that time. In addition, Education Code 60640, as amended, requires the SBE to adopt a primary language assessment that will be administered no later than the 2016-17 school year and to make recommendations by March 1, 2016, for expanding the CAASPP to include additional subjects and assessment methods. \*\*\*

\*\*\*Note: Pursuant to Education Code 60640, for the 2013-14 and/or 2014-15 school years, the district may choose to administer, at its own expense, the STAR tests that are no longer required. If it does so, the district must enter into an agreement with the test contractor subject to the approval of the CDE. \*\*\*

\*\*\*Note: Although grade 2 testing is eliminated in the CAASPP, Education Code 60644, as added by SB 247 (Ch. 479, Statutes of 2013), requires the CDE to identify and inform districts by November 1, 2014, regarding existing assessments in language arts and mathematics for grade 2 that are aligned to Common Core State Standards and are appropriate for diagnostic use by classroom teachers. \*\*\*

The Governing Board recognizes that state achievement test results provide an indication of student progress in achieving state academic standards and may be used to promote high-quality teaching and learning. The Superintendent or designee shall administer mandatory student

assessments within the California Assessment of Student Performance and Progress (CAASPP) as required by law and in accordance with Board policy and administrative regulation.

(cf. 6011 - Academic Standards)  
(cf. 6162.5 - Student Assessment)  
(cf. 6162.54 - Test Integrity/Test Preparation)  
(cf. 9321 - Closed Session Purposes and Agendas)  
(cf. 9321.1 - Closed Session Actions and Reports)

\*\*\*Note: The following paragraph is optional. Any district, school, or significant student subgroup that fails to achieve a 95 percent participation rate in the state mathematics and reading/language arts assessments will not make "adequate yearly progress" (AYP) pursuant to 20 USC 6311. AYP is used to identify schools and districts for program improvement; see BP/AR 0520.2 - Title I Program Improvement Schools and BP/AR 0520.3 - Title I Program Improvement Districts. \*\*\*

\*\*\*Note: Pursuant to Education Code 52052, state assessment results are also used in the state's Academic Performance Index (API). However, as amended by AB 484 (Ch. 489, Statutes of 2013), Education Code 52052 authorizes the SBE to suspend the API in the 2013-14 and 2014-15 school years while the state assessment system is in transition. \*\*\*

The Board strongly encourages all students at the applicable grade levels to participate in the state assessments in order to maximize the usefulness of the data and enable the district to meet participation levels required for state and federal accountability systems. The Superintendent or designee shall notify students and parents/guardians about the importance of these assessments and shall develop strategies to encourage student participation. Students shall be exempted from participation only in accordance with law and administrative regulation.

(cf. 0520.2 - Title I Program Improvement Schools)  
(cf. 0520.3 - Title I Program Improvement Districts)

\*\*\*Note: The following paragraph is optional. AB 97 (Ch. 47, Statutes of 2013) repealed Education Code 52056 which encouraged the Governing Board to examine state assessment results by school, grade, and student subgroup as part of the annual discussion of each school's ranking on the API. Nevertheless, Education Code 52052, as amended by AB 97, requires that schools and districts demonstrate comparable improvement in academic achievement by all numerically significant subgroups, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth; see BP 0500 - Accountability. In addition, Education Code 52060, as added by AB 97, requires that the district's local control and accountability plan include annual goals to be achieved for all students and for each numerically significant subgroup; see BP/AR 0460 - Local Control and Accountability Plan. \*\*\*

The Board shall annually examine state assessment results by school/grade level, and student subgroup as one measure of the district's progress in attaining its student achievement goals and

shall revise the local control and accountability plan and other district or school plans as necessary to improve student achievement for underperforming student groups.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

49076 Student records; access

51041 Evaluation of educational program

52052 Academic Performance Index; numerically significant student subgroups

52060-52077 Local control and accountability plan

56345 Individualized education program, contents

60600-60630 Assessment of academic achievement

60640-60649 California Assessment of Student Performance and Progress

60660-60663 Electronic learning assessment resources

60810 Assessment of language development

99300-99301 Early Assessment Program

CODE OF REGULATIONS, TITLE 5

850-864 State assessments

UNITED STATES CODE, TITLE 20

1412 Participation of students with disabilities in state assessments

6311 Adequate yearly progress

CODE OF FEDERAL REGULATIONS, TITLE 34

200.1 Standards and assessment

Management Resources:

CSBA PUBLICATIONS

Supporting Student Achievement: Student Assessment System in Flux, Governance Brief, June 2013

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Assembly Bill 484 Questions and Answers

CALIFORNIA STATE UNIVERSITY PUBLICATIONS

The Early Assessment Program: Handbook for School Site Leaders, 2008

SMARTER BALANCED ASSESSMENT CONSORTIUM PUBLICATIONS

Usability, Accessibility, and Accommodations Guidelines, September 2013

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

The Use of Tests as Part of High-Stakes Decision-Making for Students: A Resource Guide for Educators and Policy-Makers, December 2000

WEB SITES

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

California Department of Education, Testing and Accountability: <http://www.cde.ca.gov/ta>

California Learning Resources Network: <http://clrn.org>

California State University, Early Assessment Program: <http://www.calstate.edu/eap>

Smarter Balanced Assessment Consortium: <http://www.smarterbalanced.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

### State Academic Achievement Tests

AR 6162.51  
**Instruction**

\*\*\*Note: Pursuant to Education Code 60640-60649, as amended by AB 484 (Ch. 489, Statutes of 2013), starting in the 2013-14 school year the state assessment system will begin transitioning from the Standardized Testing and Reporting (STAR) program to the Measurement of Academic Performance and Progress program, designated by the California Department of Education (CDE) as the California Assessment of Student Performance and Progress (CAASPP). Education Code 60640 requires the State Board of Education (SBE) to revise the applicable state regulations by July 1, 2014, to conform to the new state assessment system. \*\*\*

\*\*\*The following administrative regulation should be revised to reflect the grade levels offered by the district. \*\*\*

The district shall administer the following assessments in the California Assessment of Student Performance and Progress (CAASPP): (Education Code 60640)

\*\*\*Note: Education Code 60640, as amended by AB 484 (Ch. 489, Statutes of 2013), requires that students in grades 3-8 and 11 be administered summative English language arts and mathematics assessments developed by the Smarter Balanced Assessment Consortium, as provided in item #1 below. Education Code 60603 defines a "summative assessment" as one designed to be given near the end of the school year to evaluate a student's knowledge and skills relative to a specific set of academic standards. \*\*\*

\*\*\*Note: For the 2013-14 school year, Education Code 60640, as amended, provides that administration of these tests will be field tests only. Pursuant to Education Code 60648.5, as added by AB 484, the first full administration of the tests will occur in the 2014-15 school year unless the SBE determines that the assessments cannot be fully implemented at that time. \*\*\*

\*\*\*Note: At its discretion, the district may administer the STAR tests in 2013-14 and/or 2014-15, at its own expense. If the district chooses to do so and enters into an agreement with the test contractor with the CDE's approval, it may modify item #1 to reflect the STAR tests that will be administered and the applicable grade levels. \*\*\*

1. The Smarter Balanced Assessment Consortium summative assessments for English language arts and mathematics, aligned with Common Core State Standards, in grades 3-8 and

(cf. 6142.91 - Reading/Language Arts Instruction)  
(cf. 6142.92 - Mathematics Instruction)

\*\*\*Note: Pursuant to Education Code 60640, the testing requirement includes English learners and students with disabilities. However, Education Code 60640 exempts "recently arrived" English learners, as defined in Education Code 60603, from the requirement to take the English language arts assessment, as provided below. In addition, students with disabilities must be provided accommodations as appropriate to enable them to participate in these tests (see section "Testing Variations" below), but if they are still unable to take these tests, then they may be exempted or administered an alternate test; see item #3 below. \*\*\*

All students at the applicable grade levels shall be administered these tests, except that:

- a. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law
- b. Students with disabilities may be provided an alternate test in accordance with their individualized education program (IEP), as provided in item #3 below

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

\*\*\*Note: Education Code 60640, as amended by AB 484 (Ch. 489, Statutes of 2013), provides that California Standards Tests will be administered in science at grades 5, 8, and 10. When available, the SBE shall adopt an assessment that is aligned with the Next Generation Science Standards adopted by the SBE in September 2013 pursuant to Education Code 60605.85. \*\*\*

2. California Standards Tests in science at grades <sup>and</sup> 5, 8, and 10

(cf. 6142.93 - Science Instruction)

\*\*\*Note: Pursuant to Education Code 60640, students with disabilities must be included in the state assessment program with appropriate accommodations in administration where necessary (see section on "Testing Variations" below), unless exempted by their parents/guardians or eligible to take an alternate assessment in accordance with their individualized education program (IEP). The SBE has designated the California Alternate Performance Assessment (CAPA) for use by any student with severe cognitive disabilities whose IEP team has determined is unable to take the state achievement tests even with accommodations or modifications. Eligible students who are not severely cognitively disabled may instead take the California Modified Assessment (CMA), developed pursuant to 34 CFR 200.1 based on modified achievement standards, if their IEP team determines it is appropriate. According to the CDE's Assembly Bill 484 Questions and Answers, for the 2013-14 school year the CAPA may be used for English language arts and mathematics in grades 2-11 and either the CAPA or CMA may be used for science in grades 5, 8, and 10. \*\*\*

3. For students with disabilities who are unable to take the tests specified in items #1-2 above even with appropriate accommodations, the California Alternate Performance Assessment

(CAPA) in English language arts and mathematics for students in grades 2-11 and either the CAPA or California Modified Assessment in science for students in grades 5, 8, and 10, in accordance with the student's IEP

\*\*\*Note: Item #4 below is optional. In addition to administering the state achievement tests described above to English learners, Education Code 60640, as amended by AB 484 (Ch. 489, Statutes of 2013), authorizes the district to administer a primary language assessment to English learners at its discretion and in accordance with an agreement with the test contractor. Currently the Standards-Based Test in Spanish (STS) is designated for this purpose. \*\*\*

4. The Standards-Based Test in Spanish (STS) to Spanish-speaking English learners in grades 2-11. This test shall be administered to English learners in addition to the state achievement tests administered in English.

(cf. 6174 - Education for English Language Learners)

\*\*\*Note: The following paragraph is optional. Pursuant to Education Code 60640, the SBE has approved the use of the STS, at district expense, for the following purpose. \*\*\*

The STS also may be used to assess students in a dual language immersion program who are not limited English proficient or who are redesignated fluent English proficient.

\*\*\*Note: Optional item #5 below is for use by districts that maintain high schools. Pursuant to Education Code 60640 and 99300-99301, students in grade 11 may voluntarily take an augmented achievement test which assesses their college readiness in English and/or mathematics (the Early Assessment Program). As amended by AB 484 (Ch. 489, Statutes of 2013), Education Code 99300-99301 provide that, beginning with the 2014-15 school year, the grade 11 Smarter Balanced Assessment Consortium tests may be used for this purpose. \*\*\*

5. For students in grade 11 on a voluntary basis, an augmented achievement test approved for use in the Early Assessment Program as a measure of students' readiness for college-level work in English and/or mathematics pursuant to Education Code 99300-99301

#### Testing Period

\*\*\*Note: Education Code 60640 provides that the SBE will establish a testing period that allows all schools to administer the achievement tests at approximately the same time during the instructional year and takes into account the need to provide make-up days for students who were absent during testing. \*\*\*

The state achievement tests shall be administered within the testing period established by the State Board of Education (SBE) pursuant to Education Code 60640. Students who are absent during testing shall be provided an opportunity to take the tests during the period of time established by the SBE for make-up testing.

#### Exemptions

\*\*\*Note: 5 CCR 852 allows students to be exempted from participation in state testing as provided below. However, districts should be aware that if a school's student participation level falls below 95 percent, then the school's ability to make "adequate yearly progress" pursuant to 20 USC 6311 may be affected; see the accompanying Board policy. \*\*\*

A parent/guardian may submit to the school a written request to excuse his/her child from any or all parts of any test. However, district employees shall not solicit or encourage any written exemption on behalf of any student or group of students. (5 CCR 852)

#### Testing Variations

\*\*\*Note: Pursuant to 20 USC 1412 and Education Code 60640, students with disabilities must be included in state assessments and provided appropriate accommodations in administration when necessary. 5 CCR 853.5 specifies testing variations that may be used with all students, English learners, and students with disabilities. \*\*\*

\*\*\*As amended by AB 484 (Ch. 489, Statutes of 2013), Education Code 60640 requires 5 CCR 853.5 to be updated by July 1, 2014, to conform to the new state assessment system. Proposed state regulations are consistent with the Smarter Balanced Assessment Consortium's Usability, Accessibility, and Accommodations Guidelines, available on the CDE's web site, which lists "universal tools" available to all students; "designated supports" available for use by any student for whom the need has been indicated by an educator or group of educators; and "accommodations" available to students with disabilities, when documented in the student's IEP or Section 504 plan, to provide equitable access during the assessment without fundamentally altering the comparability of scores. \*\*\*

Assessments shall be administered in accordance with the manuals or other instructions provided by the test contractor and California Department of Education (CDE), except that students may be provided a tool, support, or accommodation that is specifically allowed pursuant to 5 CCR 853.5.

Accommodations provided to students with disabilities shall be those specified in their IEP or Section 504 plan. (5 CCR 850, 853.5)

#### Staff Responsibilities

On or before September 30 of each year, the Superintendent or designee shall designate a district coordinator who shall oversee all matters related to the testing program and serve as the district representative and liaison with the test contractor and the CDE. In addition, the Superintendent or designee shall designate a coordinator for each test site. The duties of the district and school site test coordinators shall include those specified in 5 CRR 857-858. (5 CCR 857-858)

The Superintendent or designee also shall appoint test examiner(s) to administer the state assessments. A test examiner shall be an employee or contractor of the district or, for the CAPA, shall be a certificated or licensed employee of the school, district, or county office of



education. (5 CCR 850)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

As appropriate, the Superintendent or designee shall assign a specially trained district employee to serve as a test proctor to assist the test examiner; a specially trained district employee, or other person supervised by a district employee, to serve as a translator to translate the test directions into a student's primary language; and a district employee to serve as a scribe to transcribe a student's responses to the format required by the test. A student's parent/guardian shall not be eligible to be that student's translator or scribe. (5 CCR 850)

Test coordinators, examiners, proctors, translators, and scribes shall sign a test security agreement or affidavit. (5 CCR 850, 857-859)

#### Report of Test Results

\*\*\*Note: Education Code 60641, as amended by AB 484 (Ch. 489, Statutes of 2013), requires that test results for individual students be reported to the student's parents/guardians, school, and teacher(s) for any assessments that produce valid individual student results. While field tests are being conducted for some new assessments, those assessments will not produce individual-level scores until it is determined that the scores are valid and reliable. \*\*\*

\*\*\*Pursuant to Education Code 60641, as amended, the district may use electronic media formats to provide this report, provided that the format secures the confidentiality of the student and the student's results. In addition, district personnel are not required to prepare individualized explanations of each student's test scores as part of the report described in the following paragraph. \*\*\*

For any state assessments that produce valid individual student results, the Superintendent or designee shall provide a written report of the student's results to his/her parents/guardians which includes a clear explanation of the purpose of the test, the student's score, and its intended use by the district. An individual student's scores shall also be reported to his/her school and teacher(s) and shall be included in his/her student record. (Education Code 60641; 5 CCR 863)

(cf. 5125 - Student Records)

(cf. 5145.6 - Parental Notifications)

With parent/guardian consent, the Superintendent or designee may release a student's test results to a postsecondary educational institution for the purposes of credit, placement, determination of readiness for college-level coursework, or admission. (Education Code 60641)

The Superintendent or designee shall present districtwide, school-level, and grade-level results to the Governing Board at a regularly scheduled meeting. The Board shall not receive individual students' scores or the relative position of any individual student. (Education Code 49076, 60641)

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# CSBA Sample

## Board Policy

### Guidance/Counseling Services

BP 6164.2

#### Instruction

\*\*\*Note: The following policy should be revised to reflect district practice. Education Code 49600 authorizes districts to offer a comprehensive educational counseling program implemented by credentialed school counselors. \*\*\*

The Governing Board recognizes that a comprehensive counseling program promotes academic achievement and serves the diverse needs of all district students. Counseling staff shall be available to meet with students regarding their educational progress toward academic and/or career goals and, as appropriate, may discuss social, personal, or other issues that may impact student learning.

(cf. 0460 - Local Control and Accountability Plan)

\*\*\*Note: Pursuant to Education Code 44266 and 5 CCR 80049-80049.1, persons authorized to provide services in school counseling, school psychology, or school social work must possess a pupil personnel services credential, with the appropriate specialization, issued by the Commission on Teacher Credentialing. \*\*\*

The Superintendent or designee shall ensure that all persons employed to provide school counseling, school psychology, and/or school social work services shall possess the appropriate credential from the Commission on Teacher Credentialing authorizing their employment in such positions. Responsibilities of each position shall be clearly defined in a job description.

(cf. 4112.2 - Certification)

#### Academic and Career Counseling

\*\*\*Note: The following section is for use by districts that maintain any of grades 7-12 and may be revised to reflect district practice and the grade levels offered by the district. AB 97 (Ch. 47, Statutes of 2013) redirects funding for the Supplemental School Counseling Program for grades 7-12 (Education Code 52378-52380) and for the 10th-grade counseling program formerly funded through the Pupil Retention Block Grant (Education Code 41505-41508) into the local control funding formula. \*\*\*

The district's academic counseling program shall be designed to assist students to establish immediate and long-range educational plans, achieve academic standards, prepare for the high school exit examination, and complete the required curriculum in accordance with their individual needs, abilities, and interests. Insofar as possible, parents/guardians shall be included

when making educational plans.

- (cf. 6011 - Academic Standards)
- (cf. 6020 - Parent Involvement)
- (cf. 6174 - Education for English Language Learners)

Beginning in grade 7, parents/guardians shall receive a general notice at least once before career counseling and course selection so that they may participate in the counseling sessions and decisions. (Education Code 221.5)

(cf. 5145.6 - Parental Notifications)

The counseling program for high school students may include, at appropriate grade levels:

1. Information about courses needed for admission to colleges and universities, standardized admission tests, financial aid, and scholarships

- (cf. 6141.5 - Advanced Placement)
- (cf. 6143 - Courses of Study)
- (cf. 6146.1 - High School Graduation Requirements)
- (cf. 6146.11 - Alternative Credits Toward Graduation)
- (cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

2. An opportunity for each student and, if practicable, his/her parent/guardian to meet with a counselor to discuss the student's career goals, available educational and career technical education options, and community and workplace experiences to support the student's goals

- (cf. 6178 - Career Technical Education)
- (cf. 6178.1 - Work-Based Learning)
- (cf. 6178.2 - Regional Occupational Center/Program)

3. Monitoring of each student's fulfillment of required coursework and progress toward promotion and graduation, and notification of the student and his/her parent/guardian of remaining academic requirements

- (cf. 5123 - Promotion/Acceleration/Retention)
- (cf. 6162.52 - High School Exit Examination)

4. Additional specialized counseling services for students identified as at risk of not graduating with their class

- (cf. 6176 - Weekend/Saturday Classes)
- (cf. 6177 - Summer Learning Programs)
- (cf. 6179 - Supplemental Instruction)

The Superintendent or designee shall establish and maintain a program of guidance, placement,

and follow-up for all high school students subject to compulsory continuation education.  
(Education Code 48431)

(cf. 6184 - Continuation Education)

\*\*\*Note: Education Code 221.5 prohibits school counselors from offering vocational or school program guidance to a student of one sex that is different from that offered to a student of the opposite sex. In addition, 5 CCR 4930 prohibits discrimination in counseling programs to the same extent that discrimination is prohibited in all other district programs and activities. Prohibited bases for discrimination in district programs are specified in BP 0410 - Nondiscrimination in District Programs and Activities. \*\*\*

No counselor shall unlawfully discriminate against any student. Guidance counseling regarding school programs and career, vocational, or higher education opportunities shall not be differentiated on the basis of any protected category specified in BP 0410 - Nondiscrimination in District Programs and Activities.

(cf. 0410 - Nondiscrimination in District Programs and Activities)  
(cf. 5145.3 - Nondiscrimination/Harassment)

In addition, counselors shall affirmatively explore with students the possibility of careers, or courses leading to careers, that are nontraditional for that student's sex. (Education Code 221.5)

For assessing or counseling students, the district shall not use testing or other materials that permit or require impermissible or unlawful differential treatment of students. (5 CCR 4931)

\*\*\*Note: 20 USC 7908 requires districts receiving funds under the Elementary and Secondary Education Act (ESEA) to provide military recruiters with the same access to students as is provided to colleges and prospective employers. Districts that do not grant similar access may lose those funds. Even for districts that do not receive ESEA funds, 10 USC 503 requires districts to grant the same access to military recruiters and employers. Under this section, districts may refuse military access only if the Governing Board has adopted a policy denying access to the military. Districts that do not grant access and have not adopted a policy denying access may be subject to specific interventions, such as notification to the Governor and Congress, so that public officials can work with the district. In addition, Education Code 49603 provides that military service recruiters may not be denied on-campus access to students in grades 9-12 if the district provides such access to other employers. For information regarding military recruiter access to student directory information, see BP/AR 5125.1 - Release of Directory Information. \*\*\*

\*\*\*Note: Option 1 is for use by districts that receive ESEA funds and that grant colleges and prospective employers access to students. Option 1 is also for use by districts that do not receive ESEA funds but choose to grant access to employers and therefore are required to grant access to military recruiters. Option 2 is mandated for those districts that do not receive ESEA funds and wish to deny access to military recruiters. Districts that select Option 2 must also deny access to all other employers. \*\*\*

OPTION 1: Colleges and prospective employers, including military recruiters, shall have the same access to students for recruiting purposes. (Education Code 49603; 10 USC 503; 20 USC 7908)

OPTION 2: Colleges and prospective employers, including military recruiters, shall not have access to students for recruiting purposes. (Education Code 49603; 10 USC 503)

(cf. 5125.1 - Release of Directory Information)

#### Personal or Mental Health Counseling

\*\*\*Note: The following optional section may be revised to reflect district practice. A school counselor, school psychologist, or school social worker may offer personal or family counseling in accordance with the authorizations on his/her credentials. In addition, districts may provide mental health services through school-based health centers (see BP 5141.6 - School Health Services) and/or may collaborate with community agencies, organizations, and health care providers to ensure that services are available. \*\*\*

A school counselor, school psychologist, or school social worker may provide individualized personal, mental health, or family counseling to students in accordance with the specialization(s) authorized by his/her credential. Such services may include, but are not limited to, support related to the student's social and emotional development, behavior, substance abuse, mental health assessment, depression, or mental illness. As appropriate, students and their parents/guardians shall be informed about community agencies, organizations, or health care providers that offer qualified professional assistance.

(cf. 1020 - Youth Services)

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5137 - Positive School Climate)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5141.6 - School Health Services)

(cf. 5145.9 - Hate-Motivated Behavior)

(cf. 5147 - Dropout Prevention)

(cf. 5149 - At-Risk Students)

(cf. 6164.5 - Student Success Teams)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

\*\*\*Note: If a minor is 11 years old or younger, consent by a parent/guardian is required before providing the minor with outpatient mental health counseling or treatment services. Family Code 6920-6929 and Health and Safety Code 124260 allow a minor age 12 or older to consent to outpatient mental health counseling or treatment services without parent/guardian consent if, in

the opinion of a school psychologist or other professional person, as defined, the minor is mature enough to participate intelligently in the services. However, the child's parent/guardian must still be involved unless the professional person determines it would be inappropriate. \*\*\*

Written parent/guardian consent shall be obtained before mental health counseling or treatment services are provided to a student, except when the student is authorized to consent to the service pursuant to Family Code 6920-6929, Health and Safety Code 124260, or other applicable law.

Any information of a personal nature disclosed to a school counselor by a student age 12 years or older or by his/her parent/guardian is confidential and shall not become part of the student record without the written consent of the person who disclosed the confidential information. The information shall not be revealed, released, discussed, or referred to except under the limited circumstances specified in Education Code 49602. (Education Code 49602)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

A counselor shall consult with the Superintendent or designee and, as appropriate, with the district's legal counsel whenever <sup>that counselor is</sup> unsure of how to respond to a student's personal problem, or when questions arise regarding the possible release of confidential information regarding a student.

#### Crisis Counseling

The Board recognizes the need for a prompt and effective response when students are confronted with a traumatic incident. School counselors shall assist in the development of the comprehensive school safety plan, emergency and disaster preparedness plan, and other prevention and intervention practices designed to assist students and parents/guardians before, during, and after a crisis.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

In addition, the Superintendent or designee shall identify crisis counseling resources to train district staff in effective threat assessment, appropriate response techniques, and/or methods to directly help students cope with a crisis if it occurs.

Early identification and intervention plans shall be developed to help identify those students who may be at risk for violence so that support may be provided before they engage in violent or disruptive behavior.

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5136 - Gangs)

(cf. 5141.52 - Suicide Prevention)

## Teacher-Based Advisory Program

\*\*\*Note: The following optional section is for use by districts that choose to provide a teacher-based advisory program as authorized by Education Code 49600. The following section may be revised to reflect district practice, including the grade levels at which the program will operate. It should be deleted by districts in which all student counseling is provided by credentialed school counselors. \*\*\*

The Board recognizes that a supportive, ongoing relationship with a caring adult can provide a student with valuable advice, enhance student-teacher relationships, and build the student's feelings of connectedness with the school. The Board authorizes the development of a teacher-based advisory program in which teachers advise students in such areas as academic planning, character development, conflict resolution, and self-esteem. Any teacher participating in this program shall be under the supervision of a credentialed school counselor as appropriate, receive related information and training, and be subject to this Board policy and law, including requirements pertaining to student confidentiality and nondiscrimination.

(cf. 4131 - Staff Development)

### Legal Reference:

#### EDUCATION CODE

221.5 Prohibited sex discrimination

41505-41508 Pupil Retention Block Grant

44266 Pupil personnel services credential

48431 Establishing and maintaining high school guidance and placement program

49600-49604 Educational counseling

51250-51251 School age military dependents

51513 Personal beliefs

52378-52380 Supplemental School Counseling Program

#### FAMILY CODE

6920-6929 Consent by minor for treatment or counseling

#### HEALTH AND SAFETY CODE

124260 Mental health services; consent by minors age 12 and older

#### PENAL CODE

11166-11170 Reporting known or suspected cases of child abuse

#### WELFARE AND INSTITUTIONS CODE

5850-5883 Mental Health Services Act

#### CODE OF REGULATIONS, TITLE 5

4930-4931 Counseling

80049-80049.1 Pupil personnel services credential

80632-80632.5 Preparation programs for pupil personnel services

#### UNITED STATES CODE, TITLE 10

503 Military recruiter access to directory information

#### UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act



7908 Armed forces recruiter access to students and student recruiting information  
CODE OF FEDERAL REGULATIONS, TITLE 34  
99.1-99.67 Family educational rights and privacy

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California Results-Based School Counseling and Student Support Guidelines, 2007

WEB SITES

American School Counselor Association: <http://www.schoolcounselor.org>

California Association of School Counselors: <http://www.schoolcounselor-ca.org>

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

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

U.S. Department of Education, access to military recruiters:

<http://www.ed.gov/policy/gen/guid/fpco/hottopics/ht10-09-02.html>

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# CSBA Sample

## Board Policy

### Education For Foster Youth

BP 6173.1

#### Instruction

\*\*\*Note: Education Code 42238.02 and 42238.03, as added by AB 97 (Ch. 47, Statutes of 2013) and amended by SB 97 (Ch. 357, Statutes of 2013), provide supplemental and concentration grants within the local control funding formula based on the number and concentration of unduplicated counts of students who are foster youth, English learners, and/or eligible for free or reduced-price meals; see BP/AR 3100 - Budget. In addition, AB 97 added Education Code 52060-52077 requiring districts to develop a local control and accountability plan (LCAP) which must be aligned to specific state priorities and any additional local priorities, and which must contain annual goals for all students and for each "numerically significant" student subgroup and the specific actions to be taken to achieve each goal; see BP/AR 0460 - Local Control and Accountability Plan. AB 97 also amended the definition of "numerically significant" student subgroups in Education Code 52052 to include foster youth. \*\*\*

\*\*\*Education Code 48850-48859 (the AB 490 Educational Rights and Stability Act of 2003) create additional obligations for districts regarding the education of foster youth, including the right of foster youth to continue attending their school of origin and the requirement to ensure that foster youth have access to the same academic resources, services, and extracurricular activities that are available to all students. See the accompanying administrative regulation. \*\*\*

\*\*\*While the requirements of the federal McKinney-Vento Homeless Assistance Act (42 USC 11431-11435) may apply to foster youth in certain situations, such as when they are living in emergency or transitional shelters or when they are awaiting foster care placement (see BP/AR 6173 - Education for Homeless Children), Education Code 48850-48859 extend services to youth at any time when in foster care. The following policy may be revised to reflect district practice. \*\*\*

The Governing Board recognizes that foster youth may face significant barriers to achieving academic success due to their family circumstances, disruption to their educational program, and their emotional, social, and other health needs. To enable such students to achieve state and district academic standards, the Superintendent or designee shall provide them with full access to the district's educational program and implement strategies identified as necessary for the improvement of the academic achievement of foster youth in the district's local control and accountability plan (LCAP).

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3100 - Budget)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5147 - Dropout Prevention)

(cf. 5149 - At-Risk Students)  
(cf. 6011- Academic Standards)  
(cf. 6145 - Extracurricular and Cocurricular Activities)  
(cf. 6145.2 - Athletic Competition)  
(cf. 6164.2 - Guidance/Counseling Services)  
(cf. 6173 - Education for Homeless Children)  
(cf. 6179 - Supplemental Instruction)

\*\*\*Note: Pursuant to Education Code 48850, placement determinations for foster youth must be made in accordance with the student's "best interest." In addition, Education Code 48853.5 requires each district to designate a staff person as a foster care liaison to help ensure proper school placement and enrollment. See the accompanying administrative regulation. \*\*\*

The Superintendent or designee shall ensure that placement decisions for foster youth are based on the students' best interests as defined in law and administrative regulation. To that end, he/she shall designate a staff person as the district liaison for foster youth to help facilitate the enrollment, placement, and transfer of foster youth.

The Superintendent or designee and district liaison shall ensure that all appropriate staff, including, but not limited to, each principal, school registrar, and attendance clerk, receive training on the enrollment, placement, and transfer of foster youth and other related rights.

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

\*\*\*Note: AB 97 (Ch. 47, Statutes of 2013) eliminated the School Safety and Violence Prevention Act, Education Code 32228-32228.5, which provided funds to undertake measures to ensure school safety and a harassment- and violence-free school environment and redirected the funding into the local control funding formula. However, Education Code 52060, as added by AB 97, requires districts to develop an LCAP that must be aligned with state priorities, including goals for student engagement. The following optional paragraph promotes such student engagement. \*\*\*

The Board desires to provide foster youth with a safe, positive learning environment that is free from discrimination and harassment and that promotes students' self-esteem and academic achievement. The Superintendent or designee shall develop strategies to build a foster youth's feeling of connectedness with his/her school, including, but not limited to, strategies that promote positive discipline and conflict resolution, the development of resiliency and interpersonal skills, and the involvement of foster parents, group home administrators, and/or other caretakers in school programs and activities.

(cf. 0410 - Nondiscrimination in District Programs and Activities)  
(cf. 0450 - Comprehensive Safety Plan)  
(cf. 5131 - Conduct)  
(cf. 5131.2 - Bullying)

- (cf. 5137 - Positive School Climate)
- (cf. 5138 - Conflict Resolution/Peer Mediation)
- (cf. 5145.3 - Nondiscrimination/Harassment)
- (cf. 5145.9 - Hate-Motivated Behavior)
- (cf. 6020 - Parent Involvement)

\*\*\*Note: Education Code 48853.5 encourages districts to collaborate with other agencies to provide services to foster youth. The following optional paragraph should be modified to reflect district practice. \*\*\*

To address the needs of foster youth and help ensure the maximum utilization of available funds, the Superintendent or designee shall collaborate with local agencies and officials including, but not limited to, the county placing agency, social services, probation officers, and juvenile court officers. The Superintendent or designee shall explore the feasibility of entering into agreements with these groups to coordinate services and protect the rights of foster youth.

(cf. 1020 - Youth Services)

\*\*\*Note: Pursuant to Education Code 52060, as added by AB 97 (Ch. 47, Statutes of 2013), each district is required to update the LCAP by July 1 each year, based on an evaluation rubric to be adopted by the SBE no later than October 1, 2015. The following optional paragraph uses the LCAP review timeline and may be revised to reflect district practice. \*\*\*

At least annually and in accordance with the established timelines, the Superintendent or designee shall report to the Board on the outcomes for foster youth regarding the goals and specific actions identified in the LCAP, including, but not limited to, school attendance, student achievement test results, promotion and retention rates by grade level, graduation rates, and suspension/expulsion rates. As necessary, evaluation data shall be used to determine and recommend revisions to the LCAP for improving or increasing services for foster youth.

- (cf. 0500 - Accountability)
- (cf. 5123 - Promotion/Acceleration/Retention)
- (cf. 5144.1 - Suspension and Expulsion/Due Process)
- (cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
- (cf. 6162.51 - State Academic Achievement Tests)
- (cf. 6162.52 - High School Exit Examination)

Legal Reference:

EDUCATION CODE

32228-32228.5 Student safety and violence prevention

42238.01-42238.07 Local control funding formula

42920-42925 Foster children educational services

48645-48646 Juvenile court schools

48850-48859 Educational placement of students residing in licensed children's institutions

48915.5 Suspension and expulsion; students with disabilities, including foster youth

48918.1 Notice of expulsion hearing for foster youth  
49061 Student records  
49069.5 Foster care students, transfer of records  
49076 Access to student records  
51225.1 Exemption from district graduation requirements  
51225.2 Pupil in foster care defined; acceptance of coursework, credits, retaking of course  
51225.3 High school graduation  
52060-52077 Local control and accountability plan  
56055 Rights of foster parents in special education  
60851 High school exit examination

#### HEALTH AND SAFETY CODE

1522.41 Training and certification of group home administrators  
1529.2 Training of licensed foster parents  
120341 Foster youth: school placement: immunization records

#### WELFARE AND INSTITUTIONS CODE

300 Children subject to jurisdiction  
309 Investigation and release of child  
317 Appointment of legal counsel  
361 Limitations on parental or guardian control  
366.27 Educational decision by relative providing living arrangements  
602 Minors violating law; ward of court  
726 Limitations on parental or guardian control  
727 Order of care, ward of court  
16000-16014 Foster care placement  
UNITED STATES CODE, TITLE 20  
1415 Procedural safeguards; placement in alternative educational setting  
UNITED STATES CODE, TITLE 29  
794 Rehabilitation Act of 1973, Section 504  
UNITED STATES CODE, TITLE 42  
670-679b Federal assistance for foster care programs  
11431-11435 McKinney-Vento Homeless Assistance Act

#### Management Resources:

##### CSBA PUBLICATIONS

Educating Foster Youth: Best Practices and Board Considerations, Policy Brief, March 2008

##### AMERICAN BAR ASSOCIATION PUBLICATIONS

Mythbusting: Breaking Down Confidentiality and Decision-Making Barriers to Meet the Education Needs of Children in Foster Care, 2005

##### CALIFORNIA CHILD WELFARE COUNCIL

Partial Credit Model Policy and Practice Recommendations

##### CITIES, COUNTIES AND SCHOOLS PARTNERSHIP PUBLICATIONS

Our Children: Emancipating Foster Youth, A Community Action Guide

##### WEB SITES

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

American Bar Association: <http://www.americanbar.org>

California Child Welfare Council: <http://www.chhs.ca.gov/Pages/CACChildWelfareCouncil.aspx>

California Department of Education, Foster Youth Services: <http://www.cde.ca.gov/ls/pf/fy>  
California Department of Social Services, Foster Youth Ombudsman Office:  
<http://www.fosteryouthhelp.ca.gov>  
California Youth Connection: <http://www.calyouthconn.org/site/cyc>  
Cities, Counties and Schools Partnership: <http://www.ccspartnership.org>

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# CSBA Sample

## Administrative Regulation

### Education For Foster Youth

AR 6173.1

#### Instruction

#### Definitions

\*\*\*Note: Pursuant to Education Code 42238.01, as added by AB 97 (Ch. 47, Statutes of 2013), "foster youth" includes a nonminor who is under the transition jurisdiction of the juvenile court and satisfies criteria specified in law. \*\*\*

Foster youth means a child who has been removed from his/her home pursuant to Welfare and Institutions Code 309, is the subject of a petition filed under Welfare and Institutions Code 300 or 602, or has been removed from his/her home and is the subject of a petition filed under Welfare and Institutions Code 300 or 602 or is a nonminor who is under the transition jurisdiction of a juvenile court, as described in Welfare and Institutions Code 450, and satisfies the criteria specified in Education Code 42238.01. (Education Code 42238.01, 48853.5)

\*\*\*Note: In instances where the rights of the parent/guardian have been limited, the court may appoint an educational representative on a temporary or long-term basis to make educational decisions for the student. \*\*\*

Person holding the right to make educational decisions means a responsible adult appointed by a court pursuant to Welfare and Institutions Code 361 or 726.

School of origin means the school that the foster youth attended when permanently housed or the school in which he/she was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which he/she was last enrolled, or if there is some other school that the foster youth attended within the preceding 15 months and with which the youth is connected, the district liaison for foster youth shall determine, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, and in the best interests of the foster youth, which school is the school of origin. (Education Code 48853.5)

\*\*\*Note: Education Code 48850 expresses the legislative intent that the "best interests" of a foster youth include educational stability as well as placement in the least restrictive educational program, as provided below. \*\*\*

Best interests means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the foster youth's access to academic resources, services, and extracurricular and enrichment



activities that are available to all district students. (Education Code 48850, 48853)

#### District Liaison

\*\*\*Note: Pursuant to Education Code 48853.5, districts are required to designate a staff person as the educational liaison for foster youth. This person may be the same individual designated as the liaison for homeless students as required by 42 USC 11432; see AR 6173 - Education for Homeless Children. In addition, Education Code 48853.5 requires that, for districts operating a foster youth services program, the liaison be affiliated with that program. The duties of the liaison are as specified below. \*\*\*

The Superintendent designates the following position as the district's liaison for foster youth:  
(Education Code 48853.5)

Superintendent  
(position or title)  
3901 North Mesa School Road, Somis  
(address)  
(805) 485-1411  
(phone number)

(cf. 6173 - Education for Homeless Children)

The liaison for foster youth shall:

1. Ensure and facilitate the proper educational placement, enrollment in school, and checkout from school of students in foster care (Education Code 48853.5)

\*\*\*Note: Education Code 48645.5 requires districts to accept for credit full or partial coursework completed in a public school or nonpublic nonsectarian school or agency in addition to a juvenile court school; see the section below entitled "Transfer of Coursework and Credits."  
\*\*\*

2. Ensure proper transfer of credits, records, and grades when students in foster care transfer from one school to another or from one district to another (Education Code 48645.5, 48853.5)

When a student in foster care is enrolling in a district school, the liaison shall contact the school last attended by the student to obtain, within two business days, all academic and other records. When a foster youth is transferring to a new school, the liaison shall provide the student's records to the new school within two business days of receiving the new school's request. (Education Code 48853.5)

(cf. 5125 - Student Records)

(cf. 6146.3 - Reciprocity of Academic Credit)

\*\*\*Note: Pursuant to Education Code 48853.5, 48911, 48915.5, and 48918.1, the district

liaison is required to invite or notify a foster youth's attorney and the appropriate official of the county child welfare agency in certain circumstances when expulsion-related proceedings are pending against the foster youth. For specific situations requiring such invitation or notice, see AR 5144.1 - Suspension and Expulsion/Due Process. \*\*\*

3. When required by law, notify the foster youth's attorney and the representative of the appropriate county child welfare agency when the foster youth is undergoing any expulsion or other disciplinary proceeding, including a manifestation determination prior to a change in the foster youth's placement, when he/she is a student with a disability. (Education Code 48853.5, 48911, 48915.5, 48918.1)

(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)

\*\*\*Note: Items #4-8 below are optional and should be modified to reflect district practice. \*\*\*

4. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

5. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services

(cf. 5141.6 - School Health Services)

(cf. 5148.2 - Before/After School Programs)

(cf. 5149 - At-Risk Students)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6174 - Education for English Language Learners)

(cf. 6177 - Summer Learning Programs)

(cf. 6179 - Supplemental Instruction)

6. Develop protocols and procedures for creating awareness for district staff, including principals, school registrars, and attendance clerks, of the requirements for the proper enrollment, placement, and transfer of foster youth

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

7. Collaborate with the county placing agency, social services, probation officers, juvenile court officers, and other appropriate agencies to help coordinate services for the district's foster

youth

(cf. 1020 - Youth Services)

(cf. 5113.1 - Chronic Absence and Truancy)

\*\*\*Note: The following optional item facilitates the annual update of the local control and accountability plan required pursuant to Education Code 52060, as added by AB 97 (Ch. 47, Statutes of 2013); see BP/AR 0460 - Local Control and Accountability Plan. \*\*\*

8. Monitor the educational progress of foster youth and provide reports to ~~the Superintendent or designee and~~ the Governing Board based on indicators identified in the district's local control and accountability plan

(cf. 0460 - Local Control and Accountability Plan)

\*\*\*Note: The following paragraph is optional. Because the district's liaison for foster youth often has additional duties pertaining to other programs, CSBA's policy brief Educating Foster Youth: Best Practices and Board Considerations recommends periodic evaluation of the liaison's caseload to determine whether he/she is able to adequately fulfill his/her duties with respect to foster youth. \*\*\*

The Superintendent or designee shall regularly monitor the caseload of the liaison, as well as his/her additional duties outside of the foster youth program, to determine whether adequate time and resources are available to meet the needs of foster youth in the district.

#### Enrollment

A student placed in a licensed children's institution or foster family home within the district shall attend programs operated by the district unless one of the following circumstances applies: (Education Code 48853, 48853.5)

1. The student has an individualized education program requiring placement in a nonpublic, nonsectarian school or agency, or in another local educational agency.

(cf. 6159 - Individualized Education Program)

(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)

\*\*\*Note: Pursuant to Education Code 48853, a district is required to educate foster youth in the least restrictive environment necessary for their educational achievement. However, a district may be discharged from this obligation when the parent/guardian or other person with the right to make educational decisions for the foster youth unilaterally decides to place the foster youth in another educational program and provides the district a written statement as specified in item #2 below. \*\*\*

2. The parent/guardian or other person holding the right to make educational decisions for the student determines that it is in the best interest of the student to be placed in another

educational program and submits a written statement to the district indicating that determination and that he/she is aware of the following:

- a. The student has a right to attend a regular public school in the least restrictive environment.
- b. The alternate educational program is a special education program, if applicable.
- c. The decision to unilaterally remove the student from the district school and to place him/her in an alternate education program may not be financed by the district.
- d. Any attempt to seek reimbursement for the alternate education program may be at the expense of the parent/guardian or other person holding the right to make educational decisions for the student.

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 5117 - Interdistrict Attendance)

(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)

\*\*\*Note: Pursuant to Education Code 48853.5, a foster youth may continue his/her education in the school of origin under the circumstances stated below. Elementary and high school districts should delete any item (b or c) that is not applicable to the grade levels served by the district. \*\*\*

3. At the initial placement or any subsequent change in placement, the student exercises his/her right to continue in his/her school of origin, as defined above.
  - a. The student may continue in the school of origin for the duration of the court's jurisdiction.
  - b. If the court's jurisdiction over a grade K-8 student is terminated prior to the end of a school year, the student may continue in his/her school of origin for the remainder of the school year.
  - c. If the court's jurisdiction is terminated while the student is in high school, the student may continue in his/her school of origin until he/she graduates.
  - d. If the student is transitioning between school grade levels, he/she shall be allowed to continue in the district of origin in the same attendance area to provide him/her the benefit of matriculating with his/her peers in accordance with the established feeder patterns of school districts. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The district liaison may, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, recommend that the youth's right to attend the school of origin be waived and he/she be enrolled in any school that students

living in the attendance area in which the foster youth resides are eligible to attend. All decisions shall be made in accordance with the foster youth's best interests. (Education Code 48853.5)

Prior to making any recommendation to move a foster youth from his/her school of origin, the liaison shall provide the youth and the person holding the right to make educational decisions for the youth with a written explanation of the basis for the recommendation and how the recommendation serves the youth's best interests. (Education Code 48853.5)

The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)

\*\*\*Note: Pursuant to Education Code 48853.5, a district is required to immediately enroll any foster youth transferring into the district even when the foster youth has outstanding fees or fines due to the last school attended or the district has not received the foster youth's academic and medical records, as listed in items #1-3 below. However, pursuant to Health and Safety Code 120341, if a district does not receive a foster youth's immunization records prior to enrolling him/her, the district must take steps, after the foster youth is enrolled, to obtain the his/her immunization records or ensure that he/she is properly immunized. See BP/AR 5141.31 - Immunizations.\*\*\*

If the liaison, in consultation with the foster youth and the person holding the right to make educational decisions for the foster youth, agrees that the best interests of the youth would be served by his/her transfer to a school other than the school of origin, the principal or designee of the new school shall immediately enroll the foster youth. The foster youth shall be immediately enrolled even if he/she: (Education Code 48853.5)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

2. Does not have clothing normally required by the school, such as school uniforms

(cf. 5132 - Dress and Grooming)

3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and medical records, including, but not limited to, immunization records or other documentation

(cf. 5141.26 - Tuberculosis Testing)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

\*\*\*Note: Education Code 48853 and 48853.5 specify that, if a dispute arises regarding school placement, the district shall use an existing dispute resolution process available to any district student. The following paragraph should be modified to reflect district practice. \*\*\*

If the foster youth or a person with the right to make educational decisions for the foster youth disagrees with the liaison's enrollment recommendation, he/she may appeal to the Superintendent. The Superintendent shall make a determination within 30 calendar days of receipt of the appeal. Within 30 calendar days of receipt of the Superintendent's decision, the parent/guardian or foster youth may appeal that decision to the Board. The Board shall consider the issue at its next regularly scheduled meeting. The Board's decision shall be final.

(cf. 9320 - Meetings and Notices)

If any dispute arises regarding the request of a foster youth to remain in the school of origin, the youth has the right to remain in the school of origin pending resolution of the dispute.  
(Education Code 48853.5)

#### Transportation

\*\*\*Note: Pursuant to Education Code 48853.5, a district may, but is not required to, provide transportation to enable a foster youth to attend a school or school district of origin, except when it is otherwise required by federal law or pursuant to the individualized education program of a student with a disability. An example of when transportation might be required under federal law is when a foster youth is homeless, pursuant to the McKinney-Vento Homeless Assistance Act (42 USC 11431-11435). \*\*\*

\*\*\*Note: Option 1 is for use by districts that do not provide transportation. Option 2 is for use by districts that choose to provide transportation to foster youth to their school of origin and may be revised to reflect district practice. \*\*\*

~~OPTION 1:~~ The district shall not be responsible for providing transportation to and from the school of origin.

OPTION 2: Upon request, the district may provide transportation for a foster youth to and from his/her school of origin when the student is residing within the district and the school of origin is within district boundaries.

(cf. 3540 - Transportation)

(cf. 3541 - Transportation Routes and Services)

#### Effect of Absences on Grades

The grades of a student in foster care shall not be lowered for any absence from school that is due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the student's grades shall be calculated as of the date he/she left school
2. A verified court appearance or related court-ordered activity

(cf. 5121 - Grades/Evaluation of Student Achievement)

#### Transfer of Coursework and Credits

\*\*\*Note: The following section is for use by districts maintaining high schools. Education Code 51225.2 addresses the transferability of coursework and credits completed by foster youth, as provided below. \*\*\*

When a foster youth transfers into a district school, the district shall accept and issue full credit for any coursework that the foster youth has satisfactorily completed while attending another public school, a juvenile court school, or a nonpublic, nonsectarian school or agency and shall not require the foster youth to retake the course. (Education Code 51225.2)

If the foster youth did not complete the entire course, he/she shall be issued partial credit for the coursework completed and shall be required to take the portion of the course that he/she did not complete at his/her previous school. However, the district may require the foster youth to retake the portion of the course completed if, in consultation with the holder of educational rights for the foster youth, the district finds that the foster youth is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a foster youth in any particular course, he/she shall be enrolled in the same or equivalent course, if applicable, so that he/she may continue and complete the entire course. (Education Code 51225.2)

\*\*\*Note: Though Education Code 51225.2 requires districts to award partial credits to foster youth who transfer from school to school, there is no uniform system for calculating and awarding partial credits. To ensure consistency in the treatment of foster youth, the California Child Welfare Council (CCWC), in its Partial Credit Model Policy and Practice Recommendations available on its web site, recommends the approach specified in the following optional paragraph, which may be revised to reflect district practice. \*\*\*

Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per subject. If the school is on a block schedule, each block schedule class period attended shall be equal to two regular class periods per subject. Partial credits and grades earned by a student shall be included on the student's official transcript within two business days of the district's notification of the student's transfer, as required under Education Code 49069.5.

In no event shall the district prevent a foster youth from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California. (Education Code 51225.2)

#### Applicability of Graduation Requirements

\*\*\*Note: The following section is for use by districts maintaining high schools. Also see BP 6146.1 - High School Graduation Requirements. \*\*\*

To obtain a high school diploma, a foster youth shall pass the high school exit examination in English language and mathematics, complete all courses required by Education Code 51225.3, and fulfill any additional graduation requirement prescribed by the Board.

(cf. 6146.1 - High School Graduation Requirements)  
(cf. 6162.52 - High School Exit Examination)

\*\*\*Note: Previously, Education Code 51225.3 exempted any foster youth who transfers into the district or between district schools in grades 11-12 from locally established high school graduation requirements. However, AB 216 (Ch. 324, Statutes of 2013) deleted this provision from Education Code 51225.3 and included it in newly added Education Code 51225.1 with some modifications as specified below. This exemption does not apply to state graduation requirements for course completion or the high school exit examination. \*\*\*

However, when a foster youth who has completed his/her second year of high school transfers into the district from another school district or transfers between high schools within the district, he/she shall be exempted from all district-adopted coursework and other district-established graduation requirements, unless the district makes a finding that the student is reasonably able to complete the additional requirements in time to graduate from high school by the end of his/her fourth year of high school. Within 30 calendar days of the foster youth's transfer, the Superintendent or designee shall notify the foster youth, the person holding the right to make educational decisions for him/her, and the foster youth's social worker of the availability of the exemption and whether the foster youth qualifies for it. (Education Code 51225.1, 60851)

To determine whether a foster youth is in his/her third or fourth year of high school, the district shall use either the number of credits the foster youth has earned as of the date of the transfer or the length of his/her school enrollment, whichever qualifies him/her for the exemption. (Education Code 51225.1)

The Superintendent or designee shall notify any foster youth who is granted an exemption and the person holding the right to make educational decisions for him/her how any requirements that are waived will affect the foster youth's ability to gain admission to a postsecondary educational institution and shall provide information about transfer opportunities available through the California Community Colleges. (Education Code 51225.1)

The district shall not require or request a foster youth to transfer schools in order to qualify for an exemption and no request for a transfer solely to qualify for an exemption shall be made by a foster youth or any person acting on behalf of a foster youth. (Education Code 51225.1)

\*\*\*Note: Pursuant to Education Code 51225.1, as added by AB 216 (Ch. 324, Statutes of 2013), a district may allow a foster youth to remain in high school for a fifth year to enable him/her to complete the district's graduation requirements, as provided below. \*\*\*

Upon making a finding that a foster youth is reasonably able to complete district graduation requirements within his/her fifth year of high school, the Superintendent or designee shall: (Education Code 51225.1)



1. Inform the foster youth and the person holding the right to make educational decisions for him/her of the foster youth's option to remain in school for a fifth year to complete the district's graduation requirements and how that will affect his/her ability to gain admission to a postsecondary educational institution
2. Provide information to the foster youth about transfer opportunities available through the California Community Colleges
3. Upon agreement with the foster youth or, if he/she is under 18 years of age, the person holding the right to make educational decisions for him/her, permit the foster youth to stay in school for a fifth year to complete the district's graduation requirements

#### Eligibility for Extracurricular Activities

\*\*\*Note: Education Code 48850 provides that, when a foster youth's residence changes pursuant to a court order or decision of a child welfare worker, the student shall be immediately deemed to meet all residency requirements for participation in extracurricular activities and interscholastic sports. For additional information about eligibility requirements, see BP 6145 - Extracurricular and Cocurricular Activities. \*\*\*

A foster youth whose residence changes pursuant to a court order or decision of a child welfare worker shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities. (Education Code 48850)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

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