Mesa Union School District

Agenda for the Special Board Meeting of the Board of Trustees to be held on Tuesday, August 19, 2014, at 3:00 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 3:00 p.m. with closed session and approximately 3:30 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.

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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 COMMMENT 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. Mesa Union Teachers Association (MUTA); Consult with District Negotiator(s) [Government Code Section 54957.6] Agency Negotiator: Dr. Michael Babb, Superintendent.

ADJOURN FROM CLOSED: **Time_____**

RECONVENE IN PUBLIC
(Approximate time-3:30pm) **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 June 17, 2014, as presented.

7. AUDIENCE TO ADDRESS BOARD OF TRUSTEES

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

8. INFORMATION/DISCUSSION:

A. City of Oxnard City Council sub-committee request
B. VCSSFA Contributions/Safety Credits/Dividend History

9. SUPERINTENDENT AND PRINCIPAL'S REPORTS:

Superintendent:

A. Local Control Accountability Plan
B. Extended Day Program
C. Facilities
D. District Office

Principal:

A. Summer Curriculum
B. Exploratory
C. Professional Learning Plan
D. Summer Program

10. BOARD MEMBERS' REPORTS AND COMMUNICATIONS:

A. Correspondence
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 Union

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 Union

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 (June 2014 and July 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. 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 11E IN THE PACKET

12. ACTION/DISCUSSION ITEMS:

A. Consideration of acceptance of the 2013-2014 Unaudited Actuals.
Cindy Hansen,CBO for the District, will present the unaudited actuals during the meeting.

It is the recommendation of the district aadministration that the Board of Trustees accept the 2013-2014 Unaudited Actuals for 2013-2014.

PLEASE SEE AGENDA ITEM 12A IN THE PACKET

B. Consideration of adoption of Resolution #14-15-01 Gann Limit. (On annual basis districts are required to report their Gann Limit Calculations. Cindy Hansen,CBO for the District, will present the Gann Limit Calculations)

It is the recommendation of the district administration that the Board of Trustees adopt Resolution #14-15-01 Gann Limit.

PLEASE SEE AGENDA ITEM 12B IN THE PACKET

C. Consideration of adoption of Resolution #14-15-02 Emergency Resolution to Repair Cafeteria Ceiling at Mesa Union School.

It is the recommendation of the district administration that the Board of Trustees adopt Resolution #14-15-02 Emergency Resolution to Repair Cafeteria Ceiling at Mesa Union School.

PLEASE SEE AGENDA ITEM 12C IN THE PACKET

D. Consideration of approval of the Memorandum of Understanding (MOU) agreement between Ventura County Office of Education and Mesa Union School District for new teacher support services as new teachers obtain appropriate licensure.

It is the recommendation of the district administration that the Board of Trustees approve the MOU agreement between Ventura County Office of Education and Mesa Union School District for new teacher support services as new teachers obtain appropriate licensure.

PLEASE SEE AGENDA ITEM 12D IN THE PACKET

E. Consideration of approval of the Memorandum of Understanding (MOU) with the Ventura County Office of Education and the Mesa Union School District for staff development services that will be provided to certificated staff during the 2014-2015 school year.

It is the recommendation of the district administration that the Board of Trustees approve the MOU agreement with Ventura County Office of Education for the staff development that will be provided to certificated staff during the 2014-2015 school year.

PLEASE SEE AGENDA ITEM 12E IN THE PACKET

F. Consideration of approval of the Plan to Accomplish the Audit presented by Vicenti, Lloyd & Stutzman L.L.P.

It is the recommendation of the district administration that the Board of Trustees approve the Plan to Accomplish the Audit presented by Vicenti, Lloyd & Stutzman L.L.P.

PLEASE SEE AGENDA ITEM 12F IN THE PACKET

G. Consideration of approval of the Agreement with Ventura County Office of Education for Occupational Therapist Services for 2014-2015.

It is the recommendation of the district administration that the Board of Trustees approve the Agreement with Ventura County Office of Education for Occupational Therapist Services.

PLEASE SEE AGENDA ITEM 12G IN THE PACKET

H. Consideration of approval of the 2014-2015 Q/Zangle Service Level Agreement with the Ventura County Office of Education.

It is the recommendation of the District Administration that the Board of Trustees approve the 2014-2015 Q/Zangle Service Level agreement with the Ventura County Office of Education.

PLEASE SEE AGENDA ITEM 12H IN THE PACKET

I. Consideration of approval of the contract with the Ventura County Office of Education Technology Department for technology support services beginning July 1, 2014, through June 30, 2015, in the proposed amount of $11,551.40, based on the ADA number of 630.

It is the recommendation of the District Administration that the Board of Trustees approve the contract with the Ventura County Office of Education Technology Department for technology support services beginning July 1, 2014, through June 30, 2015, in the proposed amount of $11,551.40.

PLEASE SEE AGENDA ITEM 12I IN THE PACKET

J. Consideration of acceptance of the 2014 Biennial Review of Conflict of Interest Code pursuant to Government Code Section 87306.5.

It is the recommendation of the district administration that the Board of Trustees approve the Conflict of Interest Code as presented.

PLEASE SEE AGEND ITEM 12J IN THE PACKET

K. Consideration of acceptance of the Mesa Union School Staffing Schedule for 2014-2015 school year.

It is the recommendation of the district administration that the Board of Trustees accept the staffing schedule for the 2014-2015 school year.

PLEASE SEE AGENDA ITEM 12K IN THE PACKET

L. Consideration of acceptance of the Mesa Union School Daily Bell Schedule for the 2014-2015 school year.

It is the recommendation of the district administration that the Board of Trustees accept the Bell Schedule for the 2014-2015 school year.

PLEASE SEE AGENDA ITEM 12L IN THE PACKET

M. Consideration of acceptance of the Quarterly Report on Williams Uniform Complaint regarding Textbooks and Instructional Materials, Teacher Vacancy or Misassignment, and Facilities Conditions.

It is the recommendation of the district administration that the Board of Trustees accept the Quarterly Report on Williams Uniform Compliant.

PLEASE SEE AGENDA ITEM 12M IN THE PACKET

N. First Reading for Policy Revisions.

It is the recommendation of the district administration that the Board of Trustees review the policies in section 0000-9000 from the April 2014 CSBA updates. These policies will be placed on the September agenda.

PLEASE SEE AGENDA ITEM 12N IN THE PACKET

13. PERSONNEL

A. Consideration of approval of Bilingual Family Liaison job description. Salary placement to be Range R2- of the Classified Salary Schedule.

It is the recommendation of the district administration that the Board of Trustees approve the Bilingual Family Liaison job description.

PLEASE SEE AGENDA ITEM 13A IN THE PACKET

B. Consideration of approval of a Full STEAM Ahead Academic Liaison job description. Salary placement to be on Certificated Miscellaneous Hourly Salary Schedule.

It is the recommendation of the district administration that the Board of Trustees approve the Full STEAM Ahead Academic Liaison job description.

PLEASE SEE AGENDA ITEM 13B IN THE PACKET

C. Consideration of approval of hiring Daniela Torres as a Resource Specialist on a probationary contract for the 2014-2015 school year.

It is the recommendation of the district administration that the Board of Trustees approve the hiring of Daniela Torres as a Resource Specialist on a probationary contract for the 2014-2015 school year.

D. Consideration of approval of hiring Adell Reyes as a 1st grade teacher on a temporary contract for the 2014-2015 school year.

It is the recommendation of the district administration that the Board of Trustees approve the hiring of Adell Reyes as a 1st grade teacher on a temporary contract for the 2014-2015 school year.

E. Consideration of approval to board authorize Dr. Deborah Dunn to teach 8th grade Physical Science in Accordance with Education Code 44256(b) for the 2014-2015 school year. (E.C. 44256(b)- authorizes the holder of a multiple subject credential or a standard elementary credential to teach any subject in departmentalized classes, grades 8 and below. REQUIRES:12 semester units, or six upper division units, teacher's consent, and board authorization.

It is the recommendation of the district administration that the Board of Trustees approve the board authorization of Dr. Deborah Dunn to teach 8th grade Physical Science for the 2014-2015 school year.

F. Consideration of approval to board authorize Ms. Trice McKenna to teach 8th grade Language Arts in Accordance with Education Code 44256(b) for the 2014-2015 school year. (E.C. 44256(b)- authorizes the holder of a multiple subject credential or a standard elementary credential to teach any subject in departmentalized classes, grades 8 and below. REQUIRES:12 semester units, or six upper division units, teacher's consent, and board authorization.

It is the recommendation of the district administration that the Board of Trustees approve the board authorization of Ms. Trice McKenna to teach 8th grade Language Arts for the 2014-2015 school year.

PLEASE SEE AGENDA ITEM 13A IN THE PACKET

14. ITEMS FOR FUTURE CONSIDERATION

A. Board Protocol and Procedures
B. Instructional Materials Certification

15. FUTURE MEETINGS

A. September 16, 2014
B. Special Board Meeting, date to be determined

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 June 17, 2014, Regular Meeting of the Board of Trustees of the Mesa Union School District

Call to Order	The June 17, 2014, Regular Meeting of the Board of Trustees of the Mesa Union School District was called to order at 6:12 p.m. in the Multi-purpose Room.
Roll Call	Board members present were Noel Camanag, Rick Murray, and Judith Thielemann. Steven Sullivan and Susan Nemets were absent. District Administrators present were Dr. Babb, superintendent, Erica Magdaleno, executive assistant, Ryan Howatt, principal and Cindy Hansen, chief business officer.
Agenda	The agenda was adopted as amended by common consent reordering item 12D to preceed item 12E on the agenda.
Public Comment on Closed Session	At 6:12p.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, Public Employee Performance Evaluation: Superintendent's Contract authorized by Government Code 54957, Mesa Union Teachers' Association (MUTA);Consult with District Negotiator authorized by Government Code Section 54957.6.
Reconvene to Open Session	At 6:40p.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, Public Employee Performance Evaluation: Superintendent's Contract authorized by Government Code 54957, Mesa Union Teachers' Association (MUTA);Consult with District Negotiator authorized by Government Code Section 54957.6. were discussed. No action was taken.
Official Opening Pledge	President Camanag led the Pledge of Allegiance.
Minutes	The minutes of the Regular Board Meeting of May 20, 2014, were approved by common consent.
Public Comment	Dr. Babb presented plaques to retirees, Mrs. Charaline Maxim, Mrs. Trish DiChiacchio and Mr. Jose Gonzalez.
Information/Discussion Public Hearing	President Camanag opened the Public Hearing at 6:57 p.m., for purposes of taking public comment on the Initial Proposal of the Mesa Union School District to the MESA UNION TEACHERS' ASSOCIATION (MUTA) There were no other public comments. Hearing no public comments, President Camanag closed the Public Hearing at 6:58pm. President Camanag opened the Public Hearing at 6:59 p.m., for purpose of taking public comment on the Initial Proposal of the MESA UNION TEACHERS' ASSOCIATION (MUTA) to the Mesa Union School District. There were no public comments. Hearing no public comments, President Camanag closed the Public Hearing at 7:00pm. The 2013-2014 Receipt of Economic Impact Aid Funding was presented as an informational item. There were no comments.
Superintendent's Report	**LCAP:** Dr. Babb shared that later this evening the board will have an opportunity to

approve the Local Control Accountability Plan (LCAP). Dr. Babb shared and explained the changes since the last meeting.

Summer program—Dr. Babb shared an update on the summer program. There were four teachers who indicated an ability to staff the summer program. The plan now is for a modified academy for incoming kindergarteners. Tiger Cubs will begin July 21-August 15, 2014, from 8:30-11:30 a.m. Transportation and snacks will be provided.

Extended day- Dr. Babb shared that in May he informed the board that the district's grant for the afterschool program was not funded. The decision was based solely on free and reduced lunch count. Dr. Babb shared that he has met with VCOE ASP staff. As demonstrated in the LCAP, a plan has been developed to have a smaller extended day program for students in grades 4-8 this coming school year. The advantage to working with VCOE on this is that they have expertise—they are responsible for evaluating ASP in the region. They also will support infrastructure—hiring, professional development and supervision of the three ASP employees. VCOE also offers partners, including United Way, which pays for mentor/tutors, CSUCI, which gives unit credit to undergraduates who mentor our students, NASA, which provides "Museum in a Box" physical science curriculum (see p. 337) MERITO (Multicultural Education for Resource Issues Threatening Oceans), providing marine science based curriculum, including field trips. Pending the approval of the proposed LCAP, Dr. Babb will be meeting with VCOE staff later this week to put the plan into action so we may start the program early in the fall.

Golden Bell- Dr. Babb provided an update on the Golden Bell award. As he stated in May, he is applying through CSBA for a Golden Bell award for the training and networking for teachers in the Common Core. The application is due June 30. Dr. Babb had mentioned that other districts and the county wanted to work together on an application, but CSBA clarified that applications will only be accepted from individual districts. Dr. Babb will be writing the application for our district and will send next week.

Summer Curriculum-Teachers are developing curriculum this summer for Math adoption. Teachers and administrators will attend Right Question Institute (Harvard University) on 6/30. We're also looking at our benchmark assessments from Measured Progress to:

-identify critical areas for growth
-develop lessons that address standards
-refine practice to get to deeper Depth of Knowledge

Summer Retreat-Dr. Babb would like to meet for a full-day strategic planning session this summer prior to Aug 20, the day teachers return. The purpose is to get public input about district goals for next year. Dr. Babb would like to invite the new PFO presidents, MEF, teachers, and support staff to meet with us to give their ideas about goals for the year and to review data about how well our programs serve students and how we can improve them.

Board Members' Reports and Communications

The next board meeting is scheduled on August 19. Dr. Babb shared that it might be most convenient to convene the strategic planning on August 19. The regular board meeting can be held prior to the community planning session for business at about 3:00 and then convene with members of the community.

Board Members' Correspondence: None

Board Members' reports and communications: None

Board Members' interest and concerns:

Mr. Murray recognized and thanked Mrs. Slidders on the GATE CSI program. The students' films that were shared at the GATE awards ceremony demonstrated what students learned this year. All the films were great.

Mrs. Thielemann shared concerns regarding the GATE program. She would like to see GATE students spend more time on GATE projects. She would see more funding support for the GATE program.

Mr. Camanag shared that the Promotion Ceremony went great. Mr. Camanag thanked all the Junior High teachers. Mrs. Thielemann thanked Mrs. Dwork for organizing the promotion ceremony.

Consent

Consent Agenda:
On motion of Trustee Murray, seconded by Trustee Thielemann, and carried with a 3-0-2 vote, consent agenda items 11A. -11E were accepted as presented. Consent Agenda Item 11F was pulled for further discussion.

Discussion: Dr. Babb reported that Golden Valley Charter School approved its budget at June 16 board meeting. The board also approved its LCAP. Benny Martinez at BSA reviewed the budget prior to the board meeting. This is helpful because he has a good understanding of charter school finance, their budget and areas that have been problemmatic. GVCS will not have cash flow issues they've had in the past. They are building their reserve. Also, they will be returning $31,792 in unused Special Education funds to Mesa. There was no futher discussion.

On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, consent agenda item 11F was accepted as presented.

Purchase Orders $7744.32
Checks totaling $225,999.55
Fund Balances
Enrollment 645
Golden Valley Charter School income/expenditure statement

Action Items:

Resolution #13-14-15

On motion of Trustee Murray, seconded by Trustee Thielemann and carried with a 3-0-2 vote Resolution #13-14-15 Retirement of Charaline Maxim was adopted.

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

Resolution #13-14-16

On motion of Trustee Murray, seconded by Trustee Thielemann and carried with a 3-0-2 vote Resolution #13-14-16 Retirement of Trish DiChiacchio was adopted as amended.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

2014-2015 Prop 30 EPA Funds

On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, the use of the 2014-2015 Proposition 30 Education Protection Accounts Funds was approved.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

2014-2015 Budget

On motion of Trustee Murray, seconded by Trustee Thielemann, and carried with a 3-0-2 vote, the budget for 2014-2015 was adopted.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

LCAP

On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, the Local Control Accountability Plan was adopted.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

Initial Proposal of Mesa Union School District to the MUTA

On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, the Initial Proposal of the Mesa Union School District to the MESA UNION TEACHERS' ASSSOCIATION (MUTA) for the 2014-2015 school year negotiations was discussed and adopted.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

Initial Proposal of MUTA to Mesa Union School District

On motion of Trustee Murray, seconded by Trustee Thielemann, and carried with a 3-0-2 vote, the Initial Proposal of the MESA UNION TEACHERS' ASSSOCIATION (MUTA) to Mesa Union School District for the 2014-2015 school year negotiations was discussed, and the board acknowledged receipt.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

Salary Increase for Unrepresented staff

On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, the Superintendent's Contract was approved.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

MOU with VCOE for Afterschool Program

On motion of Trustee Murray, seconded by Trustee Thielemann, and carried with a 3-0-2 vote, the Memorandum of Understanding (MOU) with the Ventura County Office of Education for Afterschool Program services for the 2014-2015 school year was approved.
Vote:
Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye

2014-2015 Escape Financial & Payroll/Personnel System	On motion of Trustee Murray, seconded by Trustee Thielemann, and carried with a 3-0-2 vote, the 2014-2015 Contract for ESCAPE Financial & Payroll/Personnel System provided by the Ventura County Office of Education was approved. **Vote:** **Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye**
MOU with California Reading and Literature Project at CLU	On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, the Memorandum of Understanding (MOU) with the California Lutheran University for 2.5 hour training on November 26, 2014 was approved. **Vote:** **Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye**
2014 Consolidated Application	On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, the 2014 spring submission of the Consolidated Application was approved. **Vote:** **Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye**
Los Padres Council Williams Quarterly Report	On motion of Trustee Murray, seconded by Trustee Thielemann, and carried with a 3-0-2 vote, the agreement with Los Padres Council, Learning for Life for the 6th grade Outdoor School Field Trip to Rancho Alegre on December 9th-December 12th, 2014, was approved. **Vote:** **Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye**
Board Policy Adoption	On motion of Trustee Murray, seconded by Trustee Thielemann, and carried with a 3-0-2 vote, the board policies and administrative regulations were adopted as presented or amended. **Vote:** **Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye**
Personnel	**Personnel:** On motion of Trustee Thielemann, seconded by Trustee Murray, and carried with a 3-0-2 vote, the request of Mrs. Alina Poberezhskiy to reduce current part-time position as a school psychologist from .60 FTE to .50 FTE for the 2014-2015 school year was approved. **Vote:** **Nemets: Absent Sullivan: Absent Thielemann: Aye Murray: Aye Camanag: Aye**
Future Items	A. School Safety Plan B. Afterschool Program
Future Meetings	August 19, 2014 Special Board Meeting at 3:00pm August 19, 2014 Regular Board Meeting at 6:00pm
Adjournment	There being no further items of business, the regular board meeting was adjourned at 7:50 p.m. President Camanag announced that the Board would be returning to closed session to discuss Public Employee Performance Evaluation: Superintendent's Contract authorized by Government Code 54957. The Board came out of closed session at 9:15 p.m. 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 9:16 p.m.

Tim Flynn
Mayor

Office of the Mayor

300 West Third Street
Oxnard, California 93030
(805) 385-7430
Fax (805) 385-7595
www.ci.oxnard.ca.us

CITY OF
OXNARD
CALIFORNIA

May 29, 2014

President
Board of Trustees
Mesa Union School District
3901 North Mesa School Road
Oxnard, CA 93066

Dear President of the Board:

The City Council of the City of Oxnard took action to form a sub-committee regarding the educational issues facing the youth in our community. Mayor Pro Tem Carmen Ramirez and I were appointed to the Educational Partnership Committee.

The purpose of this Committee is to bring together the stakeholders and the policy makers to partner with the various school districts to offer the City's assistance in achieving a quality educational experience for the youth of our community.

The City's role in this process is not to usurp individual school districts governing board's authority or responsibilities, but rather provide an additional avenue of assistance in facilitating new partnerships, forging new alliances and thinking creatively on how to best utilize our current assets.

The purpose of this letter is to ask that you appoint two members of your Board to participate on this Committee. The Committee normally meets on the 2nd Thursday of the each month. Knowing you need to take action at your next Board meeting, we would anticipate the attendance of the two appointed members at the next meeting of June 26th (date changed due to school graduations) at 3:00 p.m. in the Human Resources Activity Room, 300 West Third Street, First Floor, B Street Entrance. Co-Chair Ramirez and I are excited at this opportunity and look forward with pleasure to the participation and involvement of the Mesa Union School District.

Please contact Deputy City Manager Grace Magistrale Hoffman at (805) 385-7445 or at grace.hoffman@ci.oxnard.ca.us with your response to our request. Thank you for your support and consideration.

Sincerely,

Tim Flynn, Mayor
Co-Chair

Carmen Ramirez, Mayor Pro Tem
Co-Chair

Cc: Dr. Michael Babb, Superintendent
Grace Hoffman, Deputy City Manager
Martin Erickson, Deputy City Manager

Ventura County Schools Self-Funding Authority

5189A Verdugo Way
Camarillo, CA 93012
(805) 383-1969
FAX (805) 383-1971
www.vcssfa.org

July 15, 2014

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

Dear Mesa Union School District Governing Board Members,

The Ventura County Schools Self-Funding Authority (VCSSFA) is a Joint Powers Authority. It was formed in 1982 and is governed by the public school districts in Ventura County. It was established for the sole purpose of providing services and other programs necessary and appropriate for the establishment, operation, and maintenance of self-funded insurance programs to include, but not limited to, Workers' Compensation, General Liability, Auto Liability, Public Officials' Errors and Omissions, Property, Boiler & Machinery, and Fiduciary Liability. It provides resources and assistance to its member school districts for Risk Management and Safety Services relating to the aforementioned areas.

The mission of the VCSSFA is to:

1. Provide broader coverages at lower costs than commercial insurers, and if we manage our collective risks more efficiently we can return dividends to its members;
2. Allow the member districts to control claims by utilizing professional claims administrators and implementing litigation management protocols;
3. Provide greater resources and efforts toward Risk Management and Safety Services to assist members in their reduction of losses and related costs;
4. To protect students, staff, administrators, board members, and the school district from claims and lawsuits that may cause severe economic loss and disrupt the delivery of educational services;
5. To control the abrupt increases in insurance costs inconsistent with the pattern of financial resources provided to member districts.

With that said, we are pleased to announce that the VCSSFA Board of Directors has approved a workers' compensation dividend for the 2014/15 fiscal year for your school district in the amount of $9,332.10. The dividend represents our past financial results in our Workers' Compensation Program, specifically for the 1995/96 and 1996/97 fiscal years.

We appreciate the support and participation of your district over these past 32 years. We are governed by the member districts, and our strategic direction is under your careful guidance as we look forward to providing the broadest coverage and the lowest possible cost into our future together. Thank you for being a part of the VCSSFA.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Elizabeth Atilano
Executive Director

/ea

Enclosure

Copy: Dr. Michael Babb, Superintendent
Cindy Hansen, Chief Business Official

ORIGINAL DOCUMENT CONTAINS A COLORED BACKGROUND ON WHITE PAPER. VOID WITHOUT BACKGROUND.

VOID VOID VOID

VENTURA COUNTY Office of EDUCATION

VENTURA COUNTY, CALIFORNIA

WELLS FARGO BANK, N.A

11224
1210/61

CHECK NO: 5097802908

ISSUE DATE: 07/10/14

DISTRICT NAME: Ventura County Schools Self Funding Authority

FUND NUMBER: 7900

FISCAL YEAR: 2015

AMOUNT
$********9,332.10

VOID AFTER SIX MONTHS

PAY NINE THOUSAND THREE HUNDRED THIRTY TWO AND 10/100 DOLLARS**********

EXAMINED, APPROVED & ALLOWED

STANLEY C. MANTOOTH
COUNTY SUPERINTENDENT OF SCHOOLS

TO THE ORDER OF: MESA UNION
3901 N MESA SCHOOL RD.
SOMIS, CA 93066

VOID VOID VOID

⑈5097802908⑈ ⑆121000248⑆ 417438787⑈

DISTRICT NAME: Ventura County Schools Self Funding Authority

CHECK AMOUNT: $9,332.10

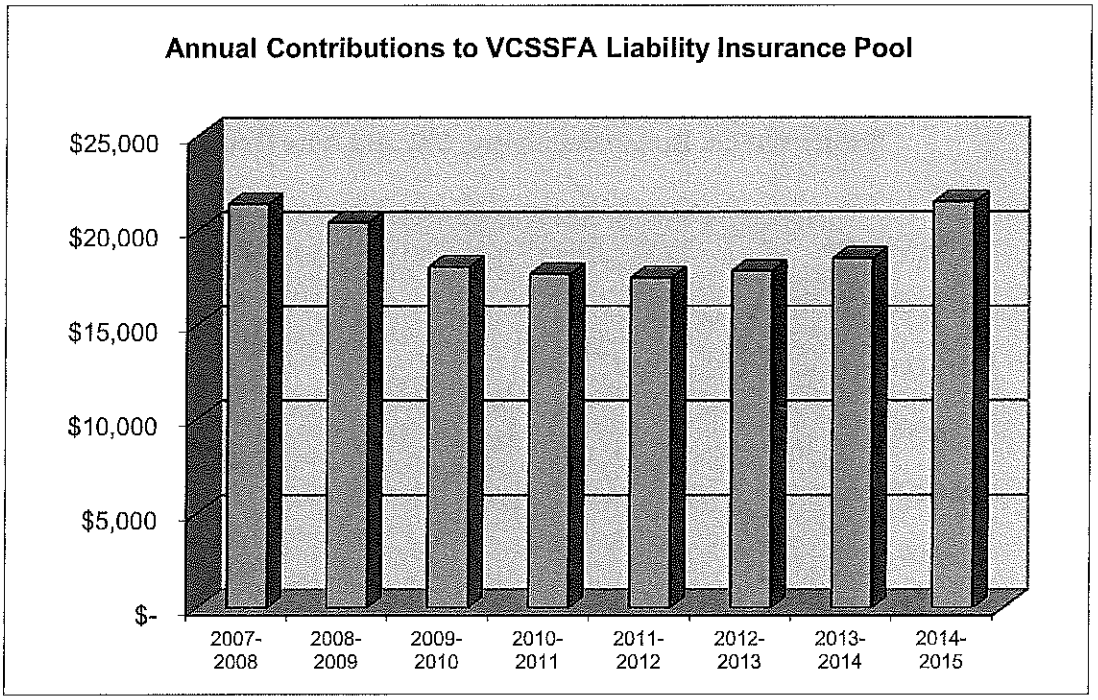
VENDOR NAME: MESA UNION 000028/1

CHECK NUMBER: 5097802908 DATE: 07/10/14

INVOICE DATE	INVOICE NUMBER	P.O. NUMBER	REQUISITION NO.	CREDIT AMOUNT	INVOICE AMOUNT
06/30/2014	WC LPT 13-14 DIV				9,332.10

Mesa Union School District
History of District Contributions to VCSSFA Insurance Pool for Liability
Prepared by: Business Services Authority July 2014

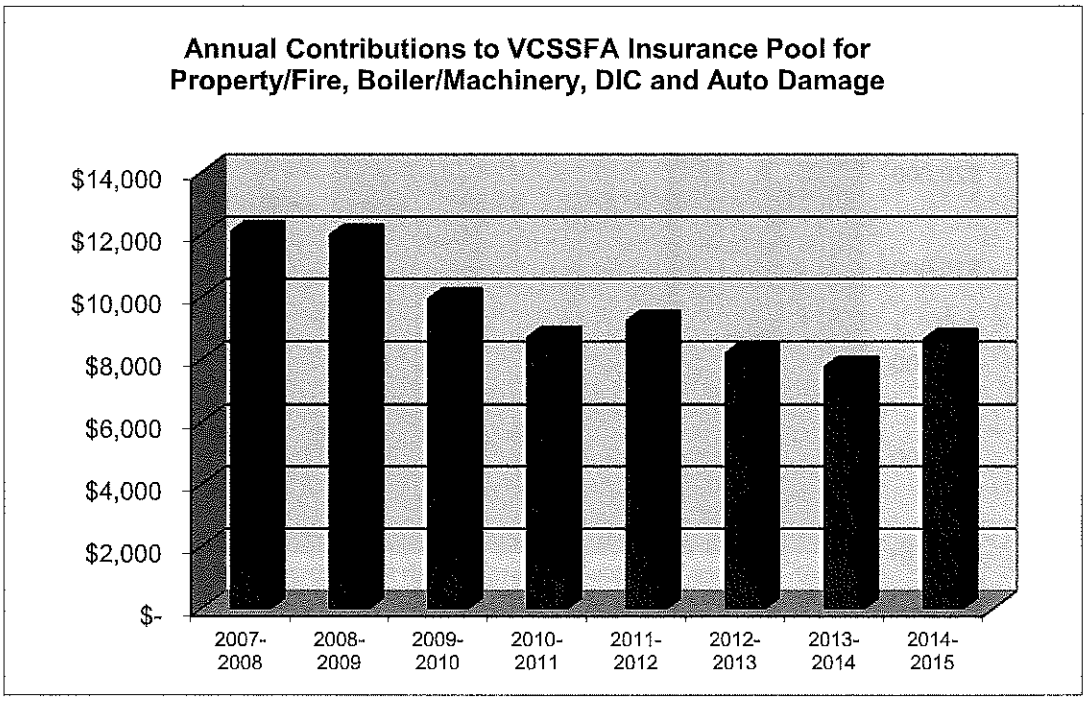
*District Contributions to VCSSFA Insurance Pool for Liability			
Fiscal Year	Annual Contribution	Contribution Increase <Decrease> From Prior Fiscal Year	Contribution % Increase <Decrease> From Prior Fiscal Year
2007-2008	$ 21,380.21	$ 1,577.84	7.97%
2008-2009	$ 20,400.97	$ (979.24)	-4.58%
2009-2010	$ 18,055.06	$ (2,345.91)	-11.50%
2010-2011	$ 17,672.43	$ (382.63)	-2.12%
2011-2012	$ 17,489.63	$ (182.80)	-1.03%
2012-2013	$ 17,840.83	$ 351.20	2.01%
2013-2014	$ 18,515.80	$ 674.97	3.78%
2014-2015	$ 21,506.33	$ 2,990.53	16.15%



Five Percent (5%) of District's Contribution is Deposited to the Safety Credit Program to be used by the District for expenditures relating to safety.

Mesa Union School District
History of District Contributions to VCSSFA Insurance Pool for Property/Fire, Boiler/Machinery, DIC and Auto Damage
Prepared by: Business Services Authority July 2014

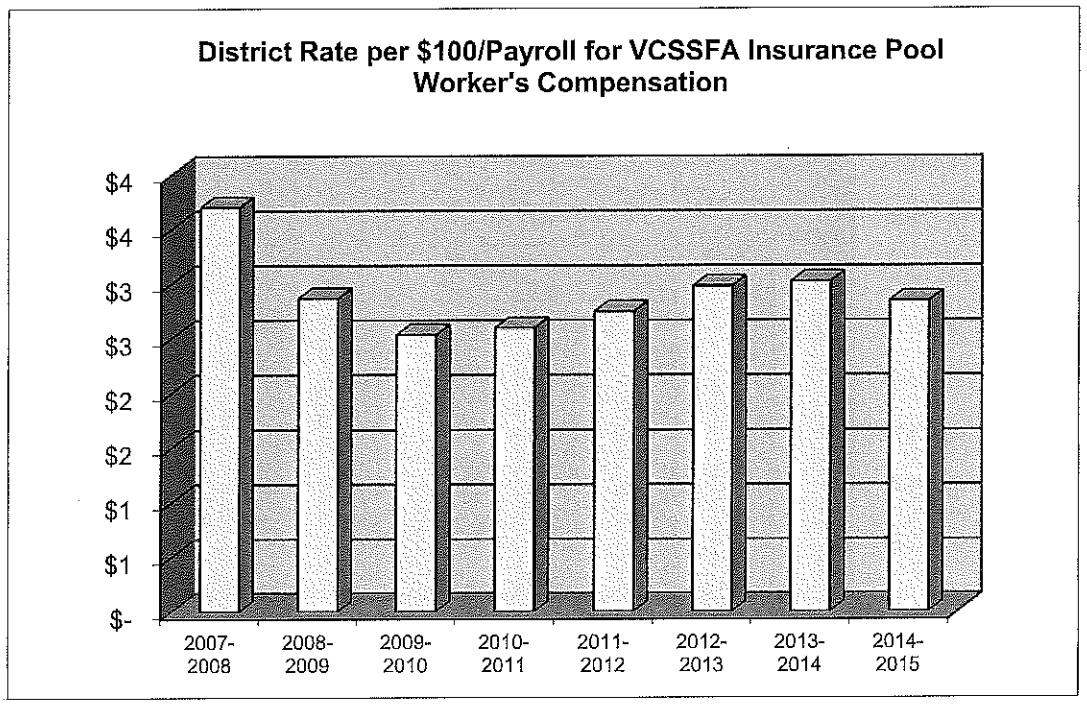
*District Contributions to VCSSFA Insurance Pool			
Fiscal Year	Annual Contribution	Contribution Increase <Decrease> From Prior Fiscal Year	Contribution % Increase <Decrease> From Prior Fiscal Year
2007-2008	$ 12,103.50	$ 187.20	1.57%
2008-2009	$ 11,993.99	$ (109.51)	-0.90%
2009-2010	$ 9,947.40	$ (2,046.59)	-17.06%
2010-2011	$ 8,718.54	$ (1,228.86)	-12.35%
2011-2012	$ 9,239.94	$ 521.40	5.98%
2012-2013	$ 8,198.34	$ (1,041.60)	-11.27%
2013-2014	$ 7,769.29	$ (429.05)	-5.23%
2014-2015	$ 8,643.97	$ 874.68	11.26%



Five Percent (5%) of District's Contribution is Deposited to the Safety Credit Program to be used by the District for expenditures relating to safety.

Mesa Union School District
History of District Contributions to VCSSFA Insurance Pool
Worker's Compensation
Prepared by: Business Services Authority July 2014

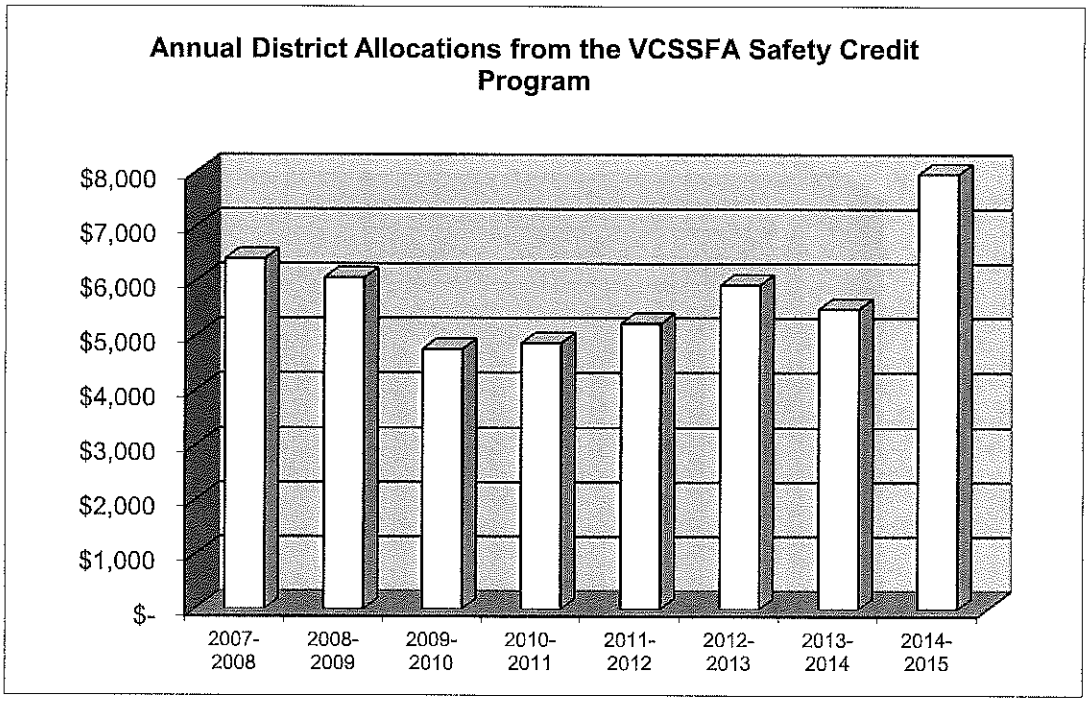
*District Contributions to VCSSFA Insurance Pool for WC			
Fiscal Year	Rate per $100 of Payroll	Rate Increase <Decrease> From Prior Fiscal Year	Rate % Increase <Decrease> From Prior Fiscal Year
2007-2008	$ 3.699	$ (0.985)	-21.03%
2008-2009	$ 2.864	$ (0.835)	-22.57%
2009-2010	$ 2.531	$ (0.333)	-11.63%
2010-2011	$ 2.593	$ 0.062	2.45%
2011-2012	$ 2.744	$ 0.151	5.82%
2012-2013	$ 2.977	$ 0.233	8.49%
2013-2014	$ 3.018	$ 0.041	1.38%
2014-2015	$ 2.841	$ (0.177)	-5.86%



Five Percent (5%) of District's Contribution is Deposited to the Safety Credit Program to be used by the District for expenditures relating to safety.

Mesa Union School District
History of District Allocations from the VCSSFA Safety Credit Program
Prepared by: Business Services Authority July 2014

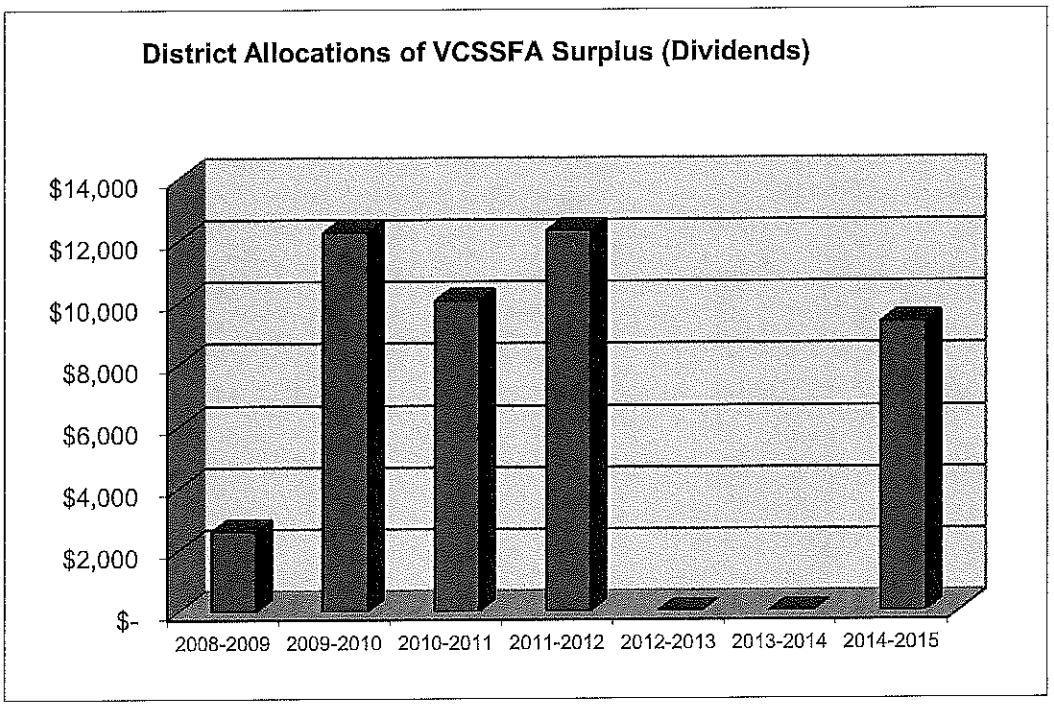
*District Allocations for VCSSFA Safety Credits			
Fiscal Year	Annual Allocations	Allocation Increase <Decrease> From Prior Fiscal Year	Allocation % Increase <Decrease> From Prior Fiscal Year
2007-2008	$ 6,413.97	$ 461.92	7.76%
2008-2009	$ 6,065.73	$ (348.24)	-5.43%
2009-2010	$ 4,759.85	$ (1,305.88)	-21.53%
2010-2011	$ 4,867.86	$ 108.01	2.27%
2011-2012	$ 5,227.62	$ 359.76	7.39%
2012-2013	$ 5,934.67	$ 707.05	13.53%
2013-2014	$ 5,496.92	$ (437.75)	-7.38%
2014-2015	$ 7,972.35	$ 2,475.43	45.03%



Five Percent (5%) of District's Contribution to VCSSFA Insurance Pool for Liability, Property, and Worker's Compansation is Deposited to the Safety Credit Program to be used by the District for expenditures relating to safety.

Mesa Union School District
History of District Allocations of VCSSFA Surplus (Dividends)
Prepared by: Business Services Authority July 2014

*District Allocations for VCSSFA Surplus	
Fiscal Year	Annual Dividends
2008-2009	$ 2,596.83
2009-2010	$ 12,242.36
2010-2011	$ 10,034.09
2011-2012	$ 12,299.09
2012-2013	$ -
2013-2014	$ -
2014-2015	$ 9,332.10



Includes Purchase Orders dated 06/01/2014 - 07/31/2014

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount
B0315-00001	PARENTLINK	MESA UNION	Prof Svc	Unrestrict	965.00
B0315-00002	ALERT COMMUNICATIONS	MESA UNION	Prof Svc	Unrestrict	2,700.00
B0315-00003	AT&T	MESA UNION	Phone	Unrestrict	700.00
B0315-00004	ANIMAL & INSECT PEST MGMT INC	MESA UNION	PestContro	Unrestrict	1,950.00
B0315-00005	ATKINSON,ANDELSON,LOYA, et al	MESA UNION	Legal	Unrestrict	28,000.00
				SpecialEd	7,000.00
B0315-00006	CONFIDENTIAL DATA DESTRUCTION	MESA UNION	Prof Svc	Unrestrict	250.00
B0315-00007	CCJ SPORTING GOODS	MESA UNION	Mat'ls/Sup	Unrestrict	1,500.00
				LotteryIM	1,500.00
B0315-00008	MODESTO & SON'S PUMPING	MESA UNION	RntRprNCap	OngoMaint	8,000.00
B0315-00009	CENTRAL DRUG SYSTEM	MESA UNION	EmployFees	Unrestrict	396.00
B0315-00010	COASTAL OCC MED GRP	MESA UNION	EmployFees	Unrestrict	200.00
B0315-00011	COAST TO COAST COMPUTER PROD	MESA UNION	Mat'ls/Sup	Unrestrict	1,500.00
B0315-00012	DIAL SECURITY	MESA UNION	Prof Svc	Unrestrict	700.00
B0315-00013	DEL NORTE WATER CO	MESA UNION	Water	Unrestrict	9,000.00
B0315-00014	HOME DEPOT CREDIT SERVICES	MESA UNION	Mat'ls/Sup	Unrestrict	5,500.00
B0315-00015	E.J. HARRISON & SONS, INC	MESA UNION	Rubbish	Unrestrict	6,000.00
B0315-00016	EXCEL LD	MESA UNION	Phone	Unrestrict	150.00
B0315-00017	1ST STOP URGENT CARE	MESA UNION	EmployFees	Unrestrict	300.00
B0315-00018	OFFICE DEPOT	MESA UNION	Mat'ls/Sup	Unrestrict	4,000.00
B0315-00019	RICOH USA, INC	MESA UNION	Mat'ls/Sup	Unrestrict	1,400.00
B0315-00020	COASTAL PIPCO	MESA UNION	Mat'ls/Sup	OngoMaint	800.00
B0315-00021	CAL-COAST MACHINERY INC	MESA UNION	Mat'ls/Sup	OngoMaint	3,500.00
B0315-00022	EMPIRE CLEANING SUPPLY	MESA UNION	Mat'ls/Sup	OngoMaint	10,000.00
B0315-00023	LOW VOLTAGE SOLUTIONS, INC	MESA UNION	Prof Svc	Unrestrict	600.00
B0315-00024	ANDERSON SYSTEMS INC	MESA UNION	RntRprNCap	OngoMaint	3,900.00
B0315-00025	CUMMINS CAL PACIFIC, LLC	MESA UNION	RntRprNCap	OngoMaint	1,000.00
B0315-00026	GREEN THUMB INTL, INC	MESA UNION	Mat'ls/Sup	OngoMaint	1,000.00
B0315-00027	GRAINGER	MESA UNION	Mat'ls/Sup	OngoMaint	800.00
B0315-00028	SHERWIN-WILLIAMS CO	MESA UNION	Mat'ls/Sup	OngoMaint	1,000.00
B0315-00029	HARBOR PLUMBING SUPPLY CO	MESA UNION	Mat'ls/Sup	OngoMaint	800.00
B0315-00030	HOUSE SANITARY SUPPLY	MESA UNION	Mat'ls/Sup	OngoMaint	1,700.00
B0315-00031	PEACH HILL SOILS	MESA UNION	Mat'ls/Sup	Unrestrict	300.00
B0315-00032	SMITH PIPE & SUPPLY INC	MESA UNION	Mat'ls/Sup	Unrestrict	600.00
B0315-00033	SPARKLETTS	MESA UNION	Water	Unrestrict	1,600.00
B0315-00034	TRAFFIC TECHNOLOGIES LLC	MESA UNION	Mat'ls/Sup	Unrestrict	500.00
B0315-00035	CALIF SCHOOL BOARDS ASSN	MESA UNION	Dues/Memb	Unrestrict	3,069.00
B0315-00036	POOLE OIL COMPANY	MESA UNION	Bus Fuel	Transportation	22,000.00
B0315-00037	SUNBELT RENTALS	MESA UNION	RntRprNCap	OngoMaint	1,000.00
B0315-00038	RICOH USA, INC	MESA UNION	Prof Svc	Unrestrict	3,000.00
B0315-00039	CALIF SCHOOL BOARDS ASSN	MESA UNION	Prof Svc	Unrestrict	1,575.00

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ESCAPE ONLINE

Includes Purchase Orders dated 06/01/2014 - 07/31/2014

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amour
B0315-00040	TARANGO'S DIESEL REPAIR	MESA UNION	Mat'ls/Sup	Transportation	10,300.00
			RntRprNCap	Transportation	15,700.00
B0315-00041	ASSN OF CALIF SCHOOL ADMIN	MESA UNION	Dues/Memb	Unrestrict	829.17
B0315-00042	ASSN OF CALIF SCHOOL ADMIN	MESA UNION	Dues/Memb	Unrestrict	220.00
B0315-00043	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Prof Svc	Unrestrict	7,074.99
B0315-00044	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Prof Svc	Unrestrict	4,012.00
				Lottery	3,500.00
B0315-00045	DISCOVERY EDUCATION	MESA UNION	Prof Svc	Unrestrict	1,600.00
B0315-00046	HOBSON REFRIGERATION	MESA UNION	RntRprNCap	ChildNutri	2,000.00
B0315-00047	UNDERWOOD FAMILY FARMS	MESA UNION	Mat'ls/Sup	ChildNutri	4,000.00
B0315-00048	ALTA DENA DAIRY	MESA UNION	Food	ChildNutri	11,000.00
B0315-00049	CALIF DEPT OF EDUCATION	CAFETERIA	Food	ChildNutri	2,200.00
B0315-00050	MISSION LINEN SUPPLY	CAFETERIA	RntRprNCap	ChildNutri	700.00
B0315-00051	SYSCO VENTURA, INC	CAFETERIA	Mat'ls/Sup	ChildNutri	5,000.00
			Food	ChildNutri	40,000.00
B0315-00052	OFFICEMAX	MESA UNION	Mat'ls/Sup	Unrestrict	3,000.00
				LotteryIM	1,500.00
				SpecialEd	1,500.00
B0315-00053	SOUTHWEST SCHOOL & OFFICE SPLY	MESA UNION	Mat'ls/Sup	Unrestrict	2,500.00
				LotteryIM	2,000.00
B0315-00054	SAN JOAQUIN CNTY OFFICE OF ED	MESA UNION	Prof Svc	Unrestrict	300.0
B0315-00055	SO CA GAS CO	MESA UNION	NaturalGas	Unrestrict	5,500.00
B0315-00056	SO CA EDISON CO	MESA UNION	Electric	Unrestrict	66,000.00
B0315-00057	VENTURA LAMINATING INC	MESA UNION	Mat'ls/Sup	Unrestrict	1,200.00
B0315-00058	VERIZON WIRELESS	MESA UNION	Phone	Unrestrict	1,500.00
				Transportation	1,000.00
B0315-00059	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Prof Svc	Lottery	4,149.66
B0315-00061	VERIZON WIRELESS	MESA UNION	Internet	GVCS	7,000.00
B0315-00062	DANIELS TIRE SERVICE	MESA UNION	Mat'ls/Sup	Transportation	2,300.00
B0315-00063	CALIFORNIA LUTHERAN UNIVERSITY	MESA UNION	STAFF DEV	CAT FLEX	3,915.00
B0315-00064	SCHOOL NURSE SUPPLY INC	MESA UNION	Mat'ls/Sup	Unrestrict	500.00
B0315-00065	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Prof Svc	Supp/Conc	74,558.00
B0315-00066	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Prof Svc	SpecialEd	8,640.00
B0315-00067	BUSINESS SERVICES AUTHORITY	MESA UNION	BSA	Unrestrict	113,801.00
P0314-00217	MODESTO & SON'S PUMPING	MESA UNION	RntRprNCap	Unrestrict	1,200.00
P0314-00218	SATICOY UPHOLSTERY	MESA UNION	RntRprNCap	Unrestrict	494.05

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Includes Purchase Orders dated 06/01/2014 - 07/31/2014

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount
P0314-00219	PARENT FACULTY ORGANIZATION	MESA UNION	Mat'ls/Sup	NCLBIPartC	1,466.10
P0314-00220	ASSOCIATION FOR SUPERVISION & CURRICULUM DEVELOPMENT	MESA UNION	Mat'ls/Sup	NCLBIPartC	825.71
P0314-00221	MARK-IT PLACE	MESA UNION	Mat'ls/Sup	Unrestrict	94.58
P0314-00222	VENTURA COUNTY STAR	MESA UNION	Prof Svc	Unrestrict	113.96
P0314-00223	BANK OF AMERICA	MESA UNION	Prof Svc	Unrestrict	85.00
P0314-00224	MJP COMPUTERS	MESA UNION	Mat'ls/Sup	NCLBIPartC	4,689.00
P0314-00225	LUNER'S, LLC	MESA UNION	Prof Svc	Unrestrict	56.98
P0314-00227	THE RIGHT QUESTION INSTITUTE	MESA UNION	STAFF DEV	NCLBIIPrtA	1,480.00
P0314-00228	BANK OF AMERICA	MESA UNION	P/Y A/P-CL	Unrestrict	137.70
P0314-00229	RICOH USA, INC	MESA UNION	Prof Svc	Lottery	658.04
P0314-00230	SOUTHWEST SCHOOL & OFFICE SPLY	MESA UNION	Mat'ls/Sup	NCLBIPartC	529.96
P0314-00231	FLOWER POWER FLORIST	MESA UNION	Mat'ls/Sup	Unrestrict	119.22
P0314-00232	OFFICEMAX	MESA UNION	Mat'ls/Sup	NCLBIPartC	800.46
P0314-00233	JOSTENS	MESA UNION	Mat'ls/Sup	Unrestrict	181.46
P0314-00234	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Prof Svc	Lottery	1,030.08
P0314-00235	PLEASANT VALLEY SCHOOL DIST	MESA UNION	ExcssCostD	SpecialEd	15,001.00
P0314-00236	SOUTHWEST SCHOOL & OFFICE SPLY	MESA UNION	Mat'ls/Sup	NCLBIMigSm	144.71
P0314-00237	PLEASANT VALLEY SCHOOL DIST	MESA UNION	ExcssCostD	SpecialEd	39,631.00
P0314-00238	RICOH USA, INC	MESA UNION	Prof Svc	Lottery	423.85
P0315-00001	GOLD COAST GLASS, INC	MESA UNION	RntRprNCap	Unrestrict	11,995.79
P0315-00002	EDMENTUM	MESA UNION	Prof Svc	SpecialEd	3,264.00
P0315-00004	MJP COMPUTERS	MESA UNION	Mat'ls/Sup	Unrestrict	267.14
P0315-00005	EDGEWOOD PRESS, INC	MESA UNION	Mat'ls/Sup	Unrestrict	424.63
P0315-00006	BANK OF AMERICA	MESA UNION	Mat'ls/Sup	Unrestrict	152.00
P0315-00007	HOUGHTON MIFFLIN HARCOURT	MESA UNION	Textbooks	LotteryIM	4,922.96
P0315-00008	VIRCO INC	MESA UNION	Mat'ls/Sup	LotteryIM	356.08
P0315-00010	COMPUWAVE	MESA UNION	NonCapEqui	Supp/Conc	770.78
P0315-00011	DAVE BANG ASSOCIATES, INC	MESA UNION	Mat'ls/Sup	Unrestrict	1,606.01
P0315-00012	PEARSON EDUCATION	MESA UNION	Textbooks	LotteryIM	1,477.53
P0315-00013	AFFORDABLE INSPECTION SERVICES	MESA UNION	Prof Svc	Unrestrict	375.00
P0315-00014	VTA CNTY OFFICE OF EDUCATION	MESA UNION	EmployFees	Unrestrict	47.00
P0315-00015	SCHOOL LIBRARY JOURNAL	MESA UNION	Mat'ls/Sup	Unrestrict	136.99
P0315-00016	NATIONAL SCHOOL BOARDS ASSOC	MESA UNION	Mat'ls/Sup	Unrestrict	234.00
P0315-00017	HOUGHTON MIFFLIN HARCOURT	MESA UNION	Textbooks	LotteryIM	2,537.46
P0315-00018	DEMCO, INC	MESA UNION	Mat'ls/Sup	Unrestrict	631.29
P0315-00019	PEARSON EDUCATION	MESA UNION	Textbooks	LotteryIM	347.66
P0315-00020	BUSINESS SERVICES AUTHORITY	MESA UNION	Prof Svc	Unrestrict	320.00

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.

Includes Purchase Orders dated 06/01/2014 - 07/31/2014

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amour
P0315-00021	VTA CNTY OFFICE OF EDUCATION	MESA UNION	STAFF DEV	Unrestrict	80.00
P0315-00022	CINTAS FIRE PROTECTION	MESA UNION	RntRprNCap	Unrestrict	721.65
P0315-00023	VTA CNTY OFFICE OF EDUCATION	MESA UNION	STAFF DEV	Unrestrict	350.00
P0315-00024	SOUTHWEST SCHOOL & OFFICE SPLY	MESA UNION	Mat'ls/Sup	Unrestrict	3,211.05
P0315-00025	CURRICULUM ASSOCIATES, INC	MESA UNION	Mat'ls/Sup	LotteryIM	102.56
P0315-00026	VTA CNTY OFFICE OF EDUCATION	MESA UNION	Mat'ls/Sup	Unrestrict	1,270.06
P0315-00027	APPLE COMPUTER, INC	MESA UNION	NonCapEqui	Supp/Conc	825.60
P0315-00028	GREAT WESTERN BLDG MATERIALS	MESA UNION	Mat'ls/Sup	Unrestrict	1,564.81
P0315-00029	VENTURA COUNTY SCHOOLS	MESA UNION	OtherInsur	Unrestrict	19,494.04
				Transportation	2,012.29
P0315-00030	VENTURA COUNTY SCHOOLS	MESA UNION	OtherInsur	Unrestrict	7,814.88
				Transportation	829.09
		Total Number of POs	**115**	**Total**	**686,760.03**

Fund Recap

Fund	Description	PO Count	Amount
010	General Fund	21	69,025.16
		Total Fiscal Year 2014	**69,025.16**
010	General Fund	88	540,839.08
130	Cafeteria Fund	6	64,900.00
140	Deferred Maintenance Fund	1	11,995.79
		Total Fiscal Year 2015	**617,734.87**
		Total	**686,760.03**

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Includes Purchase Orders dated 06/01/2014 - 07/31/2014

PO Changes

	New PO Amount	Fund/ Object	Description		Change Amount
B0312-00076	29,250.00	010-5902	General Fund/Internet		.00
B0314-00008	55,800.00	130-4300	Cafeteria Fund/Mat'ls/Sup		25.35-
		130-4700	Cafeteria Fund/Food		1,407.74
				Total for B0314-00008	1,382.39
B0314-00020	2,618.00	010-4300	General Fund/Mat'ls/Sup		338.77-
B0314-00028	1,316.00	130-5600	Cafeteria Fund/RntRprNCap		46.62
B0314-00036	5,253.00	010-4300	General Fund/Mat'ls/Sup		253.00
B0314-00038	2,761.97	010-5800	General Fund/Prof Svc		92.03-
B0314-00054	4,247.86	010-5901	General Fund/Phone		221.41
B0314-00068	17,492.00	010-4300	General Fund/Mat'ls/Sup		513.14-
		010-5600	General Fund/RntRprNCap		1,059.05-
				Total for B0314-00068	1,572.19-
B0314-00080	35,022.00	010-5600	General Fund/RntRprNCap		25,683.32
P0314-00033	1,081.20	010-5800	General Fund/Prof Svc		1,043.00-
P0314-00165	49,551.21	010-6400	General Fund/Equipment		9,115.00
P0314-00173	3,275.40	010-5800	General Fund/Prof Svc		3,162.10-
				Total PO Changes	**30,493.65**

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Checks Dated 06/01/2014 through 07/31/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807147	06/02/2014	ACORN APPLIANCE SERVICE	130-5600		582.80
5003807148	06/02/2014	REVOLVING ACCOUNT	010-5903		294.00
5003807149	06/02/2014	RICOH USA, INC	010-5800		405.59
5003807150	06/02/2014	SYSCO VENTURA	130-4300	241.85	
			130-4700	1,154.84	1,396.69
5003807151	06/02/2014	UNITED REFRIGERATION INC	010-4300		62.83
5003807152	06/02/2014	GOLDEN VALLEY CHARTER SCHOOL	010-8096		90,456.00
5003807153	06/03/2014	ALTA DENA DAIRY	130-4700		1,337.34
5003807154	06/03/2014	MISSION LINEN SUPPLY	130-5600		68.86
5003807155	06/03/2014	POOLE OIL COMPANY	010-4310		801.76
5003807156	06/04/2014	SELF-INSURED SCHOOLS OF CALIF	010-9534		46,591.25
5003807157	06/05/2014	DIAL SECURITY	010-5800		57.88
5003807158	06/05/2014	MISSION LINEN SUPPLY	130-5600		69.38
5003807159	06/05/2014	MODESTO & SON'S PUMPING	010-5600		1,200.00
5003807160	06/05/2014	OFFICEMAX, INC	010-4300		373.99
5003807161	06/05/2014	REVOLVING ACCOUNT	010-4300		43.01
5003807162	06/05/2014	SATICOY UPHOLSTERY	010-5600		494.05
5003807163	06/05/2014	SO CA EDISON CO	010-5502		5,417.11
5003807164	06/05/2014	SO CA GAS CO	010-5501		366.98
5003807165	06/05/2014	SYSCO VENTURA	130-4300	180.42	
			130-4700	867.47	1,047.89
5003807166	06/06/2014	Donna R. Thomas	010-9537		112.00
5003807167	06/06/2014	SYSCO VENTURA	130-4300	176.36	
			130-4700	1,202.89	1,379.25
5003807168	06/09/2014	GREEN THUMB INTL, INC	010-4300		34.19
5003807169	06/09/2014	SHERWIN-WILLIAMS CO	010-4300		161.25
5003807170	06/09/2014	SYSCO VENTURA	130-4300	5.00	
			130-4700	128.65	133.65
5003807171	06/09/2014	VCOE-TECH SERVICES	010-5800		5,775.70
5003807172	06/11/2014	VTA CNTY OFFICE OF EDUCATION	010-5220		120.00
5003807173	06/12/2014	Deborah Sussex	010-5200		124.30
5003807174	06/12/2014	Erica G. Magdaleno	010-5200		401.24
5003807175	06/12/2014	BANK OF AMERICA	010-4300	521.21	
			010-5800	85.00	
			Unpaid Sales Tax	32.96-	573.25
5003807176	06/12/2014	HOME DEPOT CREDIT SERVICES	010-4300		231.06
5003807177	06/12/2014	MJP COMPUTERS	010-4300		245.64
5003807178	06/12/2014	SPARKLETTS	010-5504		13.00
5003807179	06/12/2014	TARANGO'S DIESEL REPAIR	010-4300	2,380.14	
			010-5600	3,721.05	6,101.19
5003807180	06/12/2014	VTA CNTY OFFICE OF EDUCATION	010-5220		135.00
5003807181	06/12/2014	VERIZON WIRELESS	010-5902		760.22
5003807182	06/13/2014	ANIMAL & INSECT PEST MGMT INC	010-5506		199.00
5003807183	06/13/2014	UNDERWOOD FAMILY FARMS	130-4700		434.58
5003807184	06/16/2014	1ST STOP URGENT CARE	010-5804		15.00
5003807185	06/16/2014	MARK-IT PLACE	010-4300		94.58
5003807186	06/16/2014	PARENT FACULTY ORGANIZATION	010-4300		1,466.10

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Checks Dated 06/01/2014 through 07/31/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807187	06/16/2014	REVOLVING ACCOUNT	010-4300		242.04
5003807188	06/16/2014	SPARKLETTS	010-5504		26.00
5003807189	06/16/2014	SPARKLETTS	010-5504		149.00
5003807190	06/16/2014	SYSCO VENTURA	130-4300	25.35	
			130-4700	7.74-	17.61
5003807191	06/16/2014	VENTURA COUNTY STAR	010-5800		113.96
5003807192	06/16/2014	VERIZON WIRELESS	010-5901		446.56
5003807193	06/17/2014	HOUSE SANITARY SUPPLY	010-4300		35.15
5003807194	06/17/2014	SYSCO VENTURA	130-4300	329.53	
			130-4700	1,395.97	1,725.50
5003807195	06/18/2014	EDUCATIONAL TESTING SERVICES	010-5800		87.00
5003807196	06/18/2014	VCOE-SELPA	010-5800		1,412.00
5003807197	06/18/2014	VCOE-TECH SERVICES	010-5800	3,830.00	
			010-6400	45,721.21	49,551.21
5003807198	06/19/2014	LUNERS PRODUCTION SERVICES	010-5800		56.98
5003807199	06/19/2014	MISSION LINEN SUPPLY	130-5600		69.38
5003807200	06/19/2014	REVOLVING ACCOUNT	010-5800		37.00
5003807201	06/20/2014	POOLE OIL COMPANY	010-4310		845.37
5003807202	06/20/2014	VCOE-TECH SERVICES	010-5902		11,750.00
5003807203	06/23/2014	GOLD COAST GLASS, INC	140-5600		6,000.00
5003807204	06/24/2014	SOUTHWEST SCHOOL & OFFICE SPLY	010-4300		529.96
5003807205	06/26/2014	AT&T	010-5901		96.45
5003807206	06/26/2014	ATKINSON,ANDELSON,LOYA, et al	010-5899		441.00
5003807207	06/26/2014	E.J. HARRISON & SONS, INC	010-5505		441.38
5003807208	06/26/2014	FLOWER POWER FLORIST	010-4300		119.22
5003807209	06/26/2014	MJP COMPUTERS	010-4300		4,689.00
5003807210	06/26/2014	OFFICEMAX, INC	010-4300		800.46
5003807211	06/26/2014	OFFICE DEPOT CREDIT PLAN	010-4300		67.65
5003807212	06/26/2014	REVOLVING ACCOUNT	010-4300	53.02	
			010-5903	312.93	365.95
5003807213	06/26/2014	RICOH USA, INC	010-5800		658.04
5003807214	06/26/2014	SHERWIN-WILLIAMS CO	010-4300		348.77
5003807215	06/26/2014	SYSCO VENTURA	130-4700		17.72
5003807216	06/26/2014	TAX DEFERRED SERVICES	010-9539		6,750.00
5003807217	06/26/2014	VTA CNTY OFFICE OF EDUCATION	010-5220		3,252.06
5003807218	06/26/2014	VTA CNTY OFFICE OF EDUCATION	010-5220		80.00
5003807219	06/26/2014	VCOE-SELPA	010-5800		3,367.50
5003807220	06/26/2014	VCOE-SELPA	010-5800		2,100.00
5003807221	06/26/2014	VICENTI, LLOYD & STUTZMAN LLP	010-5801		4,562.50
5003807222	06/26/2014	Deborah A. Dunn	010-4300		500.00
5003807223	06/27/2014	DAVID DEBONI	130-8634		24.70
5003807224	06/27/2014	GREG BARRY	130-8634		69.90
5003807225	06/27/2014	JANICE LINDSAY	130-8634		26.25
5003807226	06/27/2014	LIZBETH LOPEZ	130-8634		25.25
5003807227	06/27/2014	MICHAEL SPASIANO	130-8634		21.50
5003807228	06/27/2014	ROSE DiDOMIZIO	130-8634		7.48
5003807229	06/27/2014	STEPHANIE VILLA	130-8634		6.80

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Checks Dated 06/01/2014 through 07/31/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807230	06/27/2014	ALERT COMMUNICATIONS	010-5800		204.00
5003807231	06/27/2014	THE RIGHT QUESTION INSTITUTE	010-5220		1,480.00
5003807232	06/27/2014	VCOE-TECH SERVICES	010-5800		4,356.60
5003807233	07/01/2014	ASSOCIATION FOR SUPERVISION &	010-4300		825.71
5003807234	07/01/2014	EDUCATIONAL DATA SYSTEMS, INC	010-5800		204.40
5003807235	07/01/2014	EXCEL LD	010-5901		11.10
5003807236	07/01/2014	JOSTENS	010-4300		181.46
5003807237	07/01/2014	REVOLVING ACCOUNT	010-4300		451.27
5003807238	07/01/2014	SO CA GAS CO	010-5501		275.85
5003807239	07/01/2014	VCOE-TECH SERVICES	010-5800		1,030.08
5003807240	07/01/2014	CALIF DEPT OF EDUCATION	130-4700		475.80
5003807241	07/01/2014	PLEASANT VALLEY SCHOOL DIST	010-7141		15,001.00
5003807242	07/01/2014	RICOH USA, INC	010-5600		2,334.67
5003807243	07/01/2014	SOUTHWEST SCHOOL & OFFICE SPLY	010-4300		144.71
5003807244	07/01/2014	UC REGENTS	010-5220		1,600.00
5003807245	07/02/2014	ALTA DENA DAIRY	130-4700		524.39
5003807246	07/02/2014	OFFICEMAX, INC	010-4300		373.99
5003807247	07/02/2014	POOLE OIL COMPANY	010-4310		229.15
5003807248	07/02/2014	SO CA EDISON CO	010-5502		7,149.13
5003807249	07/08/2014	ANIMAL & INSECT PEST MGMT INC	010-9510		199.00
5003807250	07/09/2014	BANK OF AMERICA	010-9510		137.70
5003807251	07/09/2014	DEL NORTE WATER CO	010-9510		1,583.02
5003807252	07/09/2014	HOME DEPOT CREDIT SERVICES	010-9510		649.73
5003807253	07/09/2014	PLEASANT VALLEY SCHOOL DIST	010-7141		39,631.00
5003807254	07/09/2014	SELF-INSURED SCHOOLS OF CALIF	010-9534		42,987.15
5003807255	07/09/2014	VERIZON WIRELESS	010-9510		760.26
5003807256	07/09/2014	VERIZON WIRELESS	010-9510		157.65
5003807257	07/15/2014	GOLDEN VALLEY CHARTER SCHOOL	010-9510		81,225.42
5003807258	07/18/2014	COASTAL OCC MED GRP	010-5804		20.00
5003807259	07/18/2014	CONFIDENTIAL DATA DESTRUCTION	010-5800		46.00
5003807260	07/18/2014	DIAL SECURITY	010-5800		57.88
5003807261	07/18/2014	MODESTO & SON'S PUMPING	010-5600		4,500.00
5003807262	07/18/2014	PARLANT TECHNOLOGY, INC	010-5800		965.00
5003807263	07/23/2014	BOARD OF EQUALIZATION	010-4310		44.35
5003807264	07/23/2014	EMPLOYMENT DEVELOPMENT DEPT	010-9535		388.60
5003807265	07/23/2014	POOLE OIL COMPANY	010-4310		129.03
5003807266	07/23/2014	SOUTHWEST SCHOOL & OFFICE SPLY	010-4300		24.47
5003807267	07/23/2014	VTA CNTY OFFICE OF EDUCATION	010-5804		47.00
5003807268	07/24/2014	Erica G. Magdaleno	010-4300		43.68
5003807269	07/24/2014	Michael Babb	010-4300		48.74
5003807270	07/24/2014	AFFORDABLE INSPECTION SERVICES	010-5800		375.00
5003807271	07/24/2014	ANDERSON SYSTEMS INC	010-5600		398.80
5003807272	07/24/2014	ATKINSON,ANDELSON,LOYA, et al	010-9510		126.00
5003807273	07/24/2014	BUSINESS SERVICES AUTHORITY	010-5800		320.00
5003807274	07/24/2014	BOARD OF EQUALIZATION	010-4300	.38-	
			010-9552	210.48	
			130-9552	114.90	325.00

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ESCAPE ONLINE

Checks Dated 06/01/2014 through 07/31/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003807275	07/24/2014	CALIF SCHOOL BOARDS ASSN	010-5300		3,069.00
5003807276	07/24/2014	CALIF SCHOOL BOARDS ASSN	010-5800		1,575.00
5003807277	07/24/2014	CONFIDENTIAL DATA DESTRUCTION	010-5800		46.00
5003807278	07/24/2014	E.J. HARRISON & SONS, INC	010-5505		441.38
5003807279	07/24/2014	AMERICAN SCHOOL BOARD JOURNAL	010-4300		234.00
5003807280	07/24/2014	REVOLVING ACCOUNT	010-4300		102.20
5003807281	07/24/2014	RICOH USA, INC	010-5800		423.85
5003807282	07/24/2014	RICOH USA, INC	010-5600		2,334.67
5003807283	07/24/2014	SCHOOL LIBRARY JOURNAL	010-4300		136.99
5003807284	07/24/2014	SHERWIN-WILLIAMS CO	010-4300		248.02
5003807285	07/24/2014	SPARKLETTS	010-5504		26.00
5003807286	07/24/2014	SPARKLETTS	010-5504		13.00
5003807287	07/24/2014	SPARKLETTS	010-5504		149.00
5003807288	07/24/2014	TARANGO'S DIESEL REPAIR	010-4300	53.30	
			010-5600	374.00	427.30
5003807289	07/24/2014	VCOE-SELPA	010-9510		233.00
5003807290	07/24/2014	VCOE-TECH SERVICES	010-5800		4,149.66
5003807291	07/25/2014	DANIELS TIRE SERVICE	010-4300		1,854.64
5003807292	07/25/2014	MJP COMPUTERS	010-4300		267.14
5003807293	07/25/2014	OFFICE DEPOT CREDIT PLAN	010-4300		720.01
		Total Number of Checks	**147**		**500,006.56**

Fund Summary

Fund	Description	Check Count	Expensed Amount
010	General Fund	124	484,461.90
130	Cafeteria Fund	23	9,577.62
140	Deferred Maintenance Fund	1	6,000.00
	Total Number of Checks	**147**	500,039.52
	Less Unpaid Sales Tax Liability		32.96-
	Net (Check Amount)		**500,006.56**

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Fund 010 - General Fund						Fiscal Year 2013/14 Through June 2014
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Revenue Limit Sources						
8011	Rev Lim/LCFF	1,665,227.00	2,358,735.00	1,820,824.00	537,911.00	77.19
8012	Education Protection Act	639,468.00	580,623.00	673,935.00	93,312.00-	116.07
8019	Revenue Limit State Aid Prior		14,931.00	15,031.00	100.00-	100.67
8021	Homeowners' Exemption	18,079.00	18,445.00	18,957.50	512.50-	102.78
8041	Secured Rolls Tax	1,929,623.00	2,029,643.00	2,075,284.13	45,641.13-	102.25
8042	Unsecured Roll Taxes	70,074.00	74,604.00	74,604.35	.35-	100.00
8043	Prior Years' Taxes	7,817.00	6,833.00	6,844.26	11.26-	100.16
8044	Supplemental Taxes	25,124.00	21,356.00	40,748.28	19,392.28-	190.80
8045	Education Rev Augmentation Fd	120,466.00-	150,167.00-	150,173.20-	6.20	100.00
8092	PERS Reduction Transfer	4,624.00				NO BDGT
8096	Charter School Trans In Lieu P	1,021,029.00-	1,105,980.00-	1,096,752.00-	9,228.00-	99.17
	Total Revenue Limit Sources	**3,218,541.00**	**3,849,023.00**	**3,479,303.32**	**369,719.68**	**90.39**
Federal Revenue						
8181	Special Education Entitlement	104,141.00	107,227.00	107,226.49	.51	100.00
8182	Special Education Discretiona	2,393.00	2,234.00	2,150.83	83.17	96.28
8285	Interagency Contracts Between	21,900.00	28,068.00	29,587.32	1,519.32-	105.41
8290	All Other Federal Revenue	87,285.00	129,423.00	100,350.98	29,072.02	77.54
	Total Federal Revenue	**215,719.00**	**266,952.00**	**239,315.62**	**27,636.38**	**89.65**
Other State Revenues						
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	100,046.00	108,347.22	8,301.22-	108.30
8590	All Other State Revenues	160,254.00	247,601.00	247,098.48	502.52	99.80
	Total Other State Revenues	**602,977.00**	**365,462.00**	**373,260.70**	**7,798.70-**	**102.13**
Other Local Revenue						
8660	Interest	5,000.00	4,500.00	6,342.50	1,842.50-	140.94
8675	Transportation Fees from Indiv	29,000.00				NO BDGT
8677	Interagency Services Between L	69,946.00	69,946.00	45,282.25	24,663.75	64.74
8689	All Other Fees and Contracts		20,000.00	21,469.02	1,469.02-	107.35
8699	All Other Local Revenue	48,360.00	50,001.00	51,825.43	1,824.43-	103.65
8782	All Other Transfers from Count			34,139.83	34,139.83-	NO BDGT
8792	Transfers of Apportionments Fr	257,126.00	357,307.00	433,231.11	75,924.11-	121.25
	Total Other Local Revenue	**409,432.00**	**501,754.00**	**592,290.14**	**90,536.14-**	**118.04**

Fund 010 - General Fund						Fiscal Year 2013/14 Through June 2014
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
	Total Year To Date Revenues	**4,446,669.00**	**4,983,191.00**	**4,684,169.78**	**299,021.22**	**94.00**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries	1,855,995.00	1,922,817.00		1,921,441.78	1,375.22	99.93
1110	Substitute Teacher	17,955.00	26,517.00		34,420.00	7,903.00-	129.80
1130	Stipend	500.00	500.00		500.00		100.00
1140	Extra Duty	20,143.00	47,583.00		36,925.00	10,658.00	77.60
1200	Certificated Pupil Support Sal		47,668.00		47,670.01	2.01-	100.00
1300	Cert Supervisors & Administrat	2,800.00					NO BDGT
1301	Superintendent	133,560.00	133,320.00		137,319.60	3,999.60-	103.00
1303	Principal	92,020.00	94,781.00		94,762.26	18.74	99.98
1900	Other Certificated Salaries	2,375.00	3,500.00		2,000.00	1,500.00	57.14
	Total Certificated Salaries	**2,125,348.00**	**2,276,686.00**	**.00**	**2,275,038.65**	**1,647.35**	**99.93**
Classified Salaries							
2100	Instructional Aides' Salaries	118,552.00	105,968.00		103,850.11	2,117.89	98.00
2110	Substitute Aide	1,343.00	2,849.00		4,281.76	1,432.76-	150.29
2150	Instructional Aide Overtime		492.00		491.74	.26	99.95
2200	Classified Support Salaries	287,556.00	294,566.00		281,956.67	12,609.33	95.72
2216	Substitute Bus Driver	427.00	767.00		766.80	.20	99.97
2250	Classified Support Overtime		6,036.00		7,754.32	1,718.32-	128.47
2400	Clerical and Office Salaries	126,459.00	130,365.00		124,447.37	5,917.63	95.46
2410	Clerical Sub				83.90	83.90-	NO BDGT
2450	Clerical/Office Overtime	5,641.00	9,450.00		12,551.67	3,101.67-	132.82
2900	Other Classified Salaries	29,459.00	50,044.00		45,847.15	4,196.85	91.61
2950	OTHER CLASS OVERTIME		120.00		176.45	56.45-	147.04
	Total Classified Salaries	**569,437.00**	**600,657.00**	**.00**	**582,207.94**	**18,449.06**	**96.93**
Employee Benefits							
3101	STRS, certificated positions	175,521.00	188,027.00		186,484.93	1,542.07	99.18
3202	PERS, classified positions	55,990.00	58,707.00		57,317.59	1,389.41	97.63
3301	OASDI/Medicare/Alternative, ce	28,583.00	30,519.00		31,554.33	1,035.33-	103.39
3302	OASDI/Medicare/Alternative, cl	42,038.00	43,640.00		42,431.91	1,208.09	97.23
3401	Health & Welfare Benefits, cer	269,024.00	273,424.00		275,790.50	2,366.50-	100.87
3402	Health & Welfare Benefits, cla	104,058.00	103,455.00		102,608.28	846.72	99.18
3501	SUI, certificated positions	1,019.00	1,087.00		1,086.80	.20	99.98

Fund 010 - General Fund							Fiscal Year 2013/14 Through June 2014
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Employee Benefits (continued)							
3502	SUI, classified positions	274.00	286.00		273.00	13.00	95.45
3601	Work Comp Ins, certificated po	63,338.00	68,781.00		68,733.27	47.73	99.93
3602	Work Comp Ins, classified posi	16,952.00	18,104.00		18,222.95	118.95-	100.66
3802	PERS Reduction, classified pos	4,624.00					NO BDGT
	Total Employee Benefits	**761,421.00**	**786,030.00**	**.00**	**784,503.56**	**1,526.44**	**99.81**
Books and Supplies							
4100	Textbooks	11,647.00	14,147.00		12,056.13	2,090.87	85.22
4300	Materials and Supplies	148,977.00	153,732.00		123,594.73	30,137.27	80.40
4310	Bus Fuel	24,639.00	24,455.00		19,495.25	4,959.75	79.72
4319	Supplies Undesignated	33,155.00	13,083.00			13,083.00	
4400	Non-Capitalized Equipment	27,400.00	39,696.00		13,455.43	26,240.57	33.90
	Total Books and Supplies	**245,818.00**	**245,113.00**	**.00**	**168,601.54**	**76,511.46**	**68.79**
Services and Other Operating Expenditures							
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		626.84	658.16	48.78
5201	Car Allowance	2,380.00	2,620.00		2,400.00	220.00	91.60
5220	STAFF DEVELOPMENT	14,917.00	35,970.00		28,186.05	7,783.95	78.36
5300	Dues and Memberships	8,160.00	8,510.00		5,546.39	2,963.61	65.17
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		4,921.78	1,213.22	80.22
5502	Electricity	67,010.00	66,539.00		64,664.67	1,874.33	97.18
5504	Water	9,815.00	12,855.00		11,249.87	1,605.13	87.51
5505	Rubbish	6,095.00	6,095.00		5,639.56	455.44	92.53
5506	Pest Control	1,950.00	2,750.00		2,388.00	362.00	86.84
5600	Rentals,Leases,Repairs & Nonca	110,768.00	108,324.00		81,437.11	26,886.89	75.18
5750	Direct Costs for Interfund Ser		80.00-		436.44-	356.44	545.55
5800	Professnl/Consult Serv & Opera	199,123.00	164,940.00	13,844.00	101,879.04	49,216.96	61.77
5801	Audit	18,250.00	20,342.00		20,341.17	.83	100.00
5803	Business Services Authority	112,382.00	112,382.00		112,382.00		100.00
5804	Employment Fees	1,397.00	1,891.00		1,532.00	359.00	81.02
5819	Holding	22,315.00	22,318.00		16,063.05	6,254.95	71.97
5899	Legal Services	33,500.00	43,520.00		36,597.62	6,922.38	84.09
5901	Phone Services	5,200.00	5,855.00		5,803.27	51.73	99.12
5902	Internet Services	14,560.00	21,020.00		21,005.00	15.00	99.93
5903	Postage	2,300.00	2,800.00		2,630.42	169.58	93.94

Fund 010 - General Fund							Fiscal Year 2013/14 Through June 2014
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
	Total Services and Other Operating Expenditures	**784,133.00**	**780,610.00**	**90,522.00**	**559,207.47**	**130,880.53**	**71.64**
Capital Outlay							
6400	Equipment		45,722.00		49,551.21	3,829.21-	108.37
	Total Capital Outlay	**.00**	**45,722.00**	**.00**	**49,551.21**	**3,829.21-**	**108.37**
Tuition							
7141	Other Tuition/Excess Costs to	73,695.00	102,213.00		54,632.00	47,581.00	53.45
7142	Other Tuition/Excess Costs to	62,291.00	131,956.00		122,397.87	9,558.13	92.76
	Total Tuition	**135,986.00**	**234,169.00**	**.00**	**177,029.87**	**57,139.13**	**75.60**
Transfers of Indirect/direct support costs							
7350	Direct Support/Indirect Costs				5,045.19-	5,045.19	NO BDGT
	Total Transfers of Indirect/direct support costs	**.00**	**.00**	**.00**	**5,045.19-**	**5,045.19**	**NO BDGT**
	Total Year To Date Expenditures	**4,622,143.00**	**4,968,987.00**	**90,522.00**	**4,591,095.05**	**287,369.95**	**92.39**

Fund 010 - General Fund — Fiscal Year 2013/14 Through June 2014

Object	Description		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation					
Assets					
9110	Cash in County Treasury		639,754.60	523,370.03	1,163,124.63
9120	Cash in Bank(s)		100.00		100.00
9130	Revolving Cash Account		1,000.00		1,000.00
9135	Cash with a Fiscal Agent/Trust		14,684.21	14,683.96-	.25
9140	Cash Collections Awaiting Depo		1,411.20	28,996.25	30,407.45
9200	Accounts Receivable - Clear		327,919.52	327,919.52-	
9201	Payroll Receivable		49.10	2,318.19	2,367.29
9211	Accounts Receivable - Setup			389,805.58	389,805.58
9290	Due From Other Governments		41,496.00	41,496.00-	
9291	Due From Other Governments-Set		631,676.00	572,082.00-	59,594.00
9311	Due From Other Funds - SetUp		7,206.14	5,045.19	12,251.33
		Total Assets	**1,665,296.77**	**6,646.24-**	**1,658,650.53**
Liabilities					
9510	Prior Year Liability - Clear		387,405.19	387,405.19-	
9511	Prior Year Liability - SetUp			266,476.75	266,476.75
9534	HW Benefits Liability		1,214.60-	1,214.60	
9535	UI Liability		5.13	2.10-	3.03
9539	Misc Deduction Liability		104.73-		104.73-
9552	Use Tax Payable		282.20	71.72-	210.48
9590	Due to Other Governments			9,497.00	9,497.00
9651	Deferred Revenue-Setup		648.17	10,569.69	11,217.86
		Total Liabilities	**387,021.36**	**99,720.97-**	**287,300.39**
		Calculated Fund Balance	**1,278,275.41**	**93,074.73**	**1,371,350.14**
Beginning Fund Balance					
9791	Beginning Fund Balance		1,278,275.41		1,278,275.41
		Beginning Fund Balance Proof	**.00**	**93,074.73**	**93,074.73**
		Change in Fund Balance - Excess Revenues (Expenditures)		**93,074.73**	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
Reserves					
9720	Reserve for Encumbrances			90,522.00	90,522.00
Restricted Balance					
9740	Legally Restricted Balance	63,711.00	216,126.00		

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 12, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 010 - General Fund — **Fiscal Year 2013/14 Through June 2014**

Memo Only - Ending Fund Balance Accounts (continued)

		Adopted		Revised		
Other Designations						
9780	Other Assignments	117,087.00		119,501.00		
9789	Reserv Econ Uncertain	231,108.00		247,849.00		
9790	Undesignated/Unappropriated	529,343.00		709,003.00		
	Total Other Designations		**.00**		**.00**	**.00**

Fund 010 - General Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	4,446,669.00	4,983,191.00		4,684,169.78	299,021.22	94.00
B. Expenditures	4,622,143.00	4,968,987.00	90,522.00	4,591,095.05	287,369.95	92.39
C. Subtotal (Revenue LESS Expense)	175,474.00-	14,204.00		93,074.73	11,651.27	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	175,474.00-	14,204.00		93,074.73	11,651.27	
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	1,292,479.00		1,371,350.14		
*Components of Ending Fund Balance						
Legally Restricted (9740)	63,711.00	216,126.00				
Other Designations (9780)	117,087.00	119,501.00				
Undesig/Unapprop (9790)	529,343.00	709,003.00				
Other	231,108.00	247,849.00		90,522.00		

Fund 130 - Cafeteria Fund — Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Federal Revenue						
8220	Child Nutrition Programs	96,633.00	96,633.00	100,049.12	3,416.12-	103.54
	Total Federal Revenue	**96,633.00**	**96,633.00**	**100,049.12**	**3,416.12-**	**103.54**
Other State Revenues						
8520	Child Nutrition Programs	8,000.00	8,000.00	7,627.11	372.89	95.34
	Total Other State Revenues	**8,000.00**	**8,000.00**	**7,627.11**	**372.89**	**95.34**
Other Local Revenue						
8634	Food Services Sales	59,200.00	58,000.00	65,905.05	7,905.05-	113.63
8660	Interest	100.00	100.00	85.49	14.51	85.49
	Total Other Local Revenue	**59,300.00**	**58,100.00**	**65,990.54**	**7,890.54-**	**113.58**
	Total Year To Date Revenues	**163,933.00**	**162,733.00**	**173,666.77**	**10,933.77-**	**106.72**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2200	Classified Support Salaries	41,656.00	43,224.00		42,352.02	871.98	97.98
2212	Subsitute Cafeteria Worker	4,740.00	4,740.00		1,324.63	3,415.37	27.95
2250	Classified Support Overtime	2,444.00	2,444.00		3,458.90	1,014.90-	141.53
2400	Clerical and Office Salaries	17,509.00	18,063.00		16,565.57	1,497.43	91.71
	Total Classified Salaries	**66,349.00**	**68,471.00**	**.00**	**63,701.12**	**4,769.88**	**93.03**
Employee Benefits							
3202	PERS, classified positions	7,214.00	7,422.00		6,990.25	431.75	94.18
3302	OASDI/Medicare/Alternative, cl	4,860.00	4,918.00		4,517.37	400.63	91.85
3402	Health & Welfare Benefits, cla	12,690.00	12,690.00		12,689.66	.34	100.00
3502	SUI, classified positions	31.00	32.00		29.38	2.62	91.81
3602	Work Comp Ins, classified posi	1,975.00	2,066.00		1,922.48	143.52	93.05
	Total Employee Benefits	**26,770.00**	**27,128.00**	**.00**	**26,149.14**	**978.86**	**96.39**
Books and Supplies							
4300	Materials and Supplies	6,500.00	9,000.00		7,791.03	1,208.97	86.57
4400	Non-Capitalized Equipment	3,500.00					NO BDGT
4700	Food	73,500.00	65,400.00		63,025.81	2,374.19	96.37
	Total Books and Supplies	**83,500.00**	**74,400.00**	**.00**	**70,816.84**	**3,583.16**	**95.18**
Services and Other Operating Expenditures							
5220	STAFF DEVELOPMENT	200.00	200.00			200.00	

Fund 130 - Cafeteria Fund							Fiscal Year 2013/14 Through June 2014
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5600	Rentals,Leases,Repairs & Nonca	2,200.00	4,216.00		2,458.70	1,757.30	58.32
5800	Professnl/Consult Serv & Opera	175.00	1,359.00		679.00	680.00	49.96
	Total Services and Other Operating Expenditures	**2,575.00**	**5,775.00**	**.00**	**3,137.70**	**2,637.30**	**54.33**
Transfers of Indirect/direct support costs							
7350	Direct Support/Indirect Costs				5,045.19	5,045.19-	NO BDGT
	Total Transfers of Indirect/direct support costs	**.00**	**.00**	**.00**	**5,045.19**	**5,045.19-**	**NO BDGT**
	Total Year To Date Expenditures	**179,194.00**	**175,774.00**	**.00**	**168,849.99**	**6,924.01**	**96.06**

Fund 130 - Cafeteria Fund — Fiscal Year 2013/14 Through June 2014

Object	Description		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation					
Assets					
9110	Cash in County Treasury		18,119.05	3,950.23	22,069.28
9120	Cash in Bank(s)		100.00		100.00
9140	Cash Collections Awaiting Depo		10,425.49	6,270.91	16,696.40
9200	Accounts Receivable - Clear		20,410.63	20,410.63-	
9211	Accounts Receivable - Setup			18,739.55	18,739.55
9320	Stores		6,750.12	894.19	7,644.31
		Total Assets	**55,805.29**	**9,444.25**	**65,249.54**
Liabilities					
9510	Prior Year Liability - Clear		1,636.34	1,636.34-	
9511	Prior Year Liability - SetUp			1,477.57	1,477.57
9552	Use Tax Payable		373.85	258.95-	114.90
9611	Due to Other Funds - SetUp		7,204.36	5,045.19	12,249.55
		Total Liabilities	**9,214.55**	**4,627.47**	**13,842.02**
		Calculated Fund Balance	**46,590.74**	**4,816.78**	**51,407.52**
Beginning Fund Balance					
9791	Beginning Fund Balance		46,590.74		46,590.74
		Beginning Fund Balance Proof	**.00**	**4,816.78**	**4,816.78**
		Change in Fund Balance - Excess Revenues (Expenditures)		**4,816.78**	

Memo Only - Ending Fund Balance Accounts			Adopted		Revised		
Other Designations							
9760	Other Commitments		10,533.00		34,950.00		
9790	Undesignated/Unappropriated				1,400.00-		
		Total Other Designations		**.00**		**.00**	**.00**

Fund 130 - Cafeteria Fund — Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	163,933.00	162,733.00		173,666.77	10,933.77-	106.72
B. Expenditures	179,194.00	175,774.00		168,849.99	6,924.01	96.06
C. Subtotal (Revenue LESS Expense)	15,261.00-	13,041.00-		4,816.78	17,857.78-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	15,261.00-	13,041.00-		4,816.78	17,857.78-	
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	33,550.00		51,407.52		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		1,400.00-				
Other	10,533.00	34,950.00				

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	550.00	550.00	789.96	239.96-	143.63
	Total Other Local Revenue	**550.00**	**550.00**	**789.96**	**239.96-**	**143.63**
	Total Year To Date Revenues	**550.00**	**550.00**	**789.96**	**239.96-**	**143.63**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Services and Other Operating Expenditures							
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
	Total Services and Other Operating Expenditures	**35,000.00**	**48,400.00**	**.00**	**22,900.00**	**25,500.00**	**47.31**
	Total Year To Date Expenditures	**35,000.00**	**48,400.00**	**.00**	**22,900.00**	**25,500.00**	**47.31**

Fund 140 - Deferred Maintenance Fund — Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	199,969.73	28,097.53-	171,872.20
9200	Accounts Receivable - Clear	169.17	169.17-	
9211	Accounts Receivable - Setup		156.66	156.66
9330	Prepaid Expenditures (Expenses		6,000.00	6,000.00
	Total Assets	**200,138.90**	**22,110.04-**	**178,028.86**
	Calculated Fund Balance	**200,138.90**	**22,110.04-**	**178,028.86**
Beginning Fund Balance				
9791	Beginning Fund Balance	200,138.90		200,138.90
	Beginning Fund Balance Proof	**.00**	**22,110.04-**	**22,110.04-**
	Change in Fund Balance - Excess Revenues (Expenditures)		**(22,110.04)**	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9760	Other Commitments	155,683.00	152,289.00

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	550.00	550.00		789.96	239.96-	143.63
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-		22,110.04-	25,739.96-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	34,450.00-	47,850.00-		22,110.04-	25,739.96-	
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		178,028.86		
*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 June 2014
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	100.00	100.00	81.50	18.50	81.50
	Total Other Local Revenue	**100.00**	**100.00**	**81.50**	**18.50**	**81.50**
	Total Year To Date Revenues	**100.00**	**100.00**	**81.50**	**18.50**	**81.50**

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	19,689.14	81.24	19,770.38
9200	Accounts Receivable - Clear	16.86	16.86-	
9211	Accounts Receivable - Setup		17.12	17.12
	Total Assets	**19,706.00**	**81.50**	**19,787.50**
	Calculated Fund Balance	**19,706.00**	**81.50**	**19,787.50**
Beginning Fund Balance				
9791	Beginning Fund Balance	19,706.00		19,706.00
	Beginning Fund Balance Proof	**.00**	**81.50**	**81.50**
	Change in Fund Balance - Excess Revenues (Expenditures)		**81.50**	

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9760	Other Commitments	19,826.00	19,806.00

Fund 150 - Pupil Transportation Equipment — Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	100.00	100.00		81.50	18.50	81.50
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	100.00	100.00		81.50	18.50	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	100.00	100.00		81.50	18.50	
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		19,787.50		
*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 June 2014
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	36.01		36.01
	Calculated Fund Balance	**36.01**	**.00**	**36.01**
Beginning Fund Balance				
9791	Beginning Fund Balance	36.01		36.01
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)			

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9760	Other Commitments	36.00	36.00

Fund 171 - S/R Capital Outlay-Technology

Fiscal Year 2013/14 Through June 2014

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

Fund 173 - S/R Capital Outlay-Equipment						Fiscal Year 2013/14 Through June 2014
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	60.00	60.00	43.36	16.64	72.27
	Total Other Local Revenue	**60.00**	**60.00**	**43.36**	**16.64**	**72.27**
	Total Year To Date Revenues	**60.00**	**60.00**	**43.36**	**16.64**	**72.27**

Fund 173 - S/R Capital Outlay-Equipment — Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	10,460.59	42.83	10,503.42
9200	Accounts Receivable - Clear	8.69	8.69-	
9211	Accounts Receivable - Setup		9.22	9.22
	Total Assets	**10,469.28**	**43.36**	**10,512.64**
	Calculated Fund Balance	**10,469.28**	**43.36**	**10,512.64**
Beginning Fund Balance				
9791	Beginning Fund Balance	10,469.28		10,469.28
	Beginning Fund Balance Proof	**.00**	**43.36**	**43.36**
	Change in Fund Balance - Excess Revenues (Expenditures)		**43.36**	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9760	Other Commitments	10,546.00	10,529.00

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	60.00	60.00		43.36	16.64	72.27
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	60.00	60.00		43.36	16.64	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	60.00	60.00		43.36	16.64	
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		10,512.64		
*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 June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest			39.30	39.30-	NO BDGT
	Total Other Local Revenue	**.00**	**.00**	**39.30**	**39.30-**	**NO BDGT**
	Total Year To Date Revenues	**.00**	**.00**	**39.30**	**39.30-**	**NO BDGT**

Fund 211 - Building Fund				Fiscal Year 2013/14 Through June 2014
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	11,176.49	39.13	11,215.62
9200	Accounts Receivable - Clear	9.71	9.71-	
9211	Accounts Receivable - Setup		9.88	9.88
	Total Assets	**11,186.20**	**39.30**	**11,225.50**
Liabilities				
9611	Due to Other Funds - SetUp	11,186.20		11,186.20
	Calculated Fund Balance	**.00**	**39.30**	**39.30**
	Beginning Fund Balance Proof	**.00**	**39.30**	**39.30**
	Change in Fund Balance - Excess Revenues (Expenditures)		**39.30**	

Fund 211 - Building Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues				39.30	39.30-	NO BDGT
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	.00	.00		39.30	39.30-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	.00		39.30	39.30-	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	.00		39.30		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Fund 251 - Developer Fees

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	160.00	160.00	115.52	44.48	72.20
8681	Mitigation/Developer Fees		2,677.00	14,547.90	11,870.90-	543.44
	Total Other Local Revenue	**160.00**	**2,837.00**	**14,663.42**	**11,826.42-**	**516.86**
	Total Year To Date Revenues	**160.00**	**2,837.00**	**14,663.42**	**11,826.42-**	**516.86**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Services and Other Operating Expenditures							
5750	Direct Costs for Interfund Ser		80.00		436.44	356.44-	545.55
	Total Services and Other Operating Expenditures	**.00**	**80.00**	**.00**	**436.44**	**356.44-**	**545.55**
Capital Outlay							
6100	Sites and Improvement of Sites		6,507.00		6,506.25	.75	99.99
	Total Capital Outlay	**.00**	**6,507.00**	**.00**	**6,506.25**	**.75**	**99.99**
	Total Year To Date Expenditures	**.00**	**6,587.00**	**.00**	**6,942.69**	**355.69-**	**105.40**

Fund 251 - Developer Fees — Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	28,311.85	7,723.70	36,035.55
9200	Accounts Receivable - Clear	24.03	24.03-	
9211	Accounts Receivable - Setup		21.06	21.06
9311	Due From Other Funds - SetUp	11,186.20		11,186.20
	Total Assets	**39,522.08**	**7,720.73**	**47,242.81**
	Calculated Fund Balance	**39,522.08**	**7,720.73**	**47,242.81**
Beginning Fund Balance				
9791	Beginning Fund Balance	39,522.08		39,522.08
	Beginning Fund Balance Proof	**.00**	**7,720.73**	**7,720.73**
	Change in Fund Balance - Excess Revenues (Expenditures)		**7,720.73**	

Memo Only - Ending Fund Balance Accounts		Adopted	Revised
Other Designations			
9780	Other Assignments	28,502.00	35,772.00

Fund 251 - Developer Fees

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	160.00	2,837.00		14,663.42	11,826.42-	516.86
B. Expenditures		6,587.00		6,942.69	355.69-	105.40
C. Subtotal (Revenue LESS Expense)	160.00	3,750.00-		7,720.73	11,470.73-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	160.00	3,750.00-		7,720.73	11,470.73-	
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		47,242.81		
*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 June 2014
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1.78		1.78
Liabilities				
9611	Due to Other Funds - SetUp	1.78		1.78
	Calculated Fund Balance	**.00**	**.00**	**.00**
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)			

Fund 355 - School Facilities Hardship

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)						
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						

Fund 401 - Sp Res Cap Outlay Proj, Constr — Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	244.59		244.59
	Calculated Fund Balance	**244.59**	**.00**	**244.59**
Beginning Fund Balance				
9791	Beginning Fund Balance	244.59		244.59
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)			

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

Fund 401 - Sp Res Cap Outlay Proj, Constr — Fiscal Year 2013/14 Through June 2014

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

Fund 510 - Bond Interest & Redem 67117056						Fiscal Year 2013/14 Through June 2014	
Object	Description	Adopted Budget	Revised Budget		Revenue	Balance	% Rcvd
Revenue Detail							
Other State Revenues							
8571	Voted Indebtedness Levies, HOP	1,419.00	1,238.00		1,238.21	.21-	100.02
	Total Other State Revenues	**1,419.00**	**1,238.00**		**1,238.21**	**.21-**	**100.02**
Other Local Revenue							
8611	Voted Indebtedness Levies, Sec	235,409.00	238,068.00		242,835.38	4,767.38-	102.00
8612	Voted Indebtedness Levies, Uns	4,966.00	6,425.00		6,424.96	.04	100.00
8613	Voted Indebtedness Levies, P/Y		46.00		45.52	.48	98.96
8614	Voted Indebtedness Levies, Sup		1,694.00		2,794.44	1,100.44-	164.96
8660	Interest	500.00	552.00		641.45	89.45-	116.20
	Total Other Local Revenue	**240,875.00**	**246,785.00**		**252,741.75**	**5,956.75-**	**102.41**
	Total Year To Date Revenues	**242,294.00**	**248,023.00**		**253,979.96**	**5,956.96-**	**102.40**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
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
	Total Debt Service	**252,750.00**	**252,750.00**	**.00**	**252,750.00**	**.00**	**100.00**
	Total Year To Date Expenditures	**252,750.00**	**252,750.00**	**.00**	**252,750.00**	**.00**	**100.00**

Fund 510 - Bond Interest & Redem 67117056				Fiscal Year 2013/14 Through June 2014	
Object	Description		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation					
Assets					
9110	Cash in County Treasury		234,973.78	1,271.56	236,245.34
9200	Accounts Receivable - Clear		177.86	177.86-	
9211	Accounts Receivable - Setup			136.26	136.26
		Total Assets	**235,151.64**	**1,229.96**	**236,381.60**
		Calculated Fund Balance	**235,151.64**	**1,229.96**	**236,381.60**
Beginning Fund Balance					
9791	Beginning Fund Balance		235,151.64		235,151.64
		Beginning Fund Balance Proof	**.00**	**1,229.96**	**1,229.96**
		Change in Fund Balance - Excess Revenues (Expenditures)		**1,229.96**	

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9760	Other Commitments	216,545.00	230,425.00

Fund 510 - Bond Interest & Redem 67117056 — Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	242,294.00	248,023.00		253,979.96	5,956.96-	102.40
B. Expenditures	252,750.00	252,750.00		252,750.00		100.00
C. Subtotal (Revenue LESS Expense)	10,456.00-	4,727.00-		1,229.96	5,956.96-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	10,456.00-	4,727.00-		1,229.96	5,956.96-	
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	230,425.00		236,381.60		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	216,545.00	230,425.00				

Fund 511 - Bond Interest & Redem 67118381 — Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	Voted Indebtedness Levies, HOP	1,466.00	1,280.00	1,279.40	.60	99.95
	Total Other State Revenues	**1,466.00**	**1,280.00**	**1,279.40**	**.60**	**99.95**
Other Local Revenue						
8611	Voted Indebtedness Levies, Sec	243,314.00	242,940.00	247,736.44	4,796.44-	101.97
8612	Voted Indebtedness Levies, Uns	5,477.00	7,081.00	7,080.53	.47	99.99
8613	Voted Indebtedness Levies, P/Y		49.00	48.65	.35	99.29
8614	Voted Indebtedness Levies, Sup		1,802.00	2,974.47	1,172.47-	165.06
8660	Interest	600.00	584.00	645.12	61.12-	110.47
	Total Other Local Revenue	**249,391.00**	**252,456.00**	**258,485.21**	**6,029.21-**	**102.39**
	Total Year To Date Revenues	**250,857.00**	**253,736.00**	**259,764.61**	**6,028.61-**	**102.38**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
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
	Total Debt Service	**254,088.00**	**254,858.00**	**.00**	**254,857.50**	**.50**	**100.00**
	Total Year To Date Expenditures	**254,088.00**	**254,858.00**	**.00**	**254,857.50**	**.50**	**100.00**

Fund 511 - Bond Interest & Redem 67118381 — Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	221,729.96	4,938.06	226,668.02
9200	Accounts Receivable - Clear	164.57	164.57-	
9211	Accounts Receivable - Setup		133.62	133.62
	Total Assets	**221,894.53**	**4,907.11**	**226,801.64**
	Calculated Fund Balance	**221,894.53**	**4,907.11**	**226,801.64**
Beginning Fund Balance				
9791	Beginning Fund Balance	221,894.53		221,894.53
	Beginning Fund Balance Proof	**.00**	**4,907.11**	**4,907.11**
	Change in Fund Balance - Excess Revenues (Expenditures)		**4,907.11**	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9760	Other Commitments	210,007.00	220,773.00

Fund 511 - Bond Interest & Redem 67118381 — Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	250,857.00	253,736.00		259,764.61	6,028.61-	102.38
B. Expenditures	254,088.00	254,858.00		254,857.50	.50	100.00
C. Subtotal (Revenue LESS Expense)	3,231.00-	1,122.00-		4,907.11	6,029.11-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	3,231.00-	1,122.00-		4,907.11	6,029.11-	
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	220,773.00		226,801.64		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	210,007.00	220,773.00				

Fund 010 - General Fund						Fiscal Year 2014/15 Through July 2014
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Revenue Limit Sources						
8011	Rev Lim/LCFF	2,689,007.00	2,689,007.00	131,848.00	2,557,159.00	4.90
8012	Education Protection Act	571,215.00	571,215.00		571,215.00	
8021	Homeowners' Exemption	18,445.00	18,445.00		18,445.00	
8041	Secured Rolls Tax	2,029,643.00	2,029,643.00		2,029,643.00	
8042	Unsecured Roll Taxes	74,604.00	74,604.00		74,604.00	
8043	Prior Years' Taxes	6,833.00	6,833.00		6,833.00	
8044	Supplemental Taxes	21,356.00	21,356.00		21,356.00	
8045	Education Rev Augmentation Fd	150,167.00-	150,167.00-		150,167.00-	
8096	Charter School Trans In Lieu P	1,097,682.00-	1,097,682.00-		1,097,682.00-	
	Total Revenue Limit Sources	**4,163,254.00**	**4,163,254.00**	**131,848.00**	**4,031,406.00**	**3.17**
Federal Revenue						
8181	Special Education Entitlement	103,022.00	103,022.00		103,022.00	
8182	Special Education Discretiona	2,151.00	2,151.00		2,151.00	
8290	All Other Federal Revenue	91,153.00	91,153.00		91,153.00	
	Total Federal Revenue	**196,326.00**	**196,326.00**	**.00**	**196,326.00**	
Other State Revenues						
8550	Mandated Cost Reimbursements	17,815.00	17,815.00		17,815.00	
8560	State Lottery Revenue	101,082.00	101,082.00	28,890.81	72,191.19	28.58
	Total Other State Revenues	**118,897.00**	**118,897.00**	**28,890.81**	**90,006.19**	**24.30**
Other Local Revenue						
8660	Interest	3,200.00	3,200.00		3,200.00	
8677	Interagency Services Between L	52,876.00	52,876.00		52,876.00	
8689	All Other Fees and Contracts	20,000.00	20,000.00		20,000.00	
8699	All Other Local Revenue	44,497.00	44,497.00	9,338.03	35,158.97	20.99
8792	Transfers of Apportionments Fr	274,681.00	274,681.00	28,031.00	246,650.00	10.20
	Total Other Local Revenue	**395,254.00**	**395,254.00**	**37,369.03**	**357,884.97**	**9.45**
	Total Year To Date Revenues	**4,873,731.00**	**4,873,731.00**	**198,107.84**	**4,675,623.16**	**4.06**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries	1,879,980.00	1,879,980.00	1,791,772.18		88,207.82	
1110	Substitute Teacher	21,735.00	21,735.00			21,735.00	

Fund 010 - General Fund							Fiscal Year 2014/15 Through July 2014
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Certificated Salaries (continued)							
1130	Stipend	4,500.00	4,500.00			4,500.00	
1140	Extra Duty	68,478.00	68,478.00			68,478.00	
1200	Certificated Pupil Support Sal	47,497.00	47,497.00			47,497.00	
1301	Superintendent	133,320.00	133,320.00	125,876.30	11,443.30	3,999.60-	8.58
1303	Principal	98,758.00	98,758.00	86,882.62	7,898.42	3,976.96	8.00
1900	Other Certificated Salaries	7,120.00	7,120.00			7,120.00	
	Total Certificated Salaries	**2,261,388.00**	**2,261,388.00**	**2,004,531.10**	**19,341.72**	**237,515.18**	**0.86**
Classified Salaries							
2100	Instructional Aides' Salaries	106,954.00	106,954.00	77,503.06		29,450.94	
2110	Substitute Aide	1,343.00	1,343.00			1,343.00	
2200	Classified Support Salaries	317,810.00	317,810.00	242,088.73	10,177.00	65,544.27	3.20
2216	Substitute Bus Driver	427.00	427.00			427.00	
2400	Clerical and Office Salaries	130,087.00	130,087.00	113,988.71	8,722.27	7,376.02	6.70
2450	Clerical/Office Overtime	8,359.00	8,359.00			8,359.00	
2900	Other Classified Salaries	51,009.00	51,009.00	45,361.60		5,647.40	
	Total Classified Salaries	**615,989.00**	**615,989.00**	**478,942.10**	**18,899.27**	**118,147.63**	**3.07**
Employee Benefits							
3101	STRS, certificated positions	214,918.00	214,918.00	178,197.36	1,735.31	34,985.33	0.81
3202	PERS, classified positions	62,740.00	62,740.00	52,824.89	2,224.63	7,690.48	3.55
3301	OASDI/Medicare/Alternative, ce	30,570.00	30,570.00	26,615.53	277.32	3,677.15	0.91
3302	OASDI/Medicare/Alternative, cl	45,111.00	45,111.00	34,367.16	1,445.79	9,298.05	3.20
3401	Health & Welfare Benefits, cer	281,426.00	281,426.00	264,787.00		16,639.00	
3402	Health & Welfare Benefits, cla	108,857.00	108,857.00	96,135.10		12,721.90	
3501	SUI, certificated positions	1,090.00	1,090.00	952.69	9.56	127.75	0.88
3502	SUI, classified positions	295.00	295.00	224.61	9.45	60.94	3.20
3601	Work Comp Ins, certificated po	68,274.00	68,274.00	57,011.46	555.18	10,707.36	0.81
3602	Work Comp Ins, classified posi	18,737.00	18,737.00	13,606.61	536.93	4,593.46	2.87
	Total Employee Benefits	**832,018.00**	**832,018.00**	**724,722.41**	**6,794.17**	**100,501.42**	**0.82**
Books and Supplies							
4100	Textbooks	14,147.00	14,147.00	9,285.61		4,861.39	
4300	Materials and Supplies	164,496.00	164,496.00	67,837.07	3,165.29	93,493.64	1.92
4310	Bus Fuel	24,700.00	24,700.00	21,870.97	173.38	2,655.65	0.70
4319	Supplies Undesignated	3,828.00	3,828.00			3,828.00	
4400	Non-Capitalized Equipment	53,600.00	53,600.00	1,596.38		52,003.62	
	Total Books and Supplies	**260,771.00**	**260,771.00**	**100,590.03**	**3,338.67**	**156,842.30**	**1.28**

Fund 010 - General Fund							Fiscal Year 2014/15 Through July 2014
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures							
5100	Sub Agreements for Prof Servic	105,320.00	105,320.00			105,320.00	
5200	Travel and Conferences	1,285.00	1,285.00			1,285.00	
5201	Car Allowance	5,020.00	5,020.00	2,200.00	200.00	2,620.00	3.98
5220	STAFF DEVELOPMENT	22,114.00	22,114.00	7,845.00	1,600.00	12,669.00	7.24
5300	Dues and Memberships	8,660.00	8,660.00	1,049.17	3,069.00	4,541.83	35.44
5450	Other Insurance	26,286.00	30,150.00	30,150.30		.30-	
5501	Natural Gas	6,445.00	6,445.00	5,500.00		945.00	
5502	Electricity	70,360.00	70,360.00	66,000.00		4,360.00	
5504	Water	10,306.00	10,306.00	10,412.00	147.59-	41.59	-1.43
5505	Rubbish	6,400.00	6,400.00	5,558.62	441.38	400.00	6.90
5506	Pest Control	1,950.00	1,950.00	1,950.00			
5600	Rentals,Leases,Repairs & Nonca	114,184.00	117,994.00	60,150.52	9,658.23	48,185.25	8.19
5800	Professnl/Consult Serv & Opera	251,783.00	251,783.00	110,049.11	7,541.59	134,192.30	3.00
5801	Audit	20,342.00	20,342.00	.83		20,341.17	
5803	Business Services Authority	112,382.00	112,382.00	113,801.00		1,419.00-	
5804	Employment Fees	1,894.00	1,894.00	876.00	67.00	951.00	3.54
5819	Holding	22,315.00	22,315.00			22,315.00	
5899	Legal Services	43,520.00	43,520.00	35,000.00	74.00-	8,594.00	-0.17
5901	Phone Services	5,465.00	5,465.00	3,350.00	270.14-	2,385.14	-4.94
5902	Internet Services	18,250.00	18,250.00	7,000.80	6.67-	11,255.87	-0.04
5903	Postage	2,415.00	2,415.00			2,415.00	
	Total Services and Other Operating Expenditures	**856,696.00**	**864,370.00**	**460,893.35**	**22,078.80**	**381,397.85**	**2.55**
Capital Outlay							
6200	Buildings and Improvement of B	50,000.00	50,000.00			50,000.00	
	Total Capital Outlay	**50,000.00**	**50,000.00**	**.00**	**.00**	**50,000.00**	
Tuition							
7141	Other Tuition/Excess Costs to	89,897.00	89,897.00			89,897.00	
7142	Other Tuition/Excess Costs to	131,104.00	131,104.00			131,104.00	
	Total Tuition	**221,001.00**	**221,001.00**	**.00**	**.00**	**221,001.00**	
	Total Year To Date Expenditures	**5,097,863.00**	**5,105,537.00**	**3,769,678.99**	**70,452.63**	**1,265,405.38**	**1.38**

Fund 010 - General Fund — Fiscal Year 2014/15 Through July 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1,163,041.27	501,844.86	1,664,886.13
9140	Cash Collections Awaiting Depo		30,407.45-	30,407.45-
9200	Accounts Receivable - Clear		48,848.83-	48,848.83-
9201	Payroll Receivable		291.14-	291.14-
9290	Due From Other Governments		502,353.00-	502,353.00-
9311	Due From Other Funds - SetUp		5,045.19-	5,045.19-
	Total Assets	**1,163,041.27**	**85,100.75-**	**1,077,940.52**
Liabilities				
9510	Prior Year Liability - Clear		169,873.94-	169,873.94-
9534	HW Benefits Liability		42,987.15-	42,987.15-
9535	UI Liability		19.01	19.01
9537	Retiree Benefit Liability		296.60	296.60
9552	Use Tax Payable		210.48-	210.48-
	Total Liabilities	**.00**	**212,755.96-**	**212,755.96-**
	Calculated Fund Balance	**1,163,041.27**	**127,655.21**	**1,290,696.48**
Beginning Fund Balance				
9791	Beginning Fund Balance	1,163,041.27		1,163,041.27
	Beginning Fund Balance Proof	**.00**	**127,655.21**	**127,655.21**
	Change in Fund Balance - Excess Revenues (Expenditures)		**127,655.21**	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
Reserves					
9720	Reserve for Encumbrances			3,769,678.99	3,769,678.99
Restricted Balance					
9740	Legally Restricted Balance	86,500.00	86,500.00		
Other Designations					
9780	Other Assignments	134,802.00	134,802.00		
9789	Reserv Econ Uncertain	254,894.00	254,894.00		
9790	Undesignated/Unappropriated	602,058.00	594,384.00		
	Total Other Designations	**.00**		**.00**	**.00**

Fund 010 - General Fund						Fiscal Year 2014/15 Through July 2014
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	4,873,731.00	4,873,731.00		198,107.84	4,675,623.16	4.06
B. Expenditures	5,097,863.00	5,105,537.00	3,769,678.99	70,452.63	1,265,405.38	1.38
C. Subtotal (Revenue LESS Expense)	224,132.00-	231,806.00-		127,655.21	3,410,217.78	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	224,132.00-	231,806.00-		127,655.21	3,410,217.78	
F. Fund Balance:						
Beginning Balance (9791)	1,302,386.00	1,302,386.00		1,163,041.27		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,302,386.00	1,302,386.00		1,163,041.27		
G. Calculated Ending Balance	1,078,254.00	1,070,580.00		1,290,696.48		
*Components of Ending Fund Balance						
Legally Restricted (9740)	86,500.00	86,500.00				
Other Designations (9780)	134,802.00	134,802.00				
Undesig/Unapprop (9790)	602,058.00	594,384.00				
Other	254,894.00	254,894.00		3,769,678.99		

Fund 130 - Cafeteria Fund — Fiscal Year 2014/15 Through July 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Federal Revenue						
8220	Child Nutrition Programs	96,600.00	96,600.00		96,600.00	
	Total Federal Revenue	**96,600.00**	**96,600.00**	**.00**	**96,600.00**	
Other State Revenues						
8520	Child Nutrition Programs	8,000.00	8,000.00		8,000.00	
	Total Other State Revenues	**8,000.00**	**8,000.00**	**.00**	**8,000.00**	
Other Local Revenue						
8634	Food Services Sales	58,000.00	58,000.00		58,000.00	
8660	Interest	100.00	100.00		100.00	
	Total Other Local Revenue	**58,100.00**	**58,100.00**	**.00**	**58,100.00**	
	Total Year To Date Revenues	**162,700.00**	**162,700.00**	**.00**	**162,700.00**	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2200	Classified Support Salaries	43,386.00	43,386.00	41,261.00		2,125.00	
2212	Subsitute Cafeteria Worker	4,740.00	4,740.00			4,740.00	
2250	Classified Support Overtime	2,444.00	2,444.00			2,444.00	
2400	Clerical and Office Salaries	17,896.00	17,896.00	17,116.00		780.00	
	Total Classified Salaries	**68,466.00**	**68,466.00**	**58,377.00**	**.00**	**10,089.00**	
Employee Benefits							
3202	PERS, classified positions	6,872.00	6,872.00	6,871.56		.44	
3302	OASDI/Medicare/Alternative, cl	4,585.00	4,585.00	4,097.03		487.97	
3402	Health & Welfare Benefits, cla	13,275.00	13,275.00	13,274.70		.30	
3502	SUI, classified positions	30.00	30.00	26.78		3.22	
3602	Work Comp Ins, classified posi	1,918.00	1,918.00	1,658.61		259.39	
	Total Employee Benefits	**26,680.00**	**26,680.00**	**25,928.68**	**.00**	**751.32**	
Books and Supplies							
4300	Materials and Supplies	9,000.00	9,000.00	9,000.00			
4400	Non-Capitalized Equipment	3,500.00	3,500.00			3,500.00	
4700	Food	64,000.00	64,000.00	53,200.00		10,800.00	
	Total Books and Supplies	**76,500.00**	**76,500.00**	**62,200.00**	**.00**	**14,300.00**	
Services and Other Operating Expenditures							
5220	STAFF DEVELOPMENT	200.00	200.00			200.00	

Fund 130 - Cafeteria Fund							Fiscal Year 2014/15 Through July 2014
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5600	Rentals,Leases,Repairs & Nonca	4,100.00	4,100.00	2,700.00		1,400.00	
5800	Professnl/Consult Serv & Opera	1,475.00	1,475.00			1,475.00	
	Total Services and Other Operating Expenditures	**5,775.00**	**5,775.00**	**2,700.00**	**.00**	**3,075.00**	
	Total Year To Date Expenditures	**177,421.00**	**177,421.00**	**149,205.68**	**.00**	**28,215.32**	

Fund 130 - Cafeteria Fund — Fiscal Year 2014/15 Through July 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	22,069.28	23,438.00	45,507.28
9140	Cash Collections Awaiting Depo		16,696.40-	16,696.40-
9200	Accounts Receivable - Clear		13,058.81-	13,058.81-
	Total Assets	**22,069.28**	**6,317.21-**	**15,752.07**
Liabilities				
9510	Prior Year Liability - Clear		1,157.12-	1,157.12-
9552	Use Tax Payable		114.90-	114.90-
9611	Due to Other Funds - SetUp		5,045.19-	5,045.19-
	Total Liabilities	**.00**	**6,317.21-**	**6,317.21-**
	Calculated Fund Balance	**22,069.28**	**.00**	**22,069.28**
Beginning Fund Balance				
9791	Beginning Fund Balance	22,069.28		22,069.28
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)		**.00**	

Memo Only - Ending Fund Balance Accounts		Adopted	Revised		
Reserves					
9720	Reserve for Encumbrances			149,205.68	149,205.68
Other Designations					
9760	Other Commitments	20,229.00	20,229.00		

Fund 130 - Cafeteria Fund — Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	162,700.00	162,700.00			162,700.00	
B. Expenditures	177,421.00	177,421.00	149,205.68		28,215.32	
C. Subtotal (Revenue LESS Expense)	14,721.00-	14,721.00-		.00	134,484.68	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	14,721.00-	14,721.00-		.00	134,484.68	
F. Fund Balance:						
Beginning Balance (9791)	34,950.00	34,950.00		22,069.28		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	34,950.00	34,950.00		22,069.28		
G. Calculated Ending Balance	20,229.00	20,229.00		22,069.28		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	20,229.00	20,229.00		149,205.68		

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2014/15 Through July 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	400.00	400.00		400.00	
	Total Other Local Revenue	**400.00**	**400.00**	**.00**	**400.00**	
	Total Year To Date Revenues	**400.00**	**400.00**	**.00**	**400.00**	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Services and Other Operating Expenditures							
5600	Rentals,Leases,Repairs & Nonca	50,000.00	50,000.00	5,995.79	6,000.00	38,004.21	12.00
	Total Services and Other Operating Expenditures	**50,000.00**	**50,000.00**	**5,995.79**	**6,000.00**	**38,004.21**	**12.00**
	Total Year To Date Expenditures	**50,000.00**	**50,000.00**	**5,995.79**	**6,000.00**	**38,004.21**	**12.00**

Fund 140 - Deferred Maintenance Fund — Fiscal Year 2014/15 Through July 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	171,872.20		171,872.20
9330	Prepaid Expenditures (Expenses		6,000.00-	6,000.00-
	Total Assets	**171,872.20**	**6,000.00-**	**165,872.20**
	Calculated Fund Balance	**171,872.20**	**6,000.00-**	**165,872.20**
Beginning Fund Balance				
9791	Beginning Fund Balance	171,872.20		171,872.20
	Beginning Fund Balance Proof	**.00**	**6,000.00-**	**6,000.00-**
	Change in Fund Balance - Excess Revenues (Expenditures)		**(6,000.00)**	

Memo Only - Ending Fund Balance Accounts		Adopted	Revised		
Reserves					
9720	Reserve for Encumbrances			5,995.79	5,995.79
Other Designations					
9760	Other Commitments	102,689.00	102,689.00		

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	400.00	400.00			400.00	
B. Expenditures	50,000.00	50,000.00	5,995.79	6,000.00	38,004.21	12.00
C. Subtotal (Revenue LESS Expense)	49,600.00-	49,600.00-		6,000.00-	37,604.21-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	49,600.00-	49,600.00-		6,000.00-	37,604.21-	
F. Fund Balance:						
Beginning Balance (9791)	152,289.00	152,289.00		171,872.20		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	152,289.00	152,289.00		171,872.20		
G. Calculated Ending Balance	102,689.00	102,689.00		165,872.20		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	102,689.00	102,689.00		5,995.79		

Fund 150 - Pupil Transportation Equipment — Fiscal Year 2014/15 Through July 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	100.00	100.00		100.00	
	Total Other Local Revenue	**100.00**	**100.00**	**.00**	**100.00**	
	Total Year To Date Revenues	**100.00**	**100.00**	**.00**	**100.00**	

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2014/15 Through July 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	19,770.38		19,770.38
	Calculated Fund Balance	**19,770.38**	**.00**	**19,770.38**
Beginning Fund Balance				
9791	Beginning Fund Balance	19,770.38		19,770.38
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)		**.00**	

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9760	Other Commitments	19,906.00	19,906.00

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	100.00	100.00			100.00	
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	100.00	100.00		.00	100.00	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	100.00	100.00		.00	100.00	
F. Fund Balance:						
Beginning Balance (9791)	19,806.00	19,806.00		19,770.38		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	19,806.00	19,806.00		19,770.38		
G. Calculated Ending Balance	19,906.00	19,906.00		19,770.38		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	19,906.00	19,906.00				

Fund 171 - S/R Capital Outlay-Technology

Fiscal Year 2014/15 Through July 2014

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

Memo Only - Ending Fund Balance Accounts

Object	Description	Adopted	Revised
Other Designations			
9760	Other Commitments	36.00	36.00

Fund 171 - S/R Capital Outlay-Technology

Fiscal Year 2014/15 Through July 2014

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

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2014/15 Through July 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	50.00	50.00		50.00	
	Total Other Local Revenue	**50.00**	**50.00**	**.00**	**50.00**	
	Total Year To Date Revenues	**50.00**	**50.00**	**.00**	**50.00**	

Fund 173 - S/R Capital Outlay-Equipment — Fiscal Year 2014/15 Through July 2014

Object	Description		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation					
Assets					
9110	Cash in County Treasury		10,503.42		10,503.42
		Calculated Fund Balance	**10,503.42**	**.00**	**10,503.42**
Beginning Fund Balance					
9791	Beginning Fund Balance		10,503.42		10,503.42
		Beginning Fund Balance Proof	**.00**	**.00**	**.00**
		Change in Fund Balance - Excess Revenues (Expenditures)		**.00**	

Memo Only - Ending Fund Balance Accounts				
		Adopted	Revised	
Other Designations				
9760	Other Commitments	10,579.00	10,579.00	

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	50.00	50.00			50.00	
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	50.00	50.00		.00	50.00	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	50.00	50.00		.00	50.00	
F. Fund Balance:						
Beginning Balance (9791)	10,529.00	10,529.00		10,503.42		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	10,529.00	10,529.00		10,503.42		
G. Calculated Ending Balance	10,579.00	10,579.00		10,503.42		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	10,579.00	10,579.00				

Fund 211 - Building Fund — Fiscal Year 2014/15 Through July 2014

Object	Description		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation					
Assets					
9110	Cash in County Treasury		11,215.62		11,215.62
		Calculated Fund Balance	**11,215.62**	**.00**	**11,215.62**
Beginning Fund Balance					
9791	Beginning Fund Balance		11,215.62		11,215.62
		Beginning Fund Balance Proof	**.00**	**.00**	**.00**
		Change in Fund Balance - Excess Revenues (Expenditures)			

Fund 211 - Building Fund

Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)				11,215.62		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	.00	.00		11,215.62		
G. Calculated Ending Balance	.00	.00		11,215.62		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Fund 251 - Developer Fees — Fiscal Year 2014/15 Through July 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	160.00	160.00		160.00	
	Total Other Local Revenue	**160.00**	**160.00**	**.00**	**160.00**	
	Total Year To Date Revenues	**160.00**	**160.00**	**.00**	**160.00**	

Fund 251 - Developer Fees				Fiscal Year 2014/15 Through July 2014
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	36,035.55		36,035.55
	Calculated Fund Balance	**36,035.55**	**.00**	**36,035.55**
Beginning Fund Balance				
9791	Beginning Fund Balance	36,035.55		36,035.55
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)		**.00**	

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9780	Other Assignments	35,932.00	35,932.00

Fund 251 - Developer Fees — Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	160.00	160.00			160.00	
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	160.00	160.00		.00	160.00	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	160.00	160.00		.00	160.00	
F. Fund Balance:						
Beginning Balance (9791)	35,772.00	35,772.00		36,035.55		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	35,772.00	35,772.00		36,035.55		
G. Calculated Ending Balance	35,932.00	35,932.00		36,035.55		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	35,932.00	35,932.00				
Undesig/Unapprop (9790)						
Other						

Fund 355 - School Facilities Hardship				Fiscal Year 2014/15 Through July 2014
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1.78		1.78
	Calculated Fund Balance	**1.78**	**.00**	**1.78**
Beginning Fund Balance				
9791	Beginning Fund Balance	1.78		1.78
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)			

Fund 355 - School Facilities Hardship

Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)				1.78		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	.00	.00		1.78		
G. Calculated Ending Balance	.00	.00		1.78		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

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

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

Fund 401 - Sp Res Cap Outlay Proj, Constr — Fiscal Year 2014/15 Through July 2014

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

Fund 510 - Bond Interest & Redem 67117056 — Fiscal Year 2014/15 Through July 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	Voted Indebtedness Levies, HOP	1,321.00	1,321.00		1,321.00	
	Total Other State Revenues	**1,321.00**	**1,321.00**	**.00**	**1,321.00**	
Other Local Revenue						
8611	Voted Indebtedness Levies, Sec	241,760.00	241,760.00		241,760.00	
8612	Voted Indebtedness Levies, Uns	5,703.00	5,703.00		5,703.00	
8660	Interest	500.00	500.00		500.00	
	Total Other Local Revenue	**247,963.00**	**247,963.00**	**.00**	**247,963.00**	
	Total Year To Date Revenues	**249,284.00**	**249,284.00**	**.00**	**249,284.00**	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
7433	Bond Redemptions	100,000.00	100,000.00			100,000.00	
7434	Bond Interest and Other Servic	155,300.00	155,300.00			155,300.00	
	Total Debt Service	**255,300.00**	**255,300.00**	**.00**	**.00**	**255,300.00**	
	Total Year To Date Expenditures	**255,300.00**	**255,300.00**	**.00**	**.00**	**255,300.00**	

Fund 510 - Bond Interest & Redem 67117056				Fiscal Year 2014/15 Through July 2014
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	236,245.34		236,245.34
	Calculated Fund Balance	**236,245.34**	**.00**	**236,245.34**
Beginning Fund Balance				
9791	Beginning Fund Balance	236,245.34		236,245.34
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)		**.00**	

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9790	Undesignated/Unappropriated	224,409.00	224,409.00

Fund 510 - Bond Interest & Redem 67117056 — Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	249,284.00	249,284.00			249,284.00	
B. Expenditures	255,300.00	255,300.00			255,300.00	
C. Subtotal (Revenue LESS Expense)	6,016.00-	6,016.00-		.00	6,016.00-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	6,016.00-	6,016.00-		.00	6,016.00-	
F. Fund Balance:						
Beginning Balance (9791)	230,425.00	230,425.00		236,245.34		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	230,425.00	230,425.00		236,245.34		
G. Calculated Ending Balance	224,409.00	224,409.00		236,245.34		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	224,409.00	224,409.00				
Other						

Fund 511 - Bond Interest & Redem 67118381 — Fiscal Year 2014/15 Through July 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	Voted Indebtedness Levies, HOP	1,398.00	1,398.00		1,398.00	
	Total Other State Revenues	**1,398.00**	**1,398.00**	**.00**	**1,398.00**	
Other Local Revenue						
8611	Voted Indebtedness Levies, Sec	255,871.00	255,871.00		255,871.00	
8612	Voted Indebtedness Levies, Uns	5,892.00	5,892.00		5,892.00	
8660	Interest	501.00	501.00		501.00	
	Total Other Local Revenue	**262,264.00**	**262,264.00**	**.00**	**262,264.00**	
	Total Year To Date Revenues	**263,662.00**	**263,662.00**	**.00**	**263,662.00**	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
7433	Bond Redemptions	55,000.00	55,000.00			55,000.00	
7434	Bond Interest and Other Servic	206,338.00	206,338.00			206,338.00	
	Total Debt Service	**261,338.00**	**261,338.00**	**.00**	**.00**	**261,338.00**	
	Total Year To Date Expenditures	**261,338.00**	**261,338.00**	**.00**	**.00**	**261,338.00**	

Fund 511 - Bond Interest & Redem 67118381				Fiscal Year 2014/15 Through July 2014
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	226,668.02		226,668.02
	Calculated Fund Balance	**226,668.02**	**.00**	**226,668.02**
Beginning Fund Balance				
9791	Beginning Fund Balance	226,668.02		226,668.02
	Beginning Fund Balance Proof	**.00**	**.00**	**.00**
	Change in Fund Balance - Excess Revenues (Expenditures)		**.00**	

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9790	Undesignated/Unappropriated	223,097.00	223,097.00

Fund 511 - Bond Interest & Redem 67118381 — Fiscal Year 2014/15 Through July 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	263,662.00	263,662.00			263,662.00	
B. Expenditures	261,338.00	261,338.00			261,338.00	
C. Subtotal (Revenue LESS Expense)	2,324.00	2,324.00		.00	2,324.00	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	2,324.00	2,324.00		.00	2,324.00	
F. Fund Balance:						
Beginning Balance (9791)	220,773.00	220,773.00		226,668.02		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	220,773.00	220,773.00		226,668.02		
G. Calculated Ending Balance	223,097.00	223,097.00		226,668.02		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	223,097.00	223,097.00				
Other						

MESA UNION SCHOOL DISTRICT **ENROLLMENT REPORT** **8/12/2014**

Grade	Teacher	Subject	Period	Total Enrolled	
Transitional K	Coe			5	
K	Coe			17	
K1	Larson			4	
K	Larson			19	
K	Sanchez			22	
K				**67**	
1	Brody			23	
1	Reyes			23	
1	Vollmert			23	
1				**69**	
2	Puga			24	
2	Sakai			23	
2	Webster			23	
2				**70**	
3	Best			25	
3	Ford			26	
3	Mayes			25	
3				**76**	
4	Kuklenski/Waggoner			30	
4	Mitchell			29	
4/5 (4TH)	Muhlitner			12	
4				**71**	
4/5 (5TH)	Ford/Muhlightner			14	
5	DeMaria			28	
5	Willey (Skeens)			29	
5				**71**	
Elementary				424	
6				**70**	
7				**66**	
8				**70**	
Junior High				206	
School				**630**	
6	Mckenna	Homeroom	0	**34**	
6	McKenna	Science 6	1	34	
6	McKenna	Science 6	2	36	
6	McKenna	Social Studies 6	3	34	
6	McKenna	ELA8-2	4		
6	Wiley	Homeroom	0	**36**	
6	Wiley	English Lang 6	1	36	

6	Wiley	English Lang 6	2	34	
7	Wiley	Exploratory 7	3		
6	Wiley	Exploratory 6	4		
7	Dunn	Homeroom	0	**33**	
7	Dunn	Science 7	1		
8	Dunn	Science 8	3		
8	Dunn	Science 8	4		
7	Dunn	Science 7	5		
7	Hanley	Homeroom	0	**33**	
7	Grogan	English Lang 7	1		
7	Grogan	Social Studies 7	2		
7	Grogan	Social Studies 7	4		
7	Grogan	English Lang 7	5		
8	Dwork	Homeroom	0	**35**	
8	Dwork	Social Studies 8	1		
8	Dwork	Social Studies 8	2		
8	Dwork	English Lang 8	3		
8	Dwork	SS6-1	5	36	
8	Nguyen	Homeroom	0	**35**	
8	Nguyen	Math 8-2	1		
7/8	Nguyen	Math 8-3	2		
8	Nguyen	Math 6-1	3		
6	Nguyen	Math 6-2	5		
8	Hanley	Math 8-1	1		
7/8	Hanley	Math 7-1	2		
7	Hanley	Math 7-2	4		
8	Hanley	Exploratory 8	5		
7	Rosen	PE 7	3	66	
6	Rosen	PE 6	4	70	
8	Rosen	PE 8	5	70	

Golden Valley Charter School
WARRANT REGISTER: June 2014

Check Number	Check Date	Vendor	Total
55235	6/6/2014	Academic Chess	$ 66.00
55236	6/6/2014	All American Ballet School	$ 175.00
55237	6/6/2014	Anne Alday	$ 455.28
55238	6/6/2014	Appolina Osborne	$ 235.10
55239	6/6/2014	Ar Academics Tutoring Agency	$ 990.00
55240	6/6/2014	Art Supplies Wholesale	$ 282.75
55241	6/6/2014	Art Trek, Inc.	$ 75.00
55242	6/6/2014	Art with Sara	$ 1,135.00
55244	6/6/2014	Bricks 4 Kidz	$ 400.00
55245	6/6/2014	Carolina Biological Supply Co	$ 71.70
55246	6/6/2014	CCSA Conference Registration	$ 975.00
55247	6/6/2014	Central Music	$ 100.00
55248	6/6/2014	Children's Music Academy	$ 756.46
55249	6/6/2014	City of La Mirada	$ 118.00
55250	6/6/2014	City of Ojai	$ 486.00
55251	6/6/2014	Conejo Recreation and Park Dis	$ 1,432.76
55252	6/6/2014	CPM Educational Program	$ 352.01
55253	6/6/2014	Creative Learning Place	$ 692.00
55254	6/6/2014	Cynthia Peterson	$ 370.16
55255	6/6/2014	Dance Creations LLC	$ 755.00
55256	6/6/2014	Delian Music	$ 112.00
55257	6/6/2014	Emh Sports USA, Inc	$ 82.80
55258	6/6/2014	Excel Taekwondo Center, LLC	$ 850.00
55259	6/6/2014	Gold Coast Gymnastics	$ 2,580.75
55260	6/6/2014	Gymnastikids, Inc.	$ 590.40
55261	6/6/2014	Hayley Hamilton	$ 359.14
55262	6/6/2014	Houghton Mifflin Harcourt - Acct#147529	$ 9,190.46
55263	6/6/2014	Huckleberry Center	$ 1,209.75
55264	6/6/2014	Hugo's Gym Fitness	$ 400.00
55265	6/6/2014	Institute for Educational Advancement	$ 888.43
55266	6/6/2014	Jeannie Gudith	$ 207.75
55267	6/6/2014	Joe Ferrante Music Academy	$ 167.25
55268	6/6/2014	Just Dance Company	$ 860.00
55269	6/6/2014	Keyboard Galleria Music Center	$ 1,020.50
55270	6/6/2014	Kids Art Inc - Sherman Oaks	$ 174.00
55271	6/6/2014	Kids Art Inc - Valencia	$ 350.00
55272	6/6/2014	Lori Mcmanus	$ 181.68
55273	6/6/2014	Lorrie Veiga	$ 244.76
55274	6/6/2014	Los Robles Childrens Choir	$ 330.00
55275	6/6/2014	Mary Jo Stirling	$ 242.57
55276	6/6/2014	Math Support Services, Inc.	$ 300.00
55277	6/6/2014	Mathnasium, LLC - West L. A.	$ 539.00
55278	6/6/2014	Melissa Barnett	$ 141.57
55279	6/6/2014	Mission Renaissance	$ 537.72
55280	6/6/2014	Monarch's National Gymnastics Training Center	$ 122.08
55281	6/6/2014	Mr. Peter's Piano Studio	$ 281.25
55282	6/6/2014	NewEdge Academy	$ 265.00
55283	6/6/2014	Norma McBride	$ 181.44
55284	6/6/2014	Office Depot	$ 346.22

Golden Valley Charter School
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Check Number	Check Date	Vendor	Total
55285	6/6/2014	One Spark Academy	$ 1,876.99
55286	6/6/2014	Ottsen Music Studio	$ 600.00
55287	6/6/2014	Ovation School For Performing Arts	$ 375.00
55288	6/6/2014	Play-Well TEKnologies- Santa Barbara/Ventura	$ 2,292.00
55289	6/6/2014	Rainbow Resource Center	$ 659.97
55290	6/6/2014	Rene Urbanovich	$ 2,020.00
55291	6/6/2014	Aloha Mind Math	$ 617.50
55292	6/6/2014	Sandbox Computers for Kids, Inc.	$ 3,602.00
55293	6/6/2014	Sandra M. Yip	$ 6,905.00
55294	6/6/2014	Science-2-U	$ 100.00
55295	6/6/2014	Shan Tung Kung Fu, LLC	$ 1,900.00
55296	6/6/2014	Staci Hammerschmitt	$ 654.08
55297	6/6/2014	Staples - eCommerce	$ 221.56
55298	6/6/2014	Stephanie Hagenbach	$ 106.81
55299	6/6/2014	Steven Sunnarborg Musical Serv	$ 264.00
55300	6/6/2014	Supercharged Science	$ 747.92
55301	6/6/2014	Swords Fencing Studio Inc	$ 249.45
55302	6/6/2014	Sylvia Klein	$ 265.91
55303	6/6/2014	Tae Ryong TaeKwonDo School - Camarillo	$ 117.00
55304	6/6/2014	Tamie Stewart	$ 237.38
55305	6/6/2014	Tamora School of Irish Dance	$ 250.00
55306	6/6/2014	Terri Schiavone	$ 197.7[illegible]
55307	6/6/2014	The Red Chair School of Perf.	$ 128.0[illegible]
55308	6/6/2014	Tiffany Stark	$ 514.08
55309	6/6/2014	Tree of Knowledge Educ. Services	$ 195.00
55310	6/6/2014	Tricia Purcell	$ 284.26
55311	6/6/2014	Urban Homeschoolers	$ 264.00
55312	6/6/2014	Valencia Tutors	$ 113.75
55313	6/6/2014	Wieser Educational	$ 64.48
55314	6/6/2014	Yamaha Music School	$ 836.00
55315	6/6/2014	Young At Art- Camarillo	$ 120.00
55322	6/12/2014	Academic Chess	$ 55.00
55323	6/12/2014	Alliance for Performing Arts	$ 1,144.00
55324	6/12/2014	Amanda Burns	$ 238.36
55325	6/12/2014	Amy Warners-Hernandez	$ 752.14
55326	6/12/2014	Anne Alday	$ 82.97
55327	6/12/2014	Art Supplies Wholesale	$ 28.19
55328	6/12/2014	Art with Sara	$ 360.00
55329	6/12/2014	Ballet Academy Ventura	$ 1,026.02
55330	6/12/2014	Benjamin Buttner Guitar Lessons	$ 1,360.00
55331	6/12/2014	Calif Athletics for Home Schools	$ 100.00
55332	6/12/2014	Canvas & Clay	$ 810.00
55333	6/12/2014	Christine Albright	$ 384.93
55334	6/12/2014	City of La Mirada	$ 153.60
55335	6/12/2014	Conejo Recreation and Park Dis	$ 866.12
55336	6/12/2014	Cynthia Marston	$ 340.9[illegible]
55337	6/12/2014	Cynthia Peterson	$ 55.7[illegible]
55338	6/12/2014	Dance 1	$ 990.00
55339	6/12/2014	Dance Creations LLC	$ 345.00

Golden Valley Charter School
WARRANT REGISTER: June 2014

Check Number	Check Date	Vendor	Total
55340	6/12/2014	Elizabeth Gomez	$ 310.11
55341	6/12/2014	Emh Sports USA, Inc	$ 395.70
55342	6/12/2014	Hugo's Gym Fitness	$ 180.00
55343	6/12/2014	Iron Fist Martial Arts, LLC	$ 648.75
55344	6/12/2014	Jacqueline Halpin	$ 635.04
55345	6/12/2014	Joyce Salsberry	$ 353.36
55346	6/12/2014	Kelly Villalovos	$ 332.53
55347	6/12/2014	Keyboard Galleria Music Center	$ 135.00
55348	6/12/2014	Kids Art Inc - Glendora	$ 312.00
55349	6/12/2014	Kids Art Inc - Northridge	$ 435.00
55350	6/12/2014	Kids Art Inc - Pasadena	$ 554.00
55351	6/12/2014	Kids Art Inc - Tarzana	$ 1,950.50
55352	6/12/2014	Laura Armbruster	$ 137.75
55353	6/12/2014	Laura Guy	$ 186.48
55354	6/12/2014	Learn Beyond the Book, LLC	$ 803.75
55355	6/12/2014	Lisa Sophos	$ 363.20
55356	6/12/2014	LIVE Online Math	$ 1,019.87
55357	6/12/2014	Lori Llorence	$ 21.28
55358	6/12/2014	Lorrie Veiga	$ 505.16
55359	6/12/2014	Mark Fitchett dba Long Beach School of Music	$ 360.00
55360	6/12/2014	Mission Renaissance	$ 4,310.89
55361	6/12/2014	Modest Fly Art Studio Gallery	$ 800.00
55362	6/12/2014	Monarch's National Gymnastics Training Center	$ 420.00
55363	6/12/2014	Monica Romero	$ 253.76
55364	6/12/2014	Moving Beyond The Page	$ 31.94
55365	6/12/2014	Norma McBride	$ 25.20
55366	6/12/2014	Office Depot	$ 13.67
55367	6/12/2014	Pearson - Acct#2462900, 05-5238169, 005-59407-000, 2484106	$ 10,262.09
55368	6/12/2014	Play-Well TEKnologies- Santa Barbara/Ventura	$ 2,884.50
55369	6/12/2014	Professional Tutors of America	$ 1,290.00
55370	6/12/2014	Racheal Yard	$ 326.37
55371	6/12/2014	Rainbow Resource Center	$ 2,273.33
55372	6/12/2014	Rene Urbanovich	$ 1,720.00
55373	6/12/2014	Sandra M. Yip	$ 545.00
55374	6/12/2014	Science-2-U	$ 50.00
55375	6/12/2014	Shan Tung Kung Fu, LLC	$ 684.00
55376	6/12/2014	Staples Business Advantage	$ 47.48
55377	6/12/2014	Stephanie Hagenbach	$ 46.54
55378	6/12/2014	Steven Sunnarborg Musical Serv	$ 264.00
55379	6/12/2014	Studio 316	$ 110.00
55380	6/12/2014	Tabeth Gomez	$ 395.92
55381	6/12/2014	TaeKwonDo Plus	$ 378.00
55382	6/12/2014	The Art Studio	$ 135.00
55383	6/12/2014	The Red Chair School of Perf.	$ 64.00
55384	6/12/2014	Time 4 Learning	$ 100.00
55385	6/12/2014	Topanga Art Imaginarium	$ 160.00
55386	6/12/2014	TPS Publishing Inc.	$ 313.46
55387	6/12/2014	Tree of Knowledge Educ. Services	$ 130.00
55388	6/12/2014	Valencia Tutors	$ 1,170.00

Golden Valley Charter School
WARRANT REGISTER: June 2014

Check Number	Check Date	Vendor	Total
55389	6/12/2014	Ventura Family YMCA	$ 493.79
55390	6/12/2014	Vibe Performing Arts Studios	$ 198.00
55391	6/12/2014	Wallers' Gymjam Academy	$ 600.50
55392	6/12/2014	Wendy Theobald	$ 287.28
55393	6/12/2014	Wieser Educational	$ 23.64
55394	6/12/2014	Young At Art- Simi Valley	$ 360.00
55395	6/20/2014	All American Ballet School	$ 160.00
55396	6/20/2014	Anthony Sabatino	$ 498.40
55397	6/20/2014	Cassell's Music, Inc	$ 890.51
55398	6/20/2014	Chris Young	$ 174.72
55399	6/20/2014	City of Whittier	$ 140.04
55400	6/20/2014	Conejo Recreation and Park Dis	$ 269.50
55401	6/20/2014	Dance 1	$ 250.00
55402	6/20/2014	Del Sol Books	$ 73.52
55403	6/20/2014	GEMS- University of Ca. Berkeley	$ 36.74
55404	6/20/2014	Great Books Academy	$ 402.20
55405	6/20/2014	Hammer-Hewson Associates	$ 10,035.00
55406	6/20/2014	Hosaka, Rotherham & Co.	$ 2,560.00
55407	6/20/2014	Iceoplex Simi Valley	$ 567.00
55408	6/20/2014	Joe Ferrante Music Academy	$ 4,813.16
55409	6/20/2014	Jostens	$ 11.59
55410	6/20/2014	K12 Inc	$ 519.8[illegible]
55411	6/20/2014	Keyboard Galleria Music Center	$ 355.0[illegible]
55412	6/20/2014	Kids Art Inc - La Crescenta	$ 348.00
55413	6/20/2014	Le Club Gymnastics	$ 1,122.39
55414	6/20/2014	Learn Beyond the Book, LLC	$ 70.00
55415	6/20/2014	Lego Education	$ 575.84
55416	6/20/2014	Lewis Music Academy	$ 250.00
55417	6/20/2014	McGroarty Arts Center	$ 145.25
55418	6/20/2014	Meg Rydman	$ 141.75
55419	6/20/2014	Moving Beyond The Page	$ 16.99
55420	6/20/2014	Office Depot	$ 371.96
55421	6/20/2014	Ottsen Music Studio	$ 3,680.00
55422	6/20/2014	Pacific Diving Academy USA	$ 345.00
55423	6/20/2014	Pasadena Conservatory Of Music	$ 3,669.04
55424	6/20/2014	Professional Tutors of America	$ 690.00
55425	6/20/2014	Rainbow Resource Center	$ 1,853.94
55426	6/20/2014	Roots To The Source	$ 2,250.00
55427	6/20/2014	Santa Barbara Zoological Foundation	$ 101.15
55428	6/20/2014	Sharon McClain	$ 184.80
55429	6/20/2014	Special Ed Asst & Tech Support, Inc	$ 37,451.84
55430	6/20/2014	Staples Business Advantage	$ 26.04
55431	6/20/2014	Tae Ryong TaeKwonDo School - Camarillo	$ 1,933.25
55432	6/20/2014	The Art Studio	$ 135.00
55433	6/20/2014	Tree of Knowledge Educ. Services	$ 97.50
55434	6/20/2014	U. S. Bank	$ 969.7[illegible]
55435	6/20/2014	Urban Homeschoolers	$ 911.2[illegible]
55436	6/20/2014	Valencia Tutors	$ 130.00
55437	6/20/2014	Wallers' Gymjam Academy	$ 78.00

Golden Valley Charter School
WARRANT REGISTER: June 2014

Check Number	Check Date	Vendor	Total
55438	6/20/2014	Young At Art- Simi Valley	$ 644.80
55439	6/27/2014	All American Ballet School	$ 113.00
55440	6/27/2014	Art with Sara	$ 75.00
55441	6/27/2014	Central Music	$ 85.00
55442	6/27/2014	Claddagh Dance Company	$ 1,500.00
55443	6/27/2014	Conejo Recreation and Park Dis	$ 68.00
55444	6/27/2014	Dance 1	$ 125.00
55445	6/27/2014	Dance Dimensions	$ 1,694.00
55446	6/27/2014	Delta Managed Solutions, Inc.	$ 8,541.83
55447	6/27/2014	Educational Testing Service	$ 106.80
55448	6/27/2014	Huckleberry Center	$ 1,045.00
55449	6/27/2014	Joe Ferrante Music Academy	$ 4,807.75
55450	6/27/2014	Kids Art Inc - La Crescenta	$ 304.50
55451	6/27/2014	Le Club Gymnastics	$ 330.66
55452	6/27/2014	Lewis Music Academy	$ 65.00
55453	6/27/2014	Mr. Peter's Piano Studio	$ 190.00
55454	6/27/2014	Office Depot eCommerce	$ 98.90
55455	6/27/2014	Ottsen Music Studio	$ 240.00
55456	6/27/2014	Play-Well TEKnologies- Santa Barbara/Ventura	$ 928.00
55457	6/27/2014	Professional Tutors of America	$ 150.00
55458	6/27/2014	Rainbow Resource Center	$ 1,192.82
55459	6/27/2014	Aloha Mind Math	$ 620.00
55460	6/27/2014	Science-2-U	$ 1,458.80
55461	6/27/2014	Staples Business Advantage	$ 157.87
55462	6/27/2014	Stephanie Janes	$ 43.06
55463	6/27/2014	Tae Ryong TaeKwonDo School - Camarillo	$ 209.54
55464	6/27/2014	Terri Schiavone	$ 121.06
55465	6/27/2014	The Martial Way	$ 250.00
55466	6/27/2014	Ventura College Bookstore	$ 115.15
55467	6/27/2014	Ventura County Office of Education	$ 47.00
Grand Total			**$ 213,994.97**

Golden Valley Charter School
WARRANT REGISTER: July 2014

Check Number	Check Date	Vendor	Total
55471	7/2/2014	Airealistic, LLC	$ 3,819.35
55472	7/2/2014	Alliance for Performing Arts	$ 1,725.00
55473	7/2/2014	Burbank Music Academy	$ 9,429.00
55474	7/2/2014	California Dance Academy	$ 482.00
55475	7/2/2014	CAP IT	$ 88.06
55476	7/2/2014	CPM Educational Program	$ 6,787.30
55477	7/2/2014	Great Educational Experiences (GEE!) - 3455 Studebaker Rd.	$ 225.03
55478	7/2/2014	Kids Art Inc - Valencia	$ 648.00
55479	7/2/2014	Pleasant Valley Rec & Park	$ 650.25
55480	7/2/2014	Rancho Simi Recreation & Park	$ 133.00
55481	7/2/2014	Tree of Knowledge Educ. Services	$ 130.00
55483	7/11/2014	Alliance for Performing Arts	$ 275.00
55484	7/11/2014	Armory Center For The Arts	$ 1,737.43
55485	7/11/2014	Burbank Music Academy	$ 420.00
55486	7/11/2014	Educational Program For Gifted	$ 1,445.00
55487	7/11/2014	Kids Art Inc - Valencia	$ 245.00
55488	7/11/2014	Mary Jo Stirling	$ 20.16
55489	7/11/2014	Meg Rydman	$ 811.64
55490	7/11/2014	Office Depot	$ 276.14
55491	7/11/2014	Pleasant Valley Rec & Park	$ 200.20
55492	7/11/2014	Science-2-U	$ 362.50
55493	7/11/2014	Terri Schiavone	$ 1,142.62
55494	7/11/2014	The Little Gym of La Canada	$ 507.60
55495	7/18/2014	California Dance Academy	$ 1,306.50
55496	7/18/2014	City Creek Press, Inc	$ 20.90
55497	7/18/2014	Conejo Recreation and Park Dis	$ 1,061.03
55498	7/18/2014	Dance Creations LLC	$ 50.00
55499	7/18/2014	Joe Ferrante Music Academy	$ 119.00
55500	7/18/2014	Kids Art Inc - Pasadena	$ 901.50
55501	7/18/2014	Mission Renaissance	$ 187.00
55502	7/18/2014	My Gym Los Angeles	$ 315.00
55503	7/18/2014	Ottsen Music Studio	$ 300.00
55504	7/18/2014	Rainbow Resource Center	$ 77.45
55505	7/18/2014	Rancho Simi Recreation & Park	$ 60.00
55506	7/18/2014	Science-2-U	$ 37.50
55507	7/18/2014	TaeKwonDo Plus	$ 318.00
55508	7/18/2014	Tree of Knowledge Educ. Services	$ 97.50
55511	7/23/2014	Board of Equalization	$ 5,557.00
55512	7/25/2014	Discount School Supply	$ 26.85
55513	7/25/2014	Discovery Education	$ 6,840.00
55514	7/25/2014	Mesa Union School District	$ 34,139.83
55515	7/25/2014	Rotary Club of Ventura	$ 678.00
55516	7/25/2014	Singapore Math, Inc	$ 46.41
55517	7/25/2014	U. S. Bank	$ 5,143.14
55518	7/25/2014	Delta Managed Solutions, Inc.	$ 8,850.00
55519	7/25/2014	Hammer-Hewson Associates	$ 11,096.00
55520	7/25/2014	Special Ed Asst & Tech Support, Inc	$ 5,866.54
55521	7/25/2014	Terri Schiavone	$ 187.31
55522	7/25/2014	Ventura County Schools, Self-Funding Authority	$ 379.66

Golden Valley Charter School
WARRANT REGISTER: July 2014

Check Number	Check Date	Vendor	Total
Grand Total			$ 115,222.40

Golden Valley Charter School

2014-15 August Financial Update
(actuals through 7/31/14)

DMS
DELTA MANAGED SOLUTIONS

2014-15 August Update

- The attached reports present a summary of how GVCS is performing so far vs. the approved 2014-15 Final (July 1) Budget, the most recent Board-approved budget for GVCS.
- Currently, GVCS is running $526 under budget through 7/31/14, 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 in a change from prior years, monthly state apportionments and deferrals appear fairly stable and predictable – the only remaining deferral is June-to-July 2015. 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
2014-15 August Update
BUDGET VS. ACTUALS - SUMMARY

	2014-15 July Budget	Year-to-Date Budget	Year-to-Date Actuals	Variance: Budget vs Actual
Revenues:				
Revenue Limit	$ 4,841,673	$ -	$ -	$ -
Federal Revenue	429,698	-	-	-
Other State Revenue	114,552	-	-	-
Other Local Revenue	7,750	84	-	(84)
TTL Revenues:	$ 5,393,673	$ 84	$ -	$ (84)
Expenditures:				
Certificated Salaries	$ 1,999,957	$ 20,707	$ 21,933	$ 1,226
Non-certificated Salaries	126,714	2,847	3,014	167
Benefits	626,980	6,491	7,824	1,332
Books/Supplies/Materials	1,280,442	-	-	-
Services/Operations	1,255,647	51,931	48,595	(3,336)
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
TTL Expenditures:	$ 5,289,740	$ 81,976	$ 81,366	$ (610)
Net Revenues	$ 103,933	$ (81,892)	$ (81,366)	$ 526
Year-To-Date Budget vs. Actuals:		$ 526	under budget so far this year	
Beginning Balance July 1	$ 2,173,708			
Ending Balance June 30	$ 2,277,641			
Ending Balance as % of Total Outgo:	43.1%			

Mesa Union School District

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

2013/2014 Unaudited Actuals

Prepared By:
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Ventura County Schools Business Services Authority
5189 Verdugo Way
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Mesa Union School District
2013/2014 Unaudited Actuals

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Mesa Union School District

FUND SUMMARY AS OF 2013/2014 UNAUDITED 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	$ 5,070,891	$ 4,698,276	$ -	$ 372,615	$ 1,278,275	$ 1,650,891	29.15%
130	Cafeteria	$ 173,667	$ 168,850	$ -	$ 4,817	$ 46,591	$ 51,408	10.34%
140	Deferred Maintenance	$ 790	$ 22,900	$ -	$ (22,110)	$ 200,139	$ 178,029	-11.05%
150	Pupil Transp. Equipment	$ 82	$ -	$ -	$ 82	$ 19,706	$ 19,788	0.41%
171	Special Reserve: Foundation	$ -	$ -	$ -	$ -	$ 36	$ 36	0.00%
173	Special Reserve-Equipment	$ 43	$ -	$ -	$ 43	$ 10,469	$ 10,513	0.42%
211	Bond Building Fund	$ -	$ -	$ -	$ -	$ (0)	$ (0)	0.00%
251	Capital Facilities - Developer Fees	$ 14,663	$ 6,943	$ -	$ 7,721	$ 39,522	$ 47,243	19.54%
401	Special Reserve Capital Outlay	$ -	$ -	$ -	$ -	$ 245	$ 245	0.00%
510	Bond Interest and Redemption	$ 253,980	$ 252,750	$ -	$ 1,230	$ 235,152	$ 236,381	0.52%
511	Bond Interest and Redemption	$ 259,765	$ 254,858	$ -	$ 4,907	$ 221,895	$ 226,802	2.21%
	Total All Funds	**$ 5,773,881**	**$ 5,404,576**	**$ -**	**$ 369,305**	**$ 2,052,029**	**$ 2,421,334**	**18.00%**

	A	F	G	H	I	J	K	L
1	**Mesa Union School District**							
2	**Budget Snapshot**							
3	**As of 2013/2014 Unaudited Actuals**							
4								
5		**Actuals**						
6		**2007/08**	**2008/09**	**2009/10**	**2010/11**	**2011/12**	**2012/13**	**2013/14**
7	**CBEDS enrollment (First Wednesday in October)**	**581**	**584**	**602**	**606**	**631**	**665**	**650**
8	ADA Generated (P2) (Exc. County Transfers)	552	560	573	581	614	636.24	625.93
9	**Attendance Ratio**	**95.01%**	**95.89%**	**95.18%**	**95.87%**	**97.31%**	**95.68%**	**96.30%**
10	**ADA Funded**	**557**	**560**	**573**	**581**	**614**	**636.24**	**636.24**
11	**% Increase/(Decrease) from Prior Year**	**0.00%**	**0.54%**	**2.32%**	**1.40%**	**5.68%**	**3.62%**	**0.00%**
12								
21	**Local Control Funding Formula**							
22	**COLA**							**1.57%**
23	**LCFF Gap Funding Rate**							**12.0017%**
24	**Funded LCFF per ADA (Excluding Transportation Add On) (12/13 Converted to LCFF (Revenue Limit, Tier III, EIA, CSR)**						**$5,657.77**	**$5,942.16**
25	**% Increase/(Decrease)**							**5.03%**
26	***Total LCFF Funding (Inc.Transportation Add On)**						**$3,673,818**	**$3,864,632**
27	**% Increase/(Decrease) from Prior Year**							**5.19%**
28								
29	**General Fund**							
30	Revenue	$ 4,792,147	$ 4,527,695	$ 4,545,717	$ 4,512,969	$ 4,398,413	$ 4,475,483	$ 5,070,891
31	Expenditures	$ 4,439,363	$ 4,375,849	$ 4,530,035	$ 4,804,401	$ 4,641,353	$ 5,142,961	$ 4,698,275
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)**	**$ 372,616**
34	**Ending Fund Balance**	**$ 1,741,843**	**$ 1,823,020**	**$ 1,775,203**	**$ 1,587,541**	**$ 1,344,600**	**$ 1,278,275**	**$ 1,650,891**
35	**% Increase/(Decrease)**	**26.70%**	**4.66%**	**-2.62%**	**-10.57%**	**-15.30%**	**-4.93%**	**29.15%**
36	**Ending Fund Balance as % of Expenditures/(Uses)**	**39.36%**	**41.00%**	**38.65%**	**33.77%**	**28.97%**	**28.14%**	**35.14%**
48								
49	**Teacher FTE**	**27.00**	**26.80**	**26.80**	**27.30**	**28.80**	**27.91**	**27.46**
50	**Average Actual Teacher Salary (Exc. Benefits)**	**$ 58,302**	**$ 64,931**	**$ 65,126**	**$ 65,041**	**$ 66,155**	**$ 67,193**	**$ 71,419**
51	**Average Actual Teacher Salary (Inc. Fringe and Health and Welfare Benefits)**	**$ 74,323**	**$ 81,811**	**$ 81,814**	**$ 82,627**	**$ 84,749**	**$ 86,166**	**$ 90,690**
52	**Fringe Benefits**	**13.449%**	**12.864%**	**12.531%**	**13.013%**	**14.054%**	**13.777%**	**12.768%**
53	**% Increase/(Decrease) (Salary only)**	**-6.14%**	**11.37%**	**0.30%**	**-0.13%**	**1.71%**	**1.57%**	**6.29%**
54	**COLA/Raise for Employees-On Schedule**	**4.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**3.00%**
55	**COLA/Raise for Employees - One Time**	**0.00%**	**0.00%**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
56								
57	**Health Benefit Costs (80% Blue Cross PPO)**							
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**
59	**% Increase/(Decrease)**	**8.14%**	**7.58%**	**1.73%**	**8.72%**	**5.02%**	**6.14%**	**6.97%**
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**
61	**% Increase/(Decrease)**	**4.76%**	**4.25%**	**0.00%**	**6.97%**	**1.91%**	**4.52%**	**4.48%**
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**
63	**% Increase/(Decrease)**	**39.82%**	**30.97%**	**11.43%**	**17.52%**	**19.28%**	**12.49%**	**15.99%**

	A	D	E	F	G	H	I	J	M	N	O	P	Q	R	S
1	**Mesa Union School District**														
2	**General Fund Multiyear Comparison**														
3															
4										**2013/2014 Actual**		**2013/2014 Actual**		**2014/2015 Adopted**	
5		**2009/10**	**2010/11**	**2011/12**	**2012/13**	***2013/14***	***2013/14***	***2014/15***		**vs. 2012/2013 Actual**		**vs. 2013/2014 Est.**		**vs. 2013/2014 Act.**	
6		**Actual**	**Actual**	**Actual**	**Actual**	***Est Act***	***Actual***	***Adopted***		**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
7	**Revenues**														
8	Revenue Limit/LCFF Sources	$ 2,743,738	$ 2,903,277	$ 3,067,130	$ 3,196,108	*$ 3,849,023*	*$ 3,865,985*	*$ 4,163,254*		$ 669,877	20.96%	$ 16,962	0.44%	$ 297,269	7.69%
9	Federal Sources	375,622	350,477	314,843	253,838	*264,856*	*239,316*	*196,326*		(14,522)	-5.72%	(25,540)	-9.64%	(42,990)	-17.96%
10	Other State Sources	606,597	582,511	589,008	603,908	*365,462*	*373,261*	*118,897*		(230,647)	-38.19%	7,799	2.13%	(254,364)	-68.15%
11	Other Local Sources	819,761	676,703	427,431	421,629	*501,754*	*592,329*	*395,254*		170,700	40.49%	90,575	18.05%	(197,076)	-33.27%
12	**Total Revenues**	**$ 4,545,718**	**$ 4,512,968**	**$ 4,398,412**	**$ 4,475,483**	***$ 4,981,095***	***$ 5,070,891***	***$ 4,873,731***		**$ 595,408**	**13.30%**	**$ 89,796**	**1.80%**	**$ (197,160)**	**-3.89%**
13	***% Change from Prior Year***	*0.40%*	*-0.72%*	*-2.54%*	*1.75%*	*11.30%*	*13.30%*	*-2.16%*							
14	**Expenditures**														
15	Certificated Salaries	$ 2,116,101	$ 2,168,017	$ 2,183,242	$ 2,138,456	*$ 2,276,686*	*$ 2,275,039*	*$ 2,261,388*		$ 136,583	6.39%	$ (1,647)	-0.07%	$ (13,651)	-0.60%
16	Classified Salaries	604,841	621,484	610,310	561,744	*600,657*	*582,208*	*615,989*		20,464	3.64%	(18,449)	-3.07%	33,781	5.80%
17	Employee Benefits	728,955	779,703	826,188	798,477	*786,030*	*784,504*	*832,018*		(13,973)	-1.75%	(1,526)	-0.19%	47,514	6.06%
18	***Total Salaries and Benefits***	***3,449,897***	***3,569,204***	***3,619,740***	***3,498,677***	***3,663,373***	***3,641,750***	***3,709,395***		***143,073***	***4.09%***	***(21,623)***	***-0.59%***	***67,645***	***1.86%***
19	Books and Supplies	279,310	297,992	216,908	155,956	*247,246*	*168,602*	*260,771*		12,646	8.11%	(78,644)	-31.81%	92,170	54.67%
20	Contracted Services	716,580	855,052	652,055	673,681	*775,589*	*651,651*	*856,696*		(22,030)	-3.27%	(123,938)	-15.98%	205,045	31.47%
21	Capital Outlay	6,300	11,330	21,700	-	*36,607*	*49,551*	*50,000*		49,551	New	12,944	35.36%	449	0.91%
22	Other Outgo	77,949	70,822	132,949	814,647	*234,169*	*186,721*	*221,001*		(627,926)	-77.08%	(47,448)	-20.26%	34,280	18.36%
23	**Total Expenditures**	**$ 4,530,036**	**$ 4,804,400**	**$ 4,643,352**	**$ 5,142,961**	***$ 4,956,984***	***$ 4,698,275***	***$ 5,097,863***		**$ (444,686)**	**-8.65%**	**$ (258,709)**	**-5.22%**	**$ 399,588**	**8.50%**
24	***% Change from Prior Year***	*3.52%*	*6.06%*	*-3.35%*	*10.76%*	*-3.62%*	*-8.65%*	*2.84%*							
25															
26	**Increase/(Decrease)**	$ 15,682	$ (291,432)	$ (244,940)	$ (667,478)	*$ 24,111*	*$ 372,616*	*$ (224,132)*		$ 1,040,094	-155.82%	$ 348,505	1445.42%	$ (596,748)	-160.15%
27															
28	**Other Financing Sources/(Uses)**														
29	Transfers In	$ 7,095	$ 755,268	$ -	$ 601,153	*$ -*	*$ -*	*$ -*		$ (601,153)	-100.00%	$ -	0.00%	$ -	0.00%
30	Transfers Out	(70,594)	(651,498)	-	-	*-*	*-*	*-*		-	0.00%	-	0.00%	-	0.00%
31	**Total Other Sources/(Uses)**	$ (63,499)	$ 103,770	$ -	$ 601,153	*$ -*	*$ -*	*$ -*		$ (601,153)	0.00%	$ -	0.00%	$ -	0.00%
32		*-10.15%*	*-263.42%*	*-100.00%*	*New*	*-100.00%*	*0.00%*	*0.00%*							
33	**Net Change in Fund Balance**	**$ (47,817)**	**$ (187,662)**	**$ (244,940)**	**$ (66,325)**	**$ 24,111**	**$ 372,616**	***$ (224,132)***		**$ 438,941**	**-661.80%**	**$ 348,505**	**1445.42%**	**$ (596,748)**	**-160.15%**
34															
35	**Beginning Fund Balance**	$ 1,823,019	$ 1,775,202	$ 1,587,540	$ 1,344,600	*$ 1,278,275*	*$ 1,278,275*	*$ 1,650,891*							
36	**Ending Fund Balance**	**$ 1,775,202**	**$ 1,587,540**	**$ 1,342,600**	**$ 1,278,275**	**$ 1,302,386**	**$ 1,650,891**	***$ 1,426,758***		**$ 372,616**	**29.15%**	**$ 348,505**	**26.76%**	**$ (224,132)**	**-13.58%**
37	***% Change from Prior Year***	*-2.62%*	*-10.57%*	*-15.43%*	*-4.79%*	*1.89%*	*29.15%*	*9.55%*							
38	Restricted Ending Fund Balance	$ 443,315	$ 520,293	$ 392,644	$ 232,754	*$ 216,126*	*$ 375,735*	*$ 246,109*							
39	Unrestricted Ending Fund Balance	$ 1,331,887	$ 1,067,247	$ 949,956	$ 1,045,521	*$ 1,086,260*	*$ 1,275,156*	*$ 1,180,650*							
40	**% of Unrest. EFB of Exp/Uses**	***28.95%***	***19.56%***	***20.46%***	***20.33%***	***21.91%***	***27.14%***	***23.16%***							

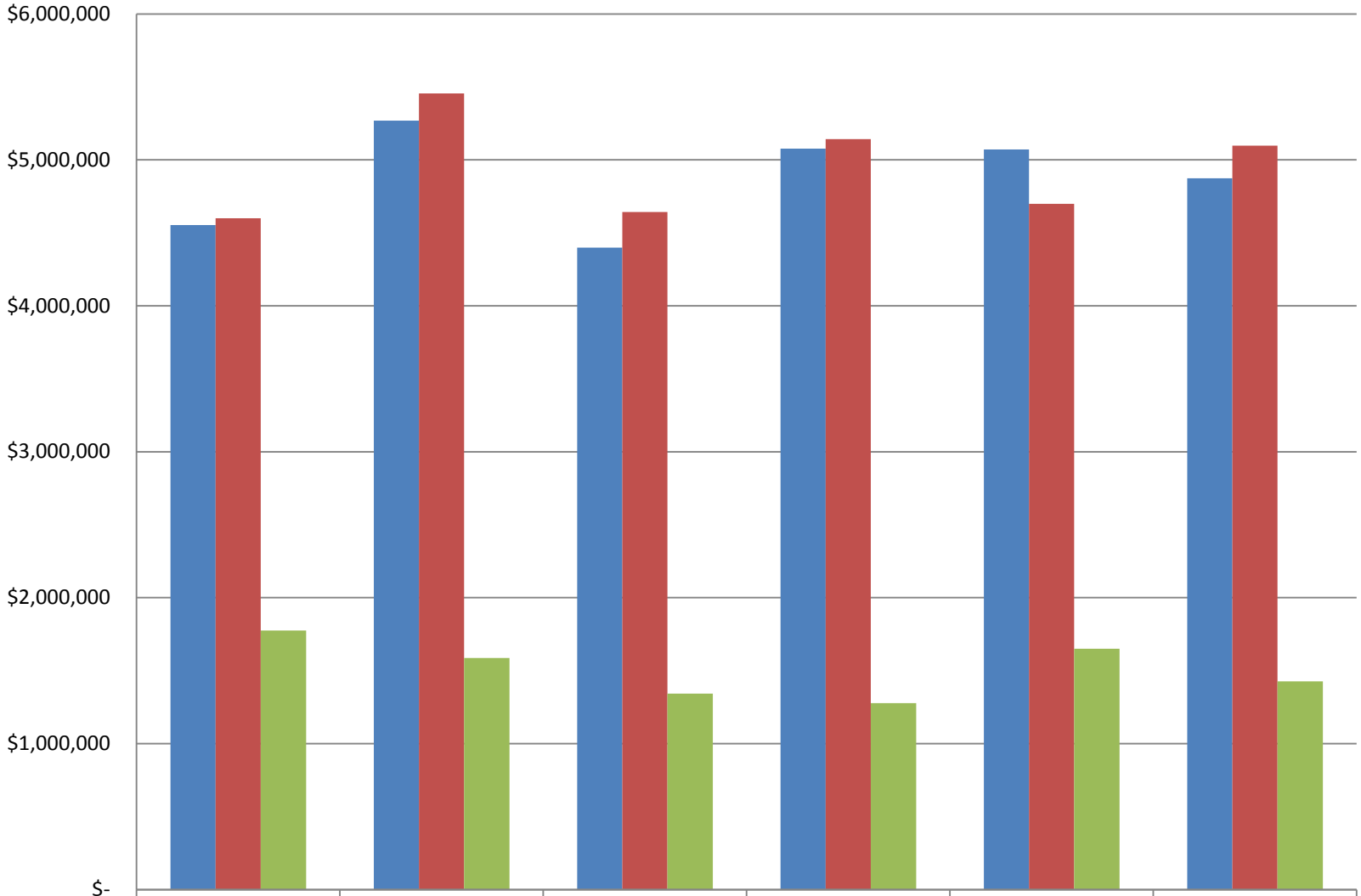
Mesa Union School District

Changes in General Fund Between 2013/2014 Unaudited Actuals and 2013/2014 Estimated Actuals Budget

DESCRIPTION/COMMENTS	ACCT. CODE	REVENUES AND OTHER SOURCES : Increase/(Decrease)						EXPENDITURES AND OTHER USES: Increase/(Decrease)								ENDING FUND BALANCE
		LCFF	Federal	State	Local	Contributions to Rest. G/F	Total Revenue Sources	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Other Operating Services	Capital Outlay	Other Outgo	Total	Net Increase (Decrease)
UNRESTRICTED G/F: 2013/14 Unaudited Actuals		$ 3,865,985	$ -	$ 108,320	$ 109,692	$ (90,529)	**$ 3,993,469**	$ 2,037,680	$ 470,220	$ 690,445	$ 104,216	$ 467,475	$ -	$ (6,203)	**$ 3,763,834**	**$ 229,635**
UNRESTRICTE G/F: 2013/14 Estimated Actuals Budget		$ 3,849,023	$ -	$ 104,751	$ 94,825	$ (133,774)	**$ 3,914,825**	$ 2,033,033	$ 484,724	$ 691,184	$ 158,903	$ 525,123	$ -	$ (18,881)	**$ 3,874,086**	**$ 40,739**
Difference		**$ 16,962**	**$ -**	**$ 3,569**	**$ 14,867**	**$ 43,245**	**$ 78,644**	**$ 4,647**	**$ (14,504)**	**$ (739)**	**$ (54,687)**	**$ (57,648)**	**$ -**	**$ 12,678**	**$ (110,252)**	**$ 188,896**
% Difference		**0.44%**	**0.00%**	**3.41%**	**15.68%**	**0.00%**	**2.01%**	**0.23%**	**-2.99%**	**-0.11%**	**-34.42%**	**-10.98%**	**0.00%**	**-67.15%**	**-2.85%**	**463.67%**
Unrestricted General Fund Changes	OBJECT															
LCFF County Office Transfer of Spec. Ed. 2.48 ADA	8011/7142	$ 16,862					**$ 16,862**							$ 14,737	**$ 14,737**	**$ 2,125**
LCFF Prior Year Adj	8011/7142	$ 100					**$ 100**								**$ -**	**$ 100**
Lottery Current Year	8560			$ 1,193			**$ 1,193**								**$ -**	**$ 1,193**
Lottery Prior Year Adj	8560			$ 2,879			**$ 2,879**								**$ -**	**$ 2,879**
Miscellaneous State	8590			$ (503)			**$ (503)**								**$ -**	**$ (503)**
Interest	8660				$ 1,882		**$ 1,882**								**$ -**	**$ 1,882**
GVCS - Increase in Oversight Fees Collected	8677				$ 9,476		**$ 9,476**								**$ -**	**$ 9,476**
Transportation Fees	8699				$ 1,469		**$ 1,469**								**$ -**	**$ 1,469**
Miscellaneous Local	8699				$ 2,040		**$ 2,040**								**$ -**	**$ 2,040**
Contributions to Restricted (Decrease in Contributions)	8980					$ 43,245	**$ 43,245**								**$ -**	**$ 43,245**
Certificated Teacher Salaries	1100						**$ -**	$ (719)							**$ (719)**	**$ 719**
Certificated Substitutes	1110						**$ -**	$ 8,453							**$ 8,453**	**$ (8,453)**
Certificated Extra Duty	1140						**$ -**	$ (5,233)							**$ (5,233)**	**$ 5,233**
Certificated Administration	1300						**$ -**	$ 3,646							**$ 3,646**	**$ (3,646)**
Certificated Other	1900						**$ -**	$ (1,500)							**$ (1,500)**	**$ 1,500**
Classified Instructional Aides	2100						**$ -**		$ 1,026						**$ 1,026**	**$ (1,026)**
Classified Support	2200						**$ -**		$ (10,300)						**$ (10,300)**	**$ 10,300**
Classified Clerical	2400						**$ -**		$ (2,358)						**$ (2,358)**	**$ 2,358**
Classified Other	2900						**$ -**		$ (2,872)						**$ (2,872)**	**$ 2,872**
Benefits - STRS	3100						**$ -**			$ (1,013)					**$ (1,013)**	**$ 1,013**
Benefits - PERS	3200						**$ -**			$ 540					**$ 540**	**$ (540)**
Benefits - OASDI/Medicare	3300						**$ -**			$ 211					**$ 211**	**$ (211)**
Benefits - Health and Welfare	3400						**$ -**			$ (848)					**$ (848)**	**$ 848**
Benefits - State Unemployment	3500						**$ -**			$ (8)					**$ (8)**	**$ 8**
Benefits - Worker's Comp.	3600						**$ -**			$ 379					**$ 379**	**$ (379)**
Materials and Supplies - Instructional	4300						**$ -**				$ (5,552)				**$ (5,552)**	**$ 5,552**
Materials and Supplies - Library, Media, Technology	4300						**$ -**				$ (4,564)				**$ (4,564)**	**$ 4,564**
Materials and Supplies - School Admin	4300						**$ -**				$ (200)				**$ (200)**	**$ 200**
Materials and Supplies - Health Services	4300						**$ -**				$ (400)				**$ (400)**	**$ 400**
Materials and Supplies - Pupil Transportation	4300						**$ -**				$ (9,163)				**$ (9,163)**	**$ 9,163**
Materials and Supplies - Board/Supt.	4300						**$ -**				$ (295)				**$ (295)**	**$ 295**
Materials and Supplies - Maint.	4300						**$ -**				$ (8,767)				**$ (8,767)**	**$ 8,767**
Uncapitalized Equipment (Technology - Carryover to 2014/15)	4400						**$ -**				$ (25,745)				**$ (25,745)**	**$ 25,745**
Travel and Conferences	5200						**$ -**					$ (3,366)			**$ (3,366)**	**$ 3,366**
Memberships and Dues	5300						**$ -**					$ (3,114)			**$ (3,114)**	**$ 3,114**
Insurance	4300						**$ -**					$ (157)			**$ (157)**	**$ 157**
Utilities	5500						**$ -**					$ (5,941)			**$ (5,941)**	**$ 5,941**
Leases and Repairs - Copier (various functions)	5600						**$ -**					$ (8,790)			**$ (8,790)**	**$ 8,790**
Leases and Repairs - Instructional	5600						**$ -**					$ (649)			**$ (649)**	**$ 649**
Repairs - Transportation	5600						**$ -**					$ (8,629)			**$ (8,629)**	**$ 8,629**
Repairs - Board/Supt.	5600						**$ -**					$ (135)			**$ (135)**	**$ 135**
Repairs - Maintenance	5600						**$ -**					$ (3,776)			**$ (3,776)**	**$ 3,776**
Direct Cost Transfers	5700						**$ -**					$ (3,455)			**$ (3,455)**	**$ 3,455**
Other Contracts and Services - Technology (various functions)	5800						**$ -**					$ (1,079)			**$ (1,079)**	**$ 1,079**
Other Contracts and Services - Instructional	5800						**$ -**					$ (1,711)			**$ (1,711)**	**$ 1,711**
Other Contracts and Services - School Admin	5800						**$ -**					$ (1,971)			**$ (1,971)**	**$ 1,971**
Other Contracts and Services - Health Services	5800						**$ -**					$ (4,190)			**$ (4,190)**	**$ 4,190**
Other Contracts and Services - Pupil Testing	5800						**$ -**					$ (751)			**$ (751)**	**$ 751**

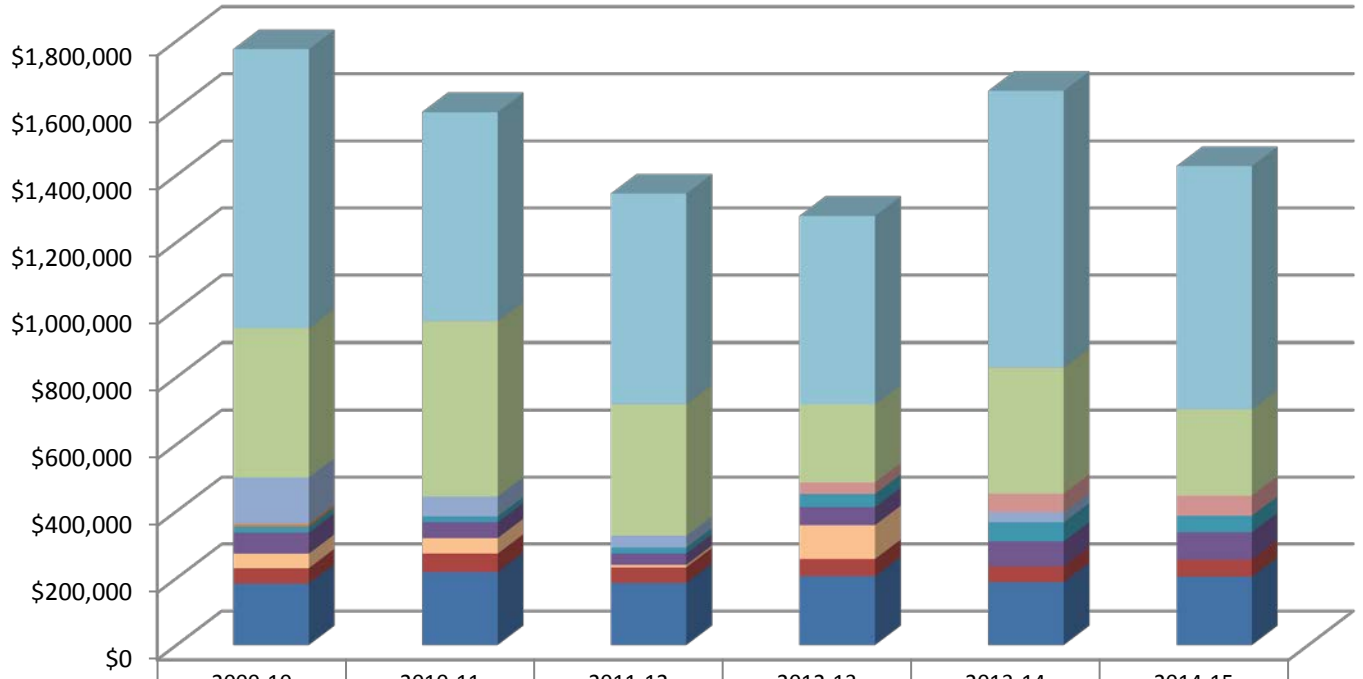
	A	B	C	D	E	F	G	I	J	K	L	M	N	O	P	R	S
4	**DESCRIPTION/COMMENTS**	**ACCT. CODE**	**REVENUES AND OTHER SOURCES : Increase/(Decrease)**						**EXPENDITURES AND OTHER USES: Increase/(Decrease)**								**ENDING FUND BALANCE**
5								**Total**					**Other**				**Net**
6							**Contributions**	**Revenue**	**Certificated**	**Classified**	**Employee**	**Books and**	**Operating**	**Capital**	**Other**		**Increase**
7			**LCFF**	**Federal**	**State**	**Local**	**to Rest. G/F**	**Sources**	**Salaries**	**Salaries**	**Benefits**	**Supplies**	**Services**	**Outlay**	**Outgo**	**Total**	**(Decrease)**
61	Other Contracts and Services - Transportation	5800						**$ -**					$ (451)			**$ (451)**	**$ 451**
62	Other Contracts and Services - Board/Supt	5800						**$ -**					$ (5,250)			**$ (5,250)**	**$ 5,250**
63	Other Contracts and Services - General Admin	5800						**$ -**					$ (3,602)			**$ (3,602)**	**$ 3,602**
64	Other Contracts and Services - Human Resources	5800						**$ -**					$ (359)			**$ (359)**	**$ 359**
65	Other Contracts and Services - Maintenance	5800						**$ -**					$ (3,486)			**$ (3,486)**	**$ 3,486**
66	Other Contracts and Services - Debt Service	5800						**$ -**					$ (4)			**$ (4)**	**$ 4**
67	Communications (Telephone, Internet, Postage	5900						**$ -**					$ 3,219			**$ 3,219**	**$ (3,219)**
68	Indirect Costs (Increase in cost recovery from Restricted Programs/Cafeteria	7300						**$ -**							$ (2,058)	**$ (2,058)**	**$ 2,058**
69	**Total Unrestricted General Fund Changes**		**$ 16,962**	**$ -**	**$ 3,569**	**$ 14,867**	**$ 43,245**	**$ 78,644**	**$ 4,647**	**$ (14,504)**	**$ (739)**	**$ (54,687)**	**$ (57,648)**	**$ -**	**$ 12,678**	**$ (110,252)**	**$ 188,896**
70	**DIFFERENCE**		$ -	$ -	$ (0)	$ -	$ -	**$ 0**	$ (0)	$ -	$ 0	$ -	$ -	$ -	$ -	**$ 0**	**$ 0**
71	**RESTRICTED G/F: 2013/14 Unaudited Actuals**		$ -	$ 239,316	$ 264,940	$ 482,638	$ 90,529	**$ 1,077,422**	$ 237,359	$ 111,988	$ 94,058	$ 64,385	$ 184,176	$ 49,551	$ 192,924	**$ 934,442**	**$ 142,980**
72	**RESTRICTED G/F: 2013/14 Estimated Actuals Budget**		$ -	$ 264,856	$ 260,711	$ 406,929	$ 133,774	**$ 1,066,270**	$ 243,653	$ 115,933	$ 94,846	$ 88,343	$ 250,466	$ 36,607	$ 253,050	**$ 1,082,898**	**$ (16,628)**
73	**Difference**		**$ -**	**$ (25,540)**	**$ 4,229**	**$ 75,709**	**$ (43,245)**	**$ 11,152**	**$ (6,294)**	**$ (3,945)**	**$ (788)**	**$ (23,958)**	**$ (66,290)**	**$ 12,944**	**$ (60,126)**	**$ (148,456)**	**$ 159,608**
74	**% Difference**		**0.00%**	**-9.64%**	**1.62%**	**18.60%**	**0.00%**	**1.05%**	**-2.58%**	**-3.40%**	**-0.83%**	**-27.12%**	**-26.47%**	**35.36%**	**-23.76%**	**-13.71%**	**-959.88%**
75	**Restricted General Fund Changes**	**RESOURCE**															
76	Title I (Defer Revenue of $10,719.70 to 14/15)	R3010		$ (9,786)				**$ (9,786)**	$ (1,819)		$ (252)	$ (437)	$ (7,826)		$ 548	**$ (9,786)**	**$ -**
77	Migrant (Increase in Unrest. Contributions)	R3060					$ 16	**$ 16**				$ 431	$ (600)		$ 185	**$ 16**	**$ -**
78	Migrant Summer School (Increase in Unrest. Contributions)	R3061		$ 1,519			$ 376	**$ 1,895**	$ (657)	$ (29)	$ (91)	$ (362)	$ 3,098		$ (64)	**$ 1,895**	**$ -**
79	Special Ed Federal	R3310		$ (1)				**$ (0.51)**		$ (6,575)	$ (1,215)	$ (4,205)	$ (2)		$ 11,996	**$ (0.51)**	**$ 0.00**
80	Special Ed Federal Preschool (Decrease in Unrest. Contribution	R3315		$ (83)			$ (73)	**$ (156)**							$ (156)	**$ (156)**	**$ -**
81	Special Ed Federal Preschool (Decrease in Unrest. Contribution	R3320		$ (0)			$ (169)	**$ (169)**							$ (169)	**$ (169)**	**$ -**
82	Title II Teacher Quality (Defer Revenue $6,317.43 to 14/15)	R4035		$ (6,277)				**$ (6,277)**				$ (3,164)	$ (2,926)		$ (187)	**$ (6,277)**	**$ -**
83	Title III LEP (Defer Revenue $12,035.48 to 14/15)	R4203		$ (10,913)				**$ (10,913)**	$ 200		$ 26	$ (6,385)	$ (4,540)		$ (214)	**$ (10,913)**	**$ -**
84	REAP	R5810		$ 0				**$ 0**							$ 0	**$ 0**	**$ -**
85	Lottery (Increase in Carryover)	R6300			$ 4,229			**$ 4,229**				$ (3,030)				**$ (3,030)**	**$ 7,260**
86	Special Ed (AB602) (inc. increase in GVCS Transfer of $75K and removal of Encroachment/Contribution from Unrest.) (Total Carryover $164,120.04)	R6500				$ 77,235	$ (30,665)	**$ 46,570**	$ (813)	$ (1,760)	$ 2,027	$ (1,519)	$ (44,590)		$ (70,896)	**$ (117,550)**	**$ 164,120**
87	Special Ed SESP (Carryover Revenue of $2,788.00 to 14/15)	R6501				$ (1,311)		**$ (1,311)**								**$ -**	**$ (1,311)**
88	Special Ed Mental Health	R6512						**$ -**								**$ -**	**$ -**
89	EIA-LEP	R7091						**$ -**	$ 1,794		$ 226				$ (885)	**$ 1,136**	**$ (1,136)**
90	Common Core (Total Carryover $65,773.77)	R7405						**$ -**	$ 753		$ 97	$ 0	$ (3,956)	$ 12,944		**$ 9,838**	**$ (9,838)**
91	Routine Restricted Maintenance (Reduction in Contribution)	R8150					$ (10,114)	**$ (10,114)**		$ (591)	$ 266	$ (4,558)	$ (4,948)		$ (283)	**$ (10,114)**	**$ -**
92	Safety Credits (Reduction in Unrest. Contributions)	R9002					$ (201)	**$ (201)**		$ (181)	$ (19)					**$ (201)**	**$ (0)**
93	Foundation (Reduction in Unrest. Contributions)	R9078					$ (2,415)	**$ (2,415)**	$ (5,752)	$ 5,190	$ (1,853)					**$ (2,415)**	**$ -**
94	Donations (Total Carryover $4,868.43)	R9079				$ (215)		**$ (215)**				$ (729)				**$ (729)**	**$ 513**
95								**$ -**								**$ -**	**$ -**
96	**Total Restricted General Fund Changes**		**$ -**	**$ (25,540)**	**$ 4,229**	**$ 75,709**	**$ (43,246)**	**$ 11,152**	**$ (6,294)**	**$ (3,945)**	**$ (788)**	**$ (23,958)**	**$ (66,290)**	**$ 12,944**	**$ (60,126)**	**$ (148,456)**	**$ 159,608**
97	**DIFFERENCE**		$ -	$ -	$ 0	$ (0)	$ 0	**$ -**	$ (0)	$ (0)	$ 0	$ 0	$ -	$ -	$ (0)	**$ (0)**	**$ 0**
98																	
99	**TOTAL GENERAL FUND CHANGES**		**$ 16,962**	**$ (25,540)**	**$ 7,799**	**$ 90,576**	**$ (0)**	**$ 89,796**	**$ (1,647)**	**$ (18,449)**	**$ (1,527)**	**$ (78,645)**	**$ (123,938)**	**$ 12,944**	**$ (47,448)**	**$ (258,708)**	**$ 348,504**
100	**DIFFERENCE**		$ -	$ -	$ 0	$ (0)	$ 0	**$ (0)**	$ (0)	$ (0)	$ 0	$ 0	$ -	$ -	$ (0)	**$ (0)**	**$ 0**
101																	
102	**TOTAL GENERAL FUND: 2013/14 Unaudited Actuals**		$ 3,865,985	$ 239,316	$ 373,261	$ 592,329	$ -	**$ 5,070,891**	$ 2,275,039	$ 582,208	$ 784,504	$ 168,602	$ 651,651	$ 49,551	$ 186,721	**$ 4,698,276**	**$ 372,615**
103	**TOTAL GENERAL FUND: 2013/14 Estimated Actuals BUDGET**		$ 3,849,023	$ 264,856	$ 365,462	$ 501,754	$ -	**$ 4,981,095**	$ 2,276,686	$ 600,657	$ 786,030	$ 247,246	$ 775,589	$ 36,607	$ 234,169	**$ 4,956,984**	**$ 24,111**
104	**Difference**		**$ 16,962**	**$ (25,540)**	**$ 7,799**	**$ 90,575**	**$ -**	**$ 89,796**	**$ (1,647)**	**$ (18,449)**	**$ (1,526)**	**$ (78,644)**	**$ (123,938)**	**$ 12,944**	**$ (47,448)**	**$ (258,708)**	**$ 348,504**
105	**% Difference**		**0.44%**	**-9.64%**	**2.13%**	**18.05%**	**0.00%**	**1.80%**	**-0.07%**	**-3.07%**	**-0.19%**	**-31.81%**	**-15.98%**	**35.36%**	**-20.26%**	**-5.22%**	**1445.42%**

General Fund Multiyear Comparison

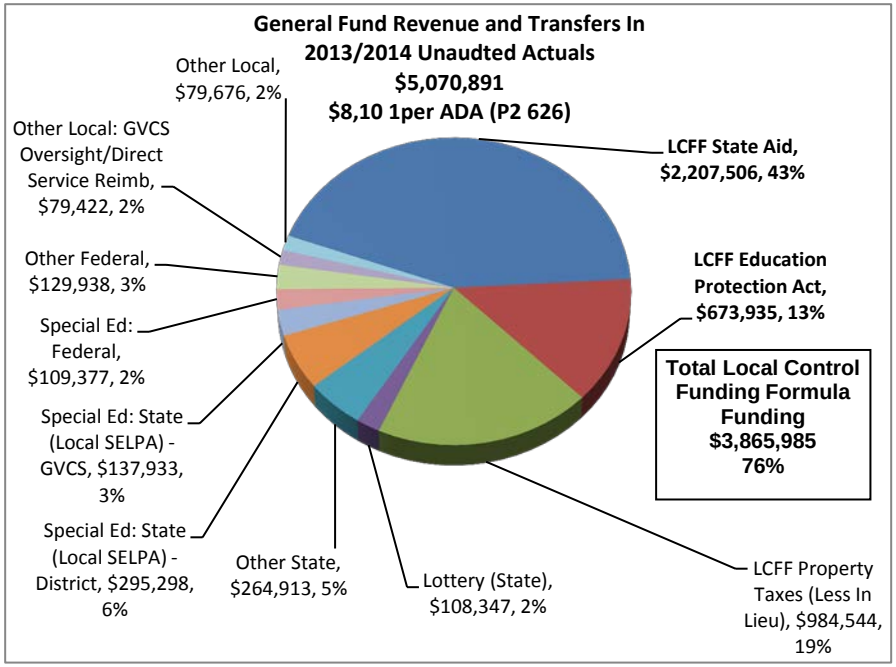


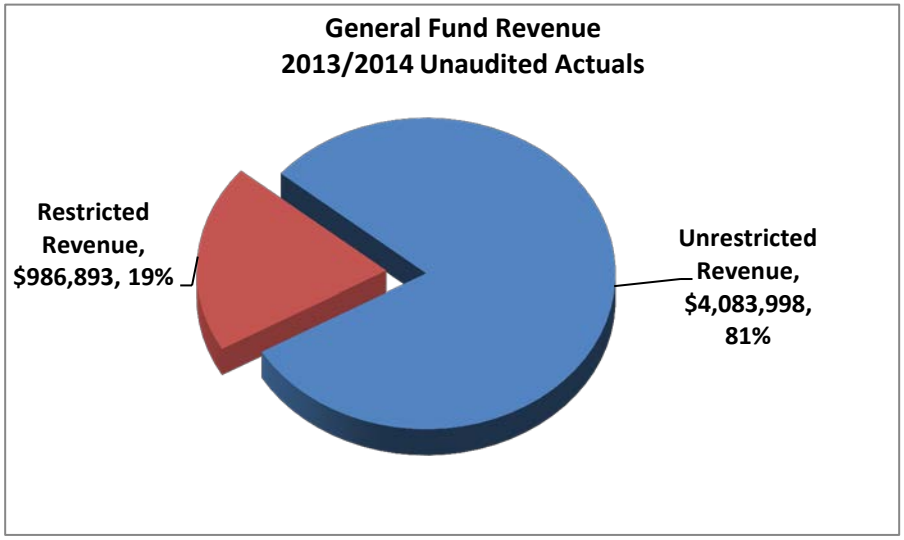
	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Adopt.
Revenues/Other Sources	$4,552,813	$5,268,236	$4,398,412	$5,076,636	$5,070,891	$4,873,731
Expenditures/Other Uses	$4,600,630	$5,455,898	$4,643,352	$5,142,961	$4,698,275	$5,097,863
Ending Fund Balance	$1,775,202	$1,587,540	$1,342,600	$1,278,275	$1,650,891	$1,426,758

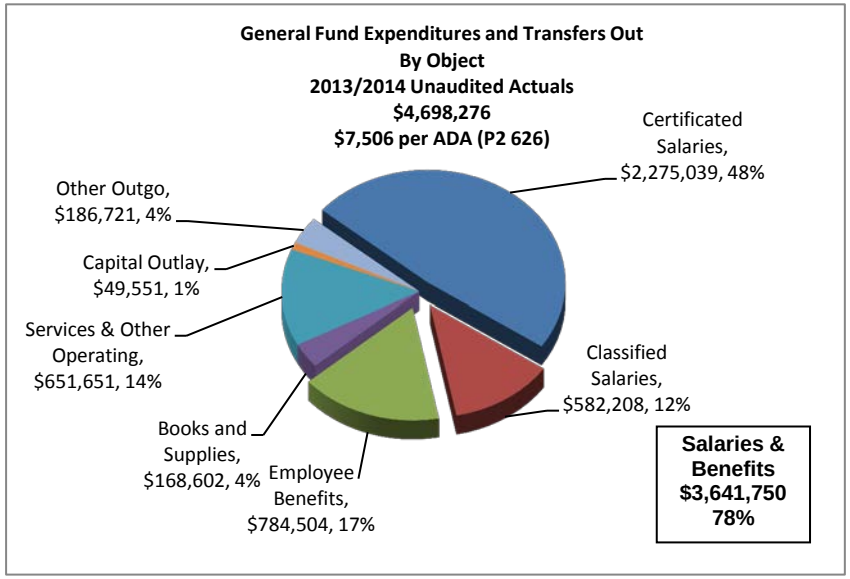
Mesa Union School District
General Fund Ending Fund Balance Comparison
As of 2013/2014 Unaudited Actuals

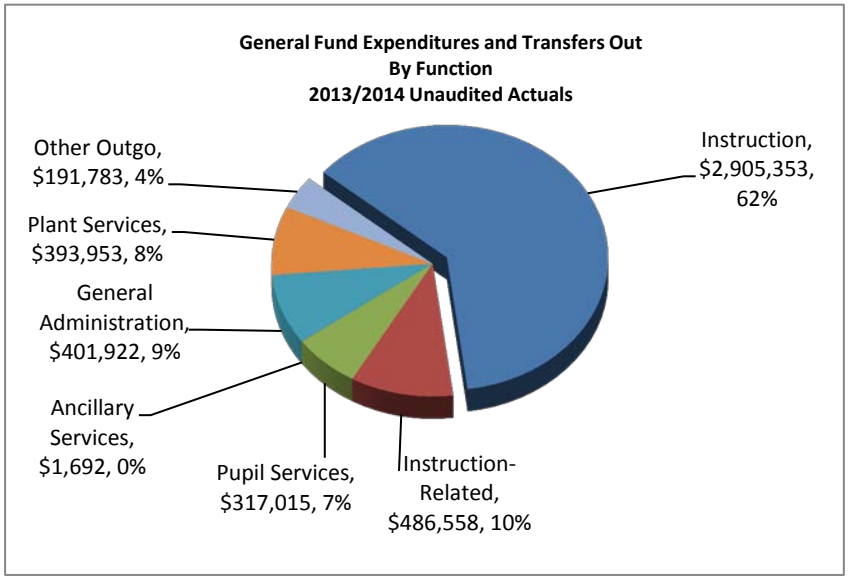


	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Budget
Unappropriated	$830,499	$622,539	$624,396	$558,786	$821,951	$722,298
Revolving Cash	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
Legally Restricted	$443,315	$520,293	$392,644	$232,754	$375,735	$257,082
Education Protection Account (EPA)			$0	$34,360	$55,047	$60,369
GVCS Reserves	$139,096	$58,927	$35,046	$0	$30,619	$0
Misc	$7,630	$0	$0	$0	$0	$0
Mandated Cost	$17,895	$18,174	$18,174	$39,330	$57,145	$48,760
Lottery	$63,116	$47,504	$33,583	$53,678	$74,480	$82,355
Tier III (Categorical Flex.)	$42,975	$46,309	$7,688	$101,218	$0	$0
Local Reserve	$45,935	$54,559	$46,414	$51,431	$46,983	$50,980
Desig. Economic Uncert	$183,741	$218,236	$185,654	$205,718	$187,931	$203,915


General Fund Revenue and Transfers In
2013/2014 Unaudted Actuals
$5,070,891
$8,10 1per ADA (P2 626)
Other Local, $79,676, 2%
Other Local: GVCS Oversight/Direct Service Reimb, $79,422, 2%
Other Federal, $129,938, 3%
Special Ed: Federal, $109,377, 2%
Special Ed: State (Local SELPA) - GVCS, $137,933, 3%
Special Ed: State (Local SELPA) - District, $295,298, 6%
Other State, $264,913, 5%
Lottery (State), $108,347, 2%
LCFF Property Taxes (Less In Lieu), $984,544, 19%
LCFF Education Protection Act, $673,935, 13%
LCFF State Aid, $2,207,506, 43%
Total Local Control Funding Formula Funding
$3,865,985
76%


General Fund Revenue
2013/2014 Unaudited Actuals
Restricted Revenue, $986,893, 19%
Unrestricted Revenue, $4,083,998, 81%


General Fund Expenditures and Transfers Out
By Object
2013/2014 Unaudited Actuals
$4,698,276
$7,506 per ADA (P2 626)
Certificated Salaries, $2,275,039, 48%
Classified Salaries, $582,208, 12%
Employee Benefits, $784,504, 17%
Books and Supplies, $168,602, 4%
Services & Other Operating, $651,651, 14%
Capital Outlay, $49,551, 1%
Other Outgo, $186,721, 4%
Salaries & Benefits $3,641,750 78%


General Fund Expenditures and Transfers Out
By Function
2013/2014 Unaudited Actuals
Instruction, $2,905,353, 62%
Instruction-Related, $486,558, 10%
Pupil Services, $317,015, 7%
Ancillary Services, $1,692, 0%
General Administration, $401,922, 9%
Plant Services, $393,953, 8%
Other Outgo, $191,783, 4%

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%
2013-14 Adopted Budget	72	74	75	74	295	75	76	73	74	70	368	663		

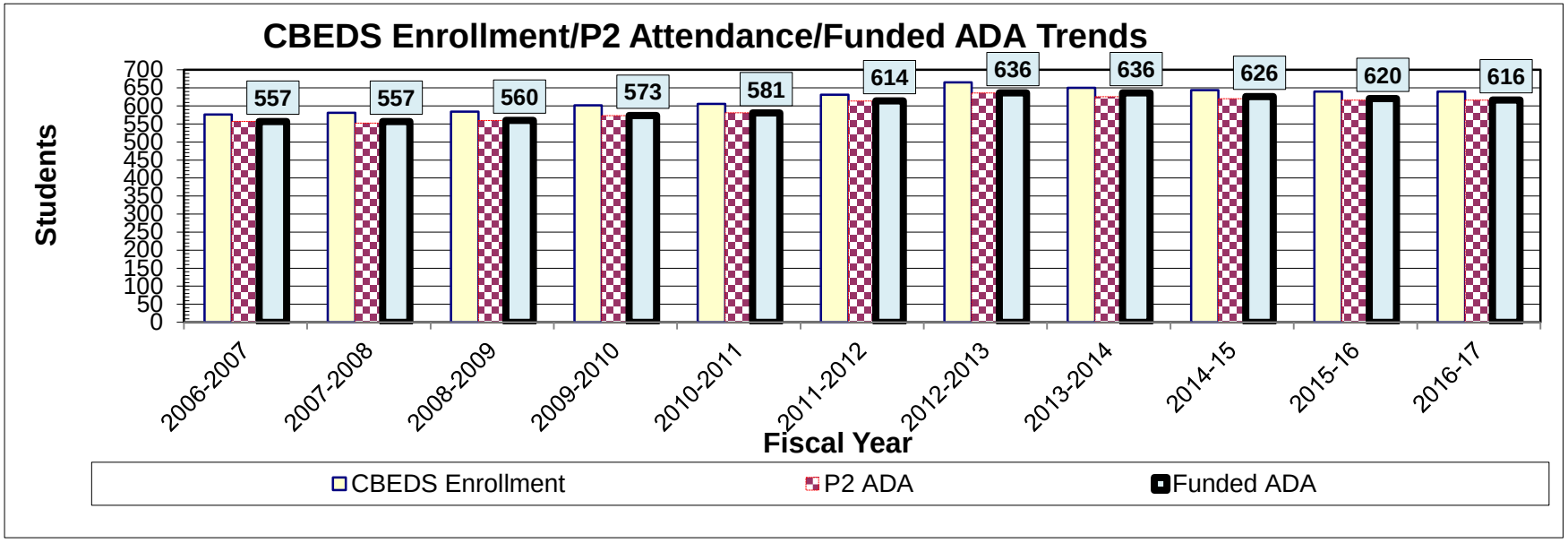
Difference Between current year projections and Adopted Budget Projections: -13

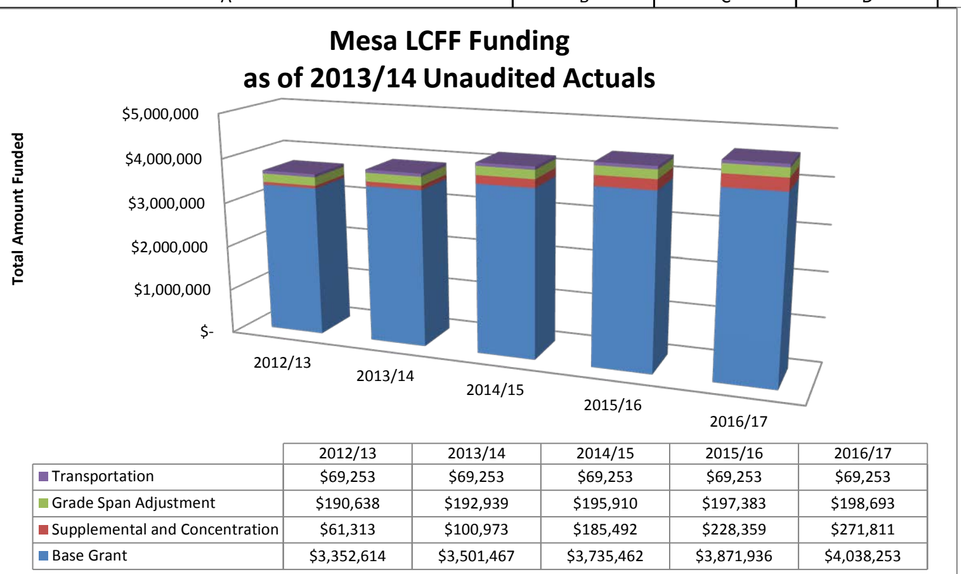
Per Ed Code 41376, Grades 4-8 Average Class Size not to Exceed 29.9 or District's Average in 1964 (Mesa 32.4)

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
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%				272.53			139.64				208.01	620.18	96.30%
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%				266.75			143.49				206.08	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
ADA Based on attendance Rate of	96.30%				265.78			139.64				210.90	616.32	

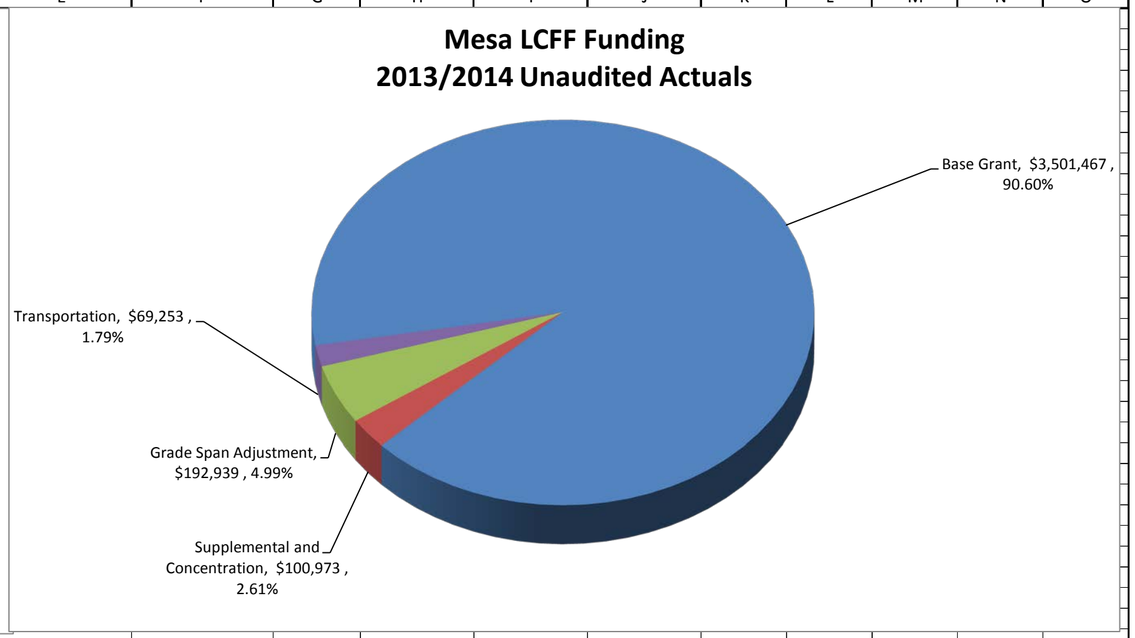
Fiscal Year	CBEDS Enrollment	P1 ADA	P2 ADA	Funded ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Incr/(Decr) from Prior Year Funded ADA	Attendance Percentage (P2/CBEDS)
					#	%	#	%		
2006-2007	576	555.94	557.00	557.00	11	1.95%	22	4.15%	**22**	96.70%
2007-2008	581	556.68	552.00	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%*

ADA Excludes ADA Served by VCOE





	2012/13	2013/14	2014/15	2015/16	2016/17
Transportation	$69,253	$69,253	$69,253	$69,253	$69,253
Grade Span Adjustment	$190,638	$192,939	$195,910	$197,383	$198,693
Supplemental and Concentration	$61,313	$100,973	$185,492	$228,359	$271,811
Base Grant	$3,352,614	$3,501,467	$3,735,462	$3,871,936	$4,038,253



								% Increase of Total Funding from Prior Year							
LCFF Funding	**2012/13**	**2013/14**	**2014/15**	**2015/16**	**2016/17**	**2013/14**	**2014/2015**	**2015/2016**	**2015/2016**						
Base Grant	$ 3,352,614	$ 3,501,467	$ 3,735,462	$ 3,871,936	$ 4,038,253	4.44%	6.68%	3.65%	4.30%						
Supplemental and Concentration	$ 61,313	$ 100,973	$ 185,492	$ 228,359	$ 271,811	64.68%	83.70%	23.11%	19.03%						
Grade Span Adjustment	$ 190,638	$ 192,939	$ 195,910	$ 197,383	$ 198,693	1.21%	1.54%	0.75%	0.66%						
Transportation	$ 69,253	$ 69,253	$ 69,253	$ 69,253	$ 69,253	0.00%	0.00%	0.00%	0.00%						
Total	**$ 3,673,818**	**$ 3,864,632**	**$ 4,186,117**	**$ 4,366,931**	**$ 4,578,010**	**5.19%**	**8.32%**	**4.32%**	**4.83%**						
Funded ADA (Including ADA Served by VCOE)	**637.10**	**638.72**	**625.93**	**620.18**	**616.32**										
Total Amount LCFF per ADA (Less Transportation)	**$ 5,657.77**	**$ 5,942.16**	**$ 6,577.20**	**$ 6,929.73**	**$ 7,315.61**										
% Increase/(Decrease) per ADA		***5.03%***	***10.69%***	***5.36%***	***5.57%***										
% of Supplemental/Concentration Grant of Total LCFF	**1.67%**	**2.61%**	**4.43%**	**5.23%**	**5.94%**										
% of Unduplicated Count (LI, ELL, FY)		**41.56%**	**41.56%**	**41.56%**	**41.56%**										
Cost of Living Adjustment		**1.565%**	**0.850%**	**2.190%**	**2.140%**										
Gap Funding %		**12.002%**	**29.560%**	**20.680%**	**25.480%**										
As of 2014/2015 Adopted Budget															
Total LCFF Funding	*$ 3,673,818*	*$ 3,847,760*	*$ 4,163,254*	*$ 4,451,599*	*$ 4,590,104*										
Difference	*$ -*	*$ 16,872*	*$ 22,863*	*$ (84,668)*	*$ (12,094)*										
% Change	*0.0000%*	*0.4366%*	*0.5462%*	*-1.9388%*	*-0.2642%*										
Total PER ADA (Exc. Transportation and TIIG)	*$ 5,657.77*	*$ 5,938.81*	*$ 6,540.67*	*$ 7,066.25*	*$ 7,335.23*										
Difference	*$ (0.00)*	*$ 3.35*	*$ 36.53*	*$ (136.52)*	*$ (19.62)*										
Cost of Living Adjustment		*1.565%*	*0.850%*	*2.190%*	*2.140%*										
Gap Funding %		*11.780%*	*28.060%*	*30.390%*	*19.500%*										

	A	B	C	D	E	F	G	H	I
1	**MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION**								
2		**2013/2014 UNAUDITED ACTUALS**				**TOTAL**	**HOLD**	**CURRENT**	**TOTAL**
3	**STEP 1:**	**CALCULATE LCFF TARGET**					**HARMLESS**	**YEAR**	**FUNDING**
4	**A**	**BASE GRANT TARGET**	**K-3**	**4-6**	**7-8**			**GAP**	
5	A1	Beginning Base Grant per ADA	$ 6,845	$ 6,947	$ 7,154			**FUNDING**	
6	A2	Cost of Living Adjustment	$ 107	$ 109	$ 112	**1.565%**		**12.002%**	
7	A3	**Base Grant per ADA**	**$ 6,952**	**$ 7,056**	**$ 7,266**				
8	A4a	**ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)**	288.19	214.13	133.92	636.24			
9	*A4b*	***ADA - District Special Ed Students Served By VCOE***	*1.60*	*0.88*		*2.48*			
10	A4	**ADA - Total**	**289.79**	**215.01**	**133.92**	**638.72**			
11	**A5**	**TOTAL BASE GRANT (Line A3 x Line A4c)**	**$ 2,014,620**	**$ 1,517,111**	**$ 973,063**	**$ 4,504,793**	**$ 3,364,628**	**$ 136,839**	**$ 3,501,467**
12	**B**	**SUPPLEMENTAL/CONCENTRATION GRANTS**				***87.04%***		*4.07%*	***90.60%***
13	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.56%	41.56%	41.56%				
14	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%	$ 638	$ 586	$ 604				
15	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	$ -	$ -	$ -				
16	B4	**Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)**	**$ 638**	**$ 586**	**$ 604**				
17	**B5**	**TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)**	**$ 184,886**	**$ 125,996**	**$ 80,888**	**$ 391,770**	**$ 61,313**	**$ 39,660**	**$ 100,973**
18	**C**	**GRADE SPAN ADJUSTMENT**				***7.57%***		*64.68%*	***2.61%***
19	C1	Grade Span Adjustment per ADA (Line A3 x 10.4%)	$ 724					*22.18%*	
20	**C2**	**TOTAL GRADE SPAN ADJUSTMENT (Line C1 x A4)**	**$ 209,808**			**$ 209,808**	**$ 190,638**	**$ 2,301**	**$ 192,939**
21						***4.05%***		*1.21%*	***4.99%***
22	**D1**	**TRANSPORTATION ADD ON**				**$ 69,253**	**$ 69,253**	**$ -**	**$ 69,253**
23	**D2**	**TARGETED INSTRUCTION ADD ON**				**$ -**	**$ -**	**$ -**	**$ -**
24	**E**	**TOTAL LCFF TARGET (A5+B5+C2+D)**	**$2,409,314**	**$1,643,107**	**$1,053,951**	**$5,175,624**	**$ 3,685,832**	**$ 178,800**	**$ 3,864,632**
25	**STEP 2:**	**CALCULATE LCFF FLOOR (HOLD HARMLESS)**					**Funding Per ADA**		**$ 6,050.59**
26							***Funding Per ADA Less Transportation***		***$ 5,942.16***
27	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			**$ 5,016.88**	$ 3,204,382	***Prior Year Funding:**		
28	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				$ 481,450	***$ 3,201,171***	***Revenue Limit Ent.***	
29	**F3**	**TOTAL LCFF FLOOR (HOLD HARMLESS)**				**$3,685,832**	***$ (8,803)***	***Rev Lim Adj (PERS, Cty Tsfr)***	
30	**STEP 3:**	**CALCULATE LCFF PHASE-IN ENTITLEMENT**					***$ 160,246***	***Tier III Categoricals***	
31	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F4)				$ 1,489,792	***$ 190,638***	***CSR***	
32	G2	LCFF Transition Growth Funding Percentage				**12.002%**	***$ 61,313***	***EIA***	
33	G3	**LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)**				**$ 178,800**	***$ 69,253***	***Transportation***	
34	**G4**	**TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)**				**$3,864,632**	***$ 3,673,818***	***Total***	***$ 5,766.47***
35	**H1**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED AMOUNT**				**$1,310,992**	637.10	***PY Funded ADA***	
36	**H2**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED PERCENTAGE**				**25.33%**			

	A	B	C	D	E	F	G	H	I
1	MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION								
2		**2014/2015 PROPOSED BUDGET**				**TOTAL**	**HOLD**	**CURRENT**	**TOTAL**
3	**STEP 1:**	**CALCULATE LCFF TARGET**					**HARMLESS**	**YEAR**	**FUNDING**
4	**A**	**BASE GRANT TARGET**	**K-3**	**4-6**	**7-8**			**GAP**	
5	A1	Beginning Base Grant per ADA	$ 6,952	$ 7,056	$ 7,266			**FUNDING**	
6	A2	Cost of Living Adjustment	$ 59	$ 60	$ 62	**0.850%**		**29.560%**	
7	A3	**Base Grant per ADA**	**$ 7,011**	**$ 7,116**	**$ 7,328**				
8	A4a	**ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)**	278.07	208.35	139.51	625.93			
9	*A4b*	***ADA - District Special Ed Students Served By VCOE***	*0.00*	*0.00*	*0.00*	*0.00*			
10	A4c	**ADA Total**	**278.07**	**208.35**	**139.51**	**625.93**			
11	**A5**	**TOTAL BASE GRANT (Line A3 x Line A4c)**	**$ 1,949,549**	**$ 1,482,619**	**$ 1,022,329**	**$ 4,454,497**	**$ 3,433,721**	**$ 301,741**	**$ 3,735,462**
12	**B**	**SUPPLEMENTAL/CONCENTRATION GRANTS**				***87.11%***		*8.79%*	***89.23%***
13	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.56%	41.56%	41.56%				
14	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%	$ 643	$ 591	$ 609				
15	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	$ -	$ -	$ -				
16	B4	**Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)**	**$ 643**	**$ 591**	**$ 609**				
17	**B5**	**TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)**	**$ 178,799**	**$ 123,135**	**$ 84,962**	**$ 386,896**	**$ 100,973**	**$ 84,519**	**$ 185,492**
18	**C**	**GRADE SPAN ADJUSTMENT**				***7.57%***		*83.70%*	***4.43%***
19	C1	Grade Span Adjustment per ADA (Line A3 x 10.4%)	$ 730						
20	**C2**	**TOTAL GRADE SPAN ADJUSTMENT (Line C1 x A4)**	**$ 202,991**			**$ 202,991**	**$ 192,939**	**$ 2,971**	**$ 195,910**
21						***3.97%***		*1.54%*	***4.68%***
22	**D1**	**TRANSPORTATION ADD ON**				**$ 69,253**	**$ 69,253**	**$ -**	**$ 69,253**
23	**D2**	**TARGETED INSTRUCTION ADD ON**				**$ -**	**$ -**	**$ -**	**$ -**
24	**E**	**TOTAL LCFF TARGET (A5+B5+C2+D)**	**$2,331,339**	**$1,605,754**	**$1,107,291**	**$5,113,637**	**$ 3,796,886**	**$ 389,231**	**$ 4,186,117**
25	**STEP 2:**	**CALCULATE LCFF FLOOR (HOLD HARMLESS)**					**Funding Per ADA**		**$ 6,687.84**
26							***Funding Per ADA Less Transportation***		***$ 6,577.20***
27	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			**$ 5,016.88**	$ 3,140,216			
28	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				$ 481,450			
29	F3	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			**$ 279.93**	$ 175,221			
30	**F4**	**TOTAL LCFF FLOOR (HOLD HARMLESS)**				**$3,796,886**			
31	**STEP 3:**	**CALCULATE LCFF PHASE-IN ENTITLEMENT**							
32	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				$ 1,316,750			
33	G2	LCFF Transition Growth Funding Percentage				**29.560%**			
34	G3	**LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)**				**$ 389,231**			
35	**G4**	**TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)**				**$4,186,117**			
36	**H1**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED AMOUNT**				**$927,519**			
37	**H2**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED PERCENTAGE**				**18.14%**			

	A	B	C	D	E	F	G	H	I
1	MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION								
2		**2015/2016**				**TOTAL**	**HOLD**	**CURRENT**	**TOTAL**
3	**STEP 1:**	**CALCULATE LCFF TARGET**					**HARMLESS**	**YEAR**	**FUNDING**
4	**A**	**BASE GRANT TARGET**	**K-3**	**4-6**	**7-8**			**GAP**	
5	A1	Beginning Base Grant per ADA	$ 7,011	$ 7,116	$ 7,328			**FUNDING**	
6	A2	Cost of Living Adjustment	$ 154	$ 156	$ 161	**2.190%**		**20.680%**	
7	A3	**Base Grant per ADA**	**$ 7,165**	**$ 7,272**	**$ 7,489**				
8	A4a	**ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)**	272.53	139.64	208.01	620.18			
9	*A4b*	***ADA - District Special Ed Students Served By VCOE***	*0.00*	*0.00*	*0.00*	*0.00*			
10	A4c	**ADA - Total**	**272.53**	**139.64**	**208.01**	**620.18**			
11	**A5**	**TOTAL BASE GRANT (Line A3 x Line A4)**	**$ 1,952,677**	**$ 1,015,462**	**$ 1,557,787**	**$ 4,525,926**	**$ 3,701,429**	**$ 170,507**	**$ 3,871,936**
12	**B**	**SUPPLEMENTAL/CONCENTRATION GRANTS**				***87.19%***		*4.61%*	***88.66%***
13	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.56%	41.56%	41.56%				
14	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%	$ 657	$ 604	$ 622				
15	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	$ -	$ -	$ -				
16	B4	**Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)**	**$ 657**	**$ 604**	**$ 622**				
17	**B5**	**TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)**	**$ 179,052**	**$ 84,343**	**$ 129,382**	**$ 392,777**	**$ 185,492**	**$ 42,867**	**$ 228,359**
18	**C**	**GRADE SPAN ADJUSTMENT**				***7.57%***		*23.11%*	***5.23%***
19	C1	Grade Span Adjustment per ADA (Line A3 x 10.4%)	$ 745						
20	**C2**	**TOTAL GRADE SPAN ADJUSTMENT (Line C1 x A4)**	**$ 203,035**			**$ 203,035**	**$ 195,910**	**$ 1,473**	**$ 197,383**
21						***3.91%***		*0.75%*	***4.52%***
22	**D1**	**TRANSPORTATION ADD ON**				**$ 69,253**	**$ 69,253**	**$ -**	**$ 69,253**
23	**D2**	**TARGETED INSTRUCTION ADD ON**				**$ -**	**$ -**	**$ -**	**$ -**
24	**E**	**TOTAL LCFF TARGET (A5+B5+C2+D)**	**$2,334,764**	**$1,099,805**	**$1,687,169**	**$5,190,991**	**$ 4,152,084**	**$ 214,847**	**$ 4,366,931**
25	**STEP 2:**	**CALCULATE LCFF FLOOR (HOLD HARMLESS)**					**Funding Per ADA**		**$ 7,041.39**
26							***Funding Per ADA Less Transportation***		***$ 6,929.73***
27	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			**$ 5,016.88**	$ 3,111,369			
28	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				$ 481,450			
29	F3	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			**$ 901.78**	$ 559,265			
30	**F4**	**TOTAL LCFF FLOOR (HOLD HARMLESS)**				**$4,152,084**			
31	**STEP 3:**	**CALCULATE LCFF PHASE-IN ENTITLEMENT**							
32	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				$ 1,038,907			
33	G2	LCFF Transition Growth Funding Percentage				**20.680%**			
34	G3	**LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)**				**$ 214,846**			
35	**G4**	**TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)**				**$4,366,930**			
36	**H1**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED AMOUNT**				**$824,061**			
37	**H2**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED PERCENTAGE**				**15.87%**			

	A	B	C	D	E	F	G	H	I
1	MESA UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION								
2		**2016/2017 (2.14% COLA, 19.50% GAP FUNDING)**				**TOTAL**	**HOLD**	**CURRENT**	**TOTAL**
3	**STEP 1:**	**CALCULATE LCFF TARGET**					**HARMLESS**	**YEAR**	**FUNDING**
4	**A**	**BASE GRANT TARGET**	**K-3**	**4-6**	**7-8**			**GAP**	
5	A1	Beginning Base Grant per ADA	$ 7,165	$ 7,272	$ 7,489			**FUNDING**	
6	A2	Cost of Living Adjustment	$ 153	$ 156	$ 160	**2.140%**		**25.480%**	
7	A3	**Base Grant per ADA**	**$ 7,318**	**$ 7,428**	**$ 7,649**				
8	A4a	**ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)**	265.78	139.64	210.90	616.32			
9	*A4b*	***ADA - District Special Ed Students Served By VCOE***	*0.00*	*0.00*	*0.00*	*0.00*			
10	A4c	**ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA**	**265.78**	**139.64**	**210.90**	**616.32**			
11	**A5**	**TOTAL BASE GRANT (Line A3 x Line A4)**	**$ 1,944,978**	**$ 1,037,246**	**$ 1,613,173**	**$ 4,595,397**	**$ 3,847,753**	**$ 190,500**	**$ 4,038,253**
12	**B**	**SUPPLEMENTAL/CONCENTRATION GRANTS**				***87.26%***		*4.95%*	***88.21%***
13	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	41.56%	41.56%	41.56%				
14	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%	$ 672	$ 617	$ 636				
15	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	$ -	$ -	$ -				
16	B4	**Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)**	**$ 672**	**$ 617**	**$ 636**				
17	**B5**	**TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)**	**$ 178,604**	**$ 86,158**	**$ 134,132**	**$ 398,894**	**$ 228,359**	**$ 43,452**	**$ 271,811**
18	**C**	**GRADE SPAN ADJUSTMENT**				***7.57%***		*19.03%*	***5.94%***
19	C1	Grade Span Adjustment per ADA (Line A3 x 10.4%)	$ 762						
20	**C2**	**TOTAL GRADE SPAN ADJUSTMENT (Line C1 x A4)**	**$ 202,524**			**$ 202,524**	**$ 197,383**	**$ 1,310**	**$ 198,693**
21						***3.85%***		*0.66%*	***4.34%***
22	**D1**	**TRANSPORTATION ADD ON**				**$ 69,253**	**$ 69,253**	**$ -**	**$ 69,253**
23	**D2**	**TARGETED INSTRUCTION ADD ON**				**$ -**	**$ -**	**$ -**	**$ -**
24	**E**	**TOTAL LCFF TARGET (A5+B5+C2+D)**	**$2,326,106**	**$1,123,404**	**$1,747,305**	**$5,266,068**	**$ 4,342,748**	**$ 235,262**	**$ 4,578,010**
25	**STEP 2:**	**CALCULATE LCFF FLOOR (HOLD HARMLESS)**					**Funding Per ADA**		**$ 7,427.98**
26							***Funding Per ADA Less Transportation***		***$ 7,315.61***
27	F1	12/13 Deficited Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA)			**$ 5,016.88**	$ 3,092,003			
28	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				$ 481,450			
29	F3	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			**$ 1,248.20**	$ 769,294			
30	**F4**	**TOTAL LCFF FLOOR (HOLD HARMLESS)**				**$4,342,748**			
31	**STEP 3:**	**CALCULATE LCFF PHASE-IN ENTITLEMENT**							
32	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				$ 923,320			
33	G2	LCFF Transition Growth Funding Percentage				**25.480%**			
34	G3	**LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)**				**$ 235,262**			
35	**G4**	**TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3)**				**$4,578,010**			
36	**H1**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED AMOUNT**				**$688,058**			
37	**H2**	**REMAINING GAP BETWEEN TARGET LCFF AND FUNDED LCFF: UNFUNDED PERCENTAGE**				**13.07%**			

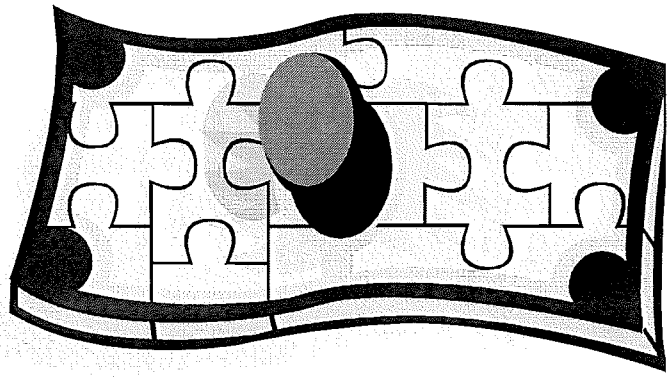
Restricted Programs
2013/14 Unaudited Actuals

	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**	**Spec Ed Fed Preschool**	**Spec Ed Local Preschool**	**Title II Teacher Quality**	**Title III LEP**	**REAP**	**Federal**
REVENUES:										
Current Year Allocation	$ 73,035.00	$ 19,113.00	$ 8,955.00	$ 103,021.00	$ 723.24	$ 1,427.59	$ 7,334.00	$ 12,880.00	$ -	**$ 226,488.83**
Deferred Revenue	$ -			$ -			$ 648.17			**$ 648.17**
Prior Year Carryover/Adjustmen	$ 23,861.95		$ 1,519.32	$ 4,205.49	$ -			$ 7,567.05	$ 4,097.42	**$ 41,251.23**
Interest/Fees										**$ -**
TOTAL REVENUES	$ 96,896.95	$ 19,113.00	$ 10,474.32	$ 107,226.49	$ 723.24	$ 1,427.59	$ 7,982.17	$ 20,447.05	$ 4,097.42	**$ 268,388.23**
REVENUES RECEIVED THROUGH JUNE 30 (*EXCLUDE ANY A/R ALREADY SET UP)*	$ 68,491.95	$ 3,826.46	$ 10,474.32	$ 55,716.49	$ -	$ -	$ 1,969.17	$ 11,758.00		**$ 152,236.39**
EXPENDITURES:										
Indirect Cost Rate	***3.08%***	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%	2.00%	3.08%	
Certificated FTE	***$ 0.25***							***$ 0.05***		***$ 0.30***
Classified FTE	***$ -***			***$ 1.19***						***$ 1.19***
Certificated Salaries	$ 53,761.77		$ 5,337.50					$ 6,865.98	$ -	**$ 65,965.25**
Classified Salaries	$ -		$ 1,065.35	$ 21,463.22						**$ 22,528.57**
Employee Benefits	$ 9,346.42		$ 917.57	$ 4,756.30				$ 1,380.66		**$ 16,400.95**
Books/Sup. Exc Undes.		$ 9,797.14	$ 199.98						$ 3,975.00	**$ 13,972.12**
Supplies Undes (4319)		**$ -**	**$ -**	**$ -**			**$ -**	**$ -**	**$ -**	**$ -**
Non Capitalized Equipment										**$ -**
Services	$ 20,494.11	$ 8,760.00		$ 8,453.00			$ 1,615.00	$ -	$ -	**$ 39,322.11**
Sub Agreements (5100) (no indirect)										**$ -**
Direct Costs Transfers (no indirect)			$ 3,098.38							**$ 3,098.38**
Building and Improvements of buildings (6200)										**$ -**
Other Outgo *(not subject to indirect)*				$ 71,486.06	$ 723.24	$ 1,427.59				**$ 73,636.89**
Indirect Cost (Calculated)	*$ 2,574.95*	*$ 571.56*	*$ 231.63*	*$ 1,067.91*	*$ -*	*$ -*	*$ 49.74*	*$ 164.93*	*$ 122.42*	**$ 4,783.14**
*Indirect Cost ADJ										**$ -**
TOTAL EXPENDITURES	$ 86,177.25	$ 19,128.70	$ 10,850.41	$ 107,226.49	$ 723.24	$ 1,427.59	$ 1,664.74	$ 8,411.57	$ 4,097.42	**$ 239,707.41**
OTHER SOURCES\(USES)										
Contributions	$ -	$ 15.70	$ 376.09	$ -	$ -	$ -	$ -	$ -	$ -	**$ 391.79**
TOTAL SOURCES\(USES)	$ -	$ 15.70	$ 376.09	$ -	$ -	$ -	$ -	$ -	$ -	**$ 391.79**
NET INCR/(DECR)	**$ 10,719.70**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,317.43**	**$ 12,035.48**	**$ -**	**$ 29,072.61**
BEGINNING BALANCE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Audit Adj - Beg Bal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
GRANT REMAINING	**$ 10,719.70**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,317.43**	**$ 12,035.48**	**$ -**	**$ 29,072.61**
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CALC DEF REVENUE /ACCTS	**$ 17,685.30**	**$ 15,286.54**	**$ -**	**$ 51,510.00**	**$ 723.24**	**$ 1,427.59**	**$ (304.43)**	***$ (10,913.43)***	**$ 4,097.42**	**$ 79,512.23**
ACCOUNTS RECEIVABLE	**$ 17,685.30**	**$ 15,286.54**	**$ -**	**$ 51,510.00**	**$ 723.24**	**$ 1,427.59**	**$ -**	***$ 7,567.00***	**$ 4,097.42**	**$ 98,297.09**
DEFERRED REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (304.43)**	**$ (10,913.43)**	**$ -**	**$ (11,217.86)**
RECONCILIATION OF REVEN	**$ 86,177.25**	**$ 19,113.00**	**$ 10,474.32**	**$ 107,226.49**	**$ 723.24**	**$ 1,427.59**	**$ 1,664.74**	**$ 8,411.57**	**$ 4,097.42**	**$ 239,315.62**

Mesa Union School District
Restricted Programs
2013/14 Unaudited Actuals

	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**	**F**	**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**	**20274**	**Local**	**Restricted General Fund**
REVENUES:															
Current Year Allocation	$ 107,984.00	$ 20,274.00	$ 260,869.00	$ 2,788.00	$ 13,941.00		$ 133,238.00		**$ 539,094.00**	$ 5,496.92	$ 39,000.00	$ 4,009.52	$ -	**$ 48,506.44**	**$ 814,089.27**
Deferred Revenue									**$ -**	$ -				**$ -**	**$ 648.17**
Prior Year Carryover/Adjustments		$ 3,444.27	$ 165,815.11	$ (2,788.00)	$ (7,394.00)	$ -			**$ 159,077.38**	$ -	$ 900.00		$ -	**$ 900.00**	**$ 201,228.61**
Interest/Fees									**$ -**					**$ -**	**$ -**
TOTAL REVENUES	$ 107,984.00	$ 23,718.27	$ 426,684.11	$ -	$ 6,547.00	$ -	$ 133,238.00	$ -	**$ 698,171.38**	$ 5,496.92	$ 39,900.00	$ 4,009.52	$ -	**$ 49,406.44**	**$ 1,015,966.05**
REVENUES RECEIVED THROUGH JUNE 30 (*EXCLUDE ANY A/R ALREADY SET UP)*	$ 53,992.00	$ 3,444.27	$ 291,669.59	$ -	$ -		$ 133,238.00		**$ 482,344**	$ 5,444.19	$ 14,474.72	$ 4,009.52		**$ 23,928**	**$ 658,509**
EXPENDITURES:									**$ -**						
Indirect Cost Rate	0.00%	0.00%	3.08%	0.00%	0.00%	3.08%	0.00%	3.08%	**$ 0**	*0.00%*	0.00%	0.00%	0.00%		
Certificated FTE			***1.70***			***0.35***			***2.05***		***0.25***			***0.25***	***2.60***
Classified FTE			***0.88***					***0.75***	***1.63***	***0.31***			***0.00***	***0.31***	***3.13***
Certificated Salaries	$ -	$ -	$ 133,316.01			$ 24,376.26	$ 1,032.50	$ -	**$ 158,724.77**	$ -	$ 12,668.73	$ -	$ -	**$ 12,668.73**	**$ 237,358.75**
Classified Salaries			$ 26,884.40			$ -		$ 33,334.20	**$ 60,218.60**	$ 9,230.51	$ 20,010.00		$ -	**$ 29,240.51**	**$ 111,987.68**
Employee Benefits			$ 48,152.09			$ 6,367.60	$ 131.82	$ 14,715.08	**$ 69,366.59**	$ 1,969.61	$ 6,321.27		$ -	**$ 8,290.88**	**$ 94,058.42**
Books and Supplies, Exc. Undesig		$ 16,837.75	$ 4,481.38				$ -	$ 17,495.36	**$ 38,814.49**	$ -		$ 1,771.28	$ 48.04	**$ 1,819.32**	**$ 54,605.93**
Supplies Undesignated (4319)		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			**$ -**			**$ -**	**$ -**	**$ -**	**$ -**
Non Capitalized Equipment			$ -	$ -	$ -		$ 9,275.10	$ 504.17	**$ 9,779.27**	$ -	$ -			**$ -**	**$ 9,779.27**
Services			$ 35,308.12		$ 6,547.00		$ 7,474.00	$ 15,861.92	**$ 65,191.04**	$ -	$ 900.00	$ -	$ -	**$ 900.00**	**$ 105,413.15**
Sub Agreements (5100) (no indirect)			$ 75,664.93						**$ 75,664.93**				$ -	**$ -**	**$ 75,664.93**
Direct Cost Transfers (5710 - No indired)									**$ -**				$ -	**$ -**	**$ 3,098.38**
Capital Outlay (6###)	$ -						$ 49,551.21		**$ 49,551.21**				$ -	**$ -**	**$ 49,551.21**
Other Outgo *(not subject to indirect)*			$ 103,392.98						**$ 103,392.98**				$ -	**$ -**	**$ 177,029.87**
Indirect Cost (Calculated)	$ -	$ -	$ 7,642.77	$ -	$ -	$ 946.91	$ -	$ 2,522.85	**$ 11,112.53**	$ -	$ -	$ -	$ -	**$ -**	**$ 15,895.67**
*Indirect Cost ADJ			$ (1.38)						**$ (1.38)**				$ -	**$ -**	**$ (1.38)**
TOTAL EXPENDITURES	$ -	$ 16,837.75	$ 434,841.30	$ -	$ 6,547.00	$ 31,690.77	$ 67,464.63	$ 84,433.58	**$ 641,815.03**	$ 11,200.12	$ 39,900.00	$ 1,771.28	$ 48.04	**$ 52,919.44**	**$ 934,441.88**
OTHER SOURCES\(USES)									**$ -**						
Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 84,433.58	**$ 84,433.58**	$ 5,703.20	$ -	$ -	$ -	**$ 5,703.20**	**$ 90,528.57**
TOTAL SOURCES\(USES)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 84,433.58	**$ 84,433.58**	$ 5,703.20	$ -	$ -	$ -	**$ 5,703.20**	**$ 90,528.57**
NET INCR\(DECR)	**$ 107,984.00**	**$ 6,880.52**	**$ (8,157.19)**	**$ -**	**$ -**	**$ (31,690.77)**	**$ 65,773.37**	**$ -**	**$ 140,789.93**	**$ -**	**$ -**	**$ 2,238**	**$ (48.04)**	**$ 2,190.20**	**$ 172,052.74**
BEGINNING BALANCE		$ 26,108.50	$ 172,277.23			$ 31,690.77	$ -	$ -	**$ 230,076.50**	$ -	$ -	$ 2,630.19	$ 48.04	**$ 2,678.23**	**$ 232,754.73**
Audit Adj - Beg Bal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -		**$ -**	**$ -**
GRANT REMAINING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,072.61**
ENDING FUND BALANCE	**$ 107,984.00**	**$ 32,989.02**	**$ 164,120.04**	**$ -**	**$ -**	**$ -**	**$ 65,773.37**	**$ -**	**$ 370,866.43**	**$ -**	**$ -**	**$ 4,868.43**	**$ -**	**$ 4,868.43**	**$ 375,734.86**
CALC DEF REVENUE /ACCTS REC	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 52.73**	**$ -**	**$ -**	**$ -**	**$ 52.73**	**$ 79,564.96**
ACCOUNTS RECEIVABLE	**$ 53,992.00**	**$ 20,274.00**	**$ 135,014.52**	**$ -**	**$ 6,547.00**	**$ -**	**$ -**	**$ -**	**$ 215,827.52**	**$ 52.73**	**$ 25,425.28**	**$ -**	**$ -**	**$ 25,478.01**	**$ 339,602.62**
DEFERRED REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (11,217.86)**
RECONCILIATION OF REVENUE	**$ 107,984.00**	**$ 23,718.27**	**$ 426,684.11**	**$ -**	**$ 6,547.00**	**$ -**	**$ 133,238.00**	**$ -**	**$ 698,171.38**	**$ 5,496.92**	**$ 39,900.00**	**$ 4,009.52**	**$ -**	**$ 49,406.44**	**$ 986,893.44**

MESA UNION SCHOOL DISTRICT



2013-2014

UNAUDITED ACTUALS

Unaudited Actuals Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____ Date of Meeting: Aug 19, 2014
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For School District:
Heather Kurpiewski	Cynthia Hansen
Name	Name
Director, SBAS	Chief Business Official
Title	Title
805-383-1980	805-383-1972
Telephone	Telephone
hkurpiewski@vcoe.org	chansen@vcoe.org
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.30%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$3,201,353.65
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$3,201,353.65
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	1.17%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2013-14 Unaudited 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	G	
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
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	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2013-14 Unaudited Actuals	2014-15 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Fund 010
General Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,865,985.32	0.00	3,865,985.32	4,163,254.00	0.00	4,163,254.00	7.7%
2) Federal Revenue		8100-8299	0.00	239,315.62	239,315.62	0.00	196,326.00	196,326.00	-18.0%
3) Other State Revenue		8300-8599	108,320.43	264,940.27	373,260.70	99,408.00	19,489.00	118,897.00	-68.1%
4) Other Local Revenue		8600-8799	109,691.89	482,637.55	592,329.44	76,076.00	319,178.00	395,254.00	-33.3%
5) TOTAL, REVENUES			4,083,997.64	986,893.44	5,070,891.08	4,338,738.00	534,993.00	4,873,731.00	-3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,037,679.90	237,358.75	2,275,038.65	2,062,625.00	198,763.00	2,261,388.00	-0.6%
2) Classified Salaries		2000-2999	470,220.26	111,987.68	582,207.94	498,693.00	117,296.00	615,989.00	5.8%
3) Employee Benefits		3000-3999	690,445.14	94,058.42	784,503.56	745,303.00	86,715.00	832,018.00	6.1%
4) Books and Supplies		4000-4999	104,216.34	64,385.20	168,601.54	134,340.00	126,431.00	260,771.00	54.7%
5) Services and Other Operating Expenditures		5000-5999	467,475.01	184,176.46	651,651.47	622,812.00	233,884.00	856,696.00	31.5%
6) Capital Outlay		6000-6999	0.00	49,551.21	49,551.21	0.00	50,000.00	50,000.00	0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	14,736.61	177,029.87	191,766.48	0.00	221,001.00	221,001.00	15.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,939.48)	15,894.29	(5,045.19)	(4,873.00)	4,873.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			3,763,833.78	934,441.88	4,698,275.66	4,058,900.00	1,038,963.00	5,097,863.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,163.86	52,451.56	372,615.42	279,838.00	(503,970.00)	(224,132.00)	-160.2%
D. OTHER FINANCING SOURCES/USES									
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	(90,528.57)	90,528.57	0.00	(374,344.00)	374,344.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(90,528.57)	90,528.57	0.00	(374,344.00)	374,344.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			229,635.29	142,980.13	372,615.42	(94,506.00)	(129,626.00)	(224,132.00)	-160.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,045,520.68	232,754.73	1,278,275.41	1,275,155.97	375,734.86	1,650,890.83	29.1%
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)			1,045,520.68	232,754.73	1,278,275.41	1,275,155.97	375,734.86	1,650,890.83	29.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,045,520.68	232,754.73	1,278,275.41	1,275,155.97	375,734.86	1,650,890.83	29.1%
2) Ending Balance, June 30 (E + F1e)			1,275,155.97	375,734.86	1,650,890.83	1,180,649.97	246,108.86	1,426,758.83	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	375,734.86	375,734.86	0.00	257,082.49	257,082.49	-31.6%
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	264,274.44	0.00	264,274.44	191,484.17	0.00	191,484.17	-27.5%
Local Board Assigned Reserve 1%	0000	9780	*46,983.00*		*46,983.00*				
R0060 Mandated Costs	0000	9780	*57,145.08*		*57,145.08*				
R0635 Golden Valley	0000	9780	*30,619.19*		*30,619.19*				
R1100 Lottery	1100	9780	*74,480.26*		*74,480.26*				
R1400 EPA	1400	9780	*55,046.91*		*55,046.91*				
R0060 Mandated Costs	0000	9780				*48,760.00*		*48,760.00*	
R1100 Lottery	1100	9780				*82,355.26*		*82,355.26*	
R1400 EPA	1400	9780				*60,368.91*		*60,368.91*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	187,931.00	0.00	187,931.00	254,894.00	0.00	254,894.00	35.6%
Unassigned/Unappropriated Amount		9790	821,950.53	0.00	821,950.53	733,271.80	(10,973.63)	722,298.17	-12.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	893,657.65	269,466.98	1,163,124.63				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	0.00	100.00				
c) in Revolving Fund		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent		9135	0.25	0.00	0.25				
e) collections awaiting deposit		9140	14,848.72	15,558.73	30,407.45				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	498,846.25	280,008.62	778,854.87				
4) Due from Grantor Government		9290	0.00	59,594.00	59,594.00				
5) Due from Other Funds		9310	12,290.63	0.00	12,290.63				
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			1,420,743.50	624,628.33	2,045,371.83				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	136,090.53	237,675.61	373,766.14				
2) Due to Grantor Governments		9590	9,497.00	0.00	9,497.00				
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	11,217.86	11,217.86				
6) TOTAL, LIABILITIES			145,587.53	248,893.47	394,481.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			1,275,155.97	375,734.86	1,650,890.83				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,207,506.00	0.00	2,207,506.00	2,689,007.00	0.00	2,689,007.00	21.8%
Education Protection Account State Aid - Current Year		8012	673,935.00	0.00	673,935.00	571,215.00	0.00	571,215.00	-15.2%
State Aid - Prior Years		8019	15,031.00	0.00	15,031.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	18,957.50	0.00	18,957.50	18,445.00	0.00	18,445.00	-2.7%
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	2,075,284.13	0.00	2,075,284.13	2,029,643.00	0.00	2,029,643.00	-2.2%
Unsecured Roll Taxes		8042	74,604.35	0.00	74,604.35	74,604.00	0.00	74,604.00	0.0%
Prior Years' Taxes		8043	6,844.26	0.00	6,844.26	6,833.00	0.00	6,833.00	-0.2%
Supplemental Taxes		8044	40,748.28	0.00	40,748.28	21,356.00	0.00	21,356.00	-47.6%
Education Revenue Augmentation Fund (ERAF)		8045	(150,173.20)	0.00	(150,173.20)	(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%
Subtotal, LCFF Sources			4,962,737.32	0.00	4,962,737.32	5,260,936.00	0.00	5,260,936.00	6.0%
LCFF Transfers									
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	(1,096,752.00)	0.00	(1,096,752.00)	(1,097,682.00)	0.00	(1,097,682.00)	0.1%
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 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,865,985.32	0.00	3,865,985.32	4,163,254.00	0.00	4,163,254.00	7.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	107,226.49	107,226.49	0.00	103,022.00	103,022.00	-3.9%
Special Education Discretionary Grants		8182	0.00	2,150.83	2,150.83	0.00	2,151.00	2,151.00	0.0%
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	29,587.32	29,587.32	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		86,177.25	86,177.25		72,101.00	72,101.00	-16.3%
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		1,664.74	1,664.74		7,294.00	7,294.00	338.1%
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 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		8,411.57	8,411.57		11,758.00	11,758.00	39.8%
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	4,097.42	4,097.42	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	239,315.62	239,315.62	0.00	196,326.00	196,326.00	-18.0%
OTHER STATE REVENUE									
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	84,628.95	23,718.27	108,347.22	81,593.00	19,489.00	101,082.00	-6.7%
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 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		107,984.00	107,984.00		0.00	0.00	-100.0%
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	5,876.48	0.00	5,876.48	0.00	0.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			108,320.43	264,940.27	373,260.70	99,408.00	19,489.00	118,897.00	-68.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
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	6,381.80	0.00	6,381.80	3,200.00	0.00	3,200.00	-49.9%
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	79,422.08	0.00	79,422.08	52,876.00	0.00	52,876.00	-33.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	21,469.02	0.00	21,469.02	20,000.00	0.00	20,000.00	-6.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	2,418.99	49,406.44	51,825.43	0.00	44,497.00	44,497.00	-14.1%
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		433,231.11	433,231.11		274,681.00	274,681.00	-36.6%
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%
TOTAL, OTHER LOCAL REVENUE			109,691.89	482,637.55	592,329.44	76,076.00	319,178.00	395,254.00	-33.3%
TOTAL, REVENUES			4,083,997.64	986,893.44	5,070,891.08	4,338,738.00	534,993.00	4,873,731.00	-3.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,832,964.57	160,322.21	1,993,286.78	1,854,421.00	120,272.00	1,974,693.00	-0.9%
Certificated Pupil Support Salaries		1200	0.00	47,670.01	47,670.01	0.00	47,497.00	47,497.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	202,715.33	29,366.53	232,081.86	202,204.00	29,874.00	232,078.00	0.0%
Other Certificated Salaries		1900	2,000.00	0.00	2,000.00	6,000.00	1,120.00	7,120.00	256.0%
TOTAL, CERTIFICATED SALARIES			2,037,679.90	237,358.75	2,275,038.65	2,062,625.00	198,763.00	2,261,388.00	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	43,342.09	65,281.52	108,623.61	40,743.00	67,554.00	108,297.00	-0.3%
Classified Support Salaries		2200	257,143.59	33,334.20	290,477.79	283,694.00	34,543.00	318,237.00	9.6%
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	132,941.49	4,141.45	137,082.94	133,972.00	4,474.00	138,446.00	1.0%
Other Classified Salaries		2900	36,793.09	9,230.51	46,023.60	40,284.00	10,725.00	51,009.00	10.8%
TOTAL, CLASSIFIED SALARIES			470,220.26	111,987.68	582,207.94	498,693.00	117,296.00	615,989.00	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	166,912.10	19,572.83	186,484.93	196,036.00	18,882.00	214,918.00	15.2%
PERS		3201-3202	47,120.73	10,196.86	57,317.59	48,564.00	14,176.00	62,740.00	9.5%
OASDI/Medicare/Alternative		3301-3302	62,439.38	11,546.86	73,986.24	63,701.00	11,980.00	75,681.00	2.3%
Health and Welfare Benefits		3401-3402	336,368.49	42,030.29	378,398.78	358,565.00	31,718.00	390,283.00	3.1%
Unemployment Insurance		3501-3502	1,191.58	168.22	1,359.80	1,229.00	156.00	1,385.00	1.9%
Workers' Compensation		3601-3602	76,412.86	10,543.36	86,956.22	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%
TOTAL, EMPLOYEE BENEFITS			690,445.14	94,058.42	784,503.56	745,303.00	86,715.00	832,018.00	6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	12,056.13	12,056.13	0.00	14,147.00	14,147.00	17.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100,540.18	42,549.80	143,089.98	121,740.00	71,284.00	193,024.00	34.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	3,676.16	9,779.27	13,455.43	12,600.00	41,000.00	53,600.00	298.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			104,216.34	64,385.20	168,601.54	134,340.00	126,431.00	260,771.00	54.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	75,664.93	75,664.93	0.00	105,320.00	105,320.00	39.2%
Travel and Conferences		5200	18,292.83	12,920.06	31,212.89	23,159.00	5,260.00	28,419.00	-9.0%
Dues and Memberships		5300	5,546.39	0.00	5,546.39	8,660.00	0.00	8,660.00	56.1%
Insurance		5400 - 5450	26,129.14	0.00	26,129.14	26,286.00	0.00	26,286.00	0.6%
Operations and Housekeeping Services		5500	88,863.88	0.00	88,863.88	95,461.00	0.00	95,461.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,575.19	15,861.92	81,437.11	92,334.00	21,850.00	114,184.00	40.2%
Transfers of Direct Costs		5710	(3,098.38)	3,098.38	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(436.44)	0.00	(436.44)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	245,923.71	67,871.17	313,794.88	350,782.00	101,454.00	452,236.00	44.1%
Communications		5900	20,678.69	8,760.00	29,438.69	26,130.00	0.00	26,130.00	-11.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			467,475.01	184,176.46	651,651.47	622,812.00	233,884.00	856,696.00	31.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
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	49,551.21	49,551.21	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%
TOTAL, CAPITAL OUTLAY			0.00	49,551.21	49,551.21	0.00	50,000.00	50,000.00	0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
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	54,632.00	54,632.00	0.00	89,897.00	89,897.00	64.6%
Payments to County Offices		7142	14,736.61	122,397.87	137,134.48	0.00	131,104.00	131,104.00	-4.4%
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 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,736.61	177,029.87	191,766.48	0.00	221,001.00	221,001.00	15.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(15,894.29)	15,894.29	0.00	(4,873.00)	4,873.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,045.19)	0.00	(5,045.19)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,939.48)	15,894.29	(5,045.19)	(4,873.00)	4,873.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,763,833.78	934,441.88	4,698,275.66	4,058,900.00	1,038,963.00	5,097,863.00	8.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
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 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(90,528.57)	90,528.57	0.00	(374,344.00)	374,344.00	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			(90,528.57)	90,528.57	0.00	(374,344.00)	374,344.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(90,528.57)	90,528.57	0.00	(374,344.00)	374,344.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,865,985.32	0.00	3,865,985.32	4,163,254.00	0.00	4,163,254.00	0.0%
2) Federal Revenue		8100-8299	0.00	239,315.62	239,315.62	0.00	196,326.00	196,326.00	0.0%
3) Other State Revenue		8300-8599	108,320.43	264,940.27	373,260.70	99,408.00	19,489.00	118,897.00	0.0%
4) Other Local Revenue		8600-8799	109,691.89	482,637.55	592,329.44	76,076.00	319,178.00	395,254.00	0.0%
5) TOTAL, REVENUES			4,083,997.64	986,893.44	5,070,891.08	4,338,738.00	534,993.00	4,873,731.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,481,573.91	423,779.22	2,905,353.13	2,650,380.00	483,531.00	3,133,911.00	7.9%
2) Instruction - Related Services	2000-2999		432,943.09	53,615.24	486,558.33	469,037.00	53,671.00	522,708.00	7.4%
3) Pupil Services	3000-3999		144,398.99	172,616.08	317,015.07	194,443.00	120,770.00	315,213.00	-0.6%
4) Ancillary Services	4000-4999		1,691.52	0.00	1,691.52	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		376,431.17	25,490.74	401,921.91	407,335.00	14,873.00	422,208.00	5.0%
8) Plant Services	8000-8999		312,042.38	81,910.73	393,953.11	336,185.00	145,117.00	481,302.00	22.2%
9) Other Outgo	9000-9999	Except 7600-7699	14,752.72	177,029.87	191,782.59	20.00	221,001.00	221,021.00	15.2%
10) TOTAL, EXPENDITURES			3,763,833.78	934,441.88	4,698,275.66	4,058,900.00	1,038,963.00	5,097,863.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			320,163.86	52,451.56	372,615.42	279,838.00	(503,970.00)	(224,132.00)	-160.2%
D. OTHER FINANCING SOURCES/USES									
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	(90,528.57)	90,528.57	0.00	(374,344.00)	374,344.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(90,528.57)	90,528.57	0.00	(374,344.00)	374,344.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			229,635.29	142,980.13	372,615.42	(94,506.00)	(129,626.00)	(224,132.00)	-160.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,045,520.68	232,754.73	1,278,275.41	1,275,155.97	375,734.86	1,650,890.83	29.1%
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)			1,045,520.68	232,754.73	1,278,275.41	1,275,155.97	375,734.86	1,650,890.83	29.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,045,520.68	232,754.73	1,278,275.41	1,275,155.97	375,734.86	1,650,890.83	29.1%
2) Ending Balance, June 30 (E + F1e)			1,275,155.97	375,734.86	1,650,890.83	1,180,649.97	246,108.86	1,426,758.83	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	375,734.86	375,734.86	0.00	257,082.49	257,082.49	-31.6%
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	264,274.44	0.00	264,274.44	191,484.17	0.00	191,484.17	-27.5%
Local Board Assigned Reserve 1%	0000	9780	*46,983.00*		*46,983.00*				
R0060 Mandated Costs	0000	9780	*57,145.08*		*57,145.08*				
R0635 Golden Valley	0000	9780	*30,619.19*		*30,619.19*				
R1100 Lottery	1100	9780	*74,480.26*		*74,480.26*				
R1400 EPA	1400	9780	*55,046.91*		*55,046.91*				
R0060 Mandated Costs	0000	9780				*48,760.00*		*48,760.00*	
R1100 Lottery	1100	9780				*82,355.26*		*82,355.26*	
R1400 EPA	1400	9780				*60,368.91*		*60,368.91*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	187,931.00	0.00	187,931.00	254,894.00	0.00	254,894.00	35.6%
Unassigned/Unappropriated Amount		9790	821,950.53	0.00	821,950.53	733,271.80	(10,973.63)	722,298.17	-12.1%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	107,984.00	57,984.00
6300	Lottery: Instructional Materials	32,989.02	32,610.02
6500	Special Education	164,120.04	164,120.04
7405	Common Core State Standards Implementation	65,773.37	0.00
9010	Other Restricted Local	4,868.43	2,368.43
Total, Restricted Balance		375,734.86	257,082.49

Fund 130
Cafeteria Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,049.12	96,600.00	-3.4%
3) Other State Revenue		8300-8599	7,627.11	8,000.00	4.9%
4) Other Local Revenue		8600-8799	65,990.54	58,100.00	-12.0%
5) TOTAL, REVENUES			173,666.77	162,700.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,701.12	68,466.00	7.5%
3) Employee Benefits		3000-3999	26,149.14	26,680.00	2.0%
4) Books and Supplies		4000-4999	70,816.84	76,500.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	3,137.70	5,775.00	84.1%
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	5,045.19	0.00	-100.0%
9) TOTAL, EXPENDITURES			168,849.99	177,421.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,816.78	(14,721.00)	-405.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,816.78	(14,721.00)	-405.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,590.74	51,407.52	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,590.74	51,407.52	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,590.74	51,407.52	10.3%
2) Ending Balance, June 30 (E + F1e)			51,407.52	36,686.52	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,644.31	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,763.21	36,686.52	-16.2%
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 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,069.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	16,696.40		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,739.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,644.31		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			65,249.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,592.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,249.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,842.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			51,407.52		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	100,049.12	96,600.00	-3.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,049.12	96,600.00	-3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,627.11	8,000.00	4.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,627.11	8,000.00	4.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	65,905.05	58,000.00	-12.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85.49	100.00	17.0%
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%
TOTAL, OTHER LOCAL REVENUE			65,990.54	58,100.00	-12.0%
TOTAL, REVENUES			173,666.77	162,700.00	-6.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	47,135.55	50,570.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,565.57	17,896.00	8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,701.12	68,466.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,990.25	6,872.00	-1.7%
OASDI/Medicare/Alternative		3301-3302	4,517.37	4,585.00	1.5%
Health and Welfare Benefits		3401-3402	12,689.66	13,275.00	4.6%
Unemployment Insurance		3501-3502	29.38	30.00	2.1%
Workers' Compensation		3601-3602	1,922.48	1,918.00	-0.2%
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%
TOTAL, EMPLOYEE BENEFITS			26,149.14	26,680.00	2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,791.03	9,000.00	15.5%
Noncapitalized Equipment		4400	0.00	3,500.00	New
Food		4700	63,025.81	64,000.00	1.5%
TOTAL, BOOKS AND SUPPLIES			70,816.84	76,500.00	8.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	200.00	New
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	2,458.70	4,100.00	66.8%
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	679.00	1,475.00	117.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,137.70	5,775.00	84.1%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,045.19	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,045.19	0.00	-100.0%
TOTAL, EXPENDITURES			168,849.99	177,421.00	5.1%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,049.12	96,600.00	-3.4%
3) Other State Revenue		8300-8599	7,627.11	8,000.00	4.9%
4) Other Local Revenue		8600-8799	65,990.54	58,100.00	-12.0%
5) TOTAL, REVENUES			173,666.77	162,700.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
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		163,804.80	177,421.00	8.3%
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		5,045.19	0.00	-100.0%
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			168,849.99	177,421.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,816.78	(14,721.00)	-405.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,816.78	(14,721.00)	-405.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,590.74	51,407.52	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,590.74	51,407.52	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,590.74	51,407.52	10.3%
2) Ending Balance, June 30 (E + F1e)			51,407.52	36,686.52	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,644.31	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,763.21	36,686.52	-16.2%
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%

Fund 140
Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	789.96	400.00	-49.4%
5) TOTAL, REVENUES			789.96	400.00	-49.4%
B. EXPENDITURES					
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	22,900.00	50,000.00	118.3%
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			22,900.00	50,000.00	118.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,110.04)	(49,600.00)	124.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,110.04)	(49,600.00)	124.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,138.90	178,028.86	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,138.90	178,028.86	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,138.90	178,028.86	-11.0%
2) Ending Balance, June 30 (E + F1e)			178,028.86	128,428.86	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	172,028.86	128,428.86	-25.3%
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 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	171,872.20		
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	156.66		
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	6,000.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			178,028.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			178,028.86		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	789.96	400.00	-49.4%
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%
TOTAL, OTHER LOCAL REVENUE			789.96	400.00	-49.4%
TOTAL, REVENUES			789.96	400.00	-49.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	22,900.00	50,000.00	118.3%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,900.00	50,000.00	118.3%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,900.00	50,000.00	118.3%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	789.96	400.00	-49.4%
5) TOTAL, REVENUES			789.96	400.00	-49.4%
B. EXPENDITURES (Objects 1000-7999)					
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		22,900.00	50,000.00	118.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,900.00	50,000.00	118.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,110.04)	(49,600.00)	124.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,110.04)	(49,600.00)	124.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,138.90	178,028.86	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,138.90	178,028.86	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,138.90	178,028.86	-11.0%
2) Ending Balance, June 30 (E + F1e)			178,028.86	128,428.86	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	172,028.86	128,428.86	-25.3%
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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Fund 150
Pupil Transportation Equipment Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	81.50	100.00	22.7%
5) TOTAL, REVENUES			81.50	100.00	22.7%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81.50	100.00	22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81.50	100.00	22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,706.00	19,787.50	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,706.00	19,787.50	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,706.00	19,787.50	0.4%
2) Ending Balance, June 30 (E + F1e)			19,787.50	19,887.50	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	19,787.50	19,887.50	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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,770.38		
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	17.12		
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			19,787.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,787.50		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	81.50	100.00	22.7%
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%
TOTAL, OTHER LOCAL REVENUE			81.50	100.00	22.7%
TOTAL, REVENUES			81.50	100.00	22.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	81.50	100.00	22.7%
5) TOTAL, REVENUES			81.50	100.00	22.7%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			81.50	100.00	22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81.50	100.00	22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,706.00	19,787.50	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,706.00	19,787.50	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,706.00	19,787.50	0.4%
2) Ending Balance, June 30 (E + F1e)			19,787.50	19,887.50	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	19,787.50	19,887.50	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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Fund 170
Special Reserve Fund for Capital Outlay Projects

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	43.36	50.00	15.3%
5) TOTAL, REVENUES			43.36	50.00	15.3%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43.36	50.00	15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43.36	50.00	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,505.29	10,548.65	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,505.29	10,548.65	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,505.29	10,548.65	0.4%
2) Ending Balance, June 30 (E + F1e)			10,548.65	10,598.65	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,548.65	10,598.65	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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,539.43		
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	9.22		
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			10,548.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,548.65		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	43.36	50.00	15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43.36	50.00	15.3%
TOTAL, REVENUES			43.36	50.00	15.3%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	43.36	50.00	15.3%
5) TOTAL, REVENUES			43.36	50.00	15.3%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43.36	50.00	15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43.36	50.00	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,505.29	10,548.65	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,505.29	10,548.65	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,505.29	10,548.65	0.4%
2) Ending Balance, June 30 (E + F1e)			10,548.65	10,598.65	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	10,548.65	10,598.65	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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Fund 210
Building Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%
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 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,215.62		
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	9.88		
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			11,225.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,225.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,225.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%
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%

Fund 250
Capital Facilities Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	14,663.42	160.00	-98.9%
5) TOTAL, REVENUES			14,663.42	160.00	-98.9%
B. EXPENDITURES					
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	436.44	0.00	-100.0%
6) Capital Outlay		6000-6999	6,506.25	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			6,942.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,720.73	160.00	-97.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,720.73	160.00	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,522.08	47,242.81	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,522.08	47,242.81	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,522.08	47,242.81	19.5%
2) Ending Balance, June 30 (E + F1e)			47,242.81	47,402.81	0.3%
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	0.00	0.00	0.0%
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	47,242.81	47,402.81	0.3%
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 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,035.55		
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	21.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,186.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			47,242.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			47,242.81		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	115.52	160.00	38.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	14,547.90	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%
TOTAL, OTHER LOCAL REVENUE			14,663.42	160.00	-98.9%
TOTAL, REVENUES			14,663.42	160.00	-98.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	436.44	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			436.44	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	6,506.25	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%
TOTAL, CAPITAL OUTLAY			6,506.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,942.69	0.00	-100.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	14,663.42	160.00	-98.9%
5) TOTAL, REVENUES			14,663.42	160.00	-98.9%
B. EXPENDITURES (Objects 1000-7999)					
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		436.44	0.00	-100.0%
8) Plant Services	8000-8999		6,506.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,942.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,720.73	160.00	-97.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,720.73	160.00	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,522.08	47,242.81	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,522.08	47,242.81	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,522.08	47,242.81	19.5%
2) Ending Balance, June 30 (E + F1e)			47,242.81	47,402.81	0.3%
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	0.00	0.00	0.0%
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	47,242.81	47,402.81	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Fund 350
County School Facilities Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%
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 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.78		
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			1.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.78		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%
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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Fund 400
Special Reserve Fund for Capital Outlay Projects

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244.59	244.59	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244.59	244.59	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244.59	244.59	0.0%
2) Ending Balance, June 30 (E + F1e)			244.59	244.59	0.0%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	244.59	244.59	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 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	244.59		
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			244.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			244.59		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244.59	244.59	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244.59	244.59	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244.59	244.59	0.0%
2) Ending Balance, June 30 (E + F1e)			244.59	244.59	0.0%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	244.59	244.59	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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Fund 510
Bond Interest and Redemption Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	2,517.61	2,719.00	8.0%
4) Other Local Revenue		8600-8799	511,226.96	510,227.00	-0.2%
5) TOTAL, REVENUES			513,744.57	512,946.00	-0.2%
B. EXPENDITURES					
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	507,607.50	516,638.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			507,607.50	516,638.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,137.07	(3,692.00)	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,137.07	(3,692.00)	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,046.17	463,183.24	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,046.17	463,183.24	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,046.17	463,183.24	1.3%
2) Ending Balance, June 30 (E + F1e)			463,183.24	459,491.24	-0.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	463,183.24	459,491.24	-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 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,517.61	2,719.00	8.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,517.61	2,719.00	8.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	490,571.82	497,631.00	1.4%
Unsecured Roll		8612	13,505.49	11,595.00	-14.1%
Prior Years' Taxes		8613	94.17	0.00	-100.0%
Supplemental Taxes		8614	5,768.91	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,286.57	1,001.00	-22.2%
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%
TOTAL, OTHER LOCAL REVENUE			511,226.96	510,227.00	-0.2%
TOTAL, REVENUES			513,744.57	512,946.00	-0.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	462,913.36		
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	269.88		
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			463,183.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			463,183.24		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	140,000.00	155,000.00	10.7%
Bond Interest and Other Service Charges		7434	367,607.50	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			507,607.50	516,638.00	1.8%
TOTAL, EXPENDITURES			507,607.50	516,638.00	1.8%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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	2,517.61	2,719.00	8.0%
4) Other Local Revenue		8600-8799	511,226.96	510,227.00	-0.2%
5) TOTAL, REVENUES			513,744.57	512,946.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
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	507,607.50	516,638.00	1.8%
10) TOTAL, EXPENDITURES			507,607.50	516,638.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,137.07	(3,692.00)	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,137.07	(3,692.00)	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,046.17	463,183.24	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,046.17	463,183.24	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,046.17	463,183.24	1.3%
2) Ending Balance, June 30 (E + F1e)			463,183.24	459,491.24	-0.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	463,183.24	459,491.24	-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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Average Daily Attendance

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(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	625.72	636.24	620.18	620.18	625.93
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(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)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	625.93	625.72	636.24	620.18	620.18	625.93
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	2.27	2.27	2.27			
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	0.21	0.21	0.21			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	2.48	2.48	2.48	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	628.41	628.20	638.72	620.18	620.18	625.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,814,283.90	146,936.10	1,961,220.00	6,506.00		1,967,726.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,814,283.90	146,936.10	1,961,220.00	6,506.00	0.00	1,967,726.00
Capital assets being depreciated:						
Land Improvements	6,453,199.37	(146,936.37)	6,306,263.00			6,306,263.00
Buildings	8,162,289.42	0.58	8,162,290.00			8,162,290.00
Equipment	701,093.58	0.42	701,094.00	49,551.00		750,645.00
Total capital assets being depreciated	15,316,582.37	(146,935.37)	15,169,647.00	49,551.00	0.00	15,219,198.00
Accumulated Depreciation for:						
Land Improvements	(914,879.15)	0.15	(914,879.00)	(280,715.00)		(1,195,594.00)
Buildings	(1,957,700.96)	(0.04)	(1,957,701.00)	(247,665.00)		(2,205,366.00)
Equipment	(502,650.61)	(0.39)	(502,651.00)	(49,381.00)		(552,032.00)
Total accumulated depreciation	(3,375,230.72)	(0.28)	(3,375,231.00)	(577,761.00)	0.00	(3,952,992.00)
Total capital assets being depreciated, net	11,941,351.65	(146,935.65)	11,794,416.00	(528,210.00)	0.00	11,266,206.00
Governmental activity capital assets, net	13,755,635.55	0.45	13,755,636.00	(521,704.00)	0.00	13,233,932.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	104,086.99	(104,086.89)	0.10			0.10
Total capital assets being depreciated	104,086.99	(104,086.89)	0.10	0.00	0.00	0.10
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	104,086.99	(104,086.89)	0.10	0.00	0.00	0.10
Business-type activity capital assets, net	104,086.99	(104,086.89)	0.10	0.00	0.00	0.10

CAT
Categoricals
Federal/State/Local
Grant Awards,
Revenues & Expenditures

FEDERAL PROGRAM NAME	Title I	Migrant	Migrant SS	Spec Ed PL 94/142	Spec Ed Fed Preschool	Spec Ed Fed Preschool	Title II Teacher Quality
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3060	3061	3310	3315	3320	4035
REVENUE OBJECT	8290	8285	8285	8181	8181	8181	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	23,861.95	0.00	0.00	0.00	83.11	0.00	648.17
2. a. Current Year Award	73,035.00	19,113.00	8,955.00	103,012.00	723.24	1,427.59	7,334.00
b. Transferability (NCLB)							
c. Other Adjustments			1,519.32	4,205.49	(83.11)		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	73,035.00	19,113.00	10,474.32	107,217.49	640.13	1,427.59	7,334.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	96,896.95	19,113.00	10,474.32	107,217.49	723.24	1,427.59	7,982.17
REVENUES							
5. Unearned Revenue Deferred from Prior Year	23,861.95	0.00	0.00	0.00	0.00	0.00	648.17
6. Cash Received in Current Year	44,630.00	3,826.46	10,474.32	55,716.49	0.00		1,321.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	68,491.95	3,826.46	10,474.32	55,716.49	0.00	0.00	1,969.17
EXPENDITURES							
9. Donor-Authorized Expenditures	86,177.25	19,113.00	10,474.32	107,226.49	723.24	1,427.59	1,664.74
10. Non Donor-Authorized Expenditures		15.70	376.09				
11. Total Expenditures (lines 9 & 10)	86,177.25	19,128.70	10,850.41	107,226.49	723.24	1,427.59	1,664.74
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(17,685.30)	(15,286.54)	0.00	(51,510.00)	(723.24)	(1,427.59)	304.43
a. Unearned Revenue							304.43
b. Accounts Payable							
c. Accounts Receivable	17,685.30	15,286.54		51,510.00	723.24	1,427.59	
14. Unused Grant Award Calculation (line 4 minus line 9)	10,719.70	0.00	0.00	(9.00)	0.00	0.00	6,317.43
15. If Carryover is allowed, enter line 14 amount here	10,719.70						6,317.43
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	86,177.25	19,113.00	10,474.32	107,226.49	723.24	1,427.59	1,664.74

FEDERAL PROGRAM NAME	Title III LEP	REAP	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	4203	5810	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	7,567.05	4,097.42	36,257.70
2. a. Current Year Award	12,880.00		226,479.83
b. Transferability (NCLB)			0.00
c. Other Adjustments			5,641.70
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	12,880.00	0.00	232,121.53
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	20,447.05	4,097.42	268,379.23
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	24,510.12
6. Cash Received in Current Year	11,758.00		127,726.27
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	11,758.00	0.00	152,236.39
EXPENDITURES			
9. Donor-Authorized Expenditures	8,411.57	4,097.42	239,315.62
10. Non Donor-Authorized Expenditures			391.79
11. Total Expenditures (lines 9 & 10)	8,411.57	4,097.42	239,707.41
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,346.43	(4,097.42)	(87,079.23)
a. Unearned Revenue	10,913.43		11,217.86
b. Accounts Payable			0.00
c. Accounts Receivable	7,567.00	4,097.42	98,297.09
14. Unused Grant Award Calculation (line 4 minus line 9)	12,035.48	0.00	29,063.61
15. If Carryover is allowed, enter line 14 amount here	12,035.48		29,072.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,411.57	4,097.42	239,315.62

STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

LOCAL PROGRAM NAME	Safety Credits	TOTAL
RESOURCE CODE	9002	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	5,496.92	5,496.92
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,496.92	5,496.92
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,496.92	5,496.92
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	5,444.19	5,444.19
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	5,444.19	5,444.19
EXPENDITURES		
9. Donor-Authorized Expenditures	5,496.92	5,496.92
10. Non Donor-Authorized Expenditures	5,703.20	5,703.20
11. Total Expenditures (lines 9 & 10)	11,200.12	11,200.12
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(52.73)	(52.73)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	52.73	52.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,496.92	5,496.92

FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

STATE PROGRAM NAME	Energy Grant Prop 39	Lottery	Special Ed AB 602	Special Ed - SESP	Special Ed Mental Health	EIA-LEP	Common Core
RESOURCE CODE	6230	6300	6500	6501	6512	7091	7405
REVENUE OBJECT	8590	8560	8792	8792	8792	8311	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	26,108.50	172,277.23			31,690.77	133,238.00
2. a. Current Year Award	107,984.00	20,274.00	260,869.00	2,788.00	13,941.00		
b. Other Adjustments		3,444.27	165,815.11	(2,788.00)	(7,394.00)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	107,984.00	23,718.27	426,684.11	0.00	6,547.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	107,984.00	49,826.77	598,961.34	0.00	6,547.00	31,690.77	133,238.00
REVENUES							
5. Cash Received in Current Year	53,992.00	3,444.27	291,669.59				133,238.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	53,992.00	20,274.00	135,014.52	0.00	6,547.00	0.00	(133,238.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	53,992.00	20,274.00	135,014.52	0.00	6,547.00	0.00	(133,238.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	107,984.00	23,718.27	426,684.11	0.00	6,547.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	16,837.75	434,841.30		6,547.00	31,690.77	67,464.63
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	16,837.75	434,841.30	0.00	6,547.00	31,690.77	67,464.63
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	107,984.00	32,989.02	164,120.04	0.00	0.00	0.00	65,773.37

STATE PROGRAM NAME	Routine Rest. Maint.	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	363,314.50
2. a. Current Year Award		405,856.00
b. Other Adjustments		159,077.38
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	564,933.38
3. Required Matching Funds/Other	84,433.58	84,433.58
4. Total Available Award (sum lines 1, 2c, & 3)	84,433.58	1,012,681.46
REVENUES		
5. Cash Received in Current Year		482,343.86
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	82,589.52
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	82,589.52
8. Contributed Matching Funds	84,433.58	84,433.58
9. Total Available (sum lines 5, 7c, & 8)	84,433.58	649,366.96
EXPENDITURES		
10. Donor-Authorized Expenditures	84,433.58	641,815.03
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	84,433.58	641,815.03
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	370,866.43

LOCAL PROGRAM NAME	Foundation	Donations	Microsoft	TOTAL
RESOURCE CODE	9078	9079	9150	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	0.00	2,630.19	48.04	2,678.23
2. a. Current Year Award	39,000.00	4,009.52		43,009.52
b. Other Adjustments	900.00			900.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	39,900.00	4,009.52	0.00	43,909.52
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	39,900.00	6,639.71	48.04	46,587.75
REVENUES				
5. Cash Received in Current Year	14,474.72	4,009.52	0.00	18,484.24
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	25,425.28	0.00	0.00	25,425.28
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	25,425.28	0.00	0.00	25,425.28
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	39,900.00	4,009.52	0.00	43,909.52
EXPENDITURES				
10. Donor-Authorized Expenditures	39,900.00	1,771.28	48.04	41,719.32
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	39,900.00	1,771.28	48.04	41,719.32
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	4,868.43	0.00	4,868.43

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,275,038.65	301	5,337.50	303	2,269,701.15	305	0.00		307	2,269,701.15	309
2000 - Classified Salaries	582,207.94	311	1,065.35	313	581,142.59	315	60,094.07		317	521,048.52	319
3000 - Employee Benefits (Excluding 3800)	784,503.56	321	917.57	323	783,585.99	325	27,932.37		327	755,653.62	329
4000 - Books, Supplies Equip Replace. (6500)	168,601.54	331	9,997.12	333	158,604.42	335	56,213.87		337	102,390.55	339
5000 - Services. . . & 7300 - Indirect Costs	646,606.28	341	3,398.38	343	643,207.90	345	69,997.09		347	573,210.81	349
				TOTAL	4,436,242.05	365			TOTAL	4,222,004.65	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	1,993,286.78	375
2. Salaries of Instructional Aides Per EC 41011	2100	108,623.61	380
3. STRS	3101 & 3102	163,042.38	382
4. PERS	3201 & 3202	12,907.30	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	39,155.79	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	254,640.90	385
7. Unemployment Insurance	3501 & 3502	1,026.64	390
8. Workers' Compensation Insurance	3601 & 3602	64,814.94	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		2,637,498.34	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		7,320.42	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		2,630,177.92	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		62.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	62.30%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,222,004.65
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,490,000.00		7,490,000.00		140,000.00	7,350,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	287,979.00	182,245.00	470,224.00			470,224.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	7,777,979.00	182,245.00	7,960,224.00	0.00	140,000.00	7,820,224.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GANN Limit

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2012-13 Actual			2013-14 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,087,416.62		3,087,416.62			3,201,353.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	637.10		637.10			628.41
ADJUSTMENTS TO PRIOR YEAR LIMIT		Adjustments to 2012-13			Adjustments to 2013-14	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)		2013-14 P2 Report			2014-15 P2 Estimate	
1. Total K-12 ADA (Form A, Line A6)	628.41		628.41	620.18		620.18
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			628.41			620.18
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2013-14 Actual			2014-15 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	18,957.50		18,957.50	18,445.00		18,445.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,075,284.13		2,075,284.13	2,029,643.00		2,029,643.00
5. Unsecured Roll Taxes (Object 8042)	74,604.35		74,604.35	74,604.00		74,604.00
6. Prior Years' Taxes (Object 8043)	6,844.26		6,844.26	6,833.00		6,833.00
7. Supplemental Taxes (Object 8044)	40,748.28		40,748.28	21,356.00		21,356.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(150,173.20)		(150,173.20)	(150,167.00)		(150,167.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(1,096,752.00)		(1,096,752.00)	(1,097,682.00)		(1,097,682.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	969,513.32	0.00	969,513.32	903,032.00	0.00	903,032.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	969,513.32	0.00	969,513.32	903,032.00	0.00	903,032.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			34,750.12			37,115.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			34,750.12			37,115.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,881,441.00	0.00	2,881,441.00	3,260,222.00	0.00	3,260,222.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	15,031.00	0.00	15,031.00	0.00	0.00	0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00	0.00	0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	2,896,472.00	0.00	2,896,472.00	3,260,222.00	0.00	3,260,222.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	5,070,891.08	0.00	5,070,891.08	4,873,731.00	0.00	4,873,731.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,381.80	0.00	6,381.80	3,200.00	0.00	3,200.00
APPROPRIATIONS LIMIT CALCULATIONS	2013-14 Actual			2014-15 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,087,416.62			3,201,353.65
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9864			0.9869
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,201,353.65			3,152,149.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			969,513.32			903,032.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C27 or less than zero)			75,409.20			74,421.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			2,266,590.45			2,286,232.26
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,266,590.45			2,286,232.26
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			4,077.82			2,095.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			973,591.14			905,127.39
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			2,262,512.63			2,284,136.87
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			973,591.14			
b. State Subventions (Line D8)			2,262,512.63			
c. Less: Excluded Appropriations (Line C23)			34,750.12			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,201,353.65			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2013-14 Actual**			**2014-15 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			3,201,353.65			3,152,149.26
12. Appropriations Subject to the Limit (Line D9d)			3,201,353.65			

* Please provide below an explanation for each entry in the adjustments column.

Cynrhla Hansen
Gann Contact Person

805-383-1972
Contact Phone Number

Indirect Cost Rate Worksheet

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 0.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 3,641,750.15

C. Percentage of Plant Services Costs Attributable to General Administration
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 0.00%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	76,725.32
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	12,124.70
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,341.17
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	109,191.19
9.	Carry-Forward Adjustment (Part IV, Line F)	(57,195.07)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,996.12
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,854,247.49
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	486,558.33
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	242,904.57
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,691.52
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	297,475.91
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	300.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	393,953.11
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	163,804.80
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,440,935.73
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	2.46%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	1.17%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	109,191.19
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(27,226.20)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	(59,574.30)
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.08%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.08%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.08%) times Part III, Line B18); zero if positive	(114,390.13)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(114,390.13)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	-0.12%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-57,195.07) is applied to the current year calculation and the remainder ($-57,195.06) is deferred to one or more future years:	1.17%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-38,130.04) is applied to the current year calculation and the remainder ($-76,260.09) is deferred to one or more future years:	1.60%
	LEA request for Option 1, Option 2, or Option 3	2
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(57,195.07)

Approved indirect cost rate: 3.08%
Highest rate used in any program: 3.08%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	83,602.30	2,574.95	3.08%
01	3060	18,557.14	571.56	3.08%
01	3061	10,618.78	231.63	2.18%
01	3310	34,672.52	1,067.91	3.08%
01	4035	1,615.00	49.74	3.08%
01	4203	8,246.64	164.93	2.00%
01	5810	3,975.00	122.42	3.08%
01	6500	254,689.00	7,641.39	3.00%
01	7091	30,743.86	946.91	3.08%
01	8150	81,910.73	2,522.85	3.08%
13	5310	163,804.80	5,045.19	3.08%

Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	53,678.05		26,108.50	79,786.55
2. State Lottery Revenue	8560	84,628.95		23,718.27	108,347.22
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)		138,307.00	0.00	49,826.77	188,133.77
B. EXPENDITURES AND OTHER FINANCING USES					
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	4,785.61		16,837.75	21,623.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	59,041.13			59,041.13
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)		63,826.74	0.00	16,837.75	80,664.49
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	74,480.26	0.00	32,989.02	107,469.28
D. COMMENTS:					

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.

No Child Left Behind Maintenance of Effort

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2013-14 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,698,275.66
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	239,707.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	49,551.21
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	16.11
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	300.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				49,867.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				4,408,700.93
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				4,408,700.93

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		625.72
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		625.72
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,045.80

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,194,855.55	6,581.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,194,855.55	6,581.30
B. Required effort (Line A.2 times 90%)	3,775,370.00	5,923.17
C. Current year expenditures (Line I.G and Line II.D)	4,408,700.93	7,045.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Program Cost Reports

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	16,525.79	144,938.98	296,200.28	9,876.96	393,953.11	0.00	133,572.91
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12	25.86	25.86	25.86	25.86	29.00		151.01
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1.60	1.60	1.60	1.60	2.00		
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					1.31		
C. Total Allocation Factors	27.46	27.46	27.46	27.46	32.31	0.00	151.01

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	2,732,478.21	927,467.41	3,659,945.62	348,674.74		4,008,620.36
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	356,609.00	51,627.90	408,236.90	38,891.81		447,128.71
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	20,715.92	0.00	20,715.92	1,973.56		22,689.48
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					191,782.59	191,782.59
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		15,972.72	15,972.72	17,127.00		33,099.72
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(5,045.19)		(5,045.19)
----	**Total General Fund and Charter Schools Funds Expenditures**	3,109,803.13	995,068.03	4,104,871.16	401,621.92	191,782.59	4,698,275.67

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,720,990.93	8,846.64	0.00	0.00	949.12	0.00	1,691.52			0.00	0.00	2,732,478.21
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	163,946.28	13,729.06	0.00	6,317.58	172,616.08	0.00	0.00			0.00	0.00	356,609.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	20,415.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	20,715.92
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,905,353.13	22,575.70	0.00	6,317.58	173,565.20	0.00	1,691.52	0.00	300.00	0.00	0.00	3,109,803.13

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	440,299.94	353,594.56	133,572.91	927,467.41
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	27,242.07	24,385.83	0.00	51,627.90
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		15,972.72		15,972.72
Total Allocated Support Costs		467,542.01	393,953.11	133,572.91	995,068.03

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	297,475.91
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	20,341.17
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	76,725.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,124.70
5	Total Central Administration Costs in General Fund and Charter Schools Funds	406,667.10
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,109,803.13
2	Total Allocated Costs (from Form PCR, Column 2, Total)	995,068.03
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,104,871.16
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	163,804.80
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	163,804.80
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	4,268,675.96
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	9.53%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				191,782.59	191,782.59
Total Other Costs	0.00	0.00	0.00	191,782.59	191,782.59

SEMA Report

Special Education Maintenance of Effort

Unaudited Actuals
Special Education Maintenance of Effort
2013-14 Actual vs. 2012-13 Actual Comparison
2013-14 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									29
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	9,213.00	0.00	0.00	0.00	0.00	0.00	124,103.01		133,316.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	48,347.62		48,347.62
3000-3999	Employee Benefits	2,178.64	0.00	0.00	0.00	0.00	0.00	50,729.75		52,908.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,481.38		4,481.38
5000-5999	Services and Other Operating Expenditures	113,913.37	0.00	0.00	0.00	0.00	1,554.43	10,505.25		125,973.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	125,305.01	0.00	0.00	0.00	0.00	1,554.43	238,167.01	0.00	365,026.45
7310	Transfers of Indirect Costs	8,709.30	0.00	0.00	0.00	0.00	0.00	0.00		8,709.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	51,627.94								51,627.94
	Total Indirect Costs and PCR Allocations	60,337.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,337.24
	TOTAL COSTS	185,642.25	0.00	0.00	0.00	0.00	1,554.43	238,167.01	0.00	425,363.69
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	21,463.22		21,463.22
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,756.30		4,756.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	8,453.00	0.00	0.00	0.00	0.00	0.00	0.00		8,453.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,453.00	0.00	0.00	0.00	0.00	0.00	26,219.52	0.00	34,672.52
7310	Transfers of Indirect Costs	1,067.91	0.00	0.00	0.00	0.00	0.00	0.00		1,067.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,067.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,067.91
	TOTAL BEFORE OBJECT 8980	9,520.91	0.00	0.00	0.00	0.00	0.00	26,219.52	0.00	35,740.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									35,740.43

Unaudited Actuals
Special Education Maintenance of Effort
2013-14 Actual vs. 2012-13 Actual Comparison
2013-14 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	9,213.00	0.00	0.00	0.00	0.00	0.00	124,103.01		133,316.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	26,884.40		26,884.40
3000-3999	Employee Benefits	2,178.64	0.00	0.00	0.00	0.00	0.00	45,973.45		48,152.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,481.38		4,481.38
5000-5999	Services and Other Operating Expenditures	105,460.37	0.00	0.00	0.00	0.00	1,554.43	10,505.25		117,520.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	116,852.01	0.00	0.00	0.00	0.00	1,554.43	211,947.49	0.00	330,353.93
7310	Transfers of Indirect Costs	7,641.39	0.00	0.00	0.00	0.00	0.00	0.00		7,641.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	51,627.94								51,627.94
	Total Indirect Costs and PCR Allocations	59,269.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,269.33
	TOTAL BEFORE OBJECT 8980	176,121.34	0.00	0.00	0.00	0.00	1,554.43	211,947.49	0.00	389,623.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									389,623.26
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	386,942.60	18.12
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	386,942.60	18.12

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	38.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	38.00

SELPA: Ventura County (AG)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Ventura County (AG)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

SELPA: Ventura County (AG)

SECTION 3

	Column A Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Column B Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	425,363.69		
2. Less: Expenditures paid from federal sources	35,740.43		
3. Expenditures paid from state and local sources	389,623.26	386,942.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	389,623.26	386,942.60	2,680.66
4. Special education unduplicated pupil count	29	38	
5. Per capita state and local expenditures (A3/A4)	13,435.28	10,182.70	3,252.58

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Ventura County (AG)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	0.00	18.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	18.12	(18.12)
b. Per capita local expenditures (B1a/A4)	0.00	0.48	(0.48)

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Cynthia Hansen
Contact Name

805-383-1972
Telephone Number

Chief Business Official
Title

chansen@voe.org
E-mail Address

SEMB Report

Special Education Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									29
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	9,876.00	0.00	0.00	0.00	0.00	0.00	124,620.00		134,496.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	59,939.00		59,939.00
3000-3999	Employee Benefits	2,439.00	0.00	0.00	0.00	0.00	0.00	48,818.00		51,257.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00		6,000.00
5000-5999	Services and Other Operating Expenditures	72,845.00	0.00	0.00	0.00	0.00	80,800.00	11,940.00		165,585.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	85,160.00	0.00	0.00	0.00	0.00	80,800.00	251,317.00	0.00	417,277.00
7310	Transfers of Indirect Costs	3,183.00	0.00	0.00	0.00	0.00	0.00	0.00		3,183.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,183.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,183.00
	TOTAL COSTS	88,343.00	0.00	0.00	0.00	0.00	80,800.00	251,317.00	0.00	420,460.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	9,876.00	0.00	0.00	0.00	0.00	0.00	124,620.00		134,496.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	27,629.00		27,629.00
3000-3999	Employee Benefits	2,439.00	0.00	0.00	0.00	0.00	0.00	40,129.00		42,568.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00		6,000.00
5000-5999	Services and Other Operating Expenditures	64,390.00	0.00	0.00	0.00	0.00	80,800.00	11,940.00		157,130.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	76,705.00	0.00	0.00	0.00	0.00	80,800.00	210,318.00	0.00	367,823.00
7310	Transfers of Indirect Costs	2,315.00	0.00	0.00	0.00	0.00	0.00	0.00		2,315.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,315.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,315.00
	TOTAL BEFORE OBJECT 8980	79,020.00	0.00	0.00	0.00	0.00	80,800.00	210,318.00	0.00	370,138.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									370,138.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									261,607.00
	TOTAL COSTS									261,607.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Budget vs. 2013-14 Actual Comparison
2013-14 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									29
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	9,213.00	0.00	0.00	0.00	0.00	0.00	124,103.01		133,316.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	48,347.62		48,347.62
3000-3999	Employee Benefits	2,178.64	0.00	0.00	0.00	0.00	0.00	50,729.75		52,908.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,481.38		4,481.38
5000-5999	Services and Other Operating Expenditures	113,913.37	0.00	0.00	0.00	0.00	1,554.43	10,505.25		125,973.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	125,305.01	0.00	0.00	0.00	0.00	1,554.43	238,167.01	0.00	365,026.45
7310	Transfers of Indirect Costs	8,709.30	0.00	0.00	0.00	0.00	0.00	0.00		8,709.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	51,627.94								51,627.94
	Total Indirect Costs	8,709.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,709.30
	TOTAL COSTS	134,014.31	0.00	0.00	0.00	0.00	1,554.43	238,167.01	0.00	373,735.75
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	21,463.22		21,463.22
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,756.30		4,756.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	8,453.00	0.00	0.00	0.00	0.00	0.00	0.00		8,453.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,453.00	0.00	0.00	0.00	0.00	0.00	26,219.52	0.00	34,672.52
7310	Transfers of Indirect Costs	1,067.91	0.00	0.00	0.00	0.00	0.00	0.00		1,067.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,067.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,067.91
	TOTAL BEFORE OBJECT 8980	9,520.91	0.00	0.00	0.00	0.00	0.00	26,219.52	0.00	35,740.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									35,740.43

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Budget vs. 2013-14 Actual Comparison
2013-14 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	9,213.00	0.00	0.00	0.00	0.00	0.00	124,103.01		133,316.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	26,884.40		26,884.40
3000-3999	Employee Benefits	2,178.64	0.00	0.00	0.00	0.00	0.00	45,973.45		48,152.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,481.38		4,481.38
5000-5999	Services and Other Operating Expenditures	105,460.37	0.00	0.00	0.00	0.00	1,554.43	10,505.25		117,520.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	116,852.01	0.00	0.00	0.00	0.00	1,554.43	211,947.49	0.00	330,353.93
7310	Transfers of Indirect Costs	7,641.39	0.00	0.00	0.00	0.00	0.00	0.00		7,641.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	51,627.94								51,627.94
	Total Indirect Costs	7,641.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,641.39
	TOTAL BEFORE OBJECT 8980	124,493.40	0.00	0.00	0.00	0.00	1,554.43	211,947.49	0.00	337,995.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									337,995.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Ventura County (AG)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Ventura County (AG)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

SELPA: Ventura County (AG)

SECTION 3	Column A Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Column B Actual Expenditures FY 2013-14 (LE-B Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	420,460.00		
2. Less: Expenditures paid from federal sources	50,322.00		
3. Expenditures paid from state and local sources	370,138.00	337,995.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	370,138.00	337,995.32	32,142.68
4. Special education unduplicated pupil count	29	29	
5. Per capita state and local expenditures (A3/A4)	12,763.38	11,655.01	1,108.37

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Ventura County (AG)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	261,607.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	261,607.00	0.00	261,607.00
b. Per capita local expenditures (B1a/A4)	9,020.93	0.00	9,020.93

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Cynthia Hansen
Contact Name

805-383-1972
Telephone Number

Chief Business Official
Title

805-383-1972
E-mail Address

Summary of Interfund Activities

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(436.44)	0.00	(5,045.19)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12,290.63	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	5,045.19	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	12,249.55
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	11,225.50
25 CAPITAL FACILITIES FUND								
Expenditure Detail	436.44	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							11,186.20	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1.78
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	436.44	(436.44)	5,045.19	(5,045.19)	0.00	0.00	23,476.83	23,476.83

Technical Review Checks

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Unaudited Actuals
2013-14 Unaudited Actuals
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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. 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

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. 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

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). 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 - (F) - 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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line C. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in

Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%
Explanation:As a small one-school district, the business services for the District are performed by an off-site JPA. Therefore, there are no plant services attributable to general administration.

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. 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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities

(Form DEBT) must be provided. PASSED

EXPORT CHECKS

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

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) 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.

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Unaudited Actuals
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:

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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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7091	-1,136.00

Explanation: Budget to be updated prior to 1st Interim to reflect actual beginning balance and make necessary adjustments to the expenditures for these resources

01	7405	-9,837.63

Explanation: Budget to be updated prior to 1st Interim to reflect actual beginning balance and make necessary adjustments to the expenditures for these resources

Total of negative resource balances for Fund 01 -10,973.63

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7091	9790	-1,136.00

Explanation: Budget to be updated prior to 1st Interim to reflect actual beginning balance and make necessary adjustments to the expenditures for these resources

01	7405	9790	-9,837.63

Explanation: Budget to be updated prior to 1st Interim to reflect actual beginning balance and make necessary adjustments to the expenditures for these resources

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

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.

Conversion from Governmental Funds to Governmental Activities

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	1,946,091	0	1,946,091
Investments	0	0	0
Receivables	857,672	0	857,672
Due from (to) other funds	0	0	0
Stores	7,644	0	7,644
Prepaid expenses	6,000	0	6,000
Other current assets	0	0	0
Capital assets:			
Land	1,967,726	0	1,967,726
Land Improvements	6,306,263	0	6,306,263
Buildings	8,162,290	0	8,162,290
Equipment	750,645	0	750,645
Work in progress	0	0	0
Less accumulated depreciation	(3,952,992)	0	(3,952,992)
Total assets	16,051,339	0	16,051,339
Deferred Outflows of Resources	197,002	0	197,002
Liabilities			
Accounts payable and other current liabilities	384,856	0	384,856
Current loans	0	0	0
Unearned revenue	11,218	0	11,218
Long-term liabilities:	7,820,224	0	7,820,224
Due within one year	*155,000*		*155,000*
Due in more than one year	*7,665,224*		*7,665,224*
Total liabilities	8,216,298	0	8,216,298
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets	5,413,708		5,413,708
Restricted for:			
Capital projects	47,243		47,243
Debt service	463,183		463,183
Educational programs	375,735		375,735
Other purposes (expendable)	51,408		51,408
Other purposes (nonexpendable)	7,644		7,644
Unrestricted	1,673,122		1,673,122
Total net position	8,032,043	0	8,032,043

Total fund balances, governmental funds: 2,421,334

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	17,186,924	
Accumulated depreciation:	(3,952,992)	
Net:		13,233,932

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: -

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liaibilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	(140,000)	
State school building loans payable	7,490,000	
Net OPEB Obligation	-	
Compensated absences payable	-	
Certificates of participation payable	-	
Capital leases payable	-	
Lease revenue bonds payable	-	
Other general long-term debt	470,224	
Deferred gain or loss on debt refunding	(197,002)	
Total:		(7,623,222)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is: -

Total net position, governmental activities (minor differences may be due to rounding): 8,032,044

Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities							
Instruction	2,928,993	0	458,668	0	(2,470,325)		(2,470,325)
Instruction-related services:							
Instructional supervision and administration	39,101	0	38,869	0	(232)		(232)
Instructional library, media and technology	144,939	0	8,753	0	(136,186)		(136,186)
School site administration	308,364	0	6,201	0	(302,163)		(302,163)
Pupil services:							
Home-to-school transportation	174,566	0	0	0	(174,566)		(174,566)
Food services	163,805	63,936	104,542	0	4,673		4,673
All other pupil services	183,442	0	169,583	0	(13,859)		(13,859)
General administration:							
Centralized data processing	14,391	0	0	0	(14,391)		(14,391)
All other general administration	395,279	1,969	24,937	0	(368,373)		(368,373)
Plant services	872,318	0	107,984	0	(764,334)		(764,334)
Ancillary services	1,692	0	0	0	(1,692)		(1,692)
Community services	0	0	0	0	0		0
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	352,851				(352,851)		(352,851)
Other outgo	191,782	0	175,118	0	(16,664)		(16,664)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	5,771,523	65,905	1,094,655	0	(4,610,963)	0	(4,610,963)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					2,066,265	0	2,066,265
Taxes levied for debt service					512,458	0	512,458
Taxes levied for other specific purposes					0	0	0
Federal and state aid not restricted to specific purposes					1,908,040	0	1,908,040
Interest and investment earnings					8,699	0	8,699
Interagency revenues					79,422	0	79,422
Miscellaneous					38,436	0	38,436
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					4,613,320	0	4,613,320
Change in net position					2,357	0	2,357
Net position beginning					8,029,686	0	8,029,686
Net position ending					8,032,043	0	8,032,043

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: 369,305

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

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	56,057	
Depreciation expense:	(577,761)	
Net:		(521,704)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 140,000

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: -

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increasesto capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: -

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: -

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

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Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: -

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: 14,757

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: -

Change in net position of governmental activities (minor differences may be due to rounding): 2,358

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	*1000*	49,551	-	49,551			-	49,551	Instruction
[see extract]	*2100*	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-			-	-	School Site Administration
[see extract]	3600	0	-	-			-	-	Home-to-School Transportation
[see extract]	3700	0	-	-			-	-	Food Services
[see extract]	*3900*	0	-	-			-	-	All Other Pupil Services
[see extract]	*4000*	0	-	-			-	-	Ancillary Services
[see extract]	*5000*	0	-	-			-	-	Community Services
[see extract]	*6000*	0	-	-			-	-	Enterprise Activities
[see extract]	*7200*	0	-	-			-	-	All Other General Administration
[see extract]	7700	0	-	-			-	-	Centralized Data Processing
[see extract]	*8100*	0	-	-			-	-	Plant Services
[see extract]	8500	6,506	-	6,506			-	6,506	Facilities Acquisition and Construction
9410			6,506	-			6,506	-	Land
9420			-	-			-	-	Land Improvements
9430			-	-			-	-	Buildings
9440			49,551	-			49,551	-	Equipment
9450							-	-	Work In Progress
TOTALS			56,057	56,057	0	0	56,057	56,057	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	140,000	-	140,000			-	140,000	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	0	-	-			-	-	Debt Service, Other Debt Service - Principal
9661			140,000	-			140,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			-	-			-	-	Other General Long-Term Debt
TOTALS			140,000	140,000	0	0	140,000	140,000	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account description
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		0	-	-			-	-	All Other Financing Sources
9330			-	-			-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661			-	-			-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	-			-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS			0	0	0	0	0	0	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9690							-	-	Deferred Inflows of Resources
979Z					-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS					0	0	0	0	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
9665							-	-	Compensated Absences Payable
TOTALS					0	0	0	0	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Ajd Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
979Z							-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200						-	-	All Other General Administration
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	*1000*				73,191		73,191	-	Instruction
6900	*2100*						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700				5,846		5,846	-	School Site Administration
6900	3600				40,993		40,993	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	*3900*						-	-	All Other Pupil Services
6900	*4000*						-	-	Ancillary Services
6900	*5000*						-	-	Community Services
6900	*6000*						-	-	Enterprise Activities
6900	*7200*						-	-	All Other General Administration
6900	7700				2,266		2,266	-	Centralized Data Processing
6900	*8100*				455,465		455,465	-	Plant Services
6900	*0000*						-	-	Depreciation (Unallocated)
9425						280,715	-	280,715	Accumulated Depreciation - Land Improvements
9435						247,665	-	247,665	Accumulated Depreciation - Buildings
9445						49,381	-	49,381	Accumulated Depreciation - Equipment
TOTALS					577,761	577,761	577,761	577,761	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100				15,214	29,971	-	14,757	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490					29,971	15,214	14,757	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					45,185	45,185	14,757	14,757	

Entry CE014 **Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds**

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	Cash In Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9490		0	-	-			-	-	Deferred Outflows of Resources
9500		0	-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Unearned Revenue
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
9690		0	-	-			-	-	Deferred Inflows of Resources
979Z			-	-			-	-	Fund Balance/Net Position
TOTALS			0	0			0	0	

Entry CE015 **Elimination of Internal Service Funds Profit or Loss Generated Within the LEA**

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
n/a	*9101*						-	-	Debt Service - Principal
n/a	*9102*						-	-	Debt Service - Interest
n/a	*9103*						-	-	Debt Service - Issuance Costs and Discounts
979Z					-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*6000*						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE017 **Reclassification of Interfund Transfers Involving Fiduciary Funds**

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		23,477	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		23,477	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-			-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
Governmental Funds (Funds 01-60)									
9310		23,477	-	23,477			-	23,477	Due From Other Funds
9610		23,477	23,477	-			23,477	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			23,477	23,477	0	0	23,477	23,477	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
9664							-	-	Net OPEB Obligation
TOTALS					0	0	0	0	

Entry CE022 **Other Liabilities Not Normally Liquidated with Current Financial Resources**

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
TOTALS					0	0	0	0	

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	1,961,220		Land
9420	6,306,263		Land Improvements
9425		914,879	Accumulated Depreciation - Land Improvements
9430	8,162,290		Buildings
9435		1,957,701	Accumulated Depreciation - Buildings
9440	701,094		Equipment
9445		502,651	Accumulated Depreciation - Equipment
9450			Work In Progress
979Z	-	13,755,636	Fund Balance/Net Position
Total	17,130,867	17,130,867	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and prepaid debt insurance costs.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9661			General Obligation Bonds Payable
9662		7,490,000	State School Building Loan Payable
9664			Net OPEB Obligation
9665			Compensated Absences Payable
9666			COPs Payable
9667			Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		470,224	Other General Long-Term Debt
979Z	7,960,224	-	Fund Balance/Net Position
Total	7,960,224	7,960,224	

Entry BB003 Deferred Outflows of Resources and Deferred Inflows of Resources

To record beginning balances of deferred outflows of resources and deferred inflows of resources relating to general governmental activities but not reported in governmental funds.

Object	Debit	Credit	Account Description
9490	182,245		Deferred Outflows of Resources
9690			Deferred Inflows of Resources
979Z	-	182,245	Fund Balance/Net Position
Total	182,245	182,245	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	7405	0	1110	1000	6400	49,551.21
Total, Instruction (Functions 1000-1999)						49,551.21
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
Total, Home-to-School Transportation (Function 3600)						0.00
Total, Food Services (Function 3700)						0.00
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						0.00
Total, Plant Services (Functions 8000-8999 except 8500)						0.00
25	0000	0	0000	8500	6100	6,506.25
Total, Facilities Acquisition and Construction (Function 8500)						6,506.25
						56,057.46

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
Total, Noncapitalized Equipment (Object 4400)						0.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						0.00
25	0000	0	0000	8500	6100	6,506.25
Total, Land (Object 6100)						6,506.25
Total, Land Improvements (Object 6170)						0.00
Total, Buildings and Improvement of Buildings (Object 6200)						0.00
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	7405	0	1110	1000	6400	49,551.21
Total, Equipment (Object 6400)						49,551.21
Total, Equipment Replacement (Object 6500)						0.00
						56,057.46

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #		Object	Function	Debit	Credit
CE001	**Capital Outlay Expenditures** To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.				
	Land	9410		6,506	
	Equipment	9440		49,551	
	Instruction		*1000*		49,551
	Facilities Acquisition and Construction		8500		6,506
			Total	56,057	56,057

Entry #		Object	Function	Debit	Credit
CE002	**Debt Service Expenditures** To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	General Obligation Bonds Payable	9661		140,000	
	Debt Service-Principal		*9101*		140,000
			Total	140,000	140,000

Entry #	Object	Function	Debit	Credit
CE003 **Debt Issuance** To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE004 **Donated and Contributed Capital Assets** To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE005	**Disposal of Capital Assets**			
	To report sales and disposals of capital assets and any resulting gain or loss.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE006	**Earned But Unavailable Revenues**			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE007	**Elimination of Revenues Relating to Prior Periods**			
	To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE008	**Liability for Unmatured Interest on Long-Term Debt**			
	In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE009	**Liability for Compensated Absences**			
	To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.			
		Total	0	0

Entry #		Object	Function	Debit	Credit
CE010	**Expenditures Relating to Prior Periods** To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE011	**Adjustments to Work in Progress** To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE012	**Depreciation** To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
	Instruction		1000	73,191	
	School Site Administration		2700	5,846	
	Home-to-School Transportation		3600	40,993	
	Centralized Data Processing		7700	2,266	
	Plant Services		8100	455,465	
	Accumulated Depreciation - Land Improvements	9425			280,715
	Accumulated Depreciation - Buildings	9435			247,665
	Accumulated Depreciation - Equipment	9445			49,381
			Total	577,761	577,761

Entry #		Object	Function	Debit	Credit
CE013	**Amortization** To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
	Deferred Outflows of Resources	9490		14,757	
	Debt Service - Interest		9102		14,757
			Total	14,757	14,757

Entry #		Object	Function	Debit	Credit
CE014	**Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds** To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.				
	Total			0	0

Entry #		Object	Function	Debit	Credit
CE015	**Elimination of Internal Service Funds Profit or Loss Generated Within the LEA** To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
	Total			0	0

Entry #	Object	Function	Debit	Credit
CE016	**Incorporation of Internal Service Fund External Activities and Interfund Transfers**			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE017	**Reclassification of Interfund Transfers Involving Fiduciary Funds**			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: **Enterprise Funds (Funds 61-65)**			
	Proprietary Funds: **Internal Service Funds (Funds 66-70)**			
	Fiduciary Funds (Funds 71-95)			
		Total	0	0

Entry #		Object	Function	Debit	Credit
CE018	**Reclassification of Interfund Balances Involving Fiduciary Funds** To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: **Enterprise Funds (Funds 61-65)**				
	Proprietary Funds: **Internal Service Funds (Funds 66-70)**				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE019	**Elimination of Internal Transfers** To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE020	**Elimination of Internal Balances** To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
	Due To Other Funds	9610		23,477	
	Due From Other Funds	9310			23,477
			Total	23,477	23,477

Entry #		Object	Function	Debit	Credit
CE021	**Postemployment Benefits Other Than Pensions (OPEB)** To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE022	**Other Liabilities Not Normally Liquidated with Current Financial Resources** To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
			Total	0	0

	Resource	Function	Object	Fund 01 General Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 15 Pupil Transportation Equipment Fund	Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Assets	Funds 01-57, except where indicated									
Cash			9110-9140	1,194,632.33	38,865.68	171,872.20	19,770.38	10,539.43	11,215.62	36,035.55
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	838,448.87	18,739.55	156.66	17.12	9.22	9.88	21.06
Due from Other Funds			9310	12,290.63	0.00	0.00	0.00	0.00	0.00	11,186.20
Stores			9320	0.00	7,644.31	0.00	0.00	0.00	0.00	0.00
Prepaids			9330	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Deferred Outflows of Resources			9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	383,263.14	1,592.47	0.00	0.00	0.00	0.00	0.00
Due to Other Funds			9610	0.00	12,249.55	0.00	0.00	0.00	11,225.50	0.00
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue			9650	11,217.86	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net OPEB Obligation			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Capital Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources			9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position			979Z	1,650,890.83	51,407.52	178,028.86	19,787.50	10,548.65	0.00	47,242.81

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	1.78	244.59	462,913.36	1,946,091		1,946,091
Investments			9150	0.00	0.00	0.00	0		0
Receivables			9200-9290	0.00	0.00	269.88	857,672		857,672
Due from Other Funds			9310	0.00	0.00	0.00	23,477		23,477
Stores			9320	0.00	0.00	0.00	7,644		7,644
Prepaids			9330	0.00	0.00	0.00	6,000	0	6,000
Other Current Assets			9340	0.00	0.00	0.00	0		0
Land			9410					1,961,220	1,961,220
Land Improvements			9420					6,306,263	6,306,263
Accumulated Depreciation - Land Improvements			9425					(914,879)	(914,879)
Buildings			9430					8,162,290	8,162,290
Accumulated Depreciation - Buildings			9435					(1,957,701)	(1,957,701)
Equipment			9440					701,094	701,094
Accumulated Depreciation - Equipment			9445					(502,651)	(502,651)
Work in Progress			9450					0	0
Deferred Outflows of Resources			9490	0.00	0.00	0.00	0	182,245	182,245
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	0.00	0.00	0.00	384,856		384,856
Due to Other Funds			9610	1.78	0.00	0.00	23,477		23,477
Current Loans			9640	0.00	0.00	0.00	0		0
Unearned Revenue			9650	0.00	0.00	0.00	11,218		11,218
General Obligation Bonds Payable			9661					0	0
State School Building Loan Payable			9662					7,490,000	7,490,000
Net OPEB Obligation			9664					0	0
Compensated Absences Payable			9665					0	0
COPs Payable			9666					0	0
Capital Leases Payable			9667					0	0
Lease Revenue Bonds Payable			9668					0	0
Other General Long-Term Debt			9669					470,224	470,224
Deferred Inflows of Resources			9690	0.00	0.00	0.00	0	0	0
Fund Balance / Net Position			979Z	0.00	244.59	463,183.24	2,421,333	5,977,657	8,398,990

	Resource	Function	Object	Fund 01 General Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 15 Pupil Transportation Equipment Fund	Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	2,066,265.32	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	1,908,040.43	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	6,381.80	0.00	789.96	81.50	43.36	0.00	115.52
Interagency Revenues	0000-1999		8677, 8780-8799	79,422.08	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	23,888.01	0.00	0.00	0.00	0.00	0.00	14,547.90
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	65,905.05	0.00	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	986,893.44	107,761.72	0.00	0.00	0.00	0.00	0.00
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							
Expenditures										
Instruction		1000-1999	1000-7999	2,905,353.13	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	39,101.49	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	144,938.98	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	302,517.86	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	2,066,265		2,066,265
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	512,458.00	512,458		512,458
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0		0
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	1,908,040		1,908,040
Interest and Investment Earnings	0000-1999		8660-8662	0.00	0.00	1,286.57	8,699		8,699
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	79,422		79,422
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00	38,436		38,436
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	65,905		65,905
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00	0.00	1,094,655		1,094,655
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799						
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0.00	0.00	0.00	0		0
	7710		8545, 8660-8662						
	6200		8590, 8660-8662						
Expenditures									
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	2,905,353		2,905,353
Instruction - Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	39,101		39,101
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	144,939		144,939
School Site Administration		2700	1000-7999	0.00	0.00	0.00	302,518		302,518

	Resource	Function	Object	Fund 01 General Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 15 Pupil Transportation Equipment Fund	Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	133,572.91	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	0.00	163,804.80	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	183,442.16	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	12,124.70	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	389,797.21	5,045.19	0.00	0.00	0.00	0.00	436.44
Plant Services		8000-8999, except 8500	1000-7999	393,953.11	0.00	22,900.00	0.00	0.00	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	6,506.25
Ancillary Services		4000-4999	1000-7999	1,691.52	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	191,766.48	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	16.11	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	133,573		133,573
Food Services		3700	1000-7999	0.00	0.00	0.00	163,805		163,805
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	183,442		183,442
General Administration:									
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	12,125		12,125
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	395,279		395,279
Plant Services		8000-8999, except 8500	1000-7999	0.00	0.00	0.00	416,853		416,853
Facility Acquisition and Construction		8500	1000-7999	0.00	0.00	0.00	6,506		6,506
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	1,692		1,692
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0		0
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0		0
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	191,766		191,766
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	140,000.00	140,000		140,000
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	367,607.50	367,608		367,608
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	16		16
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0		0
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	0.00	0.00	0.00	0		0
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0		0
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0		0
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0		0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	1,946,091	0	CE014			1,946,091
Investments			9150	0	0	CE014			0
Receivables			9200-9290	857,672	0	CE014, CE018			857,672
Due from Other Funds			9310	23,477	(23,477)	CE014, CE018, CE020			0
Stores			9320	7,644	0	CE014			7,644
Prepaids			9330	6,000	0	CE003, CE013, CE014			6,000
Other Current Assets			9340	0	0	CE014			0
Land			9410	1,961,220	6,506	CE001, CE004, CE005, CE011, CE014			1,967,726
Land Improvements			9420	6,306,263	0	CE001, CE004, CE005, CE011, CE014			6,306,263
Accumulated Depreciation - Land Improvements			9425	(914,879)	(280,715)	CE005, CE012, CE014			(1,195,594)
Buildings			9430	8,162,290	0	CE001, CE004, CE005, CE011, CE014			8,162,290
Accumulated Depreciation - Buildings			9435	(1,957,701)	(247,665)	CE005, CE012, CE014			(2,205,366)
Equipment			9440	701,094	49,551	CE001, CE004, CE005, CE011, CE014			750,645
Accumulated Depreciation - Equipment			9445	(502,651)	(49,381)	CE005, CE012, CE014			(552,032)
Work in Progress			9450	0	0	CE001, CE004, CE005, CE011, CE014			0
Deferred Outflows of Resources			9490	182,245	14,757	CE003, CE013, CE014			197,002

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	384,856	0	CE008, CE014, CE018			384,856
Due to Other Funds			9610	23,477	(23,477)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	11,218	0	CE014			11,218
General Obligation Bonds Payable			9661	0	(140,000)	CE002, CE003, CE008, CE013			(140,000)
State School Building Loan Payable			9662	7,490,000	0	CE002, CE003, CE013			7,490,000
Net OPEB Obligation			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	0	CE009, CE014			0
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Capital Leases Payable			9667	0	0	CE002, CE003, CE013, CE014			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	470,224	0	CE002, CE003, CE010, CE013, CE014, CE022			470,224
Deferred Inflows of Resources			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	8,398,990	(366,947)		0		8,032,043

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	2,066,265				2,066,265	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	512,458				512,458	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0				0	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	1,908,040	0	CE006, CE007, CE010, CE022		1,908,040	
Interest and Investment Earnings	0000-1999		8660-8662	8,699	0	CE006, CE007, CE016		8,699	
Interagency Revenue	0000-1999		8677, 8780-8799	79,422	0	CE010, CE016, CE017, CE022		79,422	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	38,436	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		38,436	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	65,905	0	CE005, CE010, CE016, CE022		65,905	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	1,094,655	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		1,094,655	
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799						
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0	0	CE010, CE022		0	
	7710		8545, 8660-8662						
	6200		8590, 8660-8662						
Expenditures									
Instruction		1000-1999	1000-7999	2,905,353	23,640	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,928,993	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	39,101	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		39,101	
Instructional Library, Media and Technology		2420	1000-7999	144,939	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		144,939	
School Site Administration		2700	1000-7999	302,518	5,846	CE001, CE009, CE010, CE012, CE015, CE021, CE022		308,364	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	133,573	40,993	CE001, CE009, CE010, CE012, CE015, CE021, CE022		174,566	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	163,805	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		163,805	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	183,442	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		183,442	
General Administration:									
Centralized Data Processing		7700	1000-7999	12,125	2,266	CE001, CE009, CE010, CE012, CE015, CE021, CE022		14,391	
All Other General Administration		7100-7699	1000-7999	395,279	0	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		395,279	
Plant Services		8000-8999, except 8500	1000-7999	416,853	455,465	CE001, CE009, CE010, CE012, CE015, CE021, CE022		872,318	
Facility Acquisition and Construction		8500	1000-7999	6,506	(6,506)	CE001			
Ancillary Services		4000-4999	1000-7999	1,692	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,692	
Community Services		5000-5999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		0	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		0	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	191,766	0	CE016, CE017		191,766	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	140,000	(140,000)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	367,608	(14,757)	CE008, CE010, CE013, CE015		352,851	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	16	0	CE003, CE013, CE015		16	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	0	0	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	0	0	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 5310 Child Nutrition: School Programs (e.g.,	65,905	Expenditures by function	-	-	-	-	-	163,805	-	-	-	-	5,045	-	-	-	-	168,850
		Percentage of total						97.01214%					2.98786%					100.00000%
		Default revenue by function	-	-	-	-	-	63,936	-	-	-	-	1,969	-	-	-	-	65,905
		User adjustments																-
		Adjusted revenue by function	-	-	-	-	-	63,936	-	-	-	-	1,969	-	-	-	-	65,905
Total Charges for Services (from fund consolidation worksheet)	65,905																	
		Subtotal of Charges for Services by function:						63,936					1,969					65,905
		User identification of conversion entries, adjustments, and rounding differences, by function:																-
		Adjusted Charges for Services by function (agrees to conversion worksheet):	-	-	-	-	-	63,936	-	-	-	-	1,969	-	-	-	-	65,905

Operating Grants and Contributions: Governmental Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 3010 NCLB: Title I, Part A, Basic Grants Lov	86,177	Expenditures by function	66,461	15,962	-	-	-	-	-	-	-	-	3,754	-	-	-	-	86,177
		Percentage of total	77.12151%	18.52234%									4.35615%					100.00000%
		Default revenue by function	66,461	15,962	-	-	-	-	-	-	-	-	3,754	-	-	-	-	86,177
		User adjustments																-
		Adjusted revenue by function	66,461	15,962	-	-	-	-	-	-	-	-	3,754	-	-	-	-	86,177
01-57 3060 NCLB: Title I, Part C, Migrant Ed (Reg	19,113	Expenditures by function	9,797	-	8,760	-	-	-	-	-	-	-	572	-	-	-	-	19,129
		Percentage of total	51.21543%		45.79434%								2.99022%					99.99999%
		Default revenue by function	9,789	-	8,753	-	-	-	-	-	-	-	572	-	-	-	-	19,114
		User adjustments	(1)															(1)
		Adjusted revenue by function	9,788	-	8,753	-	-	-	-	-	-	-	572	-	-	-	-	19,113
01-57 3061 NCLB: Title I, Migrant Ed Summer Pro	10,474	Expenditures by function	10,619	-	-	-	-	-	-	-	-	-	232	-	-	-	-	10,851
		Percentage of total	97.86195%										2.13805%					100.00000%
		Default revenue by function	10,250	-	-	-	-	-	-	-	-	-	224	-	-	-	-	10,474
		User adjustments																-
		Adjusted revenue by function	10,250	-	-	-	-	-	-	-	-	-	224	-	-	-	-	10,474
01-57 3310 Special Ed: IDEA Basic Local Assistan	107,226	Expenditures by function	26,220	-	-	-	-	-	8,453	-	-	-	1,068	-	-	-	71,486	107,227
		Percentage of total	24.45280%						7.88328%				0.99602%				66.66791%	100.00001%
		Default revenue by function	26,220	-	-	-	-	-	8,453	-	-	-	1,068	-	-	-	71,485	107,226
		User adjustments																-
		Adjusted revenue by function	26,220	-	-	-	-	-	8,453	-	-	-	1,068	-	-	-	71,485	107,226
01-57 3315 Special Ed: IDEA Preschool Grants, P.	723	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	723	723
		Percentage of total															100.00000%	100.00000%
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	723	723
		User adjustments																-
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	723	723
01-57 3320 Special Ed: IDEA Preschool Local Entl	1,428	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,428	1,428
		Percentage of total															100.00000%	100.00000%
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,428	1,428
		User adjustments																-
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,428	1,428
01-57 4035 NCLB: Title II, Part A, Teacher Quality	1,665	Expenditures by function	1,615	-	-	-	-	-	-	-	-	-	50	-	-	-	-	1,665
		Percentage of total	96.99700%										3.00300%					100.00000%
		Default revenue by function	1,615	-	-	-	-	-	-	-	-	-	50	-	-	-	-	1,665
		User adjustments																-
		Adjusted revenue by function	1,615	-	-	-	-	-	-	-	-	-	50	-	-	-	-	1,665
01-57 4203 NCLB: Title III, Limited English Proficie	8,412	Expenditures by function	-	8,247	-	-	-	-	-	-	-	-	165	-	-	-	-	8,412
		Percentage of total		98.03852%									1.96148%					100.00000%
		Default revenue by function	-	8,247	-	-	-	-	-	-	-	-	165	-	-	-	-	8,412
		User adjustments																-
		Adjusted revenue by function	-	8,247	-	-	-	-	-	-	-	-	165	-	-	-	-	8,412
01-57 5310 Child Nutrition: School Programs (e.g.,	107,762	Expenditures by function	-	-	-	-	-	163,805	-	-	-	-	5,045	-	-	-	-	168,850
		Percentage of total						97.01214%					2.98786%					100.00000%
		Default revenue by function	-	-	-	-	-	104,542	-	-	-	-	3,220	-	-	-	-	107,762
		User adjustments																-
		Adjusted revenue by function	-	-	-	-	-	104,542	-	-	-	-	3,220	-	-	-	-	107,762
01-57 5810 Other Restricted Federal	4,097	Expenditures by function	3,975	-	-	-	-	-	-	-	-	-	122	-	-	-	-	4,097
		Percentage of total	97.02221%										2.97779%					100.00000%
		Default revenue by function	3,975	-	-	-	-	-	-	-	-	-	122	-	-	-	-	4,097
		User adjustments																-
		Adjusted revenue by function	3,975	-	-	-	-	-	-	-	-	-	122	-	-	-	-	4,097
01-57 6230 California Clean Energy Jobs Act	107,984	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total																
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments													107,984			107,984
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	107,984	-	-	107,984
01-57 6300 Lottery: Instructional Materials	23,718	Expenditures by function	16,838	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,838
		Percentage of total	100.00000%															100.00000%
		Default revenue by function	23,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,718
		User adjustments																-

		Adjusted revenue by function	23,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,718
01-57 6500 Special Education	433,231	Expenditures by function	137,727	13,729	-	6,318	-	-	164,163	-	-	-	16,059	-	-	-	103,393	441,389
		Percentage of total	31.20309%	3.11041%		1.43139%			37.19236%				3.63829%				23.42446%	100.00000%
		Default revenue by function	135,181	13,475	-	6,201	-	-	161,129	-	-	-	15,762	-	-	-	101,482	433,230
		User adjustments							1									1
		Adjusted revenue by function	135,181	13,475	-	6,201	-	-	161,130	-	-	-	15,762	-	-	-	101,482	433,231
01-57 7405 Common Core State Standards Imple	133,238	Expenditures by function	66,865	600	-	-	-	-	-	-	-	-	-	-	-	-	-	67,465
		Percentage of total	99.11065%	0.88935%														100.00000%
		Default revenue by function	132,053	1,185	-	-	-	-	-	-	-	-	-	-	-	-	-	133,238
		User adjustments																-
		Adjusted revenue by function	132,053	1,185	-	-	-	-	-	-	-	-	-	-	-	-	-	133,238
01-57 9010 Other Restricted Local	49,406	Expenditures by function	52,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,919
		Percentage of total	100.00000%															100.00000%
		Default revenue by function	49,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,406
		User adjustments																-
		Adjusted revenue by function	49,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,406
Total Operating Grants & Contributions (from fund consolidation worksheet)	1,094,654																	
Subtotal of Operating Grants and Contributions by function:			458,667	38,869	8,753	6,201		104,542	169,583				24,937		107,984		175,118	1,094,654
User identification of conversion entries, adjustments, and rounding differences, by function:			1															1
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			458,668	38,869	8,753	6,201	-	104,542	169,583	-	-	-	24,937	-	107,984		175,118	1,094,655

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.														
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)	-																	
Subtotal of Capital Grants and Contributions by function:																		
User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments														
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services	-																	
Adjusted Charges for Services by function:																		

Operating Grants and Contributions: Business-type Activities

Extracted expenditures by function, default identification of program revenues by function, and user adjustments

Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions	-																	
Adjusted Operating Grants and Contributions by function:																		

Capital Grants and Contributions: Business-type Activities

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions	-																	
Adjusted Capital Grants and Contributions by function:																		

Charges for Services: Governmental Activities		Program Revenues by Resource	Summary of revenues by function														
Resource			Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g.,	65,905	-	-	-	-	-	63,936	-	-	-	-	1,969	-	-	-	-	65,905
	Total Charges for Services (from fund consolidation worksheet)	65,905																
	Subtotal of Charges for Services by function:		-	-	-	-	-	63,936	-	-	-	-	1,969	-	-	-	-	65,905
	User identification of conversion entries, adjustments, and rounding differences, by function:																	-
	Adjusted Charges for Services by function (agrees to conversion worksheet):		-	-	-	-	-	63,936	-	-	-	-	1,969	-	-	-	-	65,905

Operating Grants and Contributions: Governmental Activitie

Resource		Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
			Summary of revenues by function															
3010	NCLB: Title I, Part A, Basic Grants Lov	86,177	66,461	15,962	-	-	-	-	-	-	-	-	3,754	-	-	-	-	86,177
3060	NCLB: Title I, Part C, Migrant Ed (Reg	19,113	9,788	-	8,753	-	-	-	-	-	-	-	572	-	-	-	-	19,113
3061	NCLB: Title I, Migrant Ed Summer Pro	10,474	10,250	-	-	-	-	-	-	-	-	-	224	-	-	-	-	10,474
3310	Special Ed: IDEA Basic Local Assistan	107,226	26,220	-	-	-	-	-	8,453	-	-	-	1,058	-	-	-	71,485	107,226
3315	Special Ed: IDEA Preschool Grants, P.	723	-	-	-	-	-	-	-	-	-	-	-	-	-	-	723	723
3320	Special Ed: IDEA Preschool Local Entl	1,428	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,428	1,428
4035	NCLB: Title II, Part A, Teacher Quality	1,665	1,615	-	-	-	-	-	-	-	-	-	50	-	-	-	-	1,665
4203	NCLB: Title III, Limited English Proficie	8,412	-	8,247	-	-	-	-	-	-	-	-	165	-	-	-	-	8,412
5310	Child Nutrition: School Programs (e.g.,	107,762	-	-	-	-	-	104,542	-	-	-	-	3,220	-	-	-	-	107,762
5810	Other Restricted Federal	4,097	3,975	-	-	-	-	-	-	-	-	-	122	-	-	-	-	4,097
6230	California Clean Energy Jobs Act	107,984	-	-	-	-	-	-	-	-	-	-	-	-	107,984	-	-	107,984
6300	Lottery: Instructional Materials	23,718	23,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,718
6500	Special Education	433,231	135,181	13,475	-	6,201	-	-	161,130	-	-	-	15,762	-	-	-	101,482	433,231
7405	Common Core State Standards Implet	133,238	132,053	1,185	-	-	-	-	-	-	-	-	-	-	-	-	-	133,238
9010	Other Restricted Local	49,406	49,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,406
Total Operating Grants & Contributions (from fund consolidation worksheet)		1,094,654																
	Subtotal of Operating Grants and Contributions by function:		458,667	38,869	8,753	6,201	-	104,542	169,583	-	-	-	24,937	-	107,984	-	175,118	1,094,654
	User identification of conversion entries, adjustments, and rounding differences, by function:		A															1
	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		458,668	38,869	8,753	6,201	-	104,542	169,583	-	-	-	24,937	-	107,984	-	175,118	1,094,655

Capital Grants and Contributions: Governmental Activities

Resource	Program Revenues by Resource	Summary of revenues by function														
		Function 1000	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)	-																
Subtotal of Capital Grants and Contributions by function:		-															-
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities		Summary of revenues by function														
	Program Revenues	Function														
Resource	by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services	-																
Adjusted Charges for Services by function:																	

Operating Grants and Contributions: Business-type Activitie

Resource	Program Revenues by Resource	Summary of revenues by function														
		Function *1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function:																	

Capital Grants and Contributions: Business-type Activities

Resource	Program Revenues by Resource	Summary of revenues by function														
		Function 1000	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Capital Grants & Contributions	-																
Adjusted Capital Grants and Contributions by function:																	

Mesa Union Elementary - 2013-14 Unaudited Actuals

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LOCAL CONTROL FUNDING FORMULA

2013-14 Unaudited Actuals

v15.2b (released July 3, 2014)

CALCULATE LCFF TARGET

					COLA	1.570%				COLA	0.850%				COLA	2.190%				COLA	2.140%
Unduplicated as % of Enrollment				41.56%	41.56%	**2013-14**	2 yr average			41.56%	41.56%	**2014-15**	3 yr average			41.56%	41.56%	**2015-16**	3 yr average			41.56%	41.56%	**2016-17**
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	289.79	6,952	724	638	-	2,409,314	278.07	7,012	729	643	-	2,331,339	272.53	7,165	745	657	-	2,334,765	265.78	7,318	762	672	-	2,326,107
Grades 4-6	215.01	7,056		586	-	1,643,106	208.35	7,116		591	-	1,605,753	139.64	7,272		604	-	1,099,805	139.64	7,428		617	-	1,123,404
Grades 7-8	133.92	7,266		604	-	1,053,950	139.51	7,328		609	-	1,107,291	208.01	7,489		622	-	1,687,169	210.90	7,649		636	-	1,747,307
Grades 9-12	-	8,419	219	718	-	-	-	8,491	221	724	-	-	-	8,677	226	740	-	-	-	8,862	230	756	-	-
Subtract NSS	-	-	-			-	-	-	-			-	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-		-				-		-				-
TOTAL BASE	638.72	4,504,794	209,808	391,770	-	5,106,371	625.93	4,454,775	202,713	386,896	-	5,044,383	620.18	4,525,926	203,035	392,777	-	5,121,738	616.32	4,595,398	202,524	398,894	-	5,196,817
Targeted Instructional Improvement						-						-						-						-
Transportation						69,253						69,253						69,253						69,253
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**5,175,624**						**5,113,636**						**5,190,991**						**5,266,070**

CALCULATE ECONOMIC RECOVERY TARGET

	2013/14	2020/21																				
Revenue Limit per ADA inflated to 2020/21	6,544.77	7,486.99																				
Charter General Purpose BG/ADA inflated to 2020/21	-	-																				
Categorical Base per ADA	843.55	843.55																				
Total Economic Recovery Target per ADA	7,388.32	8,330.54																				
Statewide 90th percentile rate	12,921.15	12,921.15																				
2020-21 LCFF Target rate per ADA	- 8,103.12	9,269.68																				
ECONOMIC RECOVERY TARGET per ADA		-																				
ECONOMIC RECOVERY TARGET x 2012-13 ADA		-																				
ECONOMIC RECOVERY TARGET PAYMENT	1/8					-	2/8					-	3/8					-	4/8					-

CALCULATE LCFF FLOOR

	12-13 Rate	13-14 ADA		12-13 Rate	14-15 ADA		12-13 Rate	15-16 ADA		12-13 Rate	16-17 ADA	
Current year Funded ADA times Base per ADA	4,979.20	638.72	3,180,315	4,979.20	625.93	3,116,631	4,979.20	620.18	3,088,000	4,979.20	616.32	3,068,781
Current year Funded ADA times Other RL per ADA	37.68	638.72	24,067	37.68	625.93	23,585	37.68	620.18	23,368	37.68	616.32	23,223
Necessary Small School Allowance at 12-13 rates			-			-			-			-
2012-13 Categoricals			481,450			481,450			481,450			481,450
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-			-			-			-
Less Fair Share Reduction			-			-			-			-
New charter: District PY rate * CY ADA	-	638.72	-	-	625.93	-	-	620.18	-	-	616.32	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						175,220			559,266			769,294
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**3,685,832**			**3,796,886**			**4,152,084**			**4,342,748**

CALCULATE LCFF PHASE-IN ENTITLEMENT

			2013/14			**2014/15**			**2015/16**			**2016-17**
LOCAL CONTROL FUNDING FORMULA TARGET			5,175,624			5,113,636			5,190,991			5,266,070
LOCAL CONTROL FUNDING FORMULA FLOOR			3,685,832			3,796,886			4,152,084			4,342,748
Difference or GAP *(LCFF Target less LCFF Floor, if positive)*			1,489,792			1,316,750			1,038,907			923,322
Multiply difference by funding rate		12.00%	178,800		29.56%	389,231		20.68%	214,846		25.48%	235,262
ECONOMIC RECOVERY PAYMENT			-			-			-			-
LCFF Entitlement before Minimum State Aid provision			**3,864,632**			**4,186,117**			**4,366,930**			**4,578,010**
CALCULATE STATE AID												
LCFF Funding before Minimum State Aid			3,864,632			4,186,117			4,366,930			4,578,010
Less Property Taxes including RDA			(983,181)			(973,141)			(968,567)			(965,474)
LCFF state aid (before Min State Aid)			2,881,451			3,212,976			3,398,363			3,612,536
CALCULATE MINIMUM STATE AID												
	2012/13	12-13 Rate	13-14 ADA	N/A	12-13 Rate	14-15 ADA	N/A	12-13 Rate	15-16 ADA	N/A	12-13 Rate	16-17 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	3,201,171	5,016.88	638.72	3,204,382	5,016.88	625.93	3,140,216	5,016.88	620.18	3,111,369	5,016.88	616.32	3,092,003
2012-13 NSS Allowance	-			-			-			-			-
Less Current Year Property Taxes/In Lieu	(921,240)			(983,181)			(973,141)			(968,567)			(965,474)
Subtotal State Aid for Historical RL/Charter General BG	2,279,931			2,221,201			2,167,075			2,142,802			2,126,529
Categorical funding from 2012-13	481,450			481,450			481,450			481,450			481,450
Charter Categorical Block Grant adjusted for ADA	-			-			-			-			-
Minimum State Aid Prior to Offset	2,761,381			2,702,651			2,648,525			2,624,252			2,607,979
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*													
Local Control Funding Formula Floor plus Funded Gap							-			-			-
Minimum State Aid plus Property Taxes including RDA							-			-			-
Offset							-			-			-
Minimum State Aid Prior to Offset							-			-			-
Total Minimim State Aid with Offset							-			-			-
TOTAL STATE AID				2,881,451			3,212,976			3,398,363			3,612,536
Addition to LCFF due to Minimum State Aid provision				-			-			-			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				3,864,632			4,186,117			4,366,930			4,578,010
CHANGE OVER PRIOR YEAR	4.94%	182,011			8.32%	321,485		4.32%	180,813		4.83%	211,080	
LCFF Entitlement PER ADA		5,771		6,051			6,688			7,041			7,428
PER ADA CHANGE OVER PRIOR YEAR	4.84%	280			10.53%	637		5.28%	353		5.50%	387	

LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2013-14		Increase	2014-15		Increase	2015-16		Increase	2016-17
State Aid	2,761,381	4.35%	120,070	2,881,451	11.51%	331,525	3,212,976	5.77%	185,387	3,398,363	6.30%	214,173	3,612,536
Property Taxes net of in-lieu	921,240	6.72%	61,941	983,181	-1.02%	(10,040)	973,141	-0.47%	(4,574)	968,567	-0.32%	(3,093)	965,474
Charter in-Lieu Taxes	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp	3,682,621	4.94%	182,011	3,864,632	8.32%	321,485	4,186,117	4.32%	180,813	4,366,930	4.83%	211,080	4,578,010

LCFF Calculator Universal Assumptions

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Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	$ 5,175,624	$ 5,113,636	$ 5,190,991	$ 5,266,070
Floor	3,685,832	3,796,886	4,152,084	4,342,748
CY Gap Funding	178,800	389,231	214,846	235,262
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	**$ 3,864,632**	**$ 4,186,117**	**$ 4,366,930**	**$ 4,578,010**

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	$ 1,595,233	$ 2,207,515	$ 2,523,319	$ 2,715,041	$ 2,933,467
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	481,450	-	-	-	-
8012 - EPA	684,698	673,936	689,657	683,322	679,069
Local Revenue Sources:					
8021 to 8048 - Property Taxes		2,066,265	2,066,265	2,066,265	2,066,265
8096 - In-Lieu of Property Taxes		(1,083,084)	(1,093,124)	(1,097,698)	(1,100,791)
Property Taxes net of in-lieu	*921,240*	*983,181*	*973,141*	*968,567*	*965,474*
TOTAL FUNDING	**$ 3,682,621**	**$ 3,864,632**	**$ 4,186,117**	**$ 4,366,930**	**$ 4,578,010**
Excess Taxes	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
EPA in excess to LCFF Funding	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant

	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year		$ 150,918	$ 254,843	$ 303,850
Current year Minimum Proportionality Percentage (MPP)		3.81%	6.30%	7.23%

Summary of Student Population

	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	270.14	267.65	265.98	265.98
Rolling %, Supplemental Grant	41.56%	41.56%	41.56%	41.56%
Rolling %, Concentration Grant	41.56%	41.56%	41.56%	41.56%
Total Actual ADA	**628.41**	**620.18**	**616.32**	**616.32**
Grades TK-3	279.67	272.53	266.75	265.78
Grades 4-6	209.23	139.64	143.49	139.64
Grades 7-8	139.51	208.01	206.08	210.90
Grades 9-12	-	-	-	-
Ungraded	-	-	-	-
Total Adjusted Base Funded ADA	**638.72**	**625.93**	**620.18**	**616.32**
Grades TK-3	289.79	278.07	272.53	265.78
Grades 4-6	215.01	208.35	139.64	139.64
Grades 7-8	133.92	139.51	208.01	210.90
Grades 9-12	-	-	-	-
Necessary Small Schools	-	-	-	-

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PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	21.03%	21.96%	21.96%	21.96%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	3,201,171	3,204,382	3,140,216	3,111,368	3,092,004
CY Adjusted NSS Allowance		-	-	-	-
Total	3,201,171	3,204,382	3,140,216	3,111,368	3,092,004
Less Property Taxes/In-Lieu	921,240	983,181	973,141	968,567	965,474
Gross State Aid for Purposes of EPA	2,279,931	2,221,201	2,167,075	2,142,801	2,126,530
EPA Entitlement					
Proportionate Share*	684,698	673,936	689,657	683,322	679,069
Min EPA $200/ADA	127,616	127,744	125,186	124,036	123,264
EPA Allocation	684,698	673,936	689,657	683,322	679,069
Application of EPA					
Phase-In Entitlement	3,201,171	3,864,632	4,186,117	4,366,930	4,578,010
Less Property Taxes/In-Lieu	921,240	983,181	973,141	968,567	965,474
Gross State Aid	2,279,931	2,881,451	3,212,976	3,398,363	3,612,536
Less EPA Allocation	684,698	673,936	689,657	683,322	679,069
Net State Aid	1,595,233	2,207,515	2,523,319	2,715,041	2,933,467
Minimum State Aid					
Adjusted Total Revenue Limit	3,201,171	3,204,382	3,140,216	3,111,369	3,092,003
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	921,240	983,181	973,141	968,567	965,474
Less EPA Allocation	684,698	673,936	689,657	683,322	679,069
Revenue Limit Minimum State Aid	1,595,233	1,547,265	1,477,418	1,459,480	1,447,460
Categorical Minimum State Aid	481,450	481,450	481,450	481,450	481,450
Minimum State Aid Guarantee	2,076,683	2,028,715	1,958,868	1,940,930	1,928,910
Charter School Minimum State Aid Offset *(effective 2014-15)*	-	-	-	-	-
LCFF State Aid	2,076,683	2,207,515	2,523,319	2,715,041	2,933,467
EPA in Excess to LCFF Funding	-	0	0	0	0

**EPA proportionate share is based on the adjusted revenue limit in the Floor calculation*

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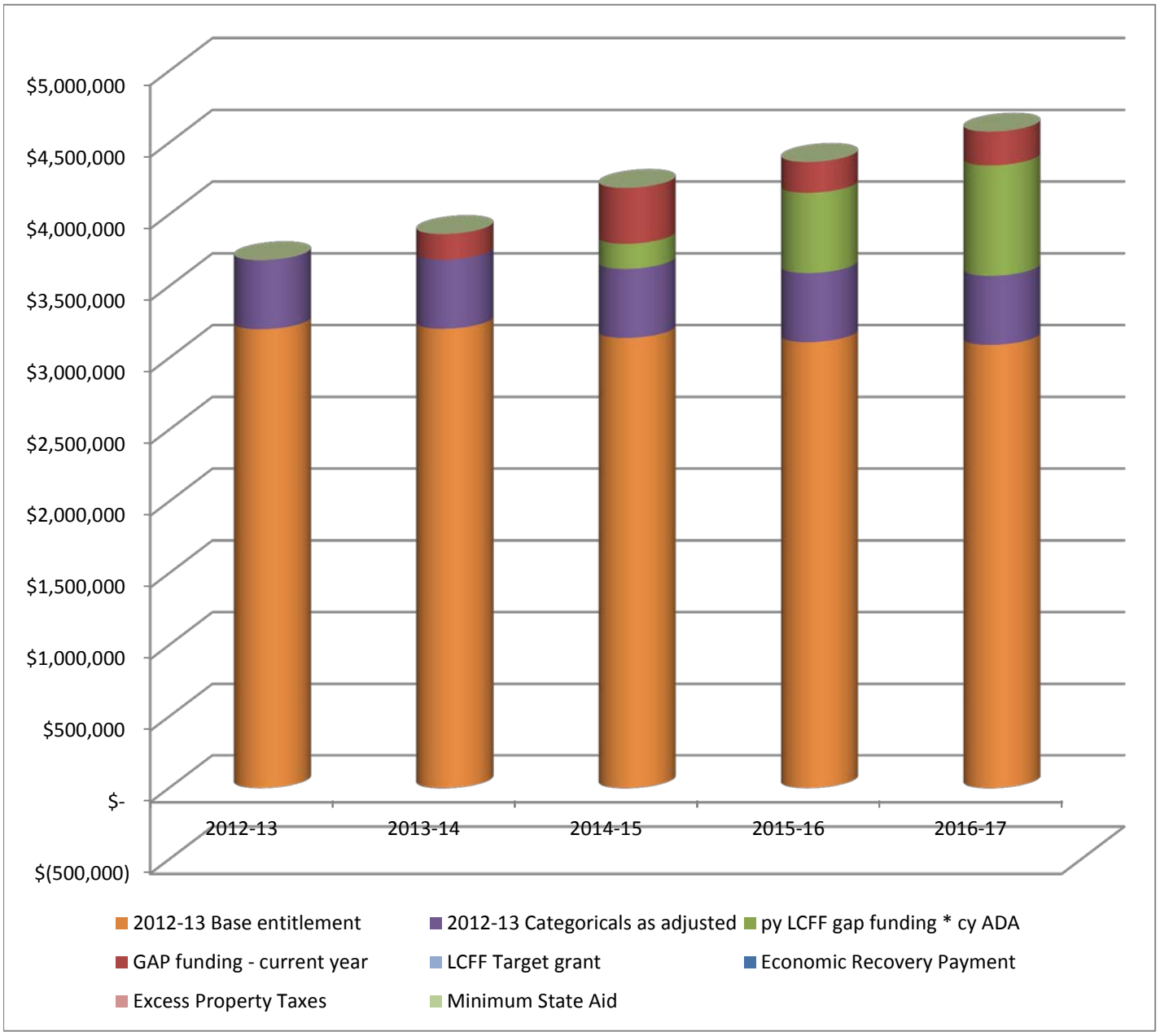
LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	$ -	$ (0)	$ (0)	$ (0)	$ (0)
Minimum State Aid	$ -	$ -	$ -	$ -	$ -
Economic Recovery Payment	$ -	$ -	$ -	$ -	$ -
LCFF Target grant	$ -	$ -	$ -	$ -	$ -
GAP funding - current year	$ -	$ 178,800	$ 389,231	$ 214,846	$ 235,262
py LCFF gap funding * cy ADA	$ -	$ -	$ 175,220	$ 559,266	$ 769,294
2012-13 Categoricals as adjusted	$ 481,450	$ 481,450	$ 481,450	$ 481,450	$ 481,450
2012-13 Base entitlement	$ 3,201,171	$ 3,204,382	$ 3,140,216	$ 3,111,368	$ 3,092,004
Total General Purpose Funding	$ 3,682,621	$ 3,864,632	$ 4,186,117	$ 4,366,930	$ 4,578,010
Calculator tab: Recap total LCFF	$ 3,682,621	$ 3,864,632	$ 4,186,117	$ 4,366,930	$ 4,578,010
Proof	TRUE	TRUE	TRUE	TRUE	TRUE

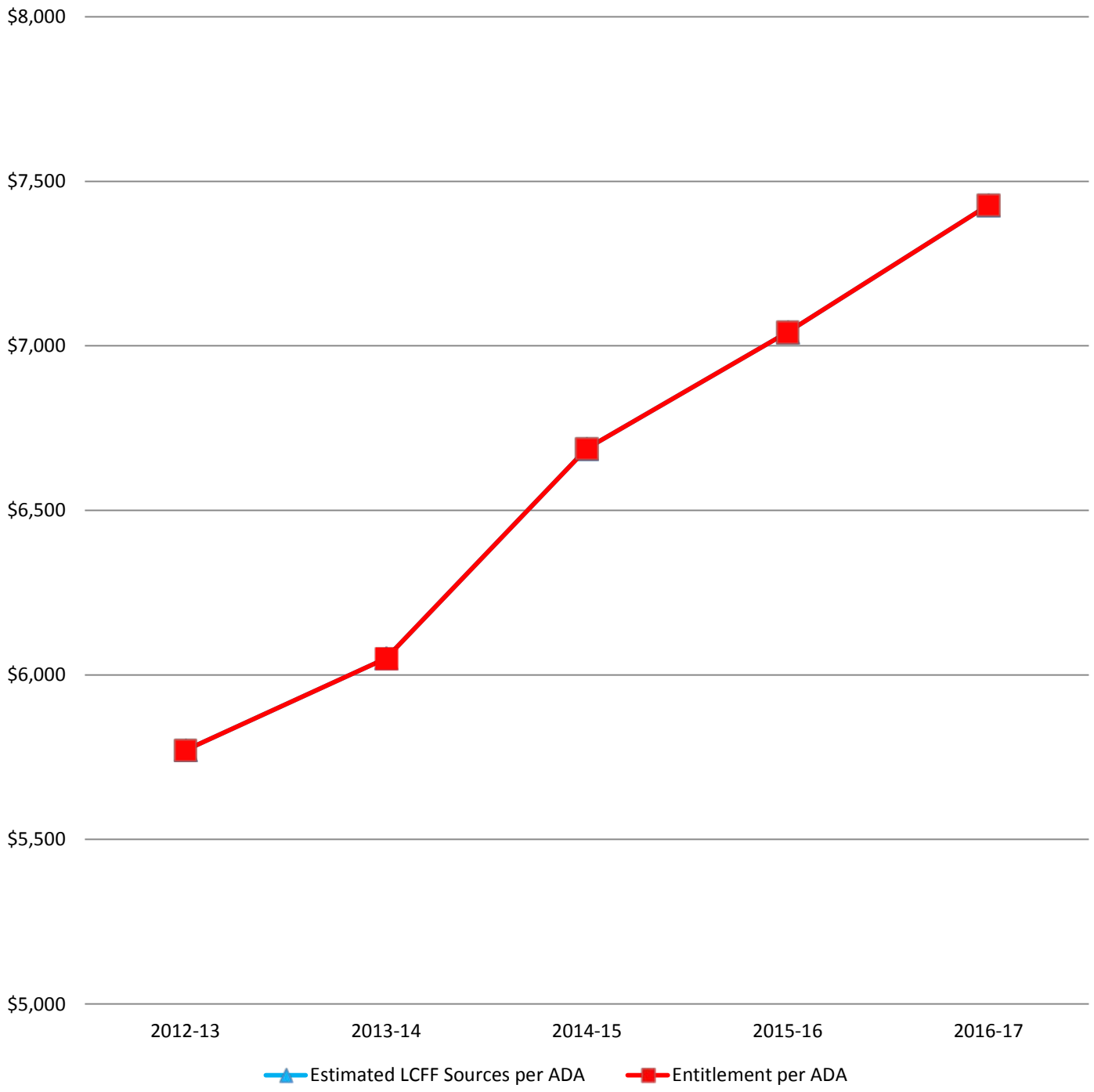


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

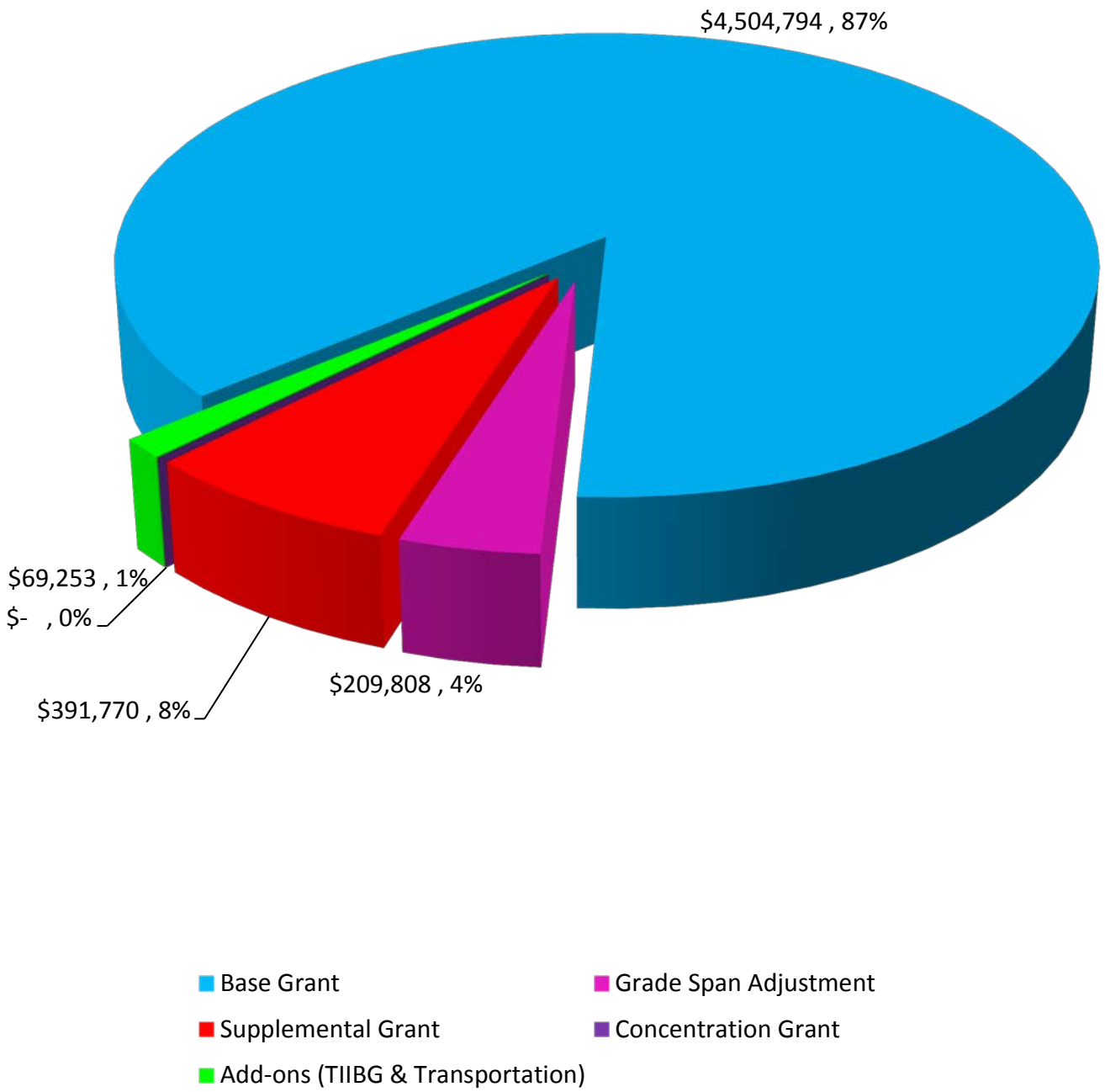
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	638.08	638.72	625.93	620.18	616.32
Estimated LCFF Sources per ADA	$ 5,771.41	$ 6,050.59	$ 6,687.84	$ 7,041.39	$ 7,427.98
Net Change per ADA		$ 279.18	$ 637.25	$ 353.56	$ 386.58
Net Percent Change		4.84%	10.53%	5.29%	5.49%
Estimated LCFF Entitlement per ADA	$ 5,771.41	$ 6,050.59	$ 6,687.84	$ 7,041.39	$ 7,427.98
Net Change per ADA		$ 279.18	$ 637.25	$ 353.55	$ 386.59
Net Percent Change		4.84%	10.53%	5.29%	5.49%



Components of LCFF Target Entitlement

Base Grant	$	4,504,794
Grade Span Adjustment	$	209,808
Supplemental Grant	$	391,770
Concentration Grant	$	-
Add-ons (TIIBG & Transportation)	$	69,253
Total	$	5,175,625



Mesa Union Elementary - 2013-14 Unaudited Actuals

8/6/14

LOCAL CONTROL FUNDING FORMULA

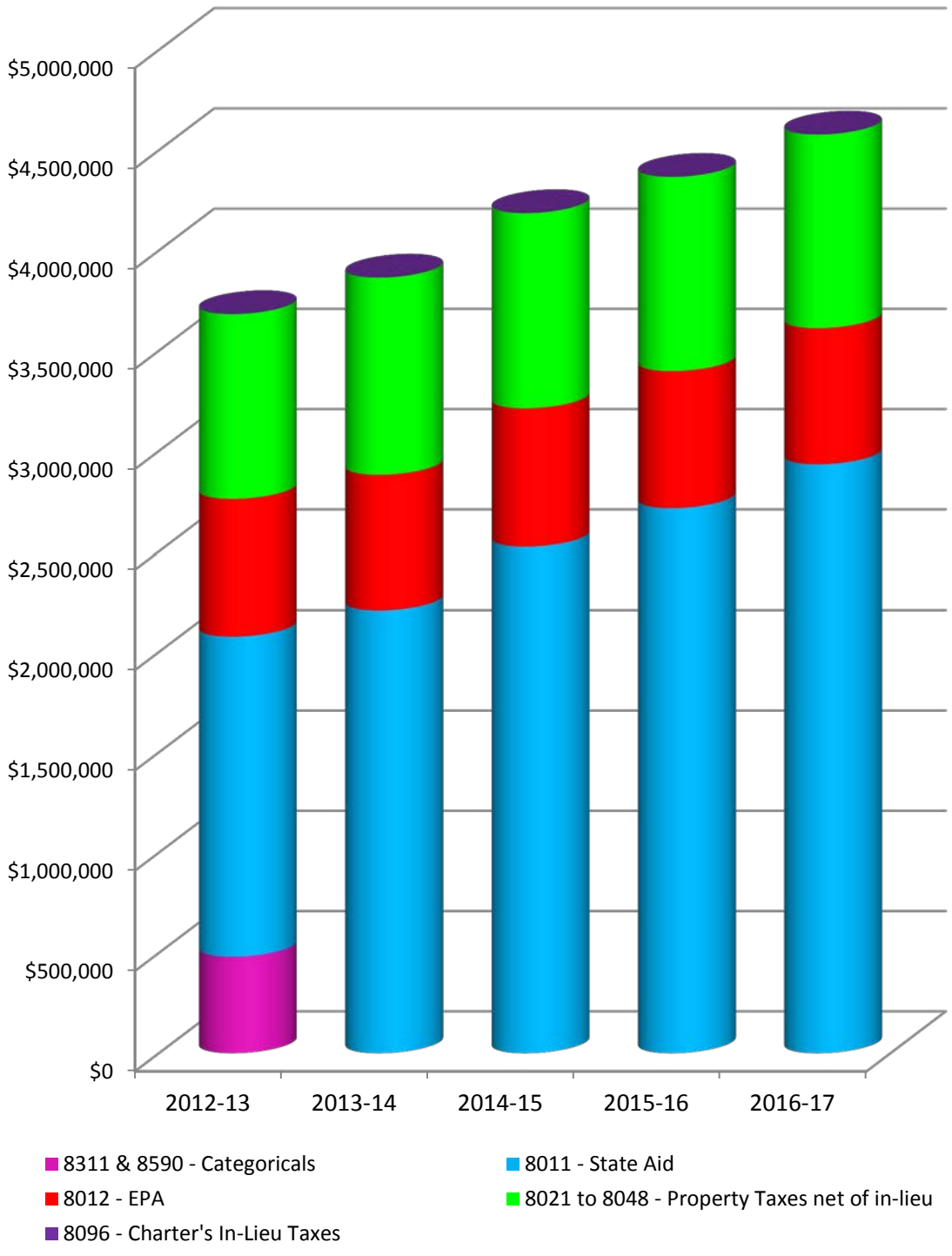
Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	$ 5,175,624	$ 5,113,636	$ 5,190,991	$ 5,266,070
Floor	3,685,832	3,796,886	4,152,084	4,342,748
CY Gap Funding	178,800	389,231	214,846	235,262
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	**$ 3,864,632**	**$ 4,186,117**	**$ 4,366,930**	**$ 4,578,010**

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	$ 1,595,233	$ 2,207,515	$ 2,523,319	$ 2,715,041	$ 2,933,467
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	481,450	-	-	-	-
8012 - EPA	684,698	673,936	689,657	683,322	679,069
Local Revenue Sources:					
8021 to 8048 - Property Taxes net of in-lieu	921,240	983,181	973,141	968,567	965,474
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	**$ 3,682,621**	**$ 3,864,632**	**$ 4,186,117**	**$ 4,366,930**	**$ 4,578,010**
Excess Taxes	*$ -*	*$ (0)*	*$ (0)*	*$ (0)*	*$ (0)*

Mesa Union Elementary - 2013-14 Unaudited Actuals					8/6/14
LOCAL CONTROL FUNDING FORMULA					
EPA in excess to LCFF Funding	*$ -*	*$ 0*	*$ 0*	*$ 0*	*$ 0*



LCFF Entitlement	$ 3,682,621	$ 3,864,632	$ 4,186,117	$ 4,366,930	$ 4,578,010
Excess Taxes	-	(0)	(0)	(0)	(0)
Minimum EPA	-	0	0	0	0
Proof Total all Sources	$ 3,682,621	$ 3,864,632	$ 4,186,117	$ 4,366,930	$ 4,578,010
	TRUE	TRUE	TRUE	TRUE	TRUE

Mesa Union Elementary - 2013-14 Unaudited Actuals

8/6/14

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant

		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding *from Calculator tab*		386,896	392,777	398,894
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		51,891	218,882	271,352
	Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	51,891 TRUE			
3.	Difference *[1] less [2]*		335,005	173,895	127,542
4.	Estimated Additional Supplemental & Concentration Grant Funding *[3] * GAP funding rate*		99,027	35,961	32,498
	GAP funding rate		*29.56%*	*20.68%*	*25.48%*
5.	Estimated Supplemental and Concentration Grant Funding *[2] plus [4] (unless [3]<0 then [1])* ***LCAP Section 3, Part C***		150,918	254,843	303,850
6.	Base Funding *LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation*		3,965,946	4,042,834	4,204,907
	LCFF Phase-In Entitlement		*4,186,117*	*4,366,930*	*4,578,010*
7/8.	Minimum Proportionality Percentage* *[5] / [6]* ***LCAP Section 3, Part D***		3.81%	6.30%	7.23%

**percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.*
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.
***Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.*

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 150,918	$ 254,843	$ 303,850
Current year Minimum Proportionality Percentage (MPP)	3.81%	6.30%	7.23%

School District Data Elements required to calculate the LCFF for 2013-14 through 2016-17

Mesa Union Elementary - 2013-14 Unaudited Actuals — 8/6/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	2.19%	2.14%
GAP Funding rate	12.00%	29.56%	20.68%	25.48%
Estimated Property Taxes	2,066,265	2,066,265	2,066,265	2,066,265
Less In-Lieu transfer	(1,083,084)	(1,093,124)	(1,097,698)	(1,100,791)
Total Local Revenue	983,181	973,141	968,567	965,474
Statewide 90th percentile rate	12,921	---	---	---

ENROLLMENT AND UNDUPLICATED COUNT

	Enrollment	Unduplicated Count	Unduplicated %	
2013-14	650	270	41.56%	1 yr average
2014-15	644	268	41.56%	2 yr average
2015-16	640	266	41.56%	3 yr average
2016-17	640	266	41.56%	3 yr rolling avg
2017-18	640	266	41.56%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3	P-2 (Annual for SDC ext. year)	288.19	278.07	272.53	266.75	265.78
Grades 4-6		214.13	208.35	139.64	143.49	139.64
Grades 7-8		133.92	139.51	208.01	206.08	210.90
Grades 9-12						
Ungraded (enter here **OR** in spans above)						
NPS, NPS-LCI, CDS:						
TK-3	Annual					
4-6						
7-8						
9-12						
Ungraded (enter here **OR** in spans above)						
COE operated (Community School, Special Ed):						
TK-3	P-2 / Annual		1.60			
4-6			0.88			
7-8						
9-12						
Ungraded (enter here **OR** in spans above)						
TOTAL			628.41	620.18	616.32	616.32

CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Ungraded (enter here **OR** in spans above)				
	-	-	-	-
ADA transfer from Charter to District between FY				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Ungraded (enter here **OR** in spans above)				
	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	-	-	-	-

School District Data Elements required to calculate the LCFF for 2013-14 through 2016-17

Mesa Union Elementary - 2013-14 Unaudited Actuals 8/6/14

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

		2013-14				
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	288.19	278.07	-	1.60	-	289.79
Grades 4-6	214.13	208.35	-	0.88	-	215.01
Grades 7-8	133.92	139.51	-	-	-	133.92
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	636.24	625.93				
		(10.31)				
Declining or Increasing ADA		Decline				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	636.24	625.93	-	2.48	-	638.72

		2014-15				
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	278.07	272.53	-	-	-	278.07
Grades 4-6	208.35	139.64	-	-	-	208.35
Grades 7-8	139.51	208.01	-	-	-	139.51
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	625.93	620.18				
		(5.75)				
Declining or Increasing ADA		Decline				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	625.93	620.18	-	-	-	625.93

		2015-16				
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	272.53	266.75	-	-	-	272.53
Grades 4-6	139.64	143.49	-	-	-	139.64
Grades 7-8	208.01	206.08	-	-	-	208.01
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	620.18	616.32				
		(3.86)				
Declining or Increasing ADA		Decline				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	620.18	616.32	-	-	-	620.18

School District Data Elements required to calculate the LCFF for 2013-14 through 2016-17

Mesa Union Elementary - 2013-14 Unaudited Actuals 8/6/14

			2016-17			
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	266.75	265.78	-	-	-	265.78
Grades 4-6	143.49	139.64	-	-	-	139.64
Grades 7-8	206.08	210.90	-	-	-	210.90
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	616.32	616.32				
		-				
Declining or Increasing ADA		No Change				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	616.32	616.32	-	-	-	616.32

LCFF Calculator Universal Assumptions

Mesa Union Elementary - 2013-14 Unaudited Actuals — 8/6/14

	2012-13	2013-14	2014-15	2015-16	2016-17
Annual COLA *(prefilled as calculated by the Department of Finance, DOF)*		1.57%	0.85%	2.19%	2.14%
LCFF Gap Closed Percentage *(prefilled as calculated by the Department of Finance, DOF)*		12.00%	29.56%	20.68%	25.48%
Statewide 90th percentile rate *(used in Economic Recovery Target, ERT, calculation only)*		$ 12,921.15	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.3890%	21.0317%	21.9621%	21.9621%	21.9621%

PER ADA FUNDING LEVELS *(calculated at TARGET)*

Base Grants				
Grades TK-3	$ 6,952	$ 7,012	$ 7,165	$ 7,318
Grades 4-6	$ 7,056	$ 7,116	$ 7,272	$ 7,428
Grades 7-8	$ 7,266	$ 7,328	$ 7,489	$ 7,649
Grades 9-12	$ 8,419	$ 8,491	$ 8,677	$ 8,862
Grade Span Adjustment				
Grades TK-3	$ 724	$ 729	$ 745	$ 762
Grades 9-12	$ 219	$ 221	$ 226	$ 230
Supplemental Grant	**20.00%**	**20.00%**	**20.00%**	**20.00%**
Grades TK-3	$ 1,535	$ 1,548	$ 1,582	$ 1,616
Grades 4-6	$ 1,411	$ 1,423	$ 1,454	$ 1,486
Grades 7-8	$ 1,453	$ 1,466	$ 1,498	$ 1,530
Grades 9-12	$ 1,728	$ 1,742	$ 1,781	$ 1,818
Concentration Grant (>55% population)	**50.00%**	**50.00%**	**50.00%**	**50.00%**
Grades TK-3	$ 3,838	$ 3,871	$ 3,955	$ 4,040
Grades 4-6	$ 3,528	$ 3,558	$ 3,636	$ 3,714
Grades 7-8	$ 3,633	$ 3,664	$ 3,745	$ 3,825
Grades 9-12	$ 4,319	$ 4,356	$ 4,452	$ 4,546

NECESSARY SMALL SCHOOL SELECTION *(if applicable)*				
NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
2013-14 Unaudited Actuals

Mesa Union Elementary
District

Enter CDS Code:	***Enter Date:***
72470	08/06/14

5 digit District code or 6+ digit School code (from the CDS code)

2012-13 REVENUE LIMIT DATA Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,397.16		6,397.16
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	8.77		8.77
A-3	Sch District Revenue Limit	Revenue Limit ADA	638.08		638.08
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	4,087,496		4,087,496
D-1	Sch District Revenue Limit	Unemployment Insurance	27,938		27,938
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	3,896		3,896
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	3,201,171		3,201,171
E-2	Sch District Revenue Limit	Local Revenue	921,240		921,240
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-
		Necessary Small Schools			
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	8.77		8.77
D-3	Sch District ADA	Funded NSS ADA	-		-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-		-
		Charter School All Types			
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	-		-
		Charter School - COE, EHS & SBC			
A-13	Charter Block Grant	Total General Purpose Entitlement	-		-
B-5 EHS B-3 COE	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-
		Charter School - Unified			
D-1	Charter Block Grant	Total General Purpose Entitlement	-		-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-
State Aid for Revenue Limit/Charter General Purpose Block Grant				**-**	**2,279,931**

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code **Mesa Union Elementary**
2013-14 Unaudited Actuals **District**

Enter CDS Code:	***Enter Date:***
72470	08/06/14

5 digit District code or 6+ digit School code (from the CDS code)

Floor Funding per ADA

	District	Charter

NEWLY OPERATIONAL CHARTER SCHOOL

Year that charter starts operation (select from drop down list) **Select Year**

IMPORTANT! Leave as "Select Year" if not developing a new Charter School calculation.

Complete the following for the school district in which the newly operational charter school is located.
(If located in more than one district, use the one with the highest PY funding per ADA.)

District's CDS code

			Rate	ADA	
NEW in 2013-14	District 12-13 rates per ADA:	Floor BRL	-		-
		Other BRL	-	-	-
		Categorical	-	-	-
		Floor Rate per ADA			**-**

NEW in 2014-15 or later

District PY totals:	LCFF Floor (Summary tab, row 7)	
	Gap Funding (Summary tab, row 8)	
	Funded ADA (Graphs tab, row 59)	
	Floor Rate per ADA	**-**

Base Revenue Limit per ADA	6,397.16	
Meals/BTSA Add-on per ADA	8.77	
Total (before deficit)	6,405.93	
Floor BRL rate per ADA	**4,979.20**	
Charter Gen. Purpose		-
12-13 Charter ADA		-
Floor Charter GP rate per ADA		**-**
12-13 Other RL items (UI, PERS adj, Special PERS adj.,Special Adj, Misc. Adj, etc.)	24,042	
12-13 ADA (includes NSS, excludes Charter BG offset)	638.08	
Floor Other BRL per ADA	**37.68**	

Minimum State Aid Funding per ADA

		District	Charter
	12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA	638.08	
	12-13 Base Revenue Limit per ADA including AB851 adjustments	6,406	
	Subtotal	4,087,496	
	12-13 Other RL Items subject to deficit	-	
	Subtotal * Deficit	3,177,129	
	12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)	24,042	
	Total 12-13 RL / Charter Gen. Purpose	3,201,171	-
	12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)	638.08	-
	Minimum State Aid Funding per ADA	**5,016.88**	**-**

Economic Recovery Target (ERT) rates

(effective 2014-15 pending legislation 42238.025(c))	12-13 Undeficited RL / Charter Gen.Purpose	4,111,538	-
	12-13 ADA	638.08	-
	12-13 Undeficited rate per ADA	6,443.61	-
	X 13-14 COLA	1.0157	
	X 1.94% COLA for 14-15 thru 20-21	1.143964124	
	ERT General Purpose Funding / ADA	**7,486.99**	**-**

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code	**Mesa Union Elementary**	***Enter CDS Code:***	***Enter Date:***	
2013-14 Unaudited Actuals	**District**	*72470*	08/06/14	
		5 digit District code or 6+ digit School code (from the CDS code)		
BASIC AID DISTRICTS FAIR SHARE CALCULATION			8.92%	
	2012-13 Undeficited RL Multiplied by 8.92%		-	
	2012-13 Excess Property Tax		-	-
	Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals		-	
Fair Share	Fair Share per CDE advance apportionment		-	
CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	$	-	
RDA Asset Liquidation Revenues *(effective 2014-15 pending legislation 42238.03(a)(2)(B))*	2014-15 Fair Share reduction w RDA fix	$	-	
	2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	$	-	

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code **Mesa Union Elementary**
2013-14 Unaudited Actuals **District**

Enter CDS Code:	*Enter Date:*
72470	08/06/14

5 digit District code or 6+ digit School code (from the CDS code)

CATEGORICAL FUNDING REPEALED WITH LCFF			2012-13	Before Sec 12.42
PCA	Fund	Title	Award	Reduction
2013-14 State Budget Formula				
24390	6110-144-0001	Administrator Training Program	-	-
23434	6110-156-0001	Adult Education	-	-
23900	6110-240-0001	Advanced Placement Int Bac	-	-
24807	6110-265-0001	Arts & Music Block Grant	7,953	9,921
		Bilingual Teacher Training & Reader Services for the Blind		
23786	6110-193-0001	& Teacher Peer Review	3,598	4,489
	6360-101-0001	Alternative Certification Programs	-	-
24120	6110-242-0001	CA Assoc Student Councils	-	-
24732	6110-204-0001	CA High School Exit Exam	-	-
24000	6110-198-0001	CalSAFE	-	-
24918	6110-227-0001	CBET	2,143	2,673
24856	6110-267-0001	Certificated Staff Mentoring	-	-
23721	6110-211-0001(1)	Charter School Categorical BG	-	-
24994	6110-211-0001(2)	Charter School In-Lieu of EIA	-	-
24879	6110-268-0001	Child Oral Health Assessments	403	503
24122	6110-208-0001	Civic Education	-	-
23498	6110-232-0001	Class Size Reduction (9th grade)	-	-
23141	6110-190-0001	Community Day Schools	-	-
10127	*Added at May Revise*	CDS Mandatorily Expelled	-	-
23695	6110-188-0001	Deferred Maintenance	19,938	24,873
	6110-188-0001 EH	Deferred Maintenance - Extreme Hardship	-	-
23654	6110-128-0001	Economic Impact Aid	61,313	61,313
23975	6110-181-0001	Educational Tech CTAP	-	-
23856	6110-124-0001	Gifted & Talented	13,118	16,365
23366	6110-111-0001(1)	Home to School Transportation	69,253	86,393
23123	6110-111-0001(2)	Sm District Bus Replacement	-	-
24418	6110-189-0001	Inst Materials Block Grant	37,167	46,366
	6110-682-0001	K-3 CSR12-13	190,638	190,638
24389	6110-137-0001	Math & Reading Prof Development	3,005	3,749
24042	6110-195-0001	Natl Board Certification Incentive	-	-
25154	6110-212-0001	New Charter Categorical BG	-	-
24806	6110-260-0001	PE Teacher Incentive Grants	-	-
24716	6110-245-0001	Prof Development BG	18,581	23,180
24715	6110-243-0001	Pupil Retention BG	-	-
	6110-105-0001	Regional Occupational Programs	-	-
24718	6110-247-0001	Sch & Library Improvement BG	41,194	51,390
	6110-248-0001	Sch Safety Consolidated Competitive	-	-
23718	6110-228-0001	School Safety Block Grant	7,990	9,968
24456	6110-104-0001	Supplemental Instruction	5,156	6,432
24805, 250	6110-108-0001	Supplemental Sch Counseling	-	-
24717	6110-246-0001	Targeted Instructional Improvement	-	-
24713	6110-244-0001	Teacher Credentialling BG	-	-
23151	6110-209-0001	Teacher Dismissal Apportionment	-	-
		MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
	Total Categorical Program Funding incorporated into LCFF		481,450	
	Total Categorical Program Funding before Section 12.42 reduction			538,253
	Categorical funding per ADA incorporated into ERT			843.55

	District	Charter
TOTAL STATE AID	2,761,381	-
TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE)	**3,682,621**	**-**
TOTAL 2012-13 ENTITLEMENT PER ADA	**5,771**	

CHARTER IN-LIEU PROPERTY TAX TRANSFER

In Lieu is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property taxes per ADA x Charter ADA

Enter property taxes excluding RDA revenues
Enter Charter Name & P2 ADA for all Charters

	2013-14		2014-15		2015-16		2016-17	
Local Property Taxes	2,000,714		2,000,714		2,000,714		2,000,714	
District LCFF ADA	638.72		625.93		620.18		616.32	
Charter #1	753.89	1,083,091	753.89	1,093,131	753.89	1,097,705	753.89	1,100,798
Charter #2	(0.01)	(7)	(0.01)	(7)	(0.01)	(7)	(0.01)	(7)
Charter #3		-		-		-		-
Charter #4		-		-		-		-
Charter #5		-		-		-		-
Charter #6		-		-		-		-
Total All ADA	1,392.61		1,379.82		1,374.07		1,370.21	
Property taxes per ADA	1,437		1,450		1,456		1,460	
Taxes per ADA x Charter ADA		1,083,084		1,093,124		1,097,698		1,100,791

2a. LCFF funding per ADA x Charter ADA (Usually applicable to Basic Aid Districts)

Upon implementation of LCFF the LCFF funding is the LCFF Target Base & grade span adjustment (GSA)
Until Charter has transitioned to full LCFF funding, the 'Base Grant' used in 2a will be the CY LCFF Transition Entitlement
For each charter, obtain a copy of the Charter's LCFF calculation, or prepare one.
From the Target calculation, enter the Base grant plus the Grade Span Adjustment grant(s) (Calculator Tab first section current row 16)
From the Target calculation, enter the Total target grant including add-ons (Summary Tab; Summary of Funding - Target)
From the LCFF Phase-In Entitlement calculation, enter the LCFF Phase-In Entitlement (Summary Tab; Summary of Funding - Total Phase-In Entitlement)

This section calculates the ratio of LCFF Target Base Grant including grade-span adjustment (GSA) to the Total LCFF Target Grant and multiplies by the LCFF Phase-In Entitlement

During the 2013-14 year this calculation could provide the Charter with excess funds to their total entitlement
Beginning in 2014-15 the Governor proposes clean-up legislation that would reduce the Charter's state aid by the amount of any excess

Charter #1	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #1 In-Lieu Taxes	-	-	-	-

Charter #2	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #2 In-Lieu Taxes	-	-	-	-

Charter #3	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #3 In-Lieu Taxes	-	-	-	-

Charter #4	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #4 In-Lieu Taxes	-	-	-	-

Charter #5	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #5 In-Lieu Taxes	-	-	-	-

Charter #6	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #6 In-Lieu Taxes	-	-	-	-

Total Statewide Average all Charters	-	-	-	-
LESSER: PER/ADA or TARGET STATEWIDE AVG	**1,083,084**	**1,093,124**	**1,097,698**	**1,100,791**

	2013-14	2014-15	2015-16	0
Target Base + GSA all charters	-	-	-	-
Target Grant all charters	-	-	-	-
Average Ratio Base to Target	0%	0%	0%	0%
Floor + CY Gap all Charters	-	-	-	-
Transition In-Lieu taxes	-	-	-	-
LESSER OF TAX PER ADA OR STATEWIDE AVG	**1,083,084**	**1,093,124**	**1,097,698**	**1,100,791**

Mesa Union School District

RESOLUTION NO. 14-15-01

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2013-2014 fiscal year and a projected Gann Limit for the 2014-2015 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2013-2014 and 2014-2015 fiscal years are made in accord with applicable constitutional and statutory law; and,

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2013-2014 and 2014-2015 fiscal years do not exceed the limitations imposed by Proposition 4; and,

AND BE IT FINALLY RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed, approved, and adopted by the Governing Board of Mesa Union School District of Ventura County, California, this 19th day of August 2014, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

_____

Secretary of the Board of Trustees
Mesa Union School District

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!"

August 1, 2014

Stanley C. Mantooth
Ventura County Superintendent of Schools
Ventura County Office of Education
5189 Verdugo Way
Camarillo, CA 93012

RE: Request of Approval, Emergency Resolution #14-15-02
Repairs and Asbestos Abatement at Mesa Union School

Dear Stan;

In accordance with Public Contract Code Section 20113, we request your approval for the unanimous action taken by the Mesa Union Board of Trustees on August 19, 2014, that authorizes emergency repairs and asbestos abatement at Mesa Union School. We have enclosed a copy of Emergency Resolution #14-15-02 for your review.

As explained in the resolution, staff noticed that the cafeteria ceiling was decomposing and had a sample tested by an authorized laboratory. On July 24, 2014, the lab issued a report confirming that the ceiling in the school cafeteria was composed of material containing asbestos, which required abatement. We asked for estimates from four companies and contracted with the low bidder to remove and dispose of the material. We quickly made plans with another company to install and paint a drywall ceiling. Because the lights were removed to accommodate abatement, we had the company install energy efficient light fixtures.

Formal bidding for repairs and remediation specified by the Public Contract Code (PCC) would have created significant delays in resolving the emergency conditions that would render the cafeteria unusable when students returned on August 25, 2014. Therefore, your approval of the board's unanimous resolution would be appreciated.

If you have a need for additional information, please contact me.

Sincerely,

Michael Babb, Ed.D.
Superintendent

Enclosure

Mesa Union School District

Resolution #14-15-02

EMERGENCY RESOLUTION TO REPAIR CAFETERIA CEILING AT MESA UNION SCHOOL

WHEREAS, the Mesa Union School District has experienced a sudden, unexpected occurrence that poses a clear and imminent danger requiring immediate action to prevent or mitigate the loss of essential public services; and,

WHEREAS, Public Contract Code 20113 allows school districts, subject to certain conditions, to enter into contracts without inviting bids;

NOW, THEREFORE, BE IT RESOLVED by this Board that an emergency exists wherein certain asbestos abatement work is necessary to permit full use of the cafeteria for providing the meals. The estimated cost of the job is $20,000.

AND BE IT FURTHER RESOLVED that this Board make contracts in writing on behalf of the District, without advertising for bids or inviting of bids for the performance of labor and furnishing of materials and supplies for such abatement, repairs, alterations, work, and improvements.

PASSED AND ADOPTED this 19th day of August, 2014, by the Governing Board of the Mesa Union School District of Ventura County, California, by the following vote:

Ayes_____ Noes_____ Absent_____

I, the undersigned, Clerk of the Governing Board of the Mesa Union School District of Ventura County, do hereby certify that the foregoing is a full, true and correct copy of the resolution adopted by the said Board at a regular Board Meeting thereof held at its regular place of meeting at the time and by the vote stated, which resolution is on file in the office of the said Board.

_____

Judith Thielemann, Clerk
Board of Trustees

MEMORANDUM OF UNDERSTANDING (MOU)

This is a Memorandum of Understanding between Ventura County Office of Education, hereinafter referred to as "**Superintendent**," and **Mesa Union School District**, hereinafter referred to as "**District**."[1]

The purpose of the MOU is to establish a formal working relationship between the parties of this agreement and to set forth the operative conditions that will govern this partnership. The goal of each of the credential programs maintained by the Superintendent, hereinafter referred to as "**Program**," is to provide the highest quality pathway for employees of the District, hereinafter referred to as "**Candidates**," to obtain appropriate licensure. This memorandum will provide a clear path for Candidates to reach full licensure with support from the program, district, and site.

1.0 PROGRAM GOVERNANCE

1.1 Superintendent will serve as Local Education Agency (LEA) of each Program. The LEA will serve as

- **1.1.1** Fiscal Agent;
- **1.1.2** Clearinghouse for information, data, and reporting requirements;
- **1.1.3** Liaison and contact between state agencies and member districts;
- **1.1.4** Liaison and contact between local Institutions of Higher Education (IHE) and member districts.

1.2 Superintendent will provide operational leadership through the Program Director.

- **1.2.1** The Program Director will be a VCOE administrator with decision making authority and knowledge of Program Requirements.

1.3 District will provide a delegate to the Executive Board of each Program.

- **1.3.1** The Executive Board of each Program is composed of a manager of each participating district.
- **1.3.2** Each delegate to the Executive Board will be a District official with decision-making authority.
- **1.3.3** The delegate to the Executive Board will meet with the Executive Board a minimum of two times per year to review program policy and to provide advice to the Program Director.

1.4 District will provide a District contact to ensure day-to-day implementation of Program Requirements.

- **1.4.1** District contact will serve as liaison between District and Superintendent. In this capacity, the District contact will meet with the Program Director a minimum of three times per year.

[1] For these purposes, "District" is defined as school, agency, or program as defined in Education Code Sections 56031, 56360, and 56361 for the purpose of providing special education services.

2.0 GENERAL RESPONSIBILITIES:

2.1 Superintendent and District hereby consent to and assure compliance with legal requirements for the Induction Program as follows:

2.1.1 Superintendent and District will partner to select an appropriate Support Provider, as defined by Commission on Teacher Credentialing (CTC) regulations and the CTC-approved Program design.

2.1.2 Superintendent and District will work in partnership to provide a minimum number of hours of support/mentoring and supervision to each Candidate each school year as defined by CTC regulations and the CTC-approved Program design. Support may include any activities listed on the Support Provider Log and are subject to additions and deletions.

2.1.3 Superintendent and District will work in partnership to recruit Candidates into the Program.

2.1.4 Superintendent and District agree that Candidates must remain employed by the District to continue in the Program. District will notify the Program if a Candidate is separated from employment.

2.1.5 Superintendent and District agree that the Program will notify District if a Candidate does not remain enrolled in the Program.

2.2 Superintendent agrees to the following:

2.2.1 Act as clearinghouse for credential information, evaluation data, and CTC reporting requirements

2.2.2 Maintain a Program accredited by the CTC

2.2.3 Ensure Candidates in each Program hold valid prerequisite Credentials, as defined by CTC regulations and the CTC-approved Program design

2.2.4 Provide District with a list of Candidates at each school and provide training and relevant materials to District-assigned Support Providers

2.2.5 Assign a Program Director who will evaluate Candidates according to Program guidelines. The Program Director may confer with both site administration and Support Providers regarding Candidates

2.3 District agrees to the following:

2.3.1 Ensure that Candidates' Credentials authorize the Candidates to assume the functions required by employment by District, and Candidates' services meet the instructional needs of District

2.3.2 Provide each Candidate a teaching assignment aligned to the authorization for the Preliminary/Level I or Clear/Level 2 Teaching Credential

2.3.3 Assign each Candidate a Support Provider who will be responsible for mentoring and coaching Candidate over the course of the Program. The Support Provider must meet the following minimum qualifications:

2.3.3.1 Multiple and Single Subject Clear Credential Program:

- Hold a valid California Clear teaching credential (or have equivalent professional background and experience)
- Hold a valid English Learner Authorization
- Have completed 3 years successful teaching experience
- Have professional background that is consistent with Candidate's assignment and CTC-approved document.

2.3.3.2 Education Specialist Clear Credential Program:

- Hold a valid Clear Education Specialist Credential that is consistent with Candidate's assignment/credential
- Hold a valid English Learner Authorization
- Have completed 3 years successful teaching experience
- Have professional background that is consistent with CTC-approved document.

2.3.3.3 Language and Academic Development Credential Program:

- Hold a valid Mild/Moderate Clear or Learning Handicapped Level 2 credential (or the equivalent, such as a Ryan Specialist Instruction Credential: Learning Handicapped)
- Instructional experience in the areas of language and literacy development
- Have completed 3 years successful teaching experience
- Hold a valid English Learner Authorization

2.3.3.4 Career Technical Education Designated Subjects Credential:

- Hold a valid Clear Credential
- Have completed 3 years successful teaching experience
- Have EL Authorization

2.3.3.5 Adult Education Designated Subjects Credential:

- Hold a valid Clear Credential
- Have completed 3 years successful teaching experience
- Have EL Authorization

2.3.3.6 Added Authorizations:

- Not applicable

2.3.4 Ensure sufficient resources are provided for District-assigned Support Providers to work with Candidates within the school day, to deliver the appropriate support and supervision to Candidates, and provide release time to attend Program required trainings

3.0 FISCAL RESPONSIBILITY

3.1 Superintendent, as the sponsor of the Induction Program, will

3.1.1 Assign a staff member as Superintendent's representative to the Executive Board;

3.1.2 Assume overall fiscal responsibility for the administration of program funds to provide a CTC-approved Program and provide training to Mentors and Program Supervisors.

3.2 District, as the employer of Candidates, will

3.2.1 Assign a staff member as District's representative on the Executive Board at no cost to Superintendent;

3.2.2 Hire and compensate a Support Providers, chosen in a manner consistent with CTC regulations and the CTC-approved Induction Program design, at an appropriate rate determined solely by District.

4.0 SHARED ACCOUNTABILITY

4.1 In order to ensure that all licensure requirements are met by Candidates, Superintendent and District will

4.1.1 Develop strong communication lines between all parties so all information distributed is correct and timely;

4.1.2 Participate in the development of individualized plan(s), consistent with CTC regulations and the CTC-approved Program design, for each Candidate employed by District including:

4.1.2.1 Multiple and Single Subject Clear Credential Program:

- Initial Individual Induction Plan

4.1.2.2 Education Specialist Clear Credential Program:

- Initial Individual Induction Plan

4.1.2.3 Language and Academic Development Credential Program:

- Plan of Professional Development

4.1.2.4 Career Technical Education Designated Subjects Credential:

- Initial Individualized Learning Plan

4.1.2.5 Adult Education Designated Subjects Credential:

- Initial Individualized Learning Plan

4.1.2.6 Added Authorizations:

- Not applicable

5.0 MANAGEMENT OF DATA

5.1 Superintendent will

5.1.1 Establish and maintain accurate records and reports in accordance with the Family Educational Rights and Privacy Act (FERPA), VCOE policy, and District's requirements;

5.1.2 Submit program data to the appropriate parties.

5.2 Consistent with Program Requirements, District agrees to

5.2.1 Provide Superintendent accurate records of assignment and employment;

5.2.2 Provide data for Program evaluation, as requested by Superintendent.

6.0 SPECIAL TERMS AND CONDITIONS

6.1 In addition to the terms and conditions contained in this MOU, each Program shall be governed by the provisions of the corresponding attachment, which is incorporated herein as if set forth in full. In the event of an inconsistency between such attachments and the terms and conditions of this MOU, the annual attachment, "VCOE Teacher Support Services Fee Schedule within County/Public including Charters & Las Virgenes," hereinafter referred to as "**Schedule of Fees**," shall prevail.

7.0 SERVICES. Superintendent shall provide District with the services, which are described on the Schedule of Fees (the "Work" or "Service"), attached hereto and incorporated herein by this reference. The Work shall contain a timetable for completion of the Work or if the Work is an ongoing service, the Work shall set forth the mutually agreed schedule for providing such services. Superintendent shall use its best efforts to complete all phases of the Work according to such

timetable. In the event that there is any delay in completion of the Work arising as a result of a problem within the control of District, Superintendent and District shall cooperate with each other to work around such delay. However, District shall not be responsible for any additional cost or expense to Superintendent as a result of such delay unless specifically agreed to in writing by the District.

7.1 This in no way precludes Superintendent from charging fees to Candidates associated with Candidates'

7.1.1 Annual registration in Program;

7.1.2 Acquisition of certified transcripts of Program participation;

7.1.3 Acquisition of instructional materials incidental to Program participation;

7.1.4 Failure to successfully complete Program requirements in a timely manner.

Superintendent, at Superintendent's sole cost and expense, shall furnish all tools, equipment, apparatus, facilities, transportation, labor, and materials necessary to meet its obligations under this Agreement. No substitutions of materials or service from those specified in this section shall be made without the prior written consent of District.

8.0 TIME OF PERFORMANCE. The term of this Agreement shall commence on July 1, 2014, and unless re-executed, shall terminate on June 30, 2019.

9.0 PAYMENT AND EXPENSES. All payments due to Superintendent are set forth in the Schedule of Fees attached hereto and incorporated herein by this reference.

Superintendent shall send District periodic statements indicating Superintendent's fees and costs incurred and their basis and any current balance owed. If no Superintendent's fees or costs are incurred for a particular time period, or if they are minimal, the statement may be held by Superintendent and combined with that for the following time period, unless a statement is requested by District.

All payments due Superintendent are set forth in Schedule of Fees and shall be paid by District within 30 days of receipt of a proper invoice from Superintendent, which invoice shall set forth in reasonable detail the services performed. District reserves the right, in its sole and absolute discretion, to reject any invoice that is not submitted in compliance with District's standards and procedures. In the event that any portion of an invoice submitted by Superintendent to District is disputed, District shall only be required to pay the undisputed portion of such invoice at that time, and the parties shall meet to try to resolve any disputed portion of any invoice.

The rates set forth in Schedule of Fees are not set by law but are negotiable annually between Superintendent and District.

District agrees to hire and compensate Support Providers, chosen according to Program Guidelines, at an appropriate rate determined solely District.

10.0 TERMINATION OR AMENDMENT. This Agreement may be terminated or amended in writing at any time by mutual written consent of all of the parties to this Agreement, and may be terminated by either party for any reason by giving the other party one year advance written notice. In the event of cancellation prior to completion of the specified services, all finished or unfinished projects, documents, data, studies, and reports prepared by Superintendent under this agreement shall, at the option of District, become District property. Superintendent shall be entitled to receive just and equitable compensation for any satisfactory work completed on such items prior to termination of the Agreement.

The parties to this Agreement shall be excused from performance thereunder during the time and to the extent they are prevented from obtaining, delivering, or performing due to act(s) of God. Satisfactory evidence thereof to the other party is required, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.

11.0 NOTICE. Any notices required or permitted to be given under this Agreement shall be deemed fulfilled by written notice, demand, or request personally served on (with proof of service endorsed thereon, or mailed to, or hereinafter provided) the party entitled thereto or on its successors and assigns. If mailed, such notice, demand, or request shall be mailed certified or registered mail, return receipt requested, and deposited in the United States mail addressed to such party at its address set forth below or to such address as either party hereto shall direct by like written notice and shall be deemed to have been made on the third (3rd) day following posting; or if sent by a nationally recognized overnight express carrier, prepaid, such notice shall be deemed to have been made on the next business day following deposit with such carrier. For the purposes herein, notices shall be sent to District and Superintendent as follows:

Mesa Union School District	Ventura County Office of Education
Signature:	Signature:
Title: Superintendent	Title: Associate Superintendent
3901 N. Mesa School Rd.	5189 Verdugo Way
Street	Street
Somis, CA 93066	Camarillo, CA 93012
City, State, Zip Code	City, State, Zip Code

12.0 WARRANTY. Superintendent hereby warrants to District that the Work shall be performed in a professional and workmanlike manner consistent with the highest industry standards. For a period of one (1) year following completion of the Work, Superintendent shall correct or make arrangements to correct any breach of the warranty for the Work within ten (10) business days of notice from District of same.

13.0 ADDITIONAL WORK. If changes in the Work seem merited by Superintendent or District, and informal consultations with the other party indicate that a change is warranted, it shall be processed by District in the following manner:

13.1 A letter outlining the changes shall be forwarded to District by Superintendent with a statement of estimated changes in fee and/or time schedule.

13.2 A written amendment to this Agreement shall be prepared by District and executed by all of the parties before any performance of such services or District shall not be required to pay for the increased cost incurred for the changes in the scope of Work.

Any such amendment to the Agreement shall not render ineffective or invalidate unaffected portions of this Agreement.

14.0 COMPLIANCE WITH LAWS. Superintendent hereby agrees that Superintendent, officers, agents, employees, and subcontractors of Superintendent shall obey all local, state, and federal laws and regulations in the performance of this Agreement, including, but not limited to minimum wages laws and/or prohibitions against discrimination.

Superintendent, officers, agents, employees and/or subcontractors of Superintendent shall secure and maintain in force for the full term of this Agreement, at Superintendent's sole cost and expense, such licenses and permits as are required by law, in connection with the furnishing of all the Services, materials, or supplies necessary for completion of the Services described.

Superintendent shall be responsible for all costs of clean up and/or removal of spilled regulated substances as a result of Superintendent's services or operations performed under this Agreement, including, but not limited to

- ❑ Hazardous and toxic substances;
- ❑ Hazardous waste;
- ❑ Universal waste;
- ❑ Medical waste;
- ❑ Biological waste;
- ❑ Sharps waste.

15.0 NON-DISCRIMINATION AND EQUAL EMPLOYMENT OPPORTUNITY

Superintendent represents and agrees that it does not and shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, or national origin.

16.0 INDEMNIFICATION. Superintendent agrees to defend, indemnify, and hold harmless District, its officers, agents, employees, and/or volunteers from any and all claims, demands, losses, damages and expenses, including legal fees and costs, or other obligations or claims arising out of any liability or damage to person or property, or any other loss, sustained or claimed to have been sustained arising out of activities of Superintendent or those of any of its officers, agents, employees, or subcontractors of Superintendent, whether such act or omission is authorized by this Agreement or not. Superintendent shall also pay for any and all damage to the Real and Personal Property of District, or loss or theft of such Property, done or caused by such persons. District assumes no responsibility whatsoever for any property placed on District premises by Superintendent, Superintendent's agents, employees, or subcontractors. Superintendent further hereby waives any and all rights of subrogation that it may have against District. The provisions of this Agreement do not apply to any damage or losses caused solely by the negligence of District or any of its officers, agents, employees, and/or volunteers.

17.0 INSURANCE. Superintendent, at its own cost and expense, shall procure and maintain during the term of this Agreement, policies of insurance for the following types of coverage:

- ❑ Workers' Compensation Insurance. Superintendent shall procure and maintain, during the term of this Agreement, Workers' Compensation Insurance, as required by California law, on all of its employees engaged in work related to the performance of this Agreement. In the case of any such work which is subcontracted, Superintendent shall require all subcontractors to provide Workers' Compensation Insurance for all of the subcontractor's employees to be engaged in such work unless such employees are covered by the protection afforded by the Superintendent's Workers' Compensation Insurance.

☐ Commercial General Liability Insurance. Superintendent shall procure and maintain, during the term of this Agreement, not less than the following General Liability Insurance coverage:

	Each Occurrence	Aggregate
Individual, Sole Proprietorship, Partnership, Corporation, or Other	$ 1,000,000.00	$ 2,000,000.00
High risk events or activities	$ 2,000,000.00	$ 4,000,000.00
Severe risk events or activities	$ 5,000,000.00	$ 10,000,000.00

Commercial General Liability insurance shall include products/completed operations, broad form property damage, and personal and advertising injury coverage.

Any and all subcontractors hired by Superintendent in connection with the Services described in this Agreement shall maintain such insurance unless the Superintendent's insurance covers the subcontractor and its employees.

☐ Automobile Liability. If vehicles will be driven on district property, Superintendent shall procure and maintain, during the full term of this Agreement following Automobile Liability Insurance with the following minimum coverage limits:

Personal vehicles:	$500,000.00 combined single limit or
	$100,000.00 per person / $300,000.00 per accident
Commercial vehicles:	$1,000,000.00 combined single limit

Superintendent's and any and all subcontractor's Commercial Automobile Liability Insurance shall name the District, its employees, and school board members as additional insureds.

☐ Errors and Omissions Insurance. Superintendent shall procure and maintain, during the term of this Agreement, Professional Liability/Errors and Omissions Insurance in an amount of not less than the following:

Accountants, attorneys, education consultants, nurses, therapists	$1,000,000.00
Architects	$1,000,000.00 or $2,000,000.00
Physicians and medical corporations	$5,000,000.00

☐ Other Coverage as Dictated by the District. Superintendent shall procure and maintain, during the term of this Agreement, the following other Insurance coverage:

	Each Occurrence	Aggregate
☐ Abuse and Molestation	$ 2,000,000.00	$5,000,000.00
☐ Pollution Liability	$ 1,000,000.00	$ 2,000,000.00
☐ Other: _____	$ _____	$ _____

Certificates of Insurance. Superintendent and any and all subcontractors working for Superintendent shall provide certificates of insurance to District as evidence of the insurance coverage required herein, not less than fifteen (15) days prior to commencing work for District, and at any other time upon the request of District. Certificates of such insurance shall be filed with District on or before commencement of the services under this Agreement.

Superintendent's and any and all Superintendent subcontractors' Commercial General Liability insurance and Abuse and Molestation coverage shall name District, its employees, and school board members as additional insureds.

Insurance written on a "claims made" basis is to be renewed by the Superintendent and all Superintendent subcontractors for a period of five (5) years following termination of this Agreement. Such insurance must have the same coverage and limits as the policy that was in effect during the term of this agreement, and will cover the Superintendent for all claims made.

Failure to Procure Insurance. Failure on the part of Superintendent, or any of its subcontractors, to procure or maintain required insurance shall constitute a material breach of contract under which District may immediately terminate this Agreement.

18.0 SAFETY AND SECURITY. Superintendent shall be responsible for ascertaining from District all of the rules and regulations pertaining to safety, security, and driving on school grounds, particularly when children are present.

Certain entities that contract with a school district are required to comply with Education Code section 45125.1 regarding fingerprinting requirements unless the district determines that Superintendent will have limited contact with students.

- ☐ Superintendent and any and all subcontractors are required to comply with Education Code section 45125.1, Fingerprint certification requirements. Superintendent must provide proof that fingerprint certification requirements have been fulfilled prior to commencing any services for District under this Agreement.

Certain entities that contract with a school district may be required to comply with Education Code section 49406 regarding examination for tuberculosis unless the district determines that Superintendent will not constitute a health hazard to students.

- ☐ Superintendent and all of its subcontractors are required to comply with Education Code section 49406, Examination for tuberculosis requirements. Superintendent must cause to be on file with District a certificate from the examining physician showing the Superintendent, officers, agents, employees, and/or subcontractors of Superintendent have been examined and found free from active tuberculosis.

19.0 PROTECTION OF WORK AND PROPERTY. Superintendent and all of its subcontractors shall maintain at all times, as required by conditions and progress of Work, all necessary safeguards for the protection of employees and the public. In an emergency affecting life and safety of life or work or of adjoining property, Superintendent is permitted, without special instruction or authorization from District, to act at its discretion to prevent such threatened loss or injury.

20.0 GOVERNING LAW AND VENUES. Superintendent hereby acknowledges and agrees that District is a public entity, which is subject to certain requirements and limitations. This Agreement and the obligations of District hereunder are subject to all applicable federal, state, and local laws, rules, and regulations, as currently written or as they may be amended from time to time.

This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in state or federal court situated in the County of Ventura, State of California. Superintendent hereby waives and expressly agrees not to assert, in any way, any claim or allegation that it is not personally subject to the jurisdiction of the courts named above. Superintendent further agree to waive any claim or allegation that the suit, action, or proceeding is either brought in an inconvenient forum or that the related venue is improper."

21.0 ARBITRATION. Any dispute arising under this Agreement, including, without limitation, all disputes relating in any manner to the performance or enforcement of this Agreement shall be resolved by binding arbitration in Ventura County pursuant to the rules of the American Arbitration Association (AAA), as amended or as augmented in this Agreement (the "Rules"). The parties acknowledge that one of the purposes of utilizing arbitration is to avoid lengthy and expensive discovery and allow for prompt resolution of the dispute.

Arbitration shall be initiated as provided by the Rules, although the written notice to the other party initiating arbitration shall also include a description of the claim(s) asserted and the facts upon which the claim(s) are based. Arbitration shall be final and binding upon the parties and shall be the exclusive remedy for all claims subject hereto, including any award of attorneys' fees and costs. Either party may bring an action in court to compel arbitration under this Agreement and to enforce an arbitration award.

All disputes shall be decided by a single arbitrator. The arbitrator shall be selected by mutual agreement of the parties within 30 days of the effective date of the notice initiating the arbitration. If the parties cannot agree on an arbitrator, then the complaining party shall notify the AAA and request selection of an arbitrator in accordance with the Rules. The arbitrator shall have only such authority to award equitable relief, damages, costs, and fees as a court would have for the particular claim(s) asserted. In no event shall the arbitrator award punitive damages of any kind.

The arbitrator shall have the power to limit or deny a request for documents or a deposition if the arbitrator determines that the request exceeds those matters, which are directly relevant to the claims in controversy. The document demand and response shall conform to Code of Civil Procedure section 2031. The deposition notice shall conform to Code of Civil Procedure section 2025. The parties may make a motion for protective order or motion to compel before the arbitrator with regard to the discovery, as provided in Code of Civil Procedure sections 2025 and 2031.

22.0 ATTORNEYS FEES. In the event of any action or proceeding to interpret or enforce the terms of this Agreement, the prevailing party, as determined by the court or arbitrator, shall be entitled to recover its reasonable attorneys' fees and costs incurred in connection with such actions or proceeding.

23.0 DOCUMENT RETENTION. After Superintendent's services to District conclude, Superintendent shall, upon District's request, deliver all documents for all matter in which Superintendent has provided services to District, along with any property of District in Superintendent's possession and/or control. If District does not request District's document(s) for a particular service, Superintendent will retain document(s) for a period of two (2) years after the service has ended. If District does not request delivery of the document(s) for the service before the end of the two (2)-year period, Superintendent will have no further obligation to retain the document(s) and may, at Superintendent's discretion, destroy it without further notice to District. At any point during the two (2)-year period, District may request delivery of the document(s).

Exceptions: Attorney work-product and medical records shall not be destroyed by Superintendent without the prior written consent of District.

24.0 NATURE OF AGREEMENT. This Agreement constitutes a binding expression of the understanding of the parties with respect to the services to be provided hereunder and is the sole contract between the parties with respect to the subject matter thereof. There are no collateral understandings or representations or agreements other than those contained herein. This Agreement represents the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes any and all other agreements and communications however characterized, written or

oral, between or on behalf of the parties hereto with respect to the subject matter hereof. This Agreement may only be modified by a written instrument signed by authorized representatives of each of the parties hereto.

25.0 EXCLUSIVITY.

25.1 During the term of this agreement Superintendent may, independent of Superintendent's relationship with District, without breaching this Agreement or any duty owed to District, act in any capacity, and may render services for any other entity.

25.2 During the term of this Agreement District shall not, because of its relationship with Superintendent, contract with other individuals and entities to render the same or similar services to District.

26.0 BINDING EFFECT. This Agreement shall inure to the benefit and shall be binding upon all of the parties to this Agreement and their respective successors in interest or assigns.

27.0 WAIVER. No claim or right arising out of a breach of this Agreement can be discharged in whole or in part by a waiver or renunciation of the claim or right, unless such waiver is in writing.

28.0 SEVERABILITY. It is intended that each paragraph of this Agreement shall be treated as separate and divisible, and in the event that any paragraphs are deemed unenforceable, the remainder shall continue to be in full force and effect so long as the primary purpose of this Agreement is unaffected.

29.0 PARAGRAPH HEADINGS. The headings of paragraphs hereof are inserted only for the purpose of convenient reference. Such headings shall not be deemed to govern, limit, modify, or in any other manner affect the scope, meaning, or intent of the provisions of this Agreement or any part or portion thereof, nor shall they otherwise be given any legal effect whatsoever.

30.0 AUTHORITY. Superintendent represents and warrants that Superintendent has all requisite power and authority to conduct its business and to execute, deliver, and perform this Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

31.0 NATURE OF RELATIONSHIP. The parties agree the relationship created by this Agreement is that of independent contractor. In performing all of the Services, Provider shall be, and at all times is, acting and performing as an independent contractor with District and nothing contained herein shall be construed to be inconsistent with this relationship or status nor is there any right or authority granted to assume or to create any obligation or responsibility, express or implied, on behalf of or in the name of District or to bind District in any manner. Except for any materials, procedures, or subject matter agreed upon between Provider and District, Provider shall have complete control over the manner and method of performing the Services.

Provider understands and agrees to independent contractor status. Provider understands and agrees that the filing and acceptance of this Agreement creates a rebuttable presumption and that the Provider, officers, agents, employees, or subcontractors of Provider are not entitled to coverage under the California Workers' Compensation Insurance laws, Unemployment Insurance, Health Insurance, Pension Plans, or any other benefits normally offered or conveyed to District employees. Provider will be responsible for payment of all Provider employee wages,

payroll taxes, employee benefits, and any amounts due for federal and state income taxes and Social Security taxes. These taxes will not be withheld from payments under this agreement.

32.0 COUNTERPART EXECUTION: ELECTRONIC DELIVERY. This Agreement may be executed in any number of counterparts which, when taken together, shall constitute one and the same instrument. Executed counterparts of this Agreement may be delivered by PDF email or electronic facsimile transmission, and shall have the same legal effect as an "ink-signed" original.

IN WITNESS WHEREOF, the parties have executed this agreement as of the date first written above.

Mesa Union School District	Ventura County Office of Education
By: _____	_____
Signature	Signature
Michael Babb	Misty Key 6-13-14
Name	County Superintendent or Designee
Superintendent	Associate Superintendent
Title	Title

2014–2015
VCOE Teacher Support Services Fee Schedule
Within County/Public including Charters & Las Virgenes

Program	Registration per year	Program Fee per year	Total Fees
General Education Induction			
Gen. Ed. *** *Support Provider stipend paid by the site/district*	$150	$500	$650
Gen. Ed with Early Completion Option * *Support Provider stipend paid by the site/district*	$150	$850 Includes observation and additional courses	$1000
Gen. Ed with MIAA Option *** *Support Provider stipend paid by the site/district*	$150	$650	$800
Education Specialist Clear Credential			
ESCC Only *** *Support Provider stipend paid by the site/district*	$150	$500	$650
ESCC with ASD AA Option*** *Support Provider stipend paid by the site/district*	$150	$1450	$1600
ESCC OIAA Option*** *Support Provider stipend paid by the site/district*	$150	$650	$800
ESCC LAD Option*** *Support Provider stipend paid by the site/district*	$150	$650	$800
ESCC MIAA Option*** *Support Provider stipend paid by the site/district*	$150	$650	$800
Designated Subjects Clear Credential			
Adult Education ** *Support Provider and Field Based Supervisor stipend paid by the site/district*	$150	$850	$1000
Career Technical Education** advanced preparation *Support Provider and Field Based Supervisor stipend paid by the site/district*	$150	$850	$1000
Added Authorization and other credential programs (Veteran Teachers)			
ASDAA*	$150	$1450	$1600
OIAA*	$150	$1450	$1600
LAD*	$150	$1450	$1600
MIAA	$150	$1450	$1600
CTE with equivalencies	$150	$350	$500

*One year program **12 month program *** Two year program

Nothing in this document prevents VCOE from charging additional fees as per the VCOE Credential Programs Handbook.

AGREEMENT BETWEEN
VENTURA COUNTY OFFICE OF EDUCATION AND MESA UNION ELEMENTARY SCHOOL DISTRICT
FOR PROFESSIONAL DEVELOPMENT TRAININGS

The scope of this document is to define the roles and responsibilities of the **Ventura County Office of Education Department** of Curriculum and Instruction staff in training the teachers and administrators of the **Mesa Union Elementary School District**, hereafter called "**the District**." The purpose is to support staff in the implementation of the ELA/ELD California Common Core State Standards (CCSS).

This serves as a Memorandum of Understanding and Responsibility Agreement that "**the District**" and the **Ventura County Office of Education** will work together toward promoting the CCSS implementation support for up to 32 teachers and administrators for a two-part professional development training. Each agency, according to its defined role, agrees to participate in coordinating, providing and financing the following services for the purpose of this agreement.

1. **Ventura County Office of Education agrees to:**
   a. Provide CCSS ELA unit design and integrated ELD supporting teachers of grades K-8 and continues support for 6-8 Math/Science teachers on October 13, 2014 and March 9, 2015 from 8:00am-3:00pm with CI staff presenters.
   b. Provide room, beverages, continental breakfast, lunch and handouts for teachers/administrators (VCOE room, beverage and food to be paid by VCOE).
   c. Maintain ownership of all documents and data produced in the training sessions.
2. **The District agrees to:**
   a. Provide VCOE, Curriculum and Instruction Department, list of participant names including grade level and/or department/subject responsibility two weeks before each event.
   b. Support trainings by expecting regular classroom visits by site/district administrator to monitor implementation of new learning.
   c. Pay Ventura County Office of Education, Curriculum and Instruction Department $3,616.00 for each event for a total of $7,232.00 including graphic charges.
   d. If the district chooses to purchase the ELD Standards booklet there will be an additional cost through the VCOE Graphics Department.

The Ventura County Office of Education shall monitor this Agreement to oversee implementation of project activity. This Memorandum of Understanding and Responsibility Agreement shall be effective upon signature and implemented October 2014- March 2015.

For the Mesa Union Elementary School District

Michael Babb, Ed.D., Mesa Superintendent — **Date** June 19, 2014

For the Ventura County Office of Education

Valerie A. Chrisman — June 11, 2014

Valerie Chrisman, Ed.D., Associate Superintendent — **Date**

VICENTI ♦ LLOYD ♦ STUTZMAN LLP
BUSINESS CONSULTANTS AND CPAs

June 9, 2014

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

We are providing this communication to enhance our contract dated May 25, 2012 regarding the services we are to provide Mesa Union School District (the District) for the year ended June 30, 2014. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the District as of and for the year ended June 30, 2014.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Schedule of Budgetary Comparison for the General Fund and for any major special revenue funds

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

2210 E. Route 66, Suite 100, Glendora, CA 91740
Tel 626.857.7300 | Fax 626.857.7302 | E-Mail INFO@VLSLLP.COM | Web WWW.VLSLLP.COM

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*
- Opinion (or disclaimer of opinion) on compliance with the requirements described in the *Standards and Procedures for Audits of California K-12 Local Education Agencies*, published by the Education Audit Appeal Panel.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance with compliance requirements as outlined in the *Standards and Procedures for Audits of California K-12 Local Education Agencies* (State compliance) and the results of that testing and to provide an opinion on State compliance but not to provide an opinion on the effectiveness of internal control over State compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance; and with auditing standards generally accepted in the United State of America for *Compliance Audits* in considering internal control over compliance and compliance with the requirements described in the *Standards and Procedures for Audits of California K-12 Education Agencies*. The paragraph will also state that the report is not suitable for any other purpose.

Our audits, as applicable, will be conducted in accordance with auditing standards generally accepted in the United States of America, including standards for *Compliance Audits*; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements, or state compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement

Management Responsibilities

Management is responsible for the basic financial statements, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements. As part of the audit, we will assist with preparation of your financial statements, including the GASB No. 34 entries, and related notes. You will be required to acknowledge in the written management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period or, if they have changed, the reasons for such changes; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for state compliance audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will include such matters in the reports required for state compliance audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by auditing standards for *Compliance Audits*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the compliance requirements in the *Standards and Procedures for Audits of California K-12 Local Education Agencies*. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to auditing standards for compliance audits.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Auditing standards for *Compliance Audits* require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to the state programs outlined in the *Standards and Procedures for Audits of California K-12 Education Agencies*. Our procedures will consist of test of transactions and other applicable procedures described in the *Standards and Procedures for Audits of California K-12 Education Agencies*. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its State programs in our report on State compliance.

Engagement Administration, Fees, and Other

We understand that your employees will prepare the schedules and obtain the documents requested in the "Prepared by Client" (PBC) list provided to District personnel prior to each major phase of audit work to be completed. In addition, District personnel will locate any documents selected by us for testing and prepare any confirmations we may request.

The audit documentation for this engagement is the property of Vicenti, Lloyd & Stutzman LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vicenti, Lloyd & Stutzman LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the cognizant or oversight agency, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment. We will also provide you any subsequent peer review reports and letters of comment received during the period of the contract. Our 2013 peer review report can be found on our website at www.vlsllp.com/Peer.asp; no letter of comment was issued.

We expect to begin our audit in the second quarter of the year for interim procedures and an agreed upon date for final procedures and to issue our reports no later than December 15th. Gema Ptasinski is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services and other administrative items are outlined in our agreement dated May 25, 2012. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Mesa Union School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Gema Ptasinski
Partner
Vicenti, Lloyd & Stutzman LLP

RESPONSE:

This letter correctly sets forth the understanding of Mesa Union School District.

Management signature: _____

Title: _____

Date: _____

VENTURA COUNTY SELPA

AGREEMENT

FOR OCCUPATIONAL THERAPY SERVICES

2014-2015

This will serve as evidence of Mesa Union School District commitment to cover hourly costs for services provided by Ventura County SELPA staff as follows:

Occupational Therapy (Includes services by Occupational Therapist (OT) –or- Certified Occupational Therapy Assistant (COTA)

Hours/Days per week: 5 Hours per week with additional billing for assessments if needed

Cost per hour: $60.00 -OTR; $50.00 –COTA

=$180.00x48weeks=$8,640.00(Maximum billable, not including assessments)

This is an eleven-month program, from September 1st-July 31st each year. SELPA OTs and COTAs and are classified employees of the Ventura County Superintendent Office of Education (VCOE) and will be paid for any regularly scheduled work day of the VCOE, regardless of District calendar, including paid vacations. Some staff are ten-month employees, in which case district would be billed for September 1st to June 30th only.

SELPA OTs and COTAs and District Administrator will work together to develop a schedule of duties to best meet the District's needs. The SELPA director will assign staff to districts according to scheduling requirements, which may change during the term of this agreement. SELPA OTs and COTAs will be accountable to the District for carrying out these duties, and will keep a log of all **direct services** to students, with teacher/paraeducator signature as verification. Other duties such as assessments, reports, phone calls, and meetings will not be logged.

The District will be responsible for costs for OTs and COTAs for **all regularly scheduled times**, regardless of whether or not direct services are provided. *Prior authorization by District Administrator must be obtained* if extra overtime hours are necessary in order to accomplish duties requested by the District. Overtime hours will be accrued as compensation time at 1 ½ hours per hour, to be used September 1- July 31. If additional time is necessary beyond regular schedule to complete assessments, the district will be billed accordingly.

Acceptable reasons for not providing regularly scheduled direct services to students may be District request for other duties (such as assessments or IEP meetings), student absence or unavailability, staff vacations, compensation time, and sick leave or inservice.

SELPA Director will work with staff to schedule compensation time, vacations, and other employee absences to result in minimal disruption of services to students, absorbed as equally as possible by all Districts within the OT or COTA's schedule. SELPA Director will provide supervision to staff.

SELPA Director will forward quarterly invoices for services to District for payment. Questions or concerns should be forwarded to the SELPA Director or Secretary, Juanita Delgadillo.

This agreement may be modified or voided within 60 days notice to SELPA Director.

This agreement is in effect from September 1, 2014 thru July 31, 2015.

District Administrator _____

Title Superintendent Date 7/23/14

SELPA Director _____ Date 7.14.14

Rev. 7-11-11

Technology Services
Stephen K. Carr, Executive Director
scarr@vcoe.org
5189 Verdugo Way, Camarillo, CA 93012
805-383-1966 · FAX: 805-383-1997

VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

Annual Q SIS Hosting Service Level Agreement

This document identifies the terms of the Annual Q Hosting Service Level Agreement. This Service Level agreement is for the period beginning July 1, 2014 and ending June 30, 2015.

VCOE Annual Q Hosting Service Level Agreement includes the following:

1. **Point of contact calls and e-mails to VCOE Service Center** The LEA will designate a **point person(s)** to communicate with VCOE Service Center and in turn relay information to their respective staff. VCOE Service Center is open between the hours of 8:00 a.m. and 5:00 p.m. M-F. A reasonable expectation for response time, either by phone or e-mail, is 2 hours. A timely resolution to the service request depends on the nature of the problem. *LEA determined **Emergency Requests** will be billed at prevailing VCOE rates.*

2. **VCOE makes all reasonable efforts to assure security and integrity of the Q/ server(s) including:**

   - Storing data on current server-regularly patched and protected from viruses.
   - Completing all backups
   - Server is located behind VCOE firewall.
   - Server is mirrored on a Storage Area Network (SAN) and is backed up regularly with tapes being stored off premises in a locked vault.
   - VCOE data center has secure key access at all times.
   - VCOE data center has filtered UPS power and a diesel generator which initiates when street and UPS power fails.
   - VCOE assures that servers have up to date SSL certificates (included as part of the hosting cost).
   - database administration and monitoring

3. **Review and deploy software enhancements and hot fixes** All Q software releases will be reviewed prior to deployment by VCOE staff. Reasonable efforts will be made to schedule deployment so as not to negatively impact LEA.

Hosting services include:

- SQL Administration and management including:
    a. Stored Procedures
    b. Execution hooks
    c. Views
- VCOE is not responsible for errors and omissions of data entered by LEA staff. It is the responsibility of the LEA to assure that integrity of data is maintained.

VCOE requires the LEA to do the following:

- institute a password change policy of no greater than 90 days
- Require all users to sign an "acceptance of responsibility form" that they understand the criticality of account name/password security. An "acceptance of responsibility form" includes:

  *Account names and passwords should **never** be written out and available to other's access.*

LEA's hosting responsibilities includes the following:

- maintain Active Directory structure, i.e., account creation, deletion, password change, and general maintenance of accounts
- Point of contact person (responsible for communicating to LEA staff of software releases, hot fixes, and system availability)
- communicating the importance of password security to their respective staff
- maintaining connectivity infrastructure between LEA and VCOE
- request for access to the data source must be jointly approved by authorized LEA staff and VCOE

Annual Q Hosting Service Level Agreement

This Annual Q Hosting Service Level Agreement is by and between VCOE and LEA. Notification of non-renewal of this agreement must be submitted in writing no less than 180 days prior to expiration.

The annual fee is based on a rate of $5.00 per ADA, calculated from the LEA's P-2 ADA as of June 1 of the prior fiscal year. Payment of the attached invoice and return of the signed agreement are due net 30 days upon receipt.

VCOE:

By: Thomas V. Etchart
Authorized Signature

Name: Thomas V. Etchart

Title: Director, Internal Business

Date: June 13, 2014

CUSTOMER:

LEA: _____

By: _____
Authorized Signature

Name: _____

Title: _____

Date: _____

Point Person Contact Information:

Name: _____ Phone: _____ Email: _____

Name: _____ Phone: _____ Email: _____

Name: _____ Phone: _____ Email: _____

VCOE Technology Services
5189 Verdugo Way
Camarillo, CA 93012
805-383-1955

Bill To:
Mesa Union 3901 North Mesa School Road Somis, CA 93066

Date	Invoice
06/13/2014	5163
Account	
Mesa Union	

Terms	Due Date	PO Number	Reference	
Net 30 days	07/13/2014			

Other Charges	Quantity	Price	Amount
Agreement: SIS 2014/2015			
VCOE Annual Software Support for SIS Student Information System.	626.00	5.00	3,130.00
SIS Food Service License	626.00	2.00	1,252.00
Hosting Fee for Districts using SIS in a hosted environment. VCOE/TS will maintain infrastructure of servers, backups, and patch management.	626.00	5.00	3,130.00
		Total Other Charges:	**7,512.00**

Make checks payable to VCOE Technology Services Prices on the receipt or invoice are the standard academic prices for the products or services.	**Invoice Subtotal:**	7,512.00
	Sales Tax:	0.00
	Invoice Total:	**7,512.00**

Thank you for your business!
"Commitment to Quality Education for All"

Technology Services
5189 Verdugo Way
Camarillo, CA 93012
(805) 383-1955 – FAX: 805-383-1952
www.vcoe.org

VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

July 1, 2014

To: Dr. Michael Babb, Superintendent, Mesa Union School District

From: Stephen K. Carr, Chief Technology Officer, Technology Services

Proposal Outline for Mesa IT Services

To provide consistent, sustainable, and low-cost classroom technology support services to address small and charter school needs.

What is included?

- Desktop/Laptop Break-fix (See Exhibit A) includes:
  - OS, patching, standard applications
- Network Administration (general connectivity and/or trouble shooting between firewall, router, switch, wireless and end devices)
- Remote Desktop Support, KACE Agent (desktop system management tool), Anti-Virus *
  - Quarterly inventory report from KACE (This inventory will determine device counts and associated fees)
- Printer installation and troubleshooting
- Standard CAMSA MS OS and MSOffice licensing (server licensing not included)
- Trouble shooting existing peripherals, such as scanner, IWB, projectors
- Classroom Technology Equipment (such as, interactive whiteboards, AV carts) Support (includes up to 1 full or 2 half-day trainings provided by TS Tech staff
- Recommendation for procuring and ordering of new equipment.

7 hours per week scheduled on-site or remote service for break-fix and support

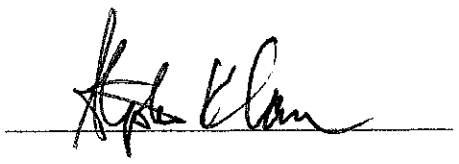
What is NOT included? (Some of these services may be provided with additional fees)

- Specialized application software licenses (Adobe CS, Acrobat Pro, instructional software)
- Classroom Technology Instruction and training
- Staff Training for Specialized Software
- New Hardware/Equipment Purchase (see Exhibit B)
- New PC/Mobile Device Imaging (see Exhibit B)
- Non-district -owned or BOYD equipment.
- Break-fix of equipment due to misuse or abuse.
- Printer hardware repair and consumables
- Upgrade or replacement of network infrastructure
- New Installation of network/instructional infrastructure, such as interactive white board or AV system
- Student Information System (separate contract)
- Request for Emergency or unscheduled site visits.
- Project involves relocation of the entire classroom equipment.

Pricing proposal: $11551.40, based on the ADA number of 630.28.

The contract term begins **July 1, 2014, through June 30th, 2015,** with scheduled quarterly review of service effectiveness.

Invoice is for annual payment and adjusted based on the number of the ADA (Average Daily Attendance). The number is set for 12 months, at which time a new annual contract will be developed based on the devices counts and ADA formula. In the event of more than 25% of change (increase or decrease), there will be a prorated cost adjustment.

Mesa Authorized Representative	Date
	08/04/2014
VCOE – Technology Services	Date

- When possible, remote support will be primary means to troubleshoot and repair
- Calls will be made on the scheduled day by the assigned technician and if onsite service is required technician will be dispatched.
- Tickets must be to be created to ensure service:
    - Create tickets by using ConnectWise web portal: https://cw.vcoe.org/support
    - Phone call to 383-1955
    - E-mail to helpdesk@vcoe.org
- Emergencies do occur and might affect your scheduled time

Exhibit A:

Desktop/Laptop Break-Fix includes working on machines in existing state:

- MS Operating System
- Regular OS patching
- Standard applications included in OS and MS Office and Adobe Reader
- Network connectivity (DHCP, WiFi)
- Standard printers driver(s)
- Audio and display drivers
- Anti-virus (VCOE standard Symantec)
- KACE device management agent
- Bomgar remote jump client
- Re-imaging same state if master image exists

Exhibit B:

When new PC or laptop are purchased or existing are upgraded. For example:

- MS Operating System for eg. Windows 7 > Windows 8.1
- MS Office 2007> MS Office 2010 or 2013
- New Devices other than MS Windows based systems, such as Chromebooks, etc.

2014 CONFLICT OF INTEREST CODE
Mesa Union School District

The Political Reform Act, Government Code section 81000 et seq., requires local government agencies to adopt and promulgate Conflict of Interest Codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code Regs., § 18730) which contains the terms of a standard Conflict of Interest Code, which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings.

The terms of California Code of Regulations, Title 2, Section 18730, and any amendment to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference as the Conflict of Interest Code for the Mesa Union School District, and along with the attached Exhibit A, which designates positions requiring disclosure and Exhibit B, which sets forth disclosure categories for each designated position, constitute the Conflict of Interest Code of the Mesa Union School District. Persons holding positions designated in Exhibit A shall file Form 700 Statements of Economic Interests with the Filing Officer specified for that position in Exhibit A.

IN PREPARING THE FORM 700, DESIGNATED FILERS NEED ONLY DISCLOSE THOSE FINANCIAL INTERESTS FALLING WITHIN THE DISCLOSURE CATEGORIES DESIGNATED FOR THAT FILER'S POSITION AS STATED IN EXHIBITS A AND B.

APPROVED AND ADOPTED this 19th day of August, 2014:

By: _____
Print Name: _____
Title: _____

EXHIBIT A – DESIGNATED POSITIONS AND FILING OFFICERS

# of POSITIONS	POSITION TITLE	DISCLOSURE CATEGORIES (From Exhibit B)	FILING OFFICER (Designate County Clerk of Board [COB] or Local Agency's Clerk [AC])
1	**Superintendent**	**1**	**COB**
5	**Board Members**	**1**	**COB**
1	**Business Manager**	**1**	**COB**
Consultants[1]			

[1] The disclosure, if any, required of a consultant will be determined on a case-by-case basis by the head of the agency or designee. The determination of whether a consultant has disclosure requirements should be made in writing on a Fair Political Practices Commission Form 805. The determination should include a description of the consultant's duties and based upon that description, a statement of the extent, if any, of the disclosure requirements. Each Form 805 is a public record and should be retained for public inspection either in the same manner and location as the Conflict of Interest Code, or with appropriate documentation at the location where the Conflict of Interest Code is maintained, cross-referencing to the Form 805.

EXHIBIT B – DISCLOSURE CATEGORIES

The terms *italicized* below have specific meaning under the Political Reform Act. In addition, the financial interests of a spouse, domestic partner and dependent children of the public official holding the designated position may require reporting. Consult the instructions and reference pamphlet of the Form 700 for explanation.

Category 1 – BROADEST DISCLOSURE

[SEE FORM 700 SCHEDULES A-1, A-2, B, C, D and E]

(1) All sources of *income*, *gifts*, *loans* and *travel payments*;
(2) All *interests in real property*; and
(3) All *investments* and *business positions* in *business entities*.

Category 2 – REAL PROPERTY

[SEE FORM 700 SCHEDULE B]

All *interests in real property,* including *interests in real property* held by *business entities* and trusts in which the public official holds a business position or has an *investment* or other financial interest.

Category 3 – LAND DEVELOPMENT, CONSTRUCTION AND TRANSACTION

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All *investments*, *business positions* and sources of *income*, *gifts*, *loans* and *travel payments*, from sources which engage in land development, construction, or real property acquisition or sale.

Category 4 – PROCUREMENT

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All *investments*, *business positions* and sources of *income*, *gifts*, *loans* and *travel payments*, from sources which provide services, supplies, materials, machinery or equipment which the designated position procures or assists in procuring on behalf of their agency or department.

Category 5 – REGULATION AND PERMITTING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All *investments*, *business positions* and sources of *income*, *gifts*, *loans* and *travel payments*, from sources which are subject to the regulatory, permitting or licensing authority of, or have an application or license pending before, the designated position's agency or department.

Category 6 – FUNDING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All *investments*, *business positions* and sources of *income*, *gifts*, *loans* and *travel payments*, from sources which receive grants or other funding from or through the designated position's agency or department.

ADDENDUM DESIGNATING OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

Pursuant to Government Code section 87200 et seq., certain city and county officials, as well as all "other officials who manage public investments," are required to disclose their economic interests in accordance with the Political Reform Act. This Addendum provides the relevant definitions for determining which public officials qualify as "other officials who manage public investments," designates the agency's positions which qualify as such, and states the Filing Officer for each designated position.

APPLICABLE DEFINITIONS

As set forth in 2 California Code of Regulations section 18701, the following definitions apply for the purposes of Government Code section 87200:

(1) "Other public officials who manage public investments" means:

(A) Members of boards and commissions, including pension and retirement boards or commissions, or of committees thereof, who exercise responsibility for the management of public investments;

(B) High-level officers and employees of public agencies who exercise primary responsibility for the management of public investments, such as chief or principal investment officers or chief financial managers. This category shall not include officers and employees who work under the supervision of the chief or principal investment officers or the chief financial managers; and

(C) Individuals who, pursuant to a contract with a state or local government agency, perform the same or substantially all the same functions that would otherwise be performed by the public officials described in subdivision (1)(B) above.

(2) "Public investments" means the investment of public moneys in real estate, securities, or other economic interests for the production of revenue or other financial return.

(3) "Public moneys" means all moneys belonging to, received by, or held by, the state, or any city, county, town, district, or public agency therein, or by an officer thereof acting in his or her official capacity, and includes the proceeds of all bonds and other evidences of indebtedness, trust funds held by public pension and retirement systems, deferred compensation funds held for investment by public agencies, and public moneys held by a financial institution under a trust indenture to which a public agency is a party.

(4) "Management of public investments" means the following nonministerial functions: directing the investment of public moneys; formulating or approving investment policies; approving or establishing guidelines for asset allocations; or approving investment transactions.

DESIGNATED POSITIONS AND FILING OFFICERS

Based on the foregoing, the following agency positions and/or consultants qualify as "other officials who manage public investments" and shall file Statements of Economic Interests (Form 700) pursuant to Government Code section 87200 et seq. with the below-designated Filing Officers:

# of POSITIONS	**POSITION TITLE/CONSULTANT**	**FILING OFFICER** (Designate County Clerk of Board [COB] or Local Agency's Clerk [AC])

2014 Local Agency Biennial Notice

Name of Agency: Mesa Union School District

Mailing Address: 3901 North Mesa School Road. Somis, Ca 93066

Contact Person: Erica Magdaleno Phone No: (805) 485-1411

E-Mail: egmagdaleno@mesaschool.org

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one box):

☐ **An amendment is required. The following amendments are necessary:**
(Mark all that apply.)

- ○ Include new positions (including consultants) that must be designated
- ○ Revise disclosure categories
- ○ Revise the titles of existing positions
- ○ Delete positions that no longer make or participate in making governmental decisions
- ○ Other *(describe)* _____

☐ **The code is currently under review by the code reviewing body.**

☑ **No amendment is required.** (If your code is more than five years old, amendments may be necessary.)

Verification

This agency's conflict of interest code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure categories assigned to those positions accurately require the disclosure of all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions. The code includes all other provisions required by Government Code Section 87302.

_____ 8/19/2014

Signature of Chief Executive Officer Date

Complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2014**, or by the date specified by your agency, if earlier, to:
(PLACE RETURN ADDRESS OF THE CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC

Conflict Of Interest

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

(cf. 9005 - Governance Standards)

The Board shall adopt a resolution that specifies the terms of the district's conflict of interest code, the district's designated positions, and the disclosure categories required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body.

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 - Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code 87302, 87500)

(cf. 4117.2/4217.2/4317.2 - Resignation)
(cf. 9222 - Resignation)

Conflict of Interest under the Political Reform Act

A Board member or designated employee shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect" on one or more of the Board member's or designated employee's "economic interests," unless the effect is indistinguishable from the effect on the public generally or the Board member's or designated employee's participation is legally required. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member or designated employee makes a governmental decision when, acting within the authority of his/her office or position, he/she votes on a matter, appoints a person, obligates or commits the district to any course of action, or enters into any contractual agreement on behalf of the district. (2 CCR 18702.1)

A Board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the Board shall abstain from voting on the matter. He/she may remain on the dais, but his/her presence shall not be counted towards achieving a quorum for that matter. A Board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the Board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue. (2 CCR 18702.1)

Additional Requirements for Boards that Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18702.5)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 3430 - Investing)

Conflict of Interest under Government Code 1090

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest, the district is barred from entering into the contract. (Government Code 1090; Klistoff v. Superior Court, (2007) 157 Cal.App. 4th 469)

A Board member shall not be considered to be financially interested in a contract if his/her interest is a "noninterest" as defined in Government Code 1091.5. One such noninterest is when a Board member's spouse/registered domestic partner has been a district employee for at least one year prior to the Board member's election or appointment. (Government Code 1091.5)

A Board member shall not be considered to be financially interested in a contract if he/she has only a "remote interest" in the contract as specified in Government Code 1091 and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. (Government Code 1091)

Even if there is not a prohibited conflict of interest, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Rule of Necessity or Legally Required Participation

On a case-by-case basis and upon advice of legal counsel, a Board member with a financial interest in a contract may participate in the making of the contract if the rule of necessity or legally required participation applies pursuant to Government Code 87101 and 2 CCR 18708.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

(cf. 4136/4236/4336 - Nonschool Employment)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

Legal Reference:
EDUCATION CODE
1006 Qualifications for holding office
35107 School district employees
35230-35240 Corrupt practices, especially:
35233 Prohibitions applicable to members of governing boards
41000-41003 Moneys received by school districts

FAMILY CODE
297.5 Rights, protections, and benefits of registered domestic partners
GOVERNMENT CODE
1090-1099 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-91014 Political Reform Act of 1974, especially:
82011 Code reviewing body
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts
91000-91014 Enforcement
PENAL CODE
85-88 Bribes
CODE OF REGULATIONS, TITLE 2
18110-18997 Regulations of the Fair Political Practices Commission, especially:
18702.5 Public identification of a conflict of interest for Section 87200 filers
COURT DECISIONS
Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469
Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655
Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511
ATTORNEY GENERAL OPINIONS
92 Ops.Cal.Atty.Gen. 26 (2009)
92 Ops.Cal.Atty.Gen. 19 (2009)
89 Ops.Cal.Atty.Gen. 217 (2006)
86 Ops.Cal.Atty.Gen. 138(2003)
85 Ops.Cal.Atty.Gen. 60 (2002)
82 Ops.Cal.Atty.Gen. 83 (1999)
81 Ops.Cal.Atty.Gen. 327 (1998)
80 Ops.Cal.Atty.Gen. 320 (1997)
69 Ops.Cal.Atty.Gen. 255 (1986)
68 Ops.Cal.Atty.Gen. 171 (1985)
65 Ops.Cal.Atty.Gen. 606 (1982)
63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:
CSBA PUBLICATIONS
Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS
Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005
INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS
Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009
Understanding the Basics of Public Service Ethics: Transparency Laws, 2009
WEB SITES
CSBA: http://www.csba.org
Fair Political Practices Commission: http://www.fppc.ca.gov
Institute of Local Government: http://www.ca-ilg.org

(7/01 11/03) 7/10

Conflict Of Interest

RESOLUTION #10-11-12 ADOPTING A CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Mesa Union School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the Mesa Union School District has recently reviewed its positions, and the duties of each position, and has determined that changes to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Mesa Union School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.

PASSED AND ADOPTED THIS 19th day of October, 2010 at a meeting, by the following vote:

AYES: 5 NOES: 0 ABSENT: 0

Attest:

_____

Secretary

Conflict of Interest Code of the Mesa Union School District

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with the attached Appendix specifying designated positions and disclosure categories, are incorporated by reference and shall constitute the district's conflict of interest code.

Governing Board members and designated employees shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed in the attached Appendix. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

APPENDIX

Disclosure Categories

1. Category 1: A person designated Category 1 shall disclose:
   a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
   b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.

2. Category 2: A person designated Category 2 shall disclose:

   a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.
   b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

Designated Positions

Designated Position	Disclosure Category
Board of Trustee Members	5
Superintendent of Schools	1
Chief Business Official	1

Disclosures for Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

1. Approve a rate, rule, or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke a permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code. (2 CCR 18701)

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MESA UNION SCHOOL STAFF 2014/2015

Elementary School

Kindergarten	Anne Marie Coe	Room 4
Kindergarten	Beverly Larson	Room 1
Kindergarten	Tita Sanchez	Room 2
First	Jill Brody	Room 11
First	Adell Steele	Room 10
First	Julee Vollmert	Room 9
Second	Amabel Puga	Room 24
Second	Deanna Sakai	Room 22
Second	Robin Webster	Room 23
Third	Wendi Best	Room 21
Third	Olivia Ford	Room 7
Third	Debbie Mayes	Room 8
Fourth	Christie Mitchell	Room 25
Fourth	Kim Kuklenski /Michele Waggoner	Room 6
Four/Five	Erika Muhlitner	Room 12
Fifth	Matt Demaria	Room 13
Fifth	Betsy Willey	Room 14

Junior High

Social Studies 6, Science 6	Trice McKenna	Room 20
English 8		
English 6/ Exploratory 6, 7	Cindy Wiley	Room 17
Math 7,8 /Exploratory 8	Erin Hanley	Room 16
Science 7,8	Debby Dunn	Science Lab
English/Social Studies 6,8	Joann Dwork	Room 19
Social Studies 7/English 7	Carolyn Grogan	Room 18
Math 6,8	Fawn Nguyen	Room 15
Art/GATE/Intervention	Lynne Slidders	Room 3
P.E. 4-8	Richard Rosen	
Principal	Ryan Howatt	
School Executive Assistant	Irene Ramirez	
School Clerk	Jolana Ramirez	
School Psychologist	Alina Poberezhskiy	
Resource Specialist	Daniella Torres	
Speech/Language Specialist	Shallon Cerf	
Counselor	Leah Jones	
Senior Facilities Worker	Francisco Rodriguez	
Supervisor Bus Driver/Custodian	Cruz Cervantez	
Custodian	Jose Balam	
Bus Driver/Custodian	Eduardo Sanchez	
Bus Driver/Custodian	Eliseo Puga	
Computer Lab Technician	Kevin Andrew	
Librarian	Mary Daley	
Cafeteria Manager	Debbie Sussex	
Cafeteria Assistant	Helen Stokes	
Instructional Assistants	Martha Bautista, Sara Bisnett, Giselle Buchanan, Karen Kerper, Christina Mendoza, Alice Villa, Leticia Cousino	
Superintendent	Michael Babb	
District Executive Assistant	Erica Magdaleno	
Board of Education	Noel Camanag, Rick Murray, Susan Nemets, Steven Sullivan, Judith Thielemann	

MESA UNION SCHOOL 2014-2015 DAILY SCHEDULE

Regular Schedule

KINDERGARTEN

8:25 A.M.	School Begins
8:25 – 9:45	Instruction (80 Minutes)
9:45 – 10:00	Recess (15 Minutes)
10:00 – 11:20	Instruction (80 Minutes)
11:20 – 12:05	Lunch (35 Minutes)
11:55 – 12:30	Instruction (35 Minutes)

Total 210 – Minutes of Instruction

GRADE ONE – TWO

8:25 A.M.	School Begins
8:25 – 9:45	Instruction (80 Minutes)
9:45 – 10:00	Recess (15 Minutes)
10:00 – 11:30	Instruction (90 Minutes)
11:30 – 12:05	Lunch (35 Minutes)
12:05 – 2:05	Instruction (120 Minutes)

Total 290 – Minutes of Instruction

GRADE THREE

8:25 A.M.	School Begins
8:25 – 10:00	Instruction (95 Minutes)
10:00 – 10:15	Recess (15 Minutes)
10:15 – 11:50	Instruction (95 Minutes)
11:45 – 12:20	Lunch (35 Minutes)
12:25 – 2:05	Instruction (100 Minutes)

Total 290 Minutes of Instruction

GRADES FOUR - FIVE

8:25 A.M.	School Begins
8:25 – 10:00	Instruction (95 Minutes)
10:00– 10:15	Recess (15 Minutes)
10:15 – 11:50	Instruction (95 Minutes)
11:45 – 12:20	Lunch (35 Minutes)
12:25 – 2:50	Instruction (145 Minutes)

Total 335 – Minutes of Instruction

GRADES SIX – EIGHT

8:25 A.M.	School Begins
8:25 – 10:28	Instruction (123 Minutes)
10:43 – 12:17	Instruction (94 Minutes)
12:17 – 12:52	Lunch (35 Minutes)
12:55 – 2:50	Instruction (125 Minutes)

Total 342 Minutes of Instruction

RAINY DAY LUNCH SCHEDULE

11:10 – 11:45	Kindergarten – Two (35 Min)
11:45 – 12:20	Three – Five (35 Min)
12:20 – 12:55	Six - Eight (35 Min)

Professional Development Day/Minimum Day Schedule

KINDERGARTEN

8:25 A.M.	School Begins
8:25 – 9:45	Instruction (80 Minutes)
9:45 – 10:00	Recess (15 Minutes)
10:00 – 10:50	Instruction (50 Minutes)
10:50 – 11:25	Lunch (35 Minutes)
11:25 – 12:30	Instruction (65 Minutes)

Total 210 Minutes of Instruction

GRADE ONE-TWO

8:25 A.M.	School Begins
8:25 – 9:45	Instruction (80 Minutes)
9:45 – 10:00	Recess (15Minutes)
10:00 – 11:00	Instruction (60 Minutes)
11:00 – 11:35	Lunch (35 Minutes)
11:35 – 12:30	Instruction (55 Minutes)

Total 195 Minutes of Instruction

GRADES THREE - FIVE

8:25 A.M.	School Begins
8:25 – 10:00	Instruction (95 Minutes)
10:00 – 10:15	Recess (15 Minutes)
10:15 – 11:20	Instruction (65 Minutes)
11:20 – 11:55	Lunch (35 Minutes)
11:55 – 12:30	Instruction (35 Minutes)

Total 195 Minutes of Instruction

GRADE SIX - EIGHT

8:25 A.M.	School Begins
8:25 – 10:10	Instruction (105 Minutes)
10:10 – 10:25	Recess (15 Minutes)
10:25 – 11:55	Instruction (90 Minutes)
11:55 – 12:25	Lunch (30 Minutes)
12:25 – 12:30	Instruction (5 Minutes)

Total 200 Minutes of Instruction

MINIMUM/RAINY DAY LUNCH SCHEDULE

10:50 – 11:25	Kindergarten – Two (35 Minutes)
11:25 – 12:00	Three – Five (35 Minutes)
12:20 – 12:55	Six – Eight (35 Minutes)

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

DISTRICT/CHARTER Mesa Union School District

Person completing this form: Erica Magdaleno Title: Executive Assistant

Quarterly Report Submission Date: (*check one*)

- ☐ April 20____ (January 1 through March 31)
- ☑ July 2014 (April 1 through June 30)
- ☐ October 20____ (July 1 through September 30)
- ☐ January 20____ (October 1 through December 31)

Date for information to be reported publicly at governing board meeting: _____

Please check the box that applies:

☑ No complaints were filed with any school in the district during the quarter indicated above.

☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

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

_____

Signature of District Superintendent

_____

Date

CSBA Sample

Board Policy

Goals For The School District

BP 0200

Philosophy, Goals, Objectives and Comprehensive Plans

As part of the Governing Board's responsibility to set direction for the school district, the Board shall adopt long-term goals focused on the achievement of all district students. The district's goals shall be aligned with the district's vision, mission, philosophy, and priorities.

(cf. 0000 - Vision)
(cf. 0100 - Philosophy)
(cf. 9000 - Role of the Board)

In developing goals and identifying strategies to achieve those goals, the Board and Superintendent shall solicit input and review from key stakeholders. The Board shall also review and consider quantitative and/or qualitative data, including data disaggregated by student subgroup and school site, to ensure that district goals are aligned with student needs.

***Note: Education Code 52060-52077, as added by AB 97 (Ch. 47, Statutes of 2013), require the Governing Board to adopt a three-year local control and accountability plan (LCAP) by July 1, 2014, and to update the LCAP on or before July 1 of each subsequent year; see BP/AR 0460 - Local Control and Accountability Plan. Pursuant to Education Code 52060, the LCAP must include annual goals, aligned with eight specified state priorities and any local priorities established by the Board, to be achieved for all students and for each numerically significant subgroup as defined in Education Code 52052. Pursuant to Education Code 52052, a numerically significant subgroup includes ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, when there are at least 30 students in the subgroup (or at least 15 foster youth) in the school or district. For schools or districts with 11-99 students, numerically significant student subgroups are defined by the Superintendent of Public Instruction with approval by the State Board of Education. ***

***Note: 5 CCR 15497, as added by Register 2014, No. 6, provides a template that the district must use to detail its actions and expenditures to support student outcomes and overall performance. Pursuant to this template, the district may organize its goals for the eight state priorities into three categories: (1) conditions of learning, including Williams compliance (teacher qualifications, access to instructional materials, and facilities in good repair), implementation of Common Core State Standards, and student access to a broad course of study; (2) student outcomes, including student achievement as measured by specified indicators and student outcomes in the course of study; and (3) engagement, including parent involvement, student engagement, and school climate. A district goal may address multiple priorities, and the district also may identify school sites and student subgroups that have the same goals and may group and describe those goals together. ***

Goals shall be established for all students and each numerically significant subgroup as defined in Education Code 52052, which may include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, and shall address each of the state priorities identified in Education Code 52060 and any additional local priorities established by the Board. These goals shall be incorporated into the district's local control and accountability plan (LCAP). (Education Code 52060, 52062, 52063; 5 CCR 15497)

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 6159 - Individualized Education Program)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6174 - Education for English Language Learners)

The LCAP shall include a clear description of each goal, one or more of the state or local priorities addressed by the goal, any student subgroup(s) or school site(s) to which the goal is applicable, and expected progress toward meeting the goal for the term of the LCAP and in each year. (5 CCR 15497)

Each year the district's update to the LCAP shall review progress toward the goals and describe any changes to the goals. (Education Code 52060-52061)

(cf. 0500 - Accountability)
(cf. 6190 - Evaluation of the Instructional Program)

In addition to the goals identified in the LCAP, and consistent with those goals, the district and each school site may establish goals for inclusion in another district or school plan or for any other purpose. Such goals may address the improvement of governance, leadership, fiscal integrity, facilities, community involvement and collaboration, student wellness and other conditions of children, and/or any other areas of district or school operations. As appropriate, each goal shall include benchmarks or short-term objectives that can be used to determine progress toward meeting the goal.

(cf. 0400 - Comprehensive Plans)
(cf. 0420 - School Plans/Site Councils)
(cf. 0440 - District Technology Plan)
(cf. 5030 - Student Wellness)
(cf. 6171 - Title I Programs)
(cf. 7110 - Facilities Master Plan)

Legal Reference:
EDUCATION CODE
17002 State School Building Lease-Purchase Law, including definition of good repair
42238.01-42238.07 Local control funding formula
44258.9 County superintendent review of teacher assignment

51002 Local development of programs based on stated philosophy and goals
51020 Definition of goal
51021 Definition of objective
51041 Evaluation of the educational program
51210 Course of study for grades 1-6
51220 Course of study for grades 7-12
52050-52059 Public Schools Accountability Act, especially:
52052 Academic Performance Index; numerically significant student subgroups
52060-52077 Local control and accountability plan
60119 Sufficiency of textbooks and instructional materials; hearing and resolution
64000-64001 Consolidated application process
CODE OF REGULATIONS, TITLE 5
15497 Local control and accountability plan template
UNITED STATES CODE, TITLE 20
6311 Accountability, adequate yearly progress
6312 Local educational agency plan

Management Resources:
CSBA PUBLICATIONS
State Priorities for Funding: The Need for Local Control and Accountability Plans, Fact Sheet, August 2013
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov

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CSBA Sample

Board Policy

Fees And Charges

BP 3260
Business and Noninstructional Operations

***Note: Pursuant to Education Code 49011, a district is prohibited from requiring students to pay a fee, deposit, or other charge in order to participate in an educational activity as defined in Education Code 49010. A district is also required to provide the supplies, materials, and equipment needed by students to participate in educational activities. Additionally, Education Code 49011 clarifies that an otherwise impermissible fee would not be made permissible by the provision of a waiver for some students. However, pursuant to 5 CCR 350, a district is permitted, in certain circumstances, to impose fees that are specifically authorized by law. See the accompanying administrative regulation for a list of permissible fees. ***

The Governing Board recognizes its responsibility to ensure that books, materials, equipment, supplies, and other resources necessary for students' participation in the district's educational program are made available to them at no cost.

No student shall be required to pay a fee, deposit, or other charge for his/her participation in an educational activity which constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities. (Education Code 49010, 49011; 5 CCR 350)

(cf. 3100 - Budget)
(cf. 6145 - Extracurricular and Cocurricular Activities)

As necessary, the Board may approve fees, deposits, and other charges which are specifically authorized by law. When approving such fees, deposits, or charges, establishing fee schedules, or determining whether waivers or exceptions should be granted, the Board shall consider relevant data, including the socio-economic conditions of district students' families and their ability to pay.

(cf. 3250 - Transportation Fees)
(cf. 3515.4 - Recovery for Property Loss or Damage)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 5143 - Insurance)
(cf. 9323.2 - Actions by the Board)

***Note: The following optional paragraph may be revised to reflect district practice. The prohibition against student fees pursuant to Education Code 49011 does not restrict districts from soliciting for voluntary donations, participating in fundraising activities, and providing prizes or other recognition for participants in such fundraising activities. ***

The prohibition against student fees shall not restrict the district from soliciting for voluntary donations, participating in fundraising activities, and providing prizes or other recognition for participants in such activities and events. However, the district shall not offer or award to a student any course credit or privileges related to educational activities in exchange for voluntary donations or participation in fundraising activities by or on behalf of the student and shall not remove, or threaten to remove, from a student any course credit or privileges related to educational activities, or otherwise discriminate against the student, due to a lack of voluntary donations or participation in fundraising activities by or on behalf of the student.

(cf. 1321 - Solicitation of Funds from and by Students)
(cf. 3290 - Gifts, Grants and Bequests)

Whenever district employees, volunteers, students, parents/guardians, or educational or civic organizations participate in such events or activities, the Superintendent or designee shall emphasize that participation in the event or activity is voluntary.

***Note: Pursuant to Education Code 49013, a district is mandated to adopt a policy which allows complaints to be filed using the uniform complaint procedures when the district is alleged to have violated the prohibition against requiring unauthorized student fees. See BP/AR 1312.3 - Uniform Complaint Procedures for language implementing this mandate. ***

A complaint alleging district noncompliance with the prohibition against requiring student fees, deposits, or other charges shall be filed in accordance with the district's procedures in BP/AR 1312.3 - Uniform Complaint Procedures. (Education Code 49013)

(cf. 1312.3 - Uniform Complaint Procedures)

***Note: Education Code 49013 provides for districts found in violation of the prohibition against requiring student fees to design a remedy which may include reasonable efforts to fully identify and reimburse all affected individuals as specified in 5 CCR 4600, as amended by Register 2013, No. 38. ***

If, upon investigation, the district finds merit in the complaint, the Superintendent or designee shall recommend and the Board shall adopt an appropriate remedy to be provided to all affected students and parents/guardians in accordance with 5 CCR 4600.

***Note: Education Code 49013 requires the district to include information about the prohibition against requiring unauthorized student fees in the annual notification required pursuant to 5 CCR 4622. ***

Information related to the prohibition against requiring students to pay fees for participation in an educational activity shall be included in the district's annual notification required to be provided to all students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 49013)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)

***Note: The following paragraph is optional and may be revised to reflect district practice.
***

The Superintendent or designee may provide additional information or professional development opportunities to administrators, teachers, and other personnel regarding permissible fees.

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

Legal Reference:
EDUCATION CODE
8239 Preschool and wraparound child care services
8250 Child care and development services for children with disabilities
8263 Child care eligibility
8482.6 After School Education and Safety programs
8760-8774 Outdoor science and conservation programs
17453.1 District sale or lease of Internet appliances or personal computers to students or parents
17551 Property fabricated by students
19910-19911 Offenses against libraries
32033 Eye protective devices
32221 Insurance for athletic team member
32390 Fingerprinting program
35330-35332 Excursions and field trips
35335 School camp programs
38080-38086 Cafeteria establishment and use
38120 Use of school band equipment on excursions to foreign countries
39801.5 Transportation for adults
39807.5 Payment of transportation costs
39837 Transportation of students to places of summer employment
48050 Residents of adjoining states
48052 Tuition for foreign residents
48904 Liability of parent or guardian
49010-49013 Student fees
49065 Charge for copies
49066 Grades, effect of physical education class apparel
49091.14 Prospectus of school curriculum
51810-51815 Community service classes
52612 Tuition for adult classes
52613 Nonimmigrant aliens

56504 School records; students with disabilities
60410 Students in classes for adults
GOVERNMENT CODE
6253 Request for copy; fee
CALIFORNIA CONSTITUTION
Article 9, Section 5 Common school system
CODE OF REGULATIONS, TITLE 5
350 Fees not permitted
4600-4687 Uniform complaint procedures
UNITED STATES CODE, TITLE 8
1184 Foreign students
COURT DECISIONS
Driving School Assn of CA v. San Mateo Union HSD (1993) 11 Cal. App. 4th 1513
Arcadia Unified School District v. State Department of Education (1992) 2 Cal 4th 251
Steffes v. California Interscholastic Federation (1986) 176 Cal. App. 3d 739
Hartzell v. Connell (1984) 35 Cal. 3d 899
CTA v. Glendale School District Board of Education (1980) 109 Cal. App. 3d 738

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Pupil Fees, Deposits, and Other Charges: Cap and Gown for High School Graduation Ceremony, Addendum to Fiscal Management Advisory 12-02, October 4, 2013
Fees, Deposits and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov

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CSBA Sample
Administrative Regulation
Fees And Charges

AR 3260
Business and Noninstructional Operations

***Note: Pursuant to 5 CCR 350, districts may charge fees only when specifically authorized by law. The following list specifies fees currently authorized by law. Other permissible fees may exist and be identified in the future. ***

***Pursuant to Education Code 49011, a district is prohibited from requiring a student to pay fees or charges in order to participate in an educational activity. A complaint alleging the unauthorized charging of student fees may be filed in accordance with the uniform complaint procedures; see the accompanying Board policy and BP/AR 1312.3 - Uniform Complaint Procedures. Districts with questions as to whether a particular fee may be charged should consult with legal counsel. ***

When approved by the Governing Board, the Superintendent or designee may impose a fee for the following: (5 CCR 350)

1. Insurance for athletic team members, with an exemption providing for the district to pay the cost of the insurance for any team member who is financially unable to pay (Education Code 32221)

(cf. 5143 - Insurance)

2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)

3. Expenses of students' participation in a field trip or excursion to another state, the District of Columbia, or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)

(cf. 6153 - School-Sponsored Trips)

4. Student fingerprinting program, as long as the fee does not exceed the actual costs associated with the program (Education Code 32390)

(cf. 5142.1 - Identification and Reporting of Missing Children)

5. School camp programs in outdoor science education, conservation education, or forestry operated pursuant to Education Code 8760-8774, provided that the fee is not mandatory and no student is denied the opportunity to participate for nonpayment of the fee (Education Code

35335)

(cf. 6142.5 - Environmental Education)

***Note: Education Code 17551 permits the district to sell to a student any nonperishable property of the district which has been fabricated by the student, as provided in item #6 below. California Department of Education (CDE) Fiscal Management Advisory 12-02 clarifies that this cost applies to materials the student will take home for his/her own possession and use, such as wood shop, art, or sewing projects. ***

6. Reimbursement for the direct cost of materials provided by the district to a student for the fabrication of nonperishable personal property the student will take home for his/her own possession and use, such as wood shop, art, or sewing projects kept by the student (Education Code 17551)

7. Home-to-school transportation and transportation between regular, full-time day schools and regional occupational centers, programs, or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student and exemptions are made for indigent and disabled students (Education Code 39807.5)

(cf. 3250 - Transportation Fees)

8. Transportation for students to and from their places of employment in connection with any summer employment program for youth (Education Code 39837)

9. Deposit for school band instruments, music, uniforms, and other regalia which school band members take on excursions to foreign countries (Education Code 38120)

***Note: Education Code 17453.1 permits the district to sell or lease Internet appliances or personal computers to students as provided in item #10 below. CDE Fiscal Management Advisory 12-02 defines "Internet appliance" as a technological product that allows connection or access to an online educational network and clarifies that Internet appliances and personal computers are deemed supplemental and not an essential part of a district's educational program. ***

10. Sale or lease of Internet appliances or personal computers for the purpose of providing access to the district's educational computer network, at no more than cost, as long as the district provides network access for families who cannot afford it (Education Code 17453.1)

(cf. 0440 - District Technology Plan)
(cf. 6163.4 - Student Use of Technology)

11. Fees for any community service class in civic, vocational, illiteracy, health, homemaking, and technical and general education, not to exceed the cost of maintaining the class (Education Code 51810, 51815)

(cf. 6142.4 - Service Learning/Community Service Classes)

12. Eye safety devices worn in courses or activities involving the use of hazardous substances likely to cause injury to the eyes, when being sold to students and/or teachers or instructors to keep and at a price not to exceed the district's actual costs (Education Code 32033)

(cf. 3514.1 - Hazardous Substances)
(cf. 5142 - Safety)

13. Actual cost of furnishing copies of any student's records, except that no charge shall be made for furnishing up to two transcripts or two verifications of a former student's records or for reproducing records of a student with a disability when the cost would effectively prevent the parent/guardian from exercising the right to receive the copies (Education Code 49065, 56504)

(cf. 5125 - Student Records)

14. Actual costs of duplication for reproduction of the prospectus of school curriculum or for copies of public records (Education Code 49091.14; Government Code 6253)

(cf. 1340 - Access to District Records)
(cf. 5020 - Parent Rights and Responsibilities)

15. Food sold at school, subject to free and reduced-price meal program eligibility and other restrictions specified in law (Education Code 38084)

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 3551 - Food Service Operations/Cafeteria Funds)
(cf. 3552 - Summer Meal Program)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 3554 - Other Food Sales)

16. As allowed in law, replacement cost or reimbursement for lost or damaged district books, supplies, or property, or for district property loaned to a student that he/she fails to return (Education Code 19910-19911, 48904)

(cf. 3515.4 - Recovery for Property Loss or Damage)

17. Tuition for district school attendance by an out-of-state or out-of-country resident (Education Code 48050, 48052, 52613; 8 USC 1184)

(cf. 5111.2 - Nonresident Foreign Students)

18. Adult education books, materials, transportation, and classes, except that no fee may be charged for classes in elementary subjects or for which high school credit is granted when taken by a person who does not hold a high school diploma or, effective

July 1, 2015, classes in English and citizenship (Education Code 39801.5, 52612, 60410)

(cf. 6200 - Adult Education)

19. Preschool and child care and development services, in accordance with the fee schedule established by the Superintendent of Public Instruction, unless the family qualifies for subsidized services or the program is for severely disabled children and the student is eligible to enroll in it (Education Code 8239, 8250, 8263)

(cf. 5148 - Child Care and Development)
(cf. 5148.3 - Preschool/Early Childhood Education)

20. After School Education and Safety Programs, as long as no eligible student is denied the ability to participate because of inability to pay the fee (Education Code 8482.6)

***Note: In Fiscal Management Advisory 12-02, the CDE lists item #21 below as permissible. Districts with questions concerning this item should consult legal counsel. ***

21. Advanced Placement and International Baccalaureate Diploma examinations for college credits, as long as the examination is not a course requirement and the results have no impact on student grades or credits in the course

(cf. 6141.5 - Advanced Placement)

***Note: In its Addendum to Fiscal Management Advisory 12-02 issued in October 2013, the CDE clarifies that a district that requires its students to wear a cap and gown as a condition for their participation in the high school graduation ceremony may not require such students to purchase the cap and gown. CDE recommends that such districts provide the graduates with a cap and gown for their use at the graduation ceremony and inform them that those interested may purchase a cap and gown from a vendor. ***

CSBA Sample

Board Policy

Sale Or Lease Of District-Owned Real Property

BP 3280
Business and Noninstructional Operations

***Note: The following optional policy and accompanying administrative regulation detail the procedures that govern the district's sale or lease of surplus real property. ***

***Note: When district properties are not being utilized for school purposes after specific time periods, Education Code 17219-17224 authorize the State Allocation Board (SAB) to charge an "unused site fee." The Office of Public School Construction has developed a guide, the Unused Site Program Handbook, to assist districts with non-use payments. ***

****Note: Education Code 17455 authorizes the sale, or lease of up to 99 years, of any district real property together with any personal property located thereon without taking a vote of the electors of the district. To do so, the property must not or will not be needed by the district and the district must follow the procedures under Education Code 17387-17391. When a district is selling any property or leasing it with an option to purchase, Education Code 17464 lists the public entities that have priority to lease or purchase surplus district properties and the types of notice that the district must provide such entities before disposing of the property. Pursuant to Education Code 17457.5, as amended by AB 86 (Ch. 48, Statutes of 2013), an offer to sell the property must first be extended to a charter school that: (1) projects an in-district average daily attendance of at least 80 students for the following fiscal year, (2) submitted a written request to the district to be notified of surplus property offered for sale or lease by the district, and (3) intends to use the property exclusively to provide instruction or instructional support. ***

****Note: Under certain circumstances, districts may also need to comply with Education Code 17485-17500 (the Naylor Act), which require the granting of priority to public agencies when disposing of any district property that includes a playground, playing field, or land with an outdoor recreational purpose. Under certain conditions, the district may grant priority to licensed child care providers pursuant to Education Code 17458 or may sell surplus property for less than fair market value to public entities for recreational purposes pursuant to Education Code 17230. ***

****Note: When proposing the sale or lease of surplus property, the district must also comply with the California Environmental Quality Act, Public Resources Code 21000-21177. ***

The Governing Board believes that the district should utilize its facilities and resources in the most economical and practical manner. The Superintendent or designee shall periodically study the current and projected use of all district facilities to ensure the efficient utilization of space for the effective delivery of instruction.

(cf. 1330 - Use of School Facilities)
(cf. 7110 - Facilities Master Plan)
(cf. 7111 - Evaluating Existing Buildings)
(cf. 7160 - Charter School Facilities)

Note: Pursuant to Education Code 17388, before surplus real property is sold or leased, the Governing Board must appoint an advisory committee to advise the Board on the disposition of such property. Education Code 17389 requires that the advisory committee be representative of specific groups within the community and be composed of not less than seven nor more than 11 members (commonly referred to as a "7-11 committee").

Prior to the sale or lease of any surplus real property, the Board shall appoint a district advisory committee to advise the Board regarding the use or disposition of schools or school building space which is not needed for school purposes. (Education Code 17388-17389)

(cf. 1220 - Citizen Advisory Committees)

***Note: Pursuant to Government Code 65402, before disposing of any real property, the district is required to submit a report to its local planning agency for comparison with the local planning agency's general plan. The planning agency has 40 days during which it may raise objections. If objections are not raised within 40 days, the lack of response is deemed acceptance of the district report. If objections are timely raised, the Board may either make adjustments to accommodate such objections or take further steps to override those objections. ***

Upon determination that district property is no longer needed, or may not be needed until some future time, the Board shall first submit a report to the local planning agency as to what real property the district intends to offer for sale or lease. Not less than 40 days after issuance of the report to the local planning agency, and prior to entering into any agreement for sale or lease of district real property, the Board shall offer to sell or lease district-owned real property in accordance with priorities and procedures specified in applicable law. (Education Code 17230, 17387-17391, 17457.5, 17464, 17485-17500; Government Code 54222, 65402)

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)

***Note: Pursuant to Education Code 17462.3, as amended by AB 308 (Ch. 496, Statutes of 2013), the SAB may require a district selling real property purchased, constructed, or modernized with funds received from a state school facilities funding program to return those funds if: (1) the state funds were received and the property purchased or improved within the previous 10 years; (2) the proceeds from the sale are not used for capital outlay; and (3) the property is not sold to a charter school, another school district, a county office of education, or an agency that will use the property exclusively for the delivery of child care and development services. ***

In addition, when selling real property purchased, constructed, or modernized with funds received within the past 10 years from a school facilities funding program, the Board shall consider whether any of the proceeds from the sale will need to be returned to the State Allocation Board (SAB) pursuant to Education Code 17462.3.

Resolution of Intention to Sell or Lease

Before ordering the sale or lease of any real property, the Board shall adopt a resolution by a two-thirds vote of all of its members at a regularly scheduled open meeting. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it, specify the minimum price or rent, describe the terms upon which it will be sold or leased, and specify the commission or rate, if any, which the Board will pay to a licensed real estate broker out of the minimum price or rent. The resolution shall fix a time, not less than three weeks thereafter, for a public meeting, held at the Board's regular meeting place, at which sealed proposals to purchase or lease will be received and considered. (Education Code 17466)

(cf. 9320 - Meetings and Notices)
(cf. 9323.2 - Actions by the Board)

The Superintendent or designee shall provide notice of the adoption of the resolution and of the time and place of the meeting that will be held to consider bids by posting copies of the resolution, signed by the Board, in three public places not less than 15 days before the date of the meeting. In addition, the notice shall be published at least once a week for three successive weeks before the meeting, in a newspaper of general circulation published in the county in which the district is located, if such a newspaper exists. (Education Code 17469)

In accordance with Education Code 17470, the Superintendent or designee shall take reasonable steps to provide notification to the former owners of the property of the district's intent to sell it.

Acceptance/Rejection of Bids

At the public meeting specified in the resolution of intention to sell or lease property, the Board shall open, examine, and declare all sealed bids. Before accepting a written proposal, the Board shall call for oral bids in accordance with law. (Education Code 17472, 17473)

The Board may reject any and all bids, either written or oral, and withdraw the properties from sale when the Board determines that rejection is in the best public interest. If no proposals are submitted or the submitted proposals do not conform to all the terms and conditions specified in the resolution of intention to lease, the Board may lease the property in accordance with Education Code 17477. (Education Code 17476, 17477)

Of the proposals submitted by responsible bidders which conform to all terms and conditions specified in the resolution of intention to sell or lease, the Board shall finally accept the highest bid after deducting the commission, if any, to be paid to a licensed real estate broker, unless the Board accepts a higher oral bid or rejects all bids. (Education Code 17472)

The final acceptance of the bid may be made either at the same meeting specified in the resolution or at any adjourned/continued meeting held within 10 days. Upon acceptance of the bid, the Board may adopt a resolution of acceptance that directs the Board president, or any other Board member, to execute the deed or lease and to deliver the document upon performance and compliance by the successful bidder of all of the terms and conditions of the contract. (Education Code 17475-17478)

(cf. 1431 - Waivers)

Use of Proceeds

***Note: Pursuant to Education Code 17462, the proceeds derived from the sale or lease of surplus property must be used for capital outlay or maintenance. However, proceeds from the sale or lease with an option to purchase may be deposited in the district's general fund when the Board and SAB determine that the district has no anticipated need for additional sites or building construction for the next 10 years and no major deferred maintenance requirements. Thus, districts may not apply to the state for new construction or modernization funding during that time period unless certain conditions specified in Education Code 17462 are satisfied. ***

****Note: In addition, Education Code 17462 requires that the proceeds be used for one-time expenditures and prohibits the use for ongoing expenditures. 2 CCR 1700 defines "ongoing expenditures" as costs paid by a district's general or special fund in support of salaries. However, 2 CCR 1700 creates an exception and authorizes the use of such proceeds, if approved by the SAB, for one-time funding to reduce a district's unfunded liability for other postemployment benefits (OPEBs) (i.e., medical, dental, vision, hearing, life insurance, long-term care, long-term disability, and other nonpension benefits for retired employees). For information about prefunding OPEBs and reporting the district's liability for OPEBs, see BP 3100 - Budget and AR 3460 - Financial Reports and Accountability. ***

The Superintendent or designee shall ensure that the proceeds from the sale, or lease with an option to purchase, of district surplus property are used in accordance with law. (Education Code 17462; 2 CCR 1700)

(cf. 3100 - Budget)
(cf. 3460 - Financial Reports and Accountability)

***Note: As amended by AB 86 (Ch. 48, Statutes of 2013), Education Code 17463.7 has extended, until January 1, 2016, the authority to use the proceeds from the sale of surplus real property, along with the proceeds from any personal property located on that real property, for any one-time general fund purpose. Districts that choose to exercise this authority will be ineligible for hardship funding from the SAB for five years after the proceeds are deposited. ***

****Note: Prior to exercising this authority, Education Code 17463.7 requires the Board to adopt a plan for expending the resources and to make specific certifications to the SAB, as specified below. Education Code 17463.7 contains additional requirements applicable to the sale of property purchased with proceeds from a local general obligation bond or revenue from

developer fees. ***

Pursuant to the authorization in Education Code 17463.7, the district may expend proceeds from the sale of surplus real property, along with the proceeds from any personal property located on that real property, for any one-time general fund purpose(s). Before the district exercises this authority: (Education Code 17463.7)

1. The Board shall submit documents to the SAB certifying that:

a. The district has no major deferred maintenance requirements not covered by existing capital outlay resources.

b. The sale of real property pursuant to Education Code 17463.7 does not violate the provisions of a local bond act.

(cf. 7214 - General Obligation Bonds)

c. The real property is not suitable to meet projected school construction needs for the next 10 years.

2. The Superintendent or designee shall present to the Board, at a regularly scheduled meeting, a plan for expending these one-time resources. The plan shall identify the source and use of the funds and shall describe the reasons that the expenditure shall not result in ongoing fiscal obligations for the district.

Legal Reference:
EDUCATION CODE
17219-17224 Acquisition of property not utilized as school site; nonuse payments; exemptions
17230-17234 Surplus property
17385 Conveyances to and from school districts
17387-17391 Advisory committees for use of excess school facilities
17400-17429 Leasing property
17430-17447 Leasing facilities
17453 Lease of surplus district property
17455-17484 Sale or lease of real property, especially:
17457.5 Offer to charter school
17462.3 State Allocation Board program to reclaim funds
17463.7 Proceeds for general fund purposes
17485-17500 Surplus school playground (Naylor Act)
17515-17526 Joint occupancy
17527-17535 Joint use of district facilities
33050 Request for waiver
38130-38139 Civic Center Act
GOVERNMENT CODE
54220-54232 Surplus land, especially:

54222 Offer to sell or lease property
54950-54963 Brown Act, especially:
54952 Legislative body, definition
PUBLIC RESOURCES CODE
21000-21177 California Environmental Quality Act
CODE OF REGULATIONS, TITLE 2
1700 Definitions related to surplus property
COURT DECISIONS
San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School District, (2006) 139 Cal.App. 4th 1356

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Closing a School Best Practices Guide
OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS
Unused Site Program Handbook, May 2008
WEB SITES
CSBA: http://www.csba.org
California Department of Education, School Facilities Planning Division: http://www.cde.ca.gov/ls/fa
Coalition for Adequate School Housing: http://www.cashnet.org
Office of Public School Construction: http://www.dgs.ca.gov/opsc

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CSBA Sample
Administrative Regulation
Financial Reports And Accountability

AR 3460
Business and Noninstructional Operations

Interim Reports

***Note: Education Code 42130 requires that the district issue two interim fiscal reports; see the accompanying Board policy for information about the use of these reports to certify whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. ***

Each interim fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

***Note: Interim reports must be based on the criteria and standards adopted by the State Board of Education (SBE) pursuant to Education Code 33127. These criteria and standards are specified in 5 CCR 15453-15464, as amended by Register 2013, No. 49, and address the areas listed below. As amended, 5 CCR 15453 and 15460 replace the standard for revenue limits with a standard for LCFF revenue beginning in the 2014-15 fiscal year. 5 CCR 15460 provides that projected LCFF revenue for the current fiscal year or any of the two subsequent fiscal years should not have changed by more than two percent since budget adoption. ***

The interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

(cf. 3100 - Budget)
(cf. 3220.1 - Lottery Funds)
(cf. 3300 - Expenditures and Purchases)
(cf. 3314 - Payment for Goods and Services)

The report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources,

projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

(cf. 3110 - Transfer of Funds)

Audit Report

***Note: Pursuant to Education Code 41020, each year the district is required to arrange for an independent audit of all the district's funds. The audit must be approved by the Governing Board and submitted to the County Superintendent of Schools, California Department of Education (CDE), and State Controller within specified timelines. See the accompanying Board policy. ***

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

***Note: The following paragraph is optional. Governmental Accounting Standards Board (GASB) Statement 34 contains requirements for the contents of the district's annual audited financial reports. ***

The Superintendent or designee shall provide the necessary financial records and cooperate with the auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

***Note: Pursuant to Education Code 41020, the audit must include an audit of income and expenditures for all district funds, as provided below. Additionally, AB 97 (Ch. 47, Statutes of 2013) amended Education Code 41020 to require that the audit include a determination of whether funds were expended in accordance with the district's local control and accountability plan (LCAP). Pursuant to Education Code 52061, as added by AB 97 and amended by SB 97 (Ch. 357, Statutes of 2013), the annual update to the LCAP must list expenditures for specific actions to be taken to achieve the goals in the LCAP, including expenditures for services to English learners, foster youth, and students eligible for free and reduced-price meals. See BP/AR 0460 - Local Control and Accountability Plan for requirements pertaining to the LCAP. ***

The audit shall include an audit of income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts and any other funds under the control or jurisdiction of the district, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3430 - Investing)
(cf. 3451 - Petty Cash Funds)

(cf. 3452 - Student Activity Funds)
(cf. 3551 - Food Service Operations/Cafeteria Fund)

***Note: The following optional paragraph is for use by districts that elect to participate in the school district of choice program (Education Code 48300-48316); see BP/AR 5117 - Interdistrict Attendance. Pursuant to Education Code 48301, any district that elects to participate in the school district of choice program must ensure that its annual financial audit includes a review of the district's compliance with program requirements to establish a random, unbiased process for student admittance and to provide appropriate and factually accurate parent/guardian communications. A summary of any audit exceptions found by the auditor must be included in reports to each geographically adjacent school district, the county office of education, CDE, and Department of Finance as required by Education Code 48313. ***

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

(cf. 5117 - Interdistrict Attendance)

***Note: Pursuant to 31 USC 7502, Office of Management and Budget (OMB) Circular A-133, and subsequent compliance supplements, whenever the district expends $500,000 or more in federal funds during a fiscal year, its audit of federal funds must be submitted to the federal audit clearinghouse designated by the OMB within the timelines specified below. Although submission of the report is often done by the auditor, it is the district's responsibility to ensure that it is submitted on time. ***

When required by federal law, specified records pertaining to the audit of federal funds received and expended by the district shall be transmitted to the federal clearinghouse designated by the federal Office of Management and Budget and shall be made available for public inspection. Such records shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the fiscal year, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide. (31 USC 7502)

***Note: Pursuant to Education Code 41344 and 41344.1, the district may appeal to the Education Audit Appeals Panel (EAAP) when an audit finding requires the district to repay an apportionment or pay a penalty. If the EAAP finds that there has been substantial compliance with the law, it may waive or reduce repayments or order other remedial measures to induce future compliance. ***

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

Fund Balance

***Note: The following optional section reflects GASB Statement 54, which addresses the manner in which fund balances in the general fund must be reported in external financial reports. Pursuant to GASB 54, the Board has sole authority to specify purposes of committed funds (item #3 below) and also must express, or delegate the authority to express, intended purposes of resources resulting in the assigned fund balance (item #4 below); see BP 3100 - Budget. ***

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact

2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law

3. Committed fund balance, including amounts constrained to specific purposes by the Board

4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose

5. Unassigned fund balance, including amounts that are available for any purpose

Negative Balance Report

***Note: When applicable, Education Code 42127.5 requires districts to report the reasons for a negative unrestricted fund balance or negative cash balance. "Unrestricted funds" are any funds that are not constrained by law to be spent on specific purposes and which therefore may be spent as the Board deems appropriate. Such funds may be reported in the committed fund balance, assigned fund balance, or unassigned fund balance as provided in items #3-5 in the section "Fund Balance" above. ***

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

program. Changes to the unfunded liabilities are disclosed at interim reporting periods pursuant to 5 CCR 15453 and 15464. These reports are included in the state's standardized account code structure software used to develop budget and interim reports. ***

****Note: CSBA's GASB 45 Solutions program provides access to qualified actuaries and consultants and a GASB 45-compliant trust to prefund future obligations. See CSBA's web site for further information. ***

****Note: The following optional section may be revised to reflect district practice and should be deleted by districts that do not provide OPEBs. ***

In accordance with GASB Statement 45, the district's financial statements shall report the annual expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

(cf. 4154/4254/4354 - Health and Welfare Benefits)
(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a public meeting of the Board. (Education Code 42140)

***Note: Pursuant to GASB 45, the district must arrange for an actuary to update the valuation of its OPEB obligations either every two years (for OPEB plans with a total membership of 200 or more) or every three years (for OPEB plans with fewer than 200 members). CDE correspondence dated February 26, 2007 indicates that districts with fewer than 100 plan members may use an alternative method that does not require the services of an actuary. The district may revise the following paragraph to reflect the district's circumstances. ***

The amount of the district's financial obligation for OPEBs shall be reevaluated every two or three years in accordance with GASB 45 depending on the number of members in the OPEB plan.

Workers' Compensation Claims Report

***Note: The following optional section is for use by districts that are self-insured for workers' compensation claims, either individually or as part of a joint powers agency. See BP 3100 - Budget for provisions related to funding the estimated accrued cost of workers' compensation claims. ***

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

Non-Voter-Approved Debt Report

***Note: The following section addresses notices regarding the issuance of revenue bonds, certificates of participation, and other non-voter-approved debts. Pursuant to Education Code 17150 and 17150.1, the County Superintendent and county auditor may, within 15 days of receiving these notices from the district, comment publicly to the Board regarding the capability of the district to repay the debt obligation.

Pursuant to Education Code 42133, a district that has a qualified or negative certification in any fiscal year cannot issue non-voter-approved debt in that fiscal year or in the next fiscal year unless the County Superintendent determines that the district's repayment of the debt is probable. ***

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

(cf. 7214 - General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

Other Postemployment Benefits Report (GASB 45)

***Note: GASB Statement 45 contains reporting requirements pertaining to "other postemployment benefits" (OPEBs) (i.e., medical, dental, vision, hearing, life insurance, long-term care, long-term disability, and other nonpension benefits for retired employees). Under GASB 45, the district must report OPEBs as a current expense during the working years of an employee, calculated by an actuary using one of six specified actuarial cost methods. In addition, to the extent that the OPEBs are not prefunded in a designated fund or irrevocable trust, they must be reported as a liability on the district's financial statements. The decision of whether to prefund the benefits, and by how much, is at the Board's discretion; see BP 3100 - Budget. ***

****Note: The SBE's criteria and standards for budget adoption (5 CCR 15440-15451) require districts to estimate unfunded OPEBs as well as the unfunded portion of any self-insured benefits

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CSBA Sample
Board Policy
Tobacco-Free Schools

BP 3513.3
Business and Noninstructional Operations

***Note: Health and Safety Code 104420 mandates districts receiving Tobacco-Use Prevention Education (TUPE) funds to adopt a tobacco-free schools policy that prohibits the use of tobacco anytime, anywhere in district-owned or leased buildings, on district property, and in district vehicles. Such districts must certify compliance with this requirement by submitting a California Department of Education (CDE) certification form and supporting documentation to the county office of education's TUPE coordinator by July 1 in order to apply for TUPE funding for that fiscal year. The certification process also requires submission of the district's written policy and enforcement procedures; see the accompanying administrative regulation for enforcement procedures. ***

****Note: At their discretion, districts that do not receive TUPE funds may modify this policy to limit the prohibition against smoking to only enclosed spaces, pursuant to Labor Code 6404.5 and 20 USC 6083. ***

The Governing Board recognizes that smoking and other uses of tobacco and nicotine products constitute a serious public health hazard and are inconsistent with district goals to provide a healthy environment for students and staff.

(cf. 3514 - Environmental Safety)
(cf. 4159/4259/4359 - Employee Assistance Programs)
(cf. 5030 - Student Wellness)
(cf. 5131.62 - Tobacco)
(cf. 5141.23 - Asthma Management)
(cf. 6142.8 - Comprehensive Health Education)
(cf. 6143 - Courses of Study)

The Board prohibits the use of tobacco products at any time in district-owned or leased buildings, on district property, and in district vehicles. (Health and Safety Code 104420; Labor Code 6404.5; 20 USC 6083)

This prohibition applies to all employees, students, and visitors at any school-sponsored instructional program, activity, or athletic event held on or off district property. Any written joint use agreement governing community use of district facilities or grounds shall include notice of the district's tobacco-free schools policy and consequences for violations of the policy.

(cf. 1330 - Use of School Facilities)
(cf. 1330.1 - Joint Use Agreements)

***Note: State law does not define "tobacco products" for purposes of the district's tobacco-free schools policy. The CDE's web site recommends that a district's policy define "tobacco products" to include products containing tobacco or nicotine, including nicotine delivery devices such as electronic cigarettes, electronic hookah, and other vapor-emitting devices. ***

The products prohibited include any product containing tobacco or nicotine, including, but not limited to, cigarettes, cigars, miniature cigars, smokeless tobacco, snuff, chew, clove cigarettes, betel, electronic cigarettes, electronic hookahs, and other vapor-emitting devices, with or without nicotine content, that mimic the use of tobacco products.

This policy does not prohibit the use or possession of prescription products and other cessation aids that have been approved by the U.S. Department of Health and Human Services, Food and Drug Administration, such as nicotine patch or gum.

Smoking or use of any tobacco-related product or disposal of any tobacco-related waste is prohibited within 25 feet of any playground, except on a public sidewalk located within 25 feet of the playground. In addition, any form of intimidation, threat, or retaliation against a person for attempting to enforce this policy is prohibited. (Health and Safety Code 104495)

Legal Reference:
EDUCATION CODE
48900 Grounds for suspension/expulsion
48901 Prohibition against tobacco use by students
HEALTH AND SAFETY CODE
39002 Control of air pollution from nonvehicular sources
104350-104495 Tobacco use prevention, especially:
104495 Prohibition of smoking and tobacco waste on playgrounds
119405 Unlawful to sell or furnish electronic cigarettes to minors
LABOR CODE
3300 Employer, definition
6304 Safe and healthful workplace
6404.5 Occupational safety and health; use of tobacco products
UNITED STATES CODE, TITLE 20
6083 Nonsmoking policy for children's services
7100-7117 Safe and Drug Free Schools and Communities Act
CODE OF FEDERAL REGULATIONS, TITLE 21
1140.1-1140.34 Unlawful sale of cigarettes and smokeless tobacco to minors
PERB RULINGS
Eureka Teachers Assn. v. Eureka City School District (1992) PERB Order #955 (16 PERC 23168)
CSEA #506 and Associated Teachers of Metropolitan Riverside v. Riverside Unified School District (1989) PERB Order #750 (13 PERC 20147)

Management Resources:
WEB SITES
California Department of Education, Alcohol, Tobacco and Other Drug Prevention:
http://www.cde.ca.gov/ls/he/at
California Department of Education, Tobacco-Free School District Certification:
http://www.cde.ca.gov/ls/he/at/tobaccofreecert.asp
California Department of Public Health, Tobacco Control:
http://www.cdph.ca.gov/programs/tobacco
Occupational Safety and Health Standards Board: http://www.dir.ca.gov/OSHSB/oshsb.html
U.S. Environmental Protection Agency: http://www.epa.gov

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When/Whom to Notify: Prior to beginning employment
Legal Code: Government Code 3102
Board Policy/Administrative Regulation #: AR 4112.3/4212.3/4312.3
Subject: Oath or affirmation of allegiance required of public employees

When/Whom to Notify: To all employees
Legal Code: Government Code 8355; 41 USC 8102
Board Policy/Administrative Regulation #: BP 4020, BP 4159/4259/4359
Subject: District's drug- and alcohol-free workplace; actions that will be taken if violated; available employee assistance programs

When/Whom to Notify: Upon placement of automated external defibrillator (AED) in school, and annually thereafter
Legal Code: Health and Safety Code 1797.796
Board Policy/Administrative Regulation #: AR 5141
Subject: Proper use of AED; location of all AEDs on campus

When/Whom to Notify: To all employees, if the district receives Tobacco-Use Prevention Education funds
Legal Code: Health and Safety Code 104420
Board Policy/Administrative Regulation #: AR 3513.3
Subject: District's tobacco-free schools policy and enforcement procedures

When/Whom to Notify: Annually to all employees
Legal Code: Health and Safety Code 120875, 120880
Board Policy/Administrative Regulation #: AR 4119.43/4219.43/4319.43
Subject: AIDS and hepatitis B, including methods to prevent exposure

When/Whom to Notify: To covered employees and former employees
Legal Code: Labor Cod e2800.2
Board Policy/Administrative Regulation #: AR 4154/4254/4354
Subject: Availability of COBRA/Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage

When/Whom to Notify: Upon employment or by end of first pay period
Legal Code: Labor Code 3551
Board Policy/Administrative Regulation #: BP 4157.1/4257.1/4357.1
Subject: Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor

When/Whom to Notify: Prior to beginning employment
Legal Code: Penal Code 11165.7, 11166.5
Board Policy/Administrative Regulation #: AR 5141.4
Subject: Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law

CSBA Sample

Exhibit

Employee Notifications

E 4112.9
Personnel

Note: The following exhibit lists notices which the law requires be provided to employees. Unless otherwise indicated, code numbers below refer to Education Code sections.

I. To All Employees

When/Whom to Notify: At the beginning of school year or upon employment
Legal Code: Education Code 231.5, Government Code 12950, 2 CCR 11023
Board Policy/Administrative Regulation #: AR 4119.11/4219.11/4319.11
Subject: The district's policy on sexual harassment, legal remedies, complaints

When/Whom to Notify: Annually to all employees
Legal Code: Education Code 17612
Board Policy/Administrative Regulation #: AR 3514.2
Subject: Use of pesticide product, active ingredients, Internet address to access information

When/Whom to Notify: To all employees, prior to implementing year-round schedule
Legal Code: Education Code 37616
Board Policy/Administrative Regulation #: AR 6112
Subject: Public hearing on year-round program

When/Whom to Notify: To all employees, prior to implementing block schedule
Legal Code: Education Code 46162
Board Policy/Administrative Regulation #: AR 6112
Subject: Public hearing on block schedule

When/Whom to Notify: Annually to all employees
Legal Code: 49013; 5 CCR 4622
Board Policy/Administrative Regulation #: AR 1312.3 BP 3260
Subject: Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan

When/Whom to Notify: To all employees
Legal Code: Government Code 1126
Board Policy/Administrative Regulation #: BP 4136/4236/4336
Subject: Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal

When/Whom to Notify: Upon employment, and when employee goes on leave for specified reasons
Legal Code: Unemployment Insurance Code 2613
Board Policy/Administrative Regulation #: AR 4154/4254/4354
Subject: Disability insurance rights and benefits

When/Whom to Notify: To all employees via employee handbook, or to each new employee
Legal Code: 2 CCR 11096, 29 CFR 825.300
Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8
Subject: Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA); obligation to provide 30 days' notice of need for leave when possible

When/Whom to Notify: To all employees and job applicants
Legal Code: 34 CFR 104.8, 106.9
Board Policy/Administrative Regulation #: BP 0410, BP 4030
Subject: District's policy on nondiscrimination and related complaint procedures

When/Whom to Notify: Annually to all employees
Legal Code: 40 CFR 763.84, 763.93
Board Policy/Administrative Regulation #: AR 3514
Subject: Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress

II. To Certificated Employees

When/Whom to Notify: To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire
Legal Code: Education Code 22455.5
Board Policy/Administrative Regulation #: AR 4121
Subject: Criteria for membership in retirement system; right to elect membership at any time

When/Whom to Notify: Upon employment of a retired certificated individual
Legal Code: Education Code 22461
Board Policy/Administrative Regulation #: AR 4117.14/4317.14
Subject: Postretirement earnings limitation or employment restriction

When/Whom to Notify: To certificated employees
Legal Code: Education Code 35171
Board Policy/Administrative Regulation #: AR 4115, BP 4315
Subject: District regulations related to performance evaluations

When/Whom to Notify: 30 days before last day of school year for instructional staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated
Legal Code: Education Code 44663
Board Policy/Administrative Regulation #: AR 4115

Subject: Copy of employee's evaluation

When/Whom to Notify: To a certificated employee with unsatisfactory evaluation
Legal Code: Education Code 44664
Board Policy/Administrative Regulation #: AR 4115
Subject: Notice and description of the unsatisfactory performance

When/Whom to Notify: By May 30, if district elects to issue reemployment notices to certificated employees
Legal Code: Education Code 44842
Board Policy/Administrative Regulation #: AR 4112.1
Subject: Request to notify district of intent to remain in service for the following school year; copy of law

When/Whom to Notify: To certificated employees upon employment
Legal Code: Education Code 44916
Board Policy/Administrative Regulation #: AR 4112.1, AR 4121
Subject: Employment status and salary

When/Whom to Notify: To probationary employees in district with ADA of 250 or more, by March 15 of employee's second consecutive year of employment
Legal Code: Education Code 44929.21
Board Policy/Administrative Regulation #: AR 4117.6
Subject: Whether or not employee is reelected for next school year

When/Whom to Notify: When certificated employee is subject to disciplinary action for cause
Legal Code: Education Code 44934
Board Policy/Administrative Regulation #: AR 4117.4, AR 4118
Subject: Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice

When/Whom to Notify: To certificated employee charged with unprofessional conduct
Legal Code: Education Code 44938
Board Policy/Administrative Regulation #: AR 4118
Subject: Notice of deficiency and opportunity to correct

When/Whom to Notify: To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings
Legal Code: Education Code 44940.5
Board Policy/Administrative Regulation #: AR 4118
Subject: Notice of intent to dismiss 30 days from notice

When/Whom to Notify: To probationary employees 30 days prior to dismissal, or not later than March 15 for second- year probationary employees
Legal Code: Education Code 44948.3
Board Policy/Administrative Regulation #: AR 4117.4

Subject: Reasons for dismissal and opportunity to appeal

When/Whom to Notify: To probationary employees in districts with less than 250 ADA, before notice of nonreelection but no later than March 15, with final notice by May 15
Legal Code: Education Code 44948.5
Board Policy/Administrative Regulation #: AR 4117.4
Subject: Recommendation of nonreelection notice for reason other than personnel reduction; statement of reasons upon request

When/Whom to Notify: By March 15 when necessary to reduce certificated personnel, with final notice by May 15
Legal Code: Education Code 44949, 44955
Board Policy/Administrative Regulation #: BP 4117.3
Subject: Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination

When/Whom to Notify: On or before June 30, to temporary employee who served 75 percent of school year but will be released
Legal Code: Education Code 44954
Board Policy/Administrative Regulation #: BP 4121
Subject: District's decision not to reelect employee for following school year

When/Whom to Notify: To teacher, when student engages in or is reasonably suspected of specified acts
Legal Code: Education Code 49079
Board Policy/Administrative Regulation #: AR 4158/4258/4358
Subject: Student has committed specified act that constitutes ground for suspension or expulsion

When/Whom to Notify: To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending
Legal Code: 5 CCR 80303
Board Policy/Administrative Regulation #: AR 4117.7/4317.7
Subject: Contents of state regulation re: report to Commission on Teacher Credentialing

III. To Classified Employees

When/Whom to Notify: To teachers when school is identified for Title I program improvement restructuring
Legal Code: 20 USC 6316
Board Policy/Administrative Regulation #: AR 0520.2
Subject: School identified for restructuring opportunity to comment and participate

When/Whom to Notify: To classified employee charged with mandatory leave of absence offense, in merit system district
Legal Code: Education Code 44940.5
Board Policy/Administrative Regulation #: AR 4218

Subject: Notice of intent to dismiss in 30 days

When/Whom to Notify: When classified employee is subject to disciplinary action for cause, in nonmerit district
Legal Code: Education Code 45113
Board Policy/Administrative Regulation #: AR 4218
Subject: Notice of charges, procedures, and employee rights

When/Whom to Notify: To classified employees, at least 60 days prior to layoff, or by April 29 if specially funded program is expiring at end of school year
Legal Code: Education Code 45117
Board Policy/Administrative Regulation #: AR 4217.3
Subject: Notice of layoff and reemployment rights

When/Whom to Notify: To classified employees upon employment and upon each change in classification
Legal Code: Education Code 45169
Board Policy/Administrative Regulation #: AR 4212
Subject: Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek

When/Whom to Notify: To classified permanent employee whose leave is exhausted
Legal Code: Education Code 45192, 45195
Board Policy/Administrative Regulation #: AR 4261.1, AR 4261.11
Subject: Exhaustion of leave, opportunity to request additional leave

When/Whom to Notify: To school bus drivers and school activity bus drivers prior to expiration of specified documents
Legal Code: 13 CCR 1234
Board Policy/Administrative Regulation #: AR 3542
Subject: Expiration date of driver's license, driver's certificate and medical certificate need to be renewed

When/Whom to Notify: To school bus drivers and school activity bus drivers upon employment and at least one per year thereafter
Legal Code: 13 CCR 2480
Board Policy/Administrative Regulation #: AR 3542
Subject: Limitations on vehicle idling; consequences of not complying

When/Whom to Notify: To school bus drivers, prior to district drug testing program and thereafter upon employment
Legal Code: 49 CFR 382.601
Board Policy/Administrative Regulation #: BP 4112.42/4212.42/4312.42
Subject: Explanation of federal requirements for drug testing program and district's policy

IV. To Administrative/Supervisory Personnel

When/Whom to Notify: To deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract
Legal Code: Education Code 35031
Board Policy/Administrative Regulation #: BP 4312.1
Subject: Decision not to reelect or reemploy upon expiration of contract or term

When/Whom to Notify: Upon request by administrative or supervisory employee transferred to teaching position
Legal Code: Education Code 44896
Board Policy/Administrative Regulation #: AR 4313.2
Subject: Statement of the reasons for the release or reassignment

V. To Individual Employees Under Special Circumstances

When/Whom to Notify: By March 15 to employee who may be released/reassigned the following school year
Legal Code: Education Code 44951
Board Policy/Administrative Regulation #: AR 4313.2
Subject: Notice that employee may be released or reassigned the following school year

When/Whom to Notify: Prior to placing derogatory information in personnel file
Legal Code: Education Code 44031
Board Policy/Administrative Regulation #: AR 4112.6/4212.6/4312.6
Subject: Notice of derogatory information, opportunity to review and comment

When/Whom to Notify: 24 hours before Board meets in closed session to hear complaints or charges against employee
Legal Code: Government Code 54957
Board Policy/Administrative Regulation #: BB 9321
Subject: Employee's right to have complaints/charges heard in open session

When/Whom to Notify: Notice or training to employee with access to confidential information
Legal Code: Government Code 54963
Board Policy/Administrative Regulation #: BP 4119.23/4219.23/4319.23
Subject: Law prohibiting disclosure of confidential information obtained in closed session

When/Whom to Notify: Within one day of work-related injury or victimization of crime at workplace
Legal Code: Labor Code 3553, 5401
Board Policy/Administrative Regulation #: BP 4157.1/4257.1/4357.1
Subject: Potential eligibility for workers' compensation benefits, claim form

When/Whom to Notify: Within five days of employee's request for family care and medical leave

Legal Code: 2 CCR 11049, 29 CFR 825.300
Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8
Subject: Whether or not employee is eligible for FMLA leave

When/Whom to Notify: To any employee with exposure to bloodborne pathogens, upon initial employment and at least annually thereafter
Legal Code: 8 CCR 3204, 5193
Board Policy/Administrative Regulation #: AR 4119.42/4219.42/4319.42
Subject: The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records

When/Whom to Notify: To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation
Legal Code: 8 CCR 5191
Board Policy/Administrative Regulation #: AR 3514.1
Subject: Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material

When/Whom to Notify: To any employee who may be exposed to hazardous substance in the work area, upon initial assignment and when new hazard is introduced into work area
Legal Code: 8 CCR 5194
Board Policy/Administrative Regulation #: AR 3514.1
Subject: Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights

When/Whom to Notify: To employee eligible for military leave
Legal Code: 38 USC 4334
Board Policy/Administrative Regulation #: AR 4161.5/4261.5/4361.5
Subject: Notice of rights, benefits, and obligations under military leave

When/Whom to Notify: Whenever notice of eligibility for FMLA is provided to employee
Legal Code: 29 CFR 825.300
Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8
Subject: Rights and responsibilities re: use of FMLA; consequence of failure to meet obligations

When/Whom to Notify: Within five days of receiving information to determine if leave qualifies for FMLA
Legal Code: 29 CFR 825.300
Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8
Subject: Designation of leave as FMLA or non-FMLA; any requirement to use paid leave; any requirement for fitness- for-duty certification; any subsequent changes in designation notice

Revised: April 2014

CSBA Sample
Administrative Regulation
Postretirement Employment

AR 4117.14
Personnel

***Note: The following optional administrative regulation addresses postretirement employment restrictions and benefits which are applicable by law when retired members of the California State Teachers' Retirement System (CalSTRS) are hired by the district after their retirement. ***

When necessary, the Governing Board may hire a qualified retired certificated individual who possesses the knowledge and experience needed to perform creditable service for the district as an employee, the employee of a third party, or an independent contractor/consultant, provided that all applicable restrictions specified by the California State Teachers' Retirement System (CalSTRS) are met. Applicable CalSTRS restrictions include, but are not limited to, a requirement that a retired member be paid compensation comparable to that for active employees for comparable duties and prohibitions against the hiring of a retired member within 180 days of his/her retirement and for the classified service, except as an aide pursuant to Education Code 45134. Additional restrictions and rules may apply to other employment situations, such as when CalSTRS retired members are employed as employees of third parties, independent contractors, or consultants. The Superintendent or designee should consult legal counsel when dealing with such employment situations. (Education Code 22119.5, 22164.5, 24214, 24214.5)

(cf. 3600 - Consultants)
(cf. 4111/4211/4311 - Recruitment and Selection)
(cf. 4112 - Appointment and Conditions of Employment)

Any retired member of the defined benefit program of CalSTRS who is hired by the district to perform retired member activities as defined pursuant to Education Code 22164.5 shall be paid at an annualized rate of pay that shall not be below the minimum or exceed the maximum paid to other district employees performing comparable duties. However, such a retired individual shall not make contributions to the CalSTRS retirement fund or accrue service credit based on compensation earned from the retired member activity. (Education Code 24214)

***Note: Pursuant to Education Code 24214.5, retired CalSTRS members may be hired to perform work that would normally accrue service credit in CalSTRS (creditable service) as long as the work commences more than 180 days after the member's retirement. Such retired individuals are allowed to receive compensation for services rendered without reduction in their retirement allowance if the compensation does not exceed the CalSTRS earnings limit. However, a retired CalSTRS member may be exempted from the 180-day waiting period if he/she has attained the normal retirement age and certain other conditions are met, as listed in items #1-6

below. Even if a retired individual is exempted from the 180-day waiting period, he/she shall still be subject to the postretirement compensation limitation specified in Education Code 24214. ***

No retired member of the CalSTRS defined benefit program shall be hired by the district for at least 180 calendar days after his/her retirement from service, unless he/she has attained the normal retirement age and qualifies for an exemption to the 180-day waiting period. To seek this exemption, the Board shall, during the open session of a Board meeting, adopt a resolution which shall include the following information and findings: (Education Code 24214.5)

1. A statement expressing the Board's intent to seek an exemption to the 180-day waiting period

2. A description of the nature of the employment of the retiree

3. A finding that the retiree has reached the normal retirement age

4. A finding that the appointment of the retiree is necessary to fill a critically needed position before the 180-day waiting period has passed

***Note: Education Code 24214.5 requires a finding that the retired individual did not receive additional service credit or a financial inducement to retire, as provided in item #5 below. Pursuant to Education Code 24214.5, as amended by AB 1381 (Ch. 559, Statutes of 2013), "financial inducement to retire" is defined broadly and includes any form of compensation or other payment paid to a retired member directly or indirectly by "any public employer," not just the district needing to employ the retired member. ***

5. A finding that the retired individual did not receive additional service credit pursuant to Education Code 22714 or 22715 or any financial inducement to retire. Financial inducement to retire shall include, but is not limited to, cash or any form of compensation or other payment directly or indirectly paid by any public employer to the retired individual before or after his/her retirement, if the individual retires for service on or before a specific date or range of dates established by the public employer on or before the date the inducement is offered

6. A finding that the retired individual's termination of employment with the district is not the basis for the need to acquire the services of the retired individual

The resolution shall not be adopted through the Board's consent agenda. (Education Code 24214.5)

(cf. 9320 - Meetings and Notices)

When employing a retired individual who is eligible for exemption from the 180-day waiting period, the Superintendent or designee shall submit all required documentation to substantiate eligibility for the exemption to CalSTRS before the retired member begins performing any retired member activities. The Superintendent or designee may contact

CalSTRS to request information as to whether the retired member qualifies for the exemption after 30 days of submitting the required documentation to CalSTRS. (Education Code 24214.5)

***Note: Special rules apply to the hiring of an individual receiving a CalSTRS disability allowance and the district should consult CalSTRS and legal counsel prior to employing any such disability allowance recipient. ***

Postretirement Compensation Limitation, Notice, and Report

***Note: Pursuant to Education Code 22461, as amended by AB 1379 (Ch. 558, Statutes of 2013), a district is required to notify retired individuals of the employment restrictions and the CalSTRS postretirement compensation limitation as specified in the following section. However, the statute expressly states that it does not impose liability upon the district for any amount paid in excess of the limitation or for failing to inform the retired individual that continuation of service would exceed the limitation. ***

All CalSTRS retirees performing creditable service for the district shall be subject to the applicable CalSTRS earnings limit. Monies earned in excess of the limit may subject the CalSTRS retiree to a reduction in his/her retirement allowance. Compensation subject to the earnings limitation includes, but is not limited to, salary or wages, deferred compensation plans, purchase of an annuity contract, tax-deferred retirement plan or insurance program, and other plans or contributions when the cost is covered by a district. (Education Code 22119.5, 22164.5, 24214)

Whenever the district retains the services of a CalSTRS retiree as a district employee, employee of a third party, or an independent contractor, the Superintendent or designee shall: (Education Code 22461, 24214)

1. Advise the retired individual of the postretirement earnings limitation or employment restriction set forth in Education Code 22714, 24214, or 24214.5 or any other applicable law

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

2. Maintain accurate records of the retired individual's compensation and report it monthly to CalSTRS and the individual, regardless of the method of payment or the fund from which the payments are made

***Note: Pursuant to 5 CCR 27000-27009, CalSTRS has the authority to impose penalties on employers for late reporting of retired members' contributions. However, since retirees no longer contribute to CalSTRS, the penalties may be inapplicable. ***

Legal Reference:
EDUCATION CODE

22119.5 Creditable service, definition
22131 Employer; employing agency, definition
22164.5 Retired member activities, definition
22461 Notice of earnings limitation
22714 Encouragement of retirement
22715 Additional service credit
22716 Unpaid services
24214 Creditable service by retiree
24214.5 Postretirement compensation limit; members below normal retirement age
26113 Creditable service, definition
35046 Consultancy contracts
44830 Employment of certificated employees
44830.3 Employment of district interns
44929 Service credit under STRS; additional two years
44929.1 2+2 service and year credit option under STRS
45134 Age limits
CODE OF REGULATIONS, TITLE 5
27000-27009 Penalties and interests for late remittances and late and unacceptable reporting by employers

Management Resources:
WEB SITES
California State Teachers' Retirement System: http://www.calstrs.com

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CSBA Sample
Administrative Regulation
Employment Status Reports

AR 4117.7
Personnel

***Note: Education Code 44030.5 and 44242.5, as added and amended by AB 449 (Ch. 232, Statutes of 2013), and 5 CCR 80303, as amended by Register 2014, No. 14, require the Superintendent to make a report to the Commission on Teacher Credentialing (CTC) when the employment status of a certificated employee has been changed as a result of alleged misconduct or while an allegation of misconduct is pending. Upon notification by the district or other specified agencies, the CTC may conduct a review and take an adverse action against the certificated employee, including, but not limited to, suspension or revocation of the credential. ***

****Note: Pursuant to 5 CCR 80303, the report must be made regardless of any proposed or actual agreement, settlement, or stipulation between the district and the employee not to make such a report. The report must also be made if the allegations are withdrawn in consideration of the employee's resignation, retirement, or other failure to contest the truth of the allegations. ***

****Note: Pursuant to Education Code 44030.5 and 5 CCR 80303, as amended, the Superintendent's failure to make the report of the change in employment status or to notify the affected employee of the contents of 5 CCR 80303 would be considered unprofessional conduct and, if it is determined that the Superintendent refused or willfully neglected to make the report, he/she may be found guilty of a misdemeanor and fined. ***

The Superintendent shall report to the Commission on Teacher Credentialing (CTC) any change in the employment status of a certificated employee who, while working in a position requiring a credential and as a result of an allegation of misconduct or while an allegation of misconduct is pending: (Education Code 44030.5, 44242.5; 5 CCR 80303)

1. Is dismissed or nonreelected

(cf. 4116 - Probationary/Permanent Status)
(cf. 4117.4 - Dismissal)
(cf. 4117.6 - Decision Not to Rehire)

2. Resigns

(cf. 4117.2 - Resignation)

3. Is suspended or placed on unpaid administrative leave for more than 10 days as a final adverse employment action

(cf. 4118 - Suspension/Disciplinary Action)

4. Retires

5. Is otherwise terminated by a decision not to employ or reemploy

(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 5141.4 - Child Abuse Prevention and Reporting)

***Note: Pursuant to Education Code 44030.5 and 44242.5, as added and amended by AB 449 (Ch. 232, Statutes of 2013), a change in employment status due solely to unsatisfactory performance or a reduction in force does not require a report to the CTC. ***

This report is not required when the change in employment status is due solely to unsatisfactory performance pursuant to Education Code 44932 or a reduction in force pursuant to Education Code 44955-44958. (Education Code 44030.5, 44242.5; 5 CCR 80303)

(cf. 4115 - Evaluation/Supervision)
(cf. 4117.3 - Personnel Reduction)

***Note: Education Code 44030.5 requires the Superintendent to submit the report to the CTC within 30 days of the change in employment status. 5 CCR 80303, as amended by Register 2014, No. 14, requires the CTC to acknowledge receipt of the report within 30 days of receipt. ***

****Note: 5 CCR 80303, as amended, describes the contents that must be included in the report. The report should be made using a notification form available on the CTC's web site and attaching relevant documents, evidence, and materials related to the district's investigation of the misconduct. ***

When required, the report of a change in employment status shall be submitted not later than 30 days after the employment action. The report shall be made using a form provided by the CTC and shall include all known information about each alleged act of misconduct by the employee. The report shall contain the name and current address of the certificated employee, name of the district, last school or district assignment, an explanation of the allegation of misconduct or pending allegation of misconduct, current contact information for all persons who may have information relating to the alleged misconduct, and any and all documentation related to the case. (Education Code 44030.5; 5 CCR 80303)

Upon a change in employment status as a result of alleged misconduct or while an allegation of misconduct is pending, the Superintendent shall, in writing, inform the employee of the contents of 5 CCR 80303. (5 CCR 80303)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Additional Reports of Employee Misconduct

***Note: Notification forms for the reports specified in items #1-2 below are available on the CTC's web site. ***

The Superintendent or designee shall submit a report to the CTC, using a form provided by the CTC and attaching all relevant documents, whenever:

***Note: Pursuant to Education Code 44940, the district must notify the CTC when an employee has been charged in court with a "mandatory leave of absence offense," defined as a sex or drug offense specified in Education Code 44940. Also see BP/AR 4118 - Suspension/Disciplinary Action. Upon receiving notification from the district regarding any such offense, the CTC will automatically suspend the employee's credential. Education Code 44423.5 also requires the CTC to suspend an individual's credential upon receiving notice that another state has taken final action to revoke the individual's credential. ***

1. An employee, by complaint, information, or indictment filed in court, is charged with a "mandatory leave of absence offense," defined as a sex or drug offense specified in Education Code 44940. (Education Code 44242.5, 44940, 44940.5)

Not later than 10 days after receipt of such a complaint, information, or indictment regarding an employee, the Superintendent or designee shall forward a copy of the received documents to the CTC. In addition, he/she shall report to the CTC any action taken in connection with extending the employee's mandatory leave beyond the initial period. (Education Code 44940, 44940.5)

***Note: According to the CTC's notification form, submission of this notification to the CTC does not relieve the district of the obligation to also submit an employment status report of the same misconduct when the district takes disciplinary action resulting in a change in employment status. ***

If the offense results in a change in employment status, the Superintendent shall submit an employment status report in addition to the report of the mandatory leave of absence offense.

2. An employee refuses, without good cause, to fulfill a valid employment contract, or departs from district service without the consent of the Superintendent or Governing Board. (Education Code 44242.5, 44420)

***Note: Education Code 44242.5 gives the CTC authority to review any of the violations described in items #1-3 below upon receiving notice from a district. Since the law does not require districts to report these violations to the CTC, the district should revise the following list to identify the types of violations that it will report and then ensure consistent implementation. ***

As appropriate, the Superintendent or designee also shall notify the CTC of any of the following:

***Note: Pursuant to Education Code 44242.5, the CTC will not consider action on the basis of alleged sexual misconduct (item #1 below) unless there is evidence in the form of a written or oral declaration under penalty of perjury that confirms the personal knowledge of the declarant regarding the acts alleged to constitute misconduct. ***

1. A complaint filed with the district regarding a certificated employee's alleged sexual misconduct (Education Code 44242.5)

The notice to the CTC shall contain all of the following information: (5 CCR 80304)

a. Name of the employee alleged to have engaged in the sexual misconduct

b. Name, age, and address of each victim of the alleged sexual misconduct

c. A summary of all information known to the district regarding the alleged sexual misconduct

d. A summary of the action, if any, taken at the district level in response to the complaint of sexual misconduct

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
(cf. 5145.7 - Sexual Harassment)

2. An employee's knowing and willful use of school records of student data in connection with, or in implicit or explicit attempts to recruit a student to be a customer for, any business owned by the certificated employee or in which the certificated employee is an employee (Education Code 44242.5, 44421.1)

(cf. 5125 - Student Records)

3. An employee's knowing and willful reporting of false fiscal expenditure data relative to the conduct of any educational program (Education Code 44242.5, 44421.5)

4. An employee's subversion or attempt to subvert any licensing examination or the administration of an examination (Education Code 44242.5, 44439)

Legal Reference:
EDUCATION CODE
44009 Conviction of specified crimes
44010 Sex offense, definitions
44011 Controlled substance offense, definitions
44030.5 Employment status reports
44225 Powers and duties of the CTC
44242.5 Reports and review of alleged misconduct

44420-44440 Adverse actions by CTC against credential holder
44932 Causes for dismissal
44940 Sex offenses and narcotic offenses; compulsory leave of absence
44940.5 Compulsory leave of absence
44955-44958 Reduction in force
CODE OF REGULATIONS, TITLE 5
80303 Reports of change in employment status, alleged misconduct
80304 Notice of sexual misconduct

Management Resources:
COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS
California's Laws and Rules Pertaining to the Discipline of Professional Certificated Personnel, 2013
WEB SITES
CSBA: http://www.csba.org
Commission on Teacher Credentialing: http://www.ctc.ca.gov

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CSBA Sample
Board Policy
Tobacco

BP 5131.62
Students

***Note: The following optional policy may be revised to reflect district practice. Education Code 48901 requires any district maintaining a high school to take all steps deemed practical to discourage high school students from smoking. Tobacco-use prevention resources generally encourage prevention efforts to begin as early as possible, including in the middle or elementary grades. ***

****Note: The state's Tobacco-Use Prevention Education (TUPE) competitive grant program for grades 6-12 (Health and Safety Code 104350-104495) provides support for local tobacco-use prevention and intervention programs. ***

The Governing Board recognizes the serious health risks presented by tobacco use and desires to ensure that, through adoption of consistent policies, district students are made aware of those risks and, to the extent possible, protected from them. The Superintendent or designee shall establish a coordinated school health system which includes a comprehensive behavioral health education component that teaches students the knowledge, skills, and attitudes they need in order to lead healthy lives and avoid high-risk behaviors, such as tobacco use.

(cf. 5141.23 - Asthma Management)

The Superintendent or designee shall provide prevention, intervention, and cessation education, information, activities, and/or referrals to district students and shall ensure consistent enforcement of district policies prohibiting student possession and use of tobacco products.

Prohibition Against Tobacco Use

***Note: Education Code 48900 and 48901 prohibit students from possessing, smoking, or using tobacco on school grounds, as provided in the following paragraph. Pursuant to Education Code 48900, students who violate this prohibition may be subject to discipline, including suspension or expulsion. However, pursuant to Education Code 48900.5, it is recommended that other means of correction that address the student's conduct be implemented instead of suspension or expulsion; see the section "Intervention/Cessation Services" below and AR 5144 - Discipline. In addition, Health and Safety Code 104420 mandates that any district receiving funding through the TUPE program adopt and enforce a tobacco-free schools policy which prohibits the use of tobacco products in district buildings, on district property, and in district vehicles by any person at any time; see BP 3513.3 - Tobacco-Free Schools for language implementing this mandate. ***

Students shall not possess, smoke, or use tobacco or any product containing tobacco or nicotine

while on campus, while attending school-sponsored activities, or while under the supervision and control of district employees. Prohibited products include, but are not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. (Education Code 48900, 48901)

(cf. 3513.3 - Tobacco-Free Schools)
(cf. 5131 - Conduct)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

***Note: Although state law does not define "tobacco products," the California Department of Education (CDE) recommends that districts define "tobacco products" to include electronic cigarettes, electronic hookahs, and other vapor-emitting devices. According to the CDE, districts are increasingly reporting student possession of these nicotine delivery devices for purposes of prohibited drug use (i.e., as drug paraphernalia). ***

Students' possession or use of electronic cigarettes, electronic hookahs, and other vapor-emitting devices, with or without nicotine content, that mimic the use of tobacco products is also prohibited.

These prohibitions do not apply to a student's possession or use of his/her own prescription products. However, student possession or use of prescription products in school shall be subject to the district's policy and regulation for addressing the administration of medications on campus. (Education Code 48900)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

Prevention Instruction

***Note: The following optional section may be revised to reflect district practice and the grade levels offered by the district. Education Code 51202 requires the district to offer a course of study at the appropriate elementary and secondary grade levels that includes the effects of tobacco upon the human body. Education Code 51202 also requires that the course of study in secondary grades include instruction on the effects of tobacco upon prenatal development. See AR 6143 - Courses of Study. The state's content standards for health education include a number of standards at selected grade levels from K-12 related to the health consequences of tobacco use. ***

****Note: The TUPE program provides resources for supplemental instruction in grades 6-12 that addresses specified topics; see the accompanying administrative regulation. CDE's Guidelines for Tobacco Prevention, contained in its Getting Results publication, recommend developmentally appropriate instruction in grades K-12, with instruction that is especially intensive in grades 6-9 (particularly the transition year from elementary to middle school/junior high) and is reinforced in high school. ***

community, defined in Health and Safety Code 104400 as the county or city health department. ***

The Superintendent or designee shall coordinate with the local health department and county office of education in program planning and implementation. He/she may establish an advisory council including students, parents/guardians, district staff, representatives of the local health department and community organizations, law enforcement professionals, and/or others with demonstrated expertise in tobacco prevention and cessation.

(cf. 1220 - Citizen Advisory Councils)
(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

The Superintendent or designee also shall coordinate the district's tobacco-use prevention and intervention program with other district efforts to reduce students' use of illegal substances and to promote student wellness.

(cf. 5030 - Student Wellness)
(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5131.63 - Steroids)

***Note: The following paragraph is for use by districts that receive TUPE funds and may be used by other districts at their discretion. ***

The Superintendent or designee shall select tobacco-use prevention programs based on the model program designs identified by the California Department of Education (CDE) and may adapt the model to meet district needs. (Health and Safety Code 104420)

***Note: Pursuant to TUPE Acceptance of Funds Guidance on the CDE's web site, TUPE grant funding will not be awarded to an applicant that receives any funding or educational materials from the tobacco industry, or from any agency which has received funding from the tobacco industry, for the purpose of implementing tobacco-use prevention or intervention programs. ***

The Superintendent or designee shall not accept for distribution any materials or advertisements that promote the use or sale of tobacco products. He/she also shall not accept tobacco-use prevention or intervention funds or materials from the tobacco industry or from any entity which is known to have received funding from the tobacco industry.

(cf. 1325 - Advertising and Promotion)
(cf. 3290 - Gifts, Grants and Bequests)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

Program Evaluation

***Note: The following optional section may be revised to reflect district practice. Districts that accept TUPE funds are required by the CDE to administer the core California Healthy Kids Survey in the first year of funding and at least every other year thereafter to assess the

The district shall provide developmentally appropriate tobacco-use prevention instruction for students at selected grade levels from K-12 pursuant to Education Code 51202. Such instruction shall be aligned with state content standards and the state curriculum framework for health education and with any requirements of state and/or federal grant programs in which the district participates.

(cf. 6142.8 - Comprehensive Health Education)
(cf. 6143 - Courses of Study)

Intervention/Cessation Services

***Note: The following optional section may be revised to reflect district practice. Pursuant to Health and Safety Code 104420 and 104460, districts receiving TUPE funds must provide students with access to intervention and cessation services and must provide pregnant and parenting minors with access to designated services. The district may fulfill these requirements either through the direct provision of services or through referrals to available services. See the accompanying administrative regulation. Pursuant to Education Code 48900.5, such intervention should be implemented to correct student behavior rather than suspension or other measures that may exclude a student from instruction. ***

The district may provide or refer students to counseling, intensive education, and other intervention services to assist in the cessation of tobacco use. Such intervention services shall be provided as an alternative to suspension for tobacco possession.

(cf. 1020 - Youth Services)
(cf. 5141.6 - School Health Services)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6164.2 - Guidance/Counseling Services)

Program Planning

***Note: The following optional section may be revised to reflect district practice. ***

****Note: Health and Safety Code 104420 requires the CDE to give priority for TUPE funding to programs that, in addition to targeting current tobacco users, target students most at risk for beginning to use tobacco. Student populations considered to be "most at risk" are to be identified by the district through a local needs assessment, as provided in the following paragraph. ***

The district's tobacco-use prevention and intervention program shall be based on an assessment of tobacco-use problems in district schools and the community, an examination of existing services and activities in the community, and a determination of high-risk student populations that are most in need of district services.

***Note: The following optional paragraph may be revised to reflect district practice. Health and Safety Code 104420 and 104435 require districts receiving TUPE funds, with assistance from the county office of education, to coordinate efforts with the "lead local agency" in the

health-related behavior of a representative sample of students in grades 7, 9, and 11. In addition, districts that receive funding through TUPE are required to complete the TUPE Annual Report by June 30 of each year. ***

To evaluate the effectiveness of the district's program and ensure accountability, the Superintendent or designee shall biennially administer the California Healthy Kids Survey or other appropriate student survey at selected grade levels in order to assess student attitudes toward tobacco and student use of tobacco. He/she also shall annually report to the Board, and to the CDE if required, the data specified in Health and Safety Code 104450.

(cf. 0500 - Accountability)
(cf. 5022 - Student and Family Privacy Rights)
(cf. 6162.8 - Research)

The results of program evaluations shall be used to refine program goals and objectives and make changes as needed to strengthen program implementation.

Legal Reference:
EDUCATION CODE
48900 Suspension or expulsion (grounds)
48900.5 Suspension, limitation on imposition; exception
48901 Smoking or use of tobacco prohibited
51202 Instruction in personal and public health and safety
60041 Instructional materials, portrayal of effects of tobacco use
HEALTH AND SAFETY CODE
104350-104495 Tobacco-use prevention education
119405 Unlawful to sell or furnish electronic cigarettes to minors
PENAL CODE
308 Minimum age for tobacco possession
CODE OF REGULATIONS, TITLE 17
6800 Definition, health assessment
6844-6847 Child Health and Disability Prevention program; health assessments
UNITED STATES CODE, TITLE 20
7111-7117 Safe and Drug-Free Schools and Communities Act
CODE OF FEDERAL REGULATIONS, TITLE 21
1140.1-1140.34 Unlawful sale of cigarettes and smokeless tobacco to minors
ATTORNEY GENERAL OPINIONS
88 Ops.Cal.Atty.Gen. 8 (2005)

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
TUPE Acceptance of Funds Guidance
Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008
Health Framework for California Public Schools: Kindergarten Through Grade Twelve, 2003

Getting Results: Part II California Action Guide to Tobacco Use Prevention Education, 2000
WEST ED PUBLICATIONS
Guidebook for the California Healthy Kids Survey
WEB SITES
CSBA: http://www.csba.org
California Department of Education, Tobacco-Use Prevention Education:
http://www.cde.ca.gov/ls/he/at/tupe.asp
California Department of Public Health, Tobacco Control:
http://www.cdph.ca.gov/programs/tobacco
California Healthy Kids Resource Center: http://www.californiahealthykids.org
California Healthy Kids Survey: http://www.wested.org/hks
Centers for Disease Control and Prevention, Smoking and Tobacco Use:
http://www.cdc.gov/tobacco
U.S. Surgeon General: http://www.surgeongeneral.gov

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CSBA Sample
Board Policy
Discipline

BP 5144
Students

***Note: The following policy is optional. Pursuant to Education Code 52060, as added by AB 97 (Ch. 47, Statutes of 2013), the Governing Board is required to adopt, for the district and each school under its jurisdiction, a local control and accountability plan (LCAP) that includes a description of the specific actions that the district intends to take in order to achieve its annual goals in specific priority areas, including student engagement and school climate. See BP/AR 0460 - Local Control and Accountability Plan. ***

****Note: Since a district's ability to meet its goals around these priorities is impacted by its student discipline policies and practices, the Board must be careful to enact rules that are effective in maintaining safety and order on campus and in correcting student misbehavior without unnecessarily excluding students from school or participation in instruction. Education Code 48900 specifies behaviors for which a student may be suspended and/or recommended for expulsion (see BP/AR 5144.1 - Suspension and Expulsion/Due Process) and authorizes the use of age-appropriate alternatives designed to address a student's specific misbehavior, including those listed in Education Code 48900.5 and 48900.6. ***

****Note: In addition, the U.S. Department of Justice's Civil Rights Division and the U.S. Department of Education's Office for Civil Rights (OCR), in their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, state that studies have suggested a correlation between exclusionary discipline policies and practices (such as suspension and expulsion) and an array of serious educational, economic, and social problems, including school avoidance, diminished educational engagement, decreased academic achievement, increased behavior problems, and increased likelihood of dropping out, substance abuse, and involvement with the juvenile justice system. Consequently, they recommend that districts adopt alternative disciplinary measures that provide students with appropriate interventions and supports as a means for preventing and addressing student misbehavior. ***

The Governing Board is committed to providing a safe, supportive, and positive school environment which is conducive to student learning and to preparing students for responsible citizenship by fostering self-discipline and personal responsibility. The Board believes that high expectations for student behavior, use of effective school and classroom management strategies, provision of appropriate intervention and support, and parent involvement can minimize the need for disciplinary measures that exclude students from instruction as a means for correcting student misbehavior.

(cf. 5131 - Conduct)
(cf. 5131.1 - Bus Conduct)

(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5138 - Conflict Resolution/Peer Mediation)
(cf. 5145.9 - Hate-Motivated Behavior)
(cf. 6020 - Parent Involvement)

The Superintendent or designee shall design a complement of effective, age-appropriate strategies for maintaining a positive school climate and correcting student misbehavior at district schools. The strategies shall focus on providing students with needed supports; communicating clear, appropriate, and consistent expectations and consequences for student conduct; and ensuring equity and continuous improvement in the implementation of district discipline policies and practices.

In addition, the Superintendent or designee's strategies shall reflect the Board's preference for the use of positive interventions and alternative disciplinary measures over exclusionary discipline measures as a means for correcting student misbehavior.

Disciplinary measures that may result in loss of instructional time or cause students to be disengaged from school, such as detention, suspension, and expulsion, shall be imposed only when required by law or when other means of correction have been documented to have failed. (Education Code 48900.5)

(cf. 5020 - Parent Rights and Responsibilities)
(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)
(cf. 6164.5 - Student Success Teams)

***Note: The following optional paragraph may be revised to reflect district practice. According to Public Counsel's model policy issued as part of the Fix School Discipline Project, a discipline matrix that lists violations and consequences could be a useful guide to school site administrators with regard to when suspension or expulsion referrals should be utilized. ***

The Superintendent or designee shall create a model discipline matrix that lists violations and the consequences for each as allowed by law.

***Note: Education Code 35291.5 authorizes, but does not require, school sites to adopt rules and procedures for student discipline. Pursuant to Education Code 32282, any adopted site-level discipline rules must be included in the comprehensive safety plan; see BP/AR 0450 - Comprehensive Safety Plan. The following paragraph is optional. ***

The administrative staff at each school may develop disciplinary rules to meet the school's particular needs consistent with law, Board policy, and district regulations. The Board, at an open meeting, shall review the approved school discipline rules for consistency with Board policy and state law. Site-level disciplinary rules shall be included in the district's comprehensive safety plan. (Education Code 35291.5, 32282)

CSBA Sample
Administrative Regulation
Discipline

AR 5144
Students

Site-Level Rules

***Note: The following section is optional. Pursuant to Education Code 35291.5, schools are authorized, but not required, to adopt site-level student discipline rules and procedures. Schools that choose to adopt student discipline rules, or that are directed by the Governing Board to do so, must solicit input from groups specified in items #1-5 below. Such site-level rules must be consistent with law, Board policy, and district regulations. If the school develops student discipline rules, Education Code 32282 requires that they be included in the comprehensive safety plan; see BP/AR 0450 - Comprehensive Safety Plan. ***

****Note: In addition, pursuant to Education Code 52060, the district is required to adopt a local control and accountability plan (LCAP) that includes a description of the specific actions that it intends to take achieve its annual goals in specified priority areas, including student engagement and school climate. In the development of the LCAP, the district is required to involve and/or consult with parents/guardians, employees, employee organizations, and students in accordance with law. See BP/AR 0460 - Local Control and Accountability Plan. ***

Site-level rules shall be consistent with district policies and administrative regulations. In developing site-level disciplinary rules, the principal or designee shall solicit the participation, views, and advice of one representative selected by each of the following groups: (Education Code 35291.5)

1. Parents/guardians

2. Teachers

3. School administrators

4. School security personnel, if any

(cf. 3515.3 - District Police/Security Department)

***Note: Item #5 below may be deleted by elementary districts. ***

5. For junior high and high schools, students enrolled in the school

***Note: The following optional paragraph may be revised to reflect district practice.

Education Code 35291.5 authorizes, but does not require, each school site to adopt school rules every four years. However, it is recommended that the timelines for the review of school rules be aligned with those for the review and updating of the comprehensive safety plan, since the school rules must, by law, be included in the plan. Pursuant to Education Code 32286, the comprehensive safety plan must be reviewed and updated every year by March 1; see BP/AR 0450 - Comprehensive Safety Plan. ***

Annually, site-level discipline rules shall be reviewed and, if necessary, updated to align with any changes in district discipline policies or goals for school safety and climate as specified in the district's local control and accountability plan. A copy of the rules shall be filed with the Superintendent or designee for inclusion in the comprehensive safety plan.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 0460 - Local Control and Accountability Plan)

School rules shall be communicated to students clearly and in an age-appropriate manner.

It shall be the duty of each employee of the school to enforce the school rules on student discipline. (Education Code 35291)

Disciplinary Strategies

***Note: Education Code 48900.5 lists means of correction of student behavior that a district may use as an alternative to suspension. The district should select those strategies that are appropriate for its student population. The following strategies may be modified or expanded to reflect district practice. ***

To the extent possible, staff shall use disciplinary strategies that keep students in school and participating in the instructional program. Except when a student's presence causes a danger to himself/herself or others or he/she commits a single act of a grave nature or an offense for which suspension or expulsion is required by law, suspension or expulsion shall be used only when other means of correction have failed to bring about proper conduct. Disciplinary strategies may include, but are not limited to:

1. Discussion or conference between school staff and the student and his/her parents/guardians

(cf. 5020 - Parent Rights and Responsibilities)
(cf. 6020 - Parent Involvement)

2. Referral of the student to the school counselor or other school support service personnel for case management and counseling

(cf. 5138 - Conflict Resolution/Peer Mediation)
(cf. 6164.2 - Guidance/Counseling Services)

3. Convening of a study team, guidance team, resource panel, or other intervention-related team to assess the behavior and develop and implement an individual plan to address the behavior in partnership with the student and his/her parents/guardians

(cf. 6164.5 - Student Success Teams)

4. When applicable, referral for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program or a Section 504 plan

(cf. 6159 - Individualized Education Program)
(cf. 6164.6 - Identification and Education under Section 504)

5. Enrollment in a program for teaching prosocial behavior or anger management

6. Participation in a restorative justice program

7. A positive behavior support approach with tiered interventions that occur during the school day on campus

8. Participation in a social and emotional learning program that teaches students the ability to understand and manage emotions, develop caring and concern for others, make responsible decisions, establish positive relationships, and handle challenging situations capably

***Note: The Public Counsel's Fix School Discipline Project recognizes that exposure to chronic violence and other family or community traumas, such as serious accidents and life-threatening illnesses involving loved ones, and to conditions such as homelessness, may affect students' ability to learn and function well in school, and urges schools to adopt policies that recognize those factors and provide appropriate support to students. ***

9. Participation in a program that is sensitive to the traumas experienced by students, focuses on students' behavioral health needs, and addresses those needs in a proactive manner

10. After-school programs that address specific behavioral issues or expose students to positive activities and behaviors, including, but not limited to, those operated in collaboration with local parent and community groups

(cf. 5148.2 - Before/After School Programs)

11. Recess restriction as provided in the section below entitled "Recess Restriction"

12. Detention after school hours as provided in the section below entitled "Detention After School"

13. Community service as provided in the section below entitled "Community Service"

14. In accordance with Board policy and administrative regulation, restriction or disqualification from participation in extracurricular activities

(cf. 6145 - Extracurricular/Cocurricular Activities)

15. Reassignment to an alternative educational environment

(cf. 6158 - Independent Study)
(cf. 6181 - Alternative Schools/Programs of Choice)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

16. Suspension and expulsion in accordance with law, Board policy, and administrative regulation

(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

***Note: Pursuant to Education Code 48900.5, when a student's misbehavior may result in a referral for suspension or expulsion after other means of correction have failed, the district may document and place in the student's record any other means of correction used to address the behavior. The following optional paragraph may be revised to reflect district practice. ***

When, by law or district policy, other means of correction are required to be implemented before a student could be suspended or expelled, any other means of correction implemented shall be documented and retained in the student's records. (Education Code 48900.5)

(cf. 5125 - Student Records)

Recess Restriction

***Note: The following optional section should be revised to reflect district practice. Although Education Code 44807.5 authorizes the district to adopt reasonable regulations allowing a teacher to restrict recess time for disciplinary purposes, it is recommended that districts discourage its use since it could limit students' opportunity to engage in physical activity which is inconsistent with district goals for student wellness. Studies have shown that, apart from its multiple health benefits, physical activity can help students improve their academic performance, attention, and behavior. Useful resources, including policy briefs and fact sheets that provide more information about the links between physical activity and student health and learning, are available on the CSBA web site. ***

A teacher may restrict a student's recess time only when he/she believes that this action is the most effective way to bring about improved behavior. When recess restriction may involve the withholding of physical activity from a student, the teacher shall try other disciplinary measures before imposing the restriction. Recess restriction shall be subject to the following conditions:

(cf. 0450 - Comprehensive Safety Plan)
(cf. 9320 - Meetings and Notices)

At all times, the safety of students and staff and the maintenance of an orderly school environment shall be priorities in determining appropriate discipline. When misconduct occurs, staff shall attempt to identify the causes of the student's behavior and implement appropriate discipline. When choosing between different disciplinary strategies, staff shall consider the effect of each option on the student's health, well-being, and opportunity to learn.

Staff shall enforce disciplinary rules fairly, consistently, and in accordance with the district's nondiscrimination policies.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

The Superintendent or designee shall provide professional development as necessary to assist staff in developing the skills needed to effectively implement the disciplinary strategies adopted for district schools, including, but not limited to, consistent school and classroom management skills, effective accountability and positive intervention techniques, and development of strong, cooperative relationships with parents/guardians.

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

***Note: Pursuant to Education Code 52060, as added by AB 97 (Ch. 47, Statutes of 2013), the district must annually adopt an LCAP that includes a description of district goals for improving school climate, as provided in the following paragraph. ***

District goals for improving school climate, based on suspension and expulsion rates, surveys of students, staff, and parents/guardians regarding their sense of school safety, and other local measures, shall be included in the district's local control and accountability plan, as required by law.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

At the beginning of each school year, the Superintendent or designee shall report to the Board regarding disciplinary strategies used in district schools in the immediately preceding school year and their effect on student learning.

Legal Reference:
EDUCATION CODE

32280-32288 School safety plans
35146 Closed sessions
35291 Rules
35291.5-35291.7 School-adopted discipline rules
37223 Weekend classes
44807.5 Restriction from recess
48900-48926 Suspension and expulsion
48980-48985 Notification of parent/guardian
49330-49335 Injurious objects
52060-52077 Local control and accountability plan
CIVIL CODE
1714.1 Parental liability for child's misconduct
CODE OF REGULATIONS, TITLE 5
307 Participation in school activities until departure of bus
353 Detention after school

Management Resources:
CSBA PUBLICATIONS
Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011
Maximizing Opportunities for Physical Activity during the School Day, Fact Sheet, 2009
CALIFORNIA DEPARTMENT OF EDUCATION PROGRAM ADVISORIES
Classroom Management: A California Resource Guide for Teachers and Administrators of Elementary and Secondary Schools, 2000
STATE BOARD OF EDUCATION POLICIES
01-02 School Safety, Discipline, and Attendance, March 2001
U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
Public Counsel: http://www.fixschooldiscipline.org
U.S. Department of Education, Office for Civil Rights: http://www.ed.gov/about/offices/list/ocr

1. The student shall be given adequate time to use the restroom and get a drink or eat lunch, as appropriate.

2. The student shall remain under a certificated employee's supervision during the period of restriction.

3. Teachers shall inform the principal of any recess restrictions they impose.

(cf. 5030 - Student Wellness)
(cf. 6142.7 - Physical Education and Activity)

Detention After School

***Note: 5 CCR 353 limits after-school detention to one hour after the close of the maximum school day or until the departure of the school transportation to which the student has been assigned pursuant to 5 CCR 307. For safety purposes, when a student will miss his/her transportation due to detention, the school should notify the parent/guardian at least one day in advance so that alternative arrangements may be made. ***

Students may be detained for disciplinary reasons up to one hour after the close of the maximum school day. (5 CCR 353)

***Note: The following paragraph should be modified to reflect district practice. ***

If a student will miss his/her school bus on account of being detained after school, or if the student is not transported by school bus, the principal or designee shall notify parents/guardians of the detention at least one day in advance so that alternative transportation arrangements may be made. The student shall not be detained unless the principal or designee notifies the parent/guardian.

In cases where the school bus departs more than one hour after the end of the school day, students may be detained until the bus departs. (5 CCR 307, 353)

Students shall remain under the supervision of a certificated employee during the period of detention.

***Note: The following optional paragraph is offered for districts that use Saturday classes for purposes of detention. Education Code 37223 authorizes the use of Saturday classes; however, except in the case of truants, attendance at such classes must be at the election of the student or parent/guardian. ***

Students may be offered the choice of serving their detention on Saturday rather than after school.

(cf. 6176 - Weekend/Saturday Classes)

Community Service

As part of or instead of disciplinary action, the Board, Superintendent, principal, or principal's designee may, at his/her discretion, require a student to perform community service during nonschool hours on school grounds or, with written permission of the student's parent/guardian, off school grounds. Such service may include, but is not limited to, community or school outdoor beautification, campus betterment, and teacher, peer, or youth assistance programs. (Education Code 48900.6)

***Note: Education Code 48900.6 provides that the community service option is not available for those students who have been suspended, pending expulsion, for acts qualifying for either "mandatory recommendation for expulsion" or "mandatory expulsion" pursuant to Education Code 48915. See AR 5144.1 - Suspension and Expulsion/Due Process. ***

This community service option is not available for a student who has been suspended, pending expulsion, pursuant to Education Code 48915. However, if the recommended expulsion is not implemented or the expulsion itself is suspended, then the student may be required to perform community service for the resulting suspension. (Education Code 48900.6)

Notice to Parents/Guardians and Students

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians, in writing, about the availability of district rules related to discipline. (Education Code 35291, 48980)

(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall also provide written notice of disciplinary rules to transfer students at the time of their enrollment in the district.

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CSBA Sample

Board Policy

Suspension And Expulsion/Due Process

BP 5144.1
Students

***Note: Education Code 35291 requires the Governing Board to prescribe rules and regulations for maintaining discipline in the schools under its jurisdiction. In addition, Education Code 48918 mandates the setting of rules and regulations for student expulsion as specified in this Board policy and the accompanying administrative regulation. ***

****Note: While recognizing that suspension or expulsion of students is sometimes necessary, legislative, administrative, regulatory, civic, and educational leaders are united in the belief that instructional time should be used for student learning purposes and that school discipline should be imposed in a way that, as much as possible, would not exclude students from school or limit their ability or opportunity to learn. Pursuant to Education Code 48900.5, a district is not authorized to suspend a student for certain specified violations unless other means of correction have failed to bring about proper conduct. Such other means of correction include, but are not limited to, conferences between school personnel and the student and his/her parents/guardians; use of study, guidance, or other intervention teams to develop a plan to address the behavior in partnership with the student; and participation in a restorative justice program. Education Code 48900.5 also authorizes a district to document in a student's records the alternative means of correction used to address the student's behavior. For further information about specific disciplinary strategies, including alternatives to class or school removals, see BP/AR 5144 - Discipline. ***

****Note: In addition, the U.S. Department of Justice's Civil Rights Division (DOJ) and the U.S. Department of Education's Office for Civil Rights (OCR), in their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, state that studies have suggested a correlation between exclusionary discipline policies and practices (such as suspension and expulsion) and an array of serious educational, economic, and social problems, including school avoidance and diminished educational engagement, decreased academic achievement, increased behavior problems, and increased likelihood of dropping out, substance abuse, and involvement with the juvenile justice system. Consequently, they recommend that districts adopt alternative disciplinary measures that provide students with appropriate interventions and supports as a means for preventing and addressing student misbehaviors. ***

****Note: The need to implement means of correction other than suspension and expulsion is underscored by Education Code 52060-52077, as added by AB 97 (Ch. 47, Statutes of 2013), which require districts to adopt, and annually update, a local control and accountability plan (LCAP) which must include descriptions of the district's and each school's goals for improving student engagement and school climate, as measured by rates of student absenteeism, suspension and expulsion, and other relevant measures identified by the Board. ***

The Governing Board desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

(cf. 5131 - Conduct)
(cf. 5131.1 - Bus Conduct)
(cf. 5131.2 - Bullying)

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law and the accompanying administrative regulation.

***Note: Pursuant to Education Code 48900(s), a student may be subject to discipline only when the violation is related to a school activity or school attendance as specified below. A student may also be disciplined for violations committed away from school. For example, Education Code 48900, as amended by AB 256 (Ch. 700, Statutes of 2013), defines bullying by means of an electronic act as including an act that originates off campus; see the accompanying administrative regulation and BP/AR 5131.2 - Bullying. In addition, a student may be disciplined for sexual harassment that occurs off campus, when the harassment results in a hostile school environment for the victim; see BP/AR 5145.7 - Sexual Harassment. ***

Except when otherwise permitted by law, a student may be suspended or expelled only when his/her behavior is related to a school activity or school attendance occurring within any district school or other school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds

2. While going to or coming from school

3. During the lunch period, whether on or off the school campus

(cf. 5112.5 - Open/Closed Campus)

4. During, going to, or coming from a school-sponsored activity

***Note: The following paragraph addresses the problem of unlawful discrimination in the administration of student discipline. In their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, the DOJ and OCR noted that, based on the civil rights data collection conducted by OCR, students of certain racial or ethnic groups tended to be disciplined more, and sometimes more harshly, than their similarly situated peers in violation of federal nondiscrimination laws. The letter warned that any district determined to

have engaged in unlawful discrimination could be subject to OCR investigation and significant remedial action. ***

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Appropriate Use of Suspension and Expulsion

***Note: Education Code 48900.5 requires districts to use other means of correction instead of suspension or expulsion, except when a student commits certain enumerated offenses. Although the term "zero tolerance" does not appear in law, the federal Gun-Free Schools Act (20 USC 7151) requires a district to expel for one year a student who brings a firearm to school without permission. This requirement has commonly been labeled as "zero tolerance." Education Code 48915(c) also requires the mandatory suspension and recommendation for expulsion of students who possess, sell, or furnish a firearm, brandish a knife, sell a controlled substance, commit or attempt to commit a sexual assault or sexual battery, or possess an explosive. However, Education Code 48915(c) clarifies that a student's possession of an "imitation firearm" does not require expulsion. See the accompanying administrative regulation and BP/AR 5131.7 - Weapons and Dangerous Instruments. ***

Except when a student commits an act that violates Education Code 48900(a)-(e) or his/her presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct.

Except when a student commits an act listed in Education Code 48915(c), the Superintendent or designee shall have the discretion to determine whether to recommend to the Board that the student be expelled.

(cf. 5131.7 - Weapons and Dangerous Instruments)

To correct the behavior of any student who is subject to discipline, the Superintendent or designee shall, to the extent allowed by law, first use alternative disciplinary strategies specified in AR 5144 - Discipline. (Education Code 48900.5, 48900.6)

(cf. 1020 - Youth Services)
(cf. 5138 - Conflict Resolution/Peer Mediation)
(cf. 5144 - Discipline)
(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)

***Note: The following optional paragraph reflects the Legislature's intent, expressed in Education Code 48900, concerning disciplinary actions against truant, tardy, or absent students. Since these are not enumerated offenses, a district does not have the authority to suspend or

expel students for committing any of these acts. ***

Students shall not be suspended or expelled for truancy, tardiness, or absenteeism from assigned school activities.

(cf. 5113 - Absences and Excuses)
(cf. 5113.1 - Chronic Absence and Truancy)

***Note: The following paragraph is optional and should be revised to reflect district practice. Although Education Code 48900(k) allows suspension or expulsion of students who disrupt school activities or otherwise willfully defy the valid authority of school personnel (see section "Grounds for Suspension and Expulsion" in the accompanying administrative regulation), the use of suspension or expulsion as a means of correcting the behavior of such students has been increasingly discouraged based on the subjective nature of these grounds, data indicating their disproportionate use with certain ethnic minority groups, and their inconsistency with district goals to use positive interventions that will not disrupt the student's education. ***

District staff shall not suspend any student for disruption or willful defiance, unless the suspension is warranted by documented repetitive behavior of the student or the disruption or willful defiance occurred in conjunction with another violation for which the student may be suspended.

***Note: The following optional paragraph may be revised to reflect district practice. ***

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to classroom or school removal.

Due Process

The Board shall provide for the fair and equitable treatment of students facing suspension and expulsion by affording them their due process rights under the law. The Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

(cf. 5119 - Students Expelled from Other Districts)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Removal from Class by a Teacher and Parental Attendance

***Note: The following section is mandated for any district that chooses to require parents/guardians to attend a portion of the school day when their child is removed from class for specified behaviors, as authorized by Education Code 48900.1. Districts that do not require parental attendance should delete this section. ***

When suspending a student from class for committing an obscene act, engaging in habitual profanity or vulgarity, disrupting school activities, or otherwise willfully defying valid staff

authority, the teacher of the class may require any parent/guardian who lives with the student to attend a portion of the school day in the class from which the student is being suspended, to assist in resolving the classroom behavior problems. (Education Code 48900.1)

Teachers should reserve the option of required parental attendance for cases in which they have determined that it is the best strategy to promote positive interaction between the teacher and the student and his/her parents/guardians and to improve the student's behavior.

Any teacher requiring parental attendance pursuant to this policy shall apply the policy uniformly to all students within the classroom. (Education Code 48900.1)

When a teacher requires parental attendance, the principal shall send a written notice to the parent/guardian stating that his/her attendance is required pursuant to law and that, if there are reasonable factors that may prevent the parent/guardian from complying with the requirement, he/she should contact the school. (Education Code 48900.1)

(cf. 5145.6 - Parental Notifications)

***Note: For any district that authorizes parental attendance as a disciplinary option, Education Code 48900.1 mandates that the district's policy include procedures to ensure that parents/guardians who attend school meet with the principal or designee after completing the classroom visitation and before leaving the school. ***

A parent/guardian who has received a written notice shall attend class as specified in the notice. After completing the classroom visit and before leaving school premises, the parent/guardian also shall meet with the principal or designee. (Education Code 48900.1)

***Note: The following paragraph is optional and may be revised to reflect district practice. ***

At the meeting with the student's parent/guardian, the principal or designee shall explain the district's and school's discipline policies, including the disciplinary strategies that may be used to achieve proper student conduct.

***Note: For any district that authorizes parental attendance as a disciplinary option, Education Code 48900.1 mandates that the district's policy include procedures for contacting parents/guardians who do not respond to the request to attend. The following paragraph may be revised to reflect district practice. ***

When a parent/guardian does not respond to the request to attend school, the principal or designee shall contact him/her by any method that maintains the confidentiality of the student's records.

(cf. 5125 - Student Records)

District regulations and school-site rules for student discipline shall include procedures for

implementing parental attendance requirements. Parents/guardians shall be notified of this policy prior to its implementation. (Education Code 48900.1)

Supervised Suspension Classroom

***Note: As an alternative to off-campus suspension, Education Code 48911.1 authorizes a supervised suspension classroom program for students who pose no imminent danger to anyone at school and who have not been recommended for expulsion, as specified below. Education Code 48911.2 states that if the number of students suspended during the prior year exceeds 30 percent of the school's enrollment, the district should consider implementing this program and/or another program of on-campus progressive discipline. However, Education Code 48900.5 requires a district to try other means of correction and document that those means have failed to bring about proper conduct, before imposing a supervised suspension. ***

****Note: The following optional section is for use by districts implementing a supervised suspension classroom program; such districts may continue to claim funding apportionments for students so assigned, provided they meet specific criteria which are set forth under "Supervised Suspension Classroom" in the accompanying administrative regulation. A district does not receive funding for out-of-school suspensions. ***

To ensure the proper supervision and ongoing learning of students who are suspended for any of the reasons enumerated in Education Code 48900 and 48900.2, but who pose no imminent danger or threat to anyone at school and for whom expulsion proceedings have not been initiated, the Superintendent or designee shall establish a supervised suspension classroom program which meets the requirements of law.

Except where a supervised suspension is permitted by law for a student's first offense, supervised suspension shall be imposed only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

Decision Not to Enforce Expulsion Order

***Note: Pursuant to Education Code 48917, the Board may decide to suspend the enforcement of an order for expulsion if a student satisfies specific conditions. See the accompanying administrative regulation for criteria. In addition, the Attorney General opined in 80 Ops.Cal.Atty.Gen. 85 (1997) that the enforcement of an expulsion order may be suspended even in those cases where the student has committed an offense for which expulsion is required by law. Legal counsel should be consulted as appropriate. ***

Upon voting to expel a student, the Board may suspend enforcement of the expulsion order pursuant to the requirements of law and administrative regulation. (Education Code 48917)

Maintenance and Monitoring of Outcome Data

***Note: Pursuant to Education Code 48900.8 and 48916.1, the district is required to maintain data related to suspensions and expulsions and to report such data to the Superintendent of Public

Instruction. In addition, pursuant to Education Code 52060, a district is required to address school climate in its LCAP, by including an assessment of baseline data regarding suspension and expulsion rates by student subgroups and schools and setting goals for improving those rates and other related factors. The DOJ and OCR, in their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, recommend that districts maintain disaggregated discipline information to ensure transparency and facilitate community discussion. ***

The Superintendent or designee shall annually present to the Board a report of the outcome data which the district is required to collect pursuant to Education Code 48900.8 and 48916.1, including the number of students recommended for expulsion, the grounds for each recommended expulsion, the actions taken by the Board, the types of referral made after each expulsion, and the disposition of the students after the expulsion period.

The report shall be disaggregated by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, foster youth, and students with disabilities. The report also shall include information about whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan.

(cf. 0460 - Local Control and Accountability Plan)

Legal Reference:
EDUCATION CODE
212.5 Sexual harassment
233 Hate violence
1981 Enrollment of students in community school
17292.5 Program for expelled students
32261 Interagency School Safety Demonstration Act of 1985
35145 Open board meetings
35146 Closed sessions (regarding suspensions)
35291 Rules (for government and discipline of schools)
35291.5 Rules and procedures on school discipline
48645.5 Readmission; contact with juvenile justice system
48660-48666 Community day schools
48853.5 Foster youth
48900-48927 Suspension and expulsion
48950 Speech and other communication
48980 Parental notifications
49073-49079 Privacy of student records
52060-52077 Local control and accountability plan
CIVIL CODE
47 Privileged communication
48.8 Defamation liability
CODE OF CIVIL PROCEDURE

1985-1997 Subpoenas; means of production
GOVERNMENT CODE
11455.20 Contempt
54950-54963 Ralph M. Brown Act
HEALTH AND SAFETY CODE
11014.5 Drug paraphernalia
11053-11058 Standards and schedules
LABOR CODE
230.7 Discharge or discrimination against employee for taking time off to appear in school on behalf of a child
PENAL CODE
31 Principal of a crime, defined
240 Assault defined
241.2 Assault fines
242 Battery defined
243.2 Battery on school property
243.4 Sexual battery
245 Assault with deadly weapon
245.6 Hazing
261 Rape defined
266c Unlawful sexual intercourse
286 Sodomy defined
288 Lewd or lascivious acts with child under age 14
288a Oral copulation
289 Penetration of genital or anal openings
417.27 Laser pointers
422.55 Hate crime defined
422.6 Interference with exercise of civil rights
422.7 Aggravating factors for punishment
422.75 Enhanced penalties for hate crimes
626.2 Entry upon campus after written notice of suspension or dismissal without permission
626.9 Gun-Free School Zone Act of 1995
626.10 Dirks, daggers, knives, razors, or stun guns
868.5 Supporting person; attendance during testimony of witness
WELFARE AND INSTITUTIONS CODE
729.6 Counseling
UNITED STATES CODE, TITLE 18
921 Definitions, firearm
UNITED STATES CODE, TITLE 20
1415(K) Placement in alternative educational setting
7151 Gun-free schools
COURT DECISIONS
T.H. v. San Diego Unified School District (2004) 122 Cal. App. 4th 1267
Woodbury v. Dempsey (2003) 108 Cal. App. 4th 421
Board of Education of Sacramento City Unified School District v. Sacramento County Board of Education and Kenneth H. (2001) 85 Cal.App.4th 1321

Garcia v. Los Angeles Board of Education (1991) 123 Cal. App. 3d 807
Fremont Union High School District v. Santa Clara County Board (1991) 235 Cal. App. 3d 1182
John A. v. San Bernardino School District (1982) 33 Cal. 3d 301
ATTORNEY GENERAL OPINIONS
84 Ops.Cal.Atty.Gen. 146 (2001)
80 Ops.Cal.Atty.Gen. 348 (1997)
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80 Ops.Cal.Atty.Gen. 85 (1997)

Management Resources:
CSBA PUBLICATIONS
Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011
U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014
WEB SITES
CSBA: http://www.csba.org
California Attorney General's Office: http://www.oag.ca.gov
California Department of Education: http://www.cde.ca.gov
U.S. Department of Education, Office for Civil Rights:
http://www.ed.gov/about/offices/list/ocr/docs/crdc-2012-data-summary.pdf
U.S. Department of Education, Office of Safe and Drug-Free Schools:
http://www.ed.gov/about/offices/list/osdfs

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CSBA Sample

Administrative Regulation

Suspension And Expulsion/Due Process

AR 5144.1
Students

***Note: Education Code 35291 requires the Governing Board to adopt rules and regulations that are not inconsistent with law or rules adopted by the State Board of Education, for the government and discipline of the schools under its jurisdiction. In addition, Education Code 48918 and 48918.5 mandate that districts adopt rules concerning the due process rights of students in expulsion situations, and Education Code 48916 mandates procedures for filing and processing requests for readmission. Specific language complying with these mandates is included throughout this administrative regulation. ***

***Note: The acts for which students may be suspended or expelled are specified in law and in the section below titled "Grounds for Suspension and Expulsion." The Board does not have authority to add to those enumerated acts. However, the Board has authority to prohibit suspension or expulsion for certain acts for which suspension or expulsion is permissible rather than mandatory. The Board may consider limiting the use of suspension and expulsion for such offenses as part of the district plan to address school climate within the local control and accountability plan (LCAP) required pursuant to Education Code 52060, as added by AB 97 (Ch. 47, Statutes of 2013). In addition, pursuant to Education Code 48900.5, a district is not authorized to suspend a student for certain specified violations unless other means of correction have failed to bring about proper conduct. ***

Definitions

Suspension from school means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level.

2. Referral to a certificated employee designated by the principal to advise students.

3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910. Removal from a particular class shall not occur more than once every five school days.

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Day means a calendar day unless otherwise specifically provided. (Education Code 48925)

School day means a day upon which the schools of the district are in session or weekdays during the summer recess. (Education Code 48925)

Principal's designee means one or more administrators or, if there is not a second administrator at one school site, a certificated person specifically designated by the principal, in writing, to assist with disciplinary procedures. Only one such person may be designated at any time as the principal's primary designee and only one such person may be designated as secondary designee for the school year. The names of such persons shall be on file in the principal's office. (Education Code 48911)

School property, for the purposes described in Education Code 48900, includes, but is not limited to, electronic files and databases. (Education Code 48900(u))

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

(cf. 5144 - Discipline)
(cf. 5145.6 - Parental Notifications)

Grounds for Suspension and Expulsion

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows:

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))

***Note: The Attorney General, in 80 Ops.Cal.Atty.Gen. 91 (1997), determined that a student may be expelled for "possession" of a firearm if the student knowingly and voluntarily had direct control over the firearm. The only exceptions are when the student has permission from school officials to possess the firearm (pursuant to Education Code 48900 and 48915) or when the possession is brief and solely for the purpose of disposing of the firearm, such as handing it to school officials. Note that "firearm" does not include "imitation firearm" which is listed separately in item #13 below. See BP 5131.7 - Weapons and Dangerous Instruments. ***

***Note: Pursuant to Penal Code 417.27, students are prohibited from possessing a laser

pointer on school premises, except for a valid instructional or other school-related purpose. See BP 5131 - Conduct.***

2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))

(cf. 5131 - Conduct)
(cf. 5131.7 - Weapons and Dangerous Instruments)

3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

(cf. 5131.6 - Alcohol and Other Drugs)

4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented same as such controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))

5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))

6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))

7. Stole or attempted to steal school property or private property (Education Code 48900(g))

8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing his/her own prescription products (Education Code 48900(h))

(cf. 5131.62 - Tobacco)

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))

10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))

11. Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in

the performance of their duties (Education Code 48900(k))

(cf. 5131.4 - Student Disturbances)

12. Knowingly received stolen school property or private property (Education Code 48900(l))

13. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

14. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))

15. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))

16. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))

17. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events.

***Note: Education Code 48900(r) defines "bullying" as "any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of electronic act," which is directed toward a student and which would have serious detrimental consequences upon a reasonable student. Pursuant to Education Code 48900, as amended by AB 256 (Ch. 700, Statutes of 2013), a student may be disciplined for bullying by means of electronic act even when the act originated off campus. See also BP 5131.2 - Bullying. ***

18. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student in fear of harm to himself/herself or his/her property; cause the student to experience a substantially detrimental effect on his/her physical or mental health; or cause the student to

experience substantial interferences with his/her academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school.

***Note: "Bullying" also would include any act of sexual harassment, hate violence, or harassment, threat, or intimidation (as set forth in Education Code 48900.2, 48900.3, or 48900.4; see items #21-23 below) that is committed by a student of any grade level, when the act results in harm to a reasonable student as specified in the above paragraph. However, when bullying is found under these circumstances, students below grade 4 may not be disciplined for the underlying violations of items #21-23 below, but may only be disciplined for "bullying." ***

Bullying shall include any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 (items #21-23 below), that has any of the effects described above on a reasonable student.

Electronic act means the creation or transmission of a communication originated on or off school site, including, but not limited to, a message, text, sound, image, or post on a social network Internet web site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager. A post on a social network Internet web site shall include, but is not limited to, the posting or creation of a burn page or the creation of a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above.

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of his/her age, or for a person of his/her age with his/her disability. (Education Code 48900(r))

(cf. 1114 - District-Sponsored Social Media)
(cf. 5131.2 - Bullying)
(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
(cf. 6164.6 - Identification and Education under Section 504)

***Note: Education Code 48900 allows for the suspension, but not expulsion, of a student who "aids or abets," as defined in Penal Code 31, the infliction or attempted infliction of physical injury to another person. The term "aiding or abetting," is a complex legal term and requires that, at the time he/she committed the crime, the aider or abettor was aware of the crime and specifically intended to commit the crime. Because of the complexities of criminal law, legal counsel should be consulted as appropriate. ***

19. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31. (Education Code 48900(t))

20. Made terrorist threats against school officials and/or school property. (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to

commit a crime which will result in death or great bodily injury to another person or property damage in excess of $1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. (Education Code 48900.7)

***Note: The following additional grounds apply only to students in grades 4-12 and may be revised to reflect grade levels offered by the district. As discussed in item #18 above, although Education Code 48900(r) defines bullying to include acts involving items #21-23, only students in grades 4-12 may be suspended or expelled for the individual acts that constitute sexual harassment, hate violence, and harassment as stated in items #21-23 below. The interplay between items #18 and #21-23 can raise complex legal issues. Districts should consult legal counsel as appropriate. ***

A student in grades 4-12 is also subject to suspension or recommendation for expulsion when it is determined that he/she:

21. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

(cf. 5145.7 - Sexual Harassment)

22. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

(cf. 5145.9 - Hate-Motivated Behavior)

23. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)

(cf. 5145.3 - Nondiscrimination/Harassment)

Removal from Class by a Teacher and Parental Attendance

***Note: The following section is optional and may be revised to reflect district practice. ***

A teacher may remove a student from his/her class for the remainder of the day and the following day only for acts specified in Education Code 48900 and listed under "Grounds for Suspension and Expulsion" above. (Education Code 48910)

When removing a student from his/her class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, he/she shall be appropriately supervised during the class periods from which he/she has been removed. (Education Code 48910)

As soon as possible after the teacher decides to remove the student, he/she shall ask the student's parent/guardian to attend a parent-teacher conference regarding the removal. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student removed from class shall not be returned to class during the period of removal without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student removed from class shall not be placed in another regular class during the period of removal. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which he/she was removed. (Education Code 48910)

The teacher of any class from which a student is removed may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

***Note: The remainder of this section is for use by districts that have adopted a policy regarding required parental attendance pursuant to Education Code 48900.1; see the accompanying Board policy. ***

Pursuant to Board policy, a teacher may require the parent/guardian of a student whom the teacher has removed to attend a portion of a school day in his/her child's classroom. When a teacher makes this request, the principal shall send the parent/guardian a written notice that the parent/guardian's attendance is requested pursuant to law. (Education Code 48900.1)

***Note: Education Code 48900.1 requires the principal's notice to specify when the parent/guardian must attend the class and to take into account reasonable factors that may prevent the parent/guardian from complying, such as illness, injury, disability, risk of losing his/her job or compensation, or absence from town. Items #1-4 below are optional and should be modified to reflect district practice. ***

The notice shall:

1. Inform the parent/guardian when his/her presence is expected and by what means he/she may arrange an alternate date

2. State that if the parent/guardian does not have a means of transportation to school, he/she may ride the school bus with the student

3. Direct the parent/guardian to meet with the principal after the visit and before leaving school

4. Direct the parent/guardian to contact the school if there are reasonable factors that would prevent him/her from complying with the attendance requirement

Suspension by Superintendent, Principal, or Designee

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity to be: (Education Code 48915(c))

1. Possessing, as verified by a district employee, selling, or otherwise furnishing a firearm, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence

2. Brandishing a knife as defined in Education Code 48915(g)

3. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058

4. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4

5. Possessing an explosive as defined in 18 USC 921

***Note: Education Code 48900.5 limits situations warranting suspension for a first offense to when the violation involves Education Code 48900(a)-(e) or the student's presence causes a danger to persons. ***

In addition, the Superintendent, principal, or designee may impose a suspension upon a first offense if he/she determines that the student violated any of items #1-5 listed under "Grounds for Suspension and Expulsion" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

***Note: Pursuant to Education Code 48900 and 48915, except for certain egregious acts or offenses for which suspension is permissible or mandatory, as specified above pursuant to Education Code 48915(a) or (c), the Superintendent or principal is authorized to use his/her discretion to provide an alternative, age-appropriate disciplinary measure that is tailored to correct a student's specific misbehavior. In addition, the U.S. Department of Justice's Civil Rights Division (DOJ) and the U.S. Department of Education's Office for Civil Rights (OCR), in

their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, recommend that effective alternatives to suspension and expulsion be implemented for correcting student misbehavior. For a list of appropriate alternatives, see AR 5144 - Discipline. ***

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct in the student. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension or supervised suspension upon a student, the Superintendent, principal, or designee shall document the other means of correction used and retain them in the student's record. (Education Code 48900.5)

(cf. 5125 - Student Records)

Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days unless the suspension is extended pending expulsion. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, when a student enrolls in or is transferred to another regular school, an opportunity school, or continuation school or class for the purpose of adjustment, he/she may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

(cf. 6184 - Continuation Education)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. Informal Conference: Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, presented with the evidence against him/her, and given the opportunity to present his/her version and evidence in support of his/her defense. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines

that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of the conference. The conference shall be held within two school days, unless the student waives his/her right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. (Education Code 48911)

***Note: Item #2 below should be revised to reflect the district's processing and reporting procedures. ***

2. Administrative Actions: All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)

3. Notice to Parents/Guardians: At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student is suspended, the parent/guardian shall be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

***Note: The following optional paragraph may be revised to reflect district practice. ***

In addition, the notice may state the date and time when the student may return to school. If school officials wish to ask the parent/guardian to confer regarding matters pertinent to the suspension, the notice may add that state law requires the parent/guardian to respond to such requests without delay.

4. Parent/Guardian Conference: Whenever a student is suspended, school officials may meet with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

Although the parent/guardian is required to respond without delay to a request for a conference about his/her child's behavior, no penalties may be imposed on the student for the failure of the parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)

5. Extension of Suspension: If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision. (Education Code 48911)

Any extension of the original period of suspension shall be preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension. Extension of the suspension may be made only if the Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process. (Education Code 48911)

***Note: When the student being considered for expulsion is a foster youth, Education Code 48911 and 48918.1 require the district to invite the student's attorney and an appropriate county child welfare agency representative to the meeting specified above. To ensure such invitation, the following paragraph provides that the district liaison for foster youth be notified. However, any district that has designated another position to carry out this responsibility may modify the paragraph to specify that position. For designation of the liaison for foster youth, see AR 6173.1 - Education for Foster Youth. ***

If the student involved is a foster youth, the Superintendent or designee shall notify the district liaison for foster youth of the need to invite the student's attorney and a representative of the appropriate county child welfare agency to attend the meeting. (Education Code 48853.5, 48911, 48918.1)

(cf. 6173.1 - Education for Foster Youth)

***Note: The following optional paragraph may be revised to reflect district practice. Since Education Code 48900 and 48900.5 require a district, under certain circumstances, to use alternative disciplinary measures prior to imposing suspension, including supervised suspension, the district may, as necessary, provide services that would address the student's specific misbehavior along with the suspension program. For example, the district may require the student to enroll in a program that teaches prosocial behavior or anger management even while the student is suspended. ***

In addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct his/her behavior and keep him/her in school.

Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester if any of the acts listed under "Grounds for Suspension and Expulsion" occurred. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information violating a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board shall provide the student and his/her parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

Supervised Suspension Classroom

***Note: The following optional section is for use by any district establishing a supervised on-campus suspension program pursuant to Education Code 48911.1. However, pursuant to Education Code 48900.5, such a district is required to use other means of correcting a student's behavior before imposing a supervised suspension, unless such a supervised suspension is otherwise permitted by law for a student's first offense. Use of a supervised suspension classroom program does not in any way limit the district's ability to transfer a student to an opportunity school or cla education school or class in accordance with law. ***

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to a supervised suspension classroom in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The supervised suspension classroom shall be staffed in accordance with law.

2. The student shall have access to appropriate counseling services.

3. The supervised suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.

4. The student shall be responsible for contacting his/her teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to a supervised suspension classroom, the principal or designee shall notify the student's parent/guardian in person or by telephone. When the assignment is for longer than one class period, this notification shall be made in writing. (Education Code 48911.1)

Authority to Expel

A student may be expelled only by the Board. (Education Code 48918(j))

The Board shall expel, as required by law, any student found to have committed any offense listed below under "Mandatory Recommendation and Mandatory Expulsion." (Education Code 48915)

For all other grounds listed above under "Grounds for Suspension and Expulsion," the Board shall order a student expelled, upon the recommendation of the Superintendent, principal, or designee, only if the Board makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct

2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

Superintendent, Principal, or Designee's Authority to Recommend Expulsion

Unless the Superintendent, principal, or designee determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, he/she shall recommend a student's expulsion for any of the following acts: (Education Code 48915(a))

1. Causing serious physical injury to another person, except in self-defense

2. Possession of any knife as defined in Education Code 48915(g) or other dangerous object of no reasonable use to the student

3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11058, except for (a) the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication for his/her use or other medication prescribed for him/her by a physician

4. Robbery or extortion

5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether or not to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

Mandatory Recommendation and Mandatory Expulsion

***Note: The following section reflects circumstances under which Education Code 48915 requires both a recommendation of expulsion and Board action to expel the student. The Attorney General has determined, in 80 Ops.Cal.Atty.Gen. 348 (1997), that a district may not adopt a zero tolerance policy mandating expulsion of a student for a first offense of possession of a controlled substance or alcohol; see the accompanying Board policy. ***

The Superintendent, principal, or designee shall recommend that the Board expel any student found at school or at a school activity to be: (Education Code 48915(c))

***Note: The Gun-Free Schools Act, 20 USC 7151, requires districts and county offices of education to submit to the California Department of Education (CDE) assurances of compliance with state and federal laws related to incidents on campus involving the possession of firearms. Item #1 below reflects language that must be submitted to the CDE for compliance. For other such language that must be submitted to the CDE, see sections in this regulation entitled "Final Action by the Board" and "Notifications to Law Enforcement Authorities." ***

***Note: Pursuant to Education Code 48915, possession of an "imitation firearm" is not an offense requiring mandatory expulsion as provided in item #1 below, but rather an offense for which the decision to recommend expulsion should be made on a case-by-case basis. ***

1. Possessing, as verified by a district employee, selling, or otherwise furnishing a firearm, unless the student had obtained prior written permission to possess the firearm from a certificated school employee, with the principal or designee's concurrence

However, possession of an imitation firearm, as defined in Education Code 48900(m), shall not be regarded as an offense requiring a mandatory recommendation for expulsion and mandatory expulsion.

2. Brandishing a knife as defined in Education Code 48915(g) at another person

3. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058

4. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4

5. Possessing an explosive as defined in 18 USC 921

Upon finding that the student committed any of the above acts, the Board shall expel the student. (Education Code 48915)

Student's Right to Expulsion Hearing

***Note: Education Code 48918 mandates that the Board establish rules and regulations governing procedures for the expulsion of students. The timelines of Education Code 48918 must be strictly followed; failure to do so may result in loss of the district's power to act (Garcia

v. Los Angeles Board of Education). In calculating timelines, the district should also be aware of the difference between the calculation of "school days" and "calendar days" under Education Code 48918..***

Any student recommended for expulsion shall be entitled to a hearing to determine whether he/she should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed one of the acts listed above under "Grounds for Suspension and Expulsion." (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

Stipulated Expulsion

***Note: The following section is optional and may be revised to reflect district practice. "Stipulated expulsion" is for districts that have adopted an expedited procedure which requires a student to waive his/her right to a pre-expulsion hearing in exchange for an agreement as to the terms of the expulsion. Such waivers are not specifically addressed in law and districts should ensure that the due process rights of students are included in the stipulated agreement and are clearly explained to them before the agreement is signed. Districts should consult legal counsel as appropriate. ***

After a determination that a student has committed an offense listed above under "Grounds for Suspension and Expulsion" for which expulsion is permitted or mandatory, the Superintendent, principal, or designee shall offer the student and his/her parent/guardian the option to waive a hearing and stipulate to the expulsion. The offer shall be made only after the student or his/her parent/guardian has been given written notice of the expulsion hearing pursuant to Education Code 48918.

The stipulation agreement shall be in writing and shall be signed by the student and his/her parent/guardian. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of his/her right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion shall be effective upon approval by the Board.

Rights of Complaining Witness

***Note: Education Code 48918.5 mandates the following rights related to the treatment of witnesses alleging acts of sexual assault or sexual battery. Other procedures related to complaining witnesses also may be added as desired by the district. Additional mandated procedures related to the rights and treatment of complaining witnesses are included where appropriate throughout this regulation. ***

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of his/her right to: (Education Code 48918.5)

1. Receive five days' notice of his/her scheduled testimony at the hearing

2. Have up to two adult support persons of his/her choosing present at the hearing at the time he/she testifies

3. Have a closed hearing during the time he/she testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

***Note: Education Code 48918 mandates the Board to adopt procedures that include the following items. ***

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing.

2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based.

3. A copy of district disciplinary rules which relate to the alleged violation.

4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment. This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

(cf. 5119 - Students Expelled from Other Districts)

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney advisor.

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney advisor means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing.

7. The opportunity to confront and question all witnesses who testify at the hearing.

8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses.

Additional Notice of Expulsion Hearing for Foster Youth

***Note: Prior to conducting a hearing to determine whether a foster youth should be expelled, Education Code 48918.1 requires the district to notify the student's attorney and a representative of an appropriate county child welfare agency, provided that the violation does not require a mandatory recommendation for expulsion. However, if the offense requires a mandatory recommendation for expulsion, the notice is permitted but not required. ***

At least 10 days prior to a hearing to determine if a student who is a foster youth as defined under Education Code 48853.5 should be expelled for an offense not requiring a mandatory recommendation for expulsion, the Superintendent or designee shall notify the student's attorney and a representative of an appropriate county child welfare agency. If the hearing is pursuant to an offense requiring a mandatory expulsion recommendation, the Superintendent or designee may provide the same notification. The notice shall be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

Conduct of Expulsion Hearing

***Note: Education Code 48918 mandates that the Board adopt procedures that include the following items. ***

***Note: Instead of the Board conducting an expulsion hearing, it may appoint a hearing officer or an impartial administrative panel to conduct the hearing; see section "Alternative Expulsion Hearing: Hearing Officer or

Administrative Panel" below. Even if the district conducts all expulsion hearings in this manner, the requirements of Education Code 48918 pertaining to the conduct of the hearing must be met. ***

1. Closed Session: Notwithstanding the provisions of Government Code 54953 and Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public unless another student's privacy rights would be violated. (Education Code 48918(c))

***Note: For the purpose of Board deliberations during the closed session described below, the presence of any person other than the Board members, including the Superintendent, necessitates allowing the presence of the parent/guardian, student, and student's counsel. ***

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether or not the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to have his/her testimony heard in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

2. Record of Hearing: A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))

***Note: Education Code 48918 authorizes the Board to issue subpoenas for the personal appearance of percipient witnesses at an expulsion hearing. In Woodbury v. Dempsey, the court held that a district's authority to determine whether to issue subpoenas is discretionary, but a district could not have a blanket policy denying the issuance of subpoenas in all cases. ***

***Note: In accordance with Code of Civil Procedure 1987, the subpoena must be served at least 10 days before the time required for attendance unless the court prescribes a shorter time. Unless they are parties to the hearing or are district or government employees, witnesses who appear pursuant to a subpoena receive fees equal to those prescribed for witnesses in civil actions in a superior court, and all witnesses other than the parties to the hearing receive mileage; these fees and mileage must be paid by the party requesting the subpoena. ***

3. Subpoenas: Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in item #4 below. (Education Code 48918(i))

4. Presentation of Evidence: Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion" above. (Education Code 48918(h))

***Note: Findings of fact made by the Board or a hearing panel must not be based on hearsay alone. "Hearsay" is evidence of an oral or written statement made by a person who is not present at the hearing which is offered to establish a fact as being true. Some exceptions to the hearsay rule exist under the Evidence Code and Education Code; the district should consult legal counsel as appropriate. ***

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence

describing the reasonableness of the search shall be included in the hearing record.

***Note: Education Code 48918.6 provides that testimony by a student witness at an expulsion hearing is privileged and thus protected from liability for defamation pursuant to Civil Code 47(b). ***

5. Testimony by Complaining Witnesses: The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)

a. Any complaining witness shall be given five days' notice before being called to testify.

b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during his/her testimony.

c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.

d. The person presiding over the hearing may remove a support person whom he/she finds is disrupting the hearing.

e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.

f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.

g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.

(1) The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.

(2) At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which he/she may leave the hearing room.

(3) The person conducting the hearing may:

(a) Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness

(b) Limit the time for taking the testimony of a complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours

(c) Permit one of the support persons to accompany the complaining witness to the witness stand

6. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from his/her school of attendance, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

***Note: For districts that use a hearing officer or administrative panel, Education Code 48918 mandates that the Board adopt procedures that include the following section. ***

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. Alternatively, the Board may appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918(d))

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated. The Superintendent or designee shall place the student in a classroom instructional program, any other instructional program, a rehabilitation program, or any combination of these programs after consulting with district staff, including the student's teachers, and with the student's parent/guardian. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend

that the Board suspend the enforcement of the expulsion for a period of one year. (Education Code 48917, 48918)

Final Action by the Board

***Note: Education Code 48918 mandates that the Board adopt procedures that include the following paragraph. ***

Whether the expulsion hearing is conducted in closed or public session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board at a public meeting. (Education Code 48918(j))

(cf. 9321.1 - Closed Session Actions and Reports)

If the Board conducts the hearing and reaches a decision not to expel, this decision shall be final and the student shall be reinstated immediately.

***Note: The Gun-Free Schools Act, 20 USC 7151, requires that the following paragraph be sent to the CDE for assurances of compliance with federal and state law. For other language that must be submitted to the CDE, see section below entitled "Notifications to Law Enforcement Authorities." ***

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any act listed under "Mandatory Recommendation and Mandatory Expulsion" above, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission

2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

***Note: The following paragraph is optional. Education Code 48916.5 authorizes, but does not mandate, the Board to make the following requirement of certain expelled students. ***

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion" (Education Code 48900.8)

2. The fact that a description of readmission procedures will be made available to the student and his/her parent/guardian (Education Code 48916)

3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)

4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)

5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision Not to Enforce Expulsion Order

***Note: Pursuant to Education Code 48917, the Board's criteria for suspending the enforcement of expulsions must be applied uniformly to all students. Items #1-3 below are optional and should be revised to reflect district criteria. ***

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior

2. The seriousness of the misconduct

3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education.

* satisfactorily completed the rehabilitation program (Ed Code 48917)
2. During the period

However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has* when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)

3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)

4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)

5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)

6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of his/her status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))

7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

Right to Appeal

The student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

The student shall submit a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board. The district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

***Note: The Gun-Free Schools Act, 20 USC 7151, requires that the following two paragraphs be sent to the CDE for assurances of compliance with federal and state law. ***

***Note: In addition, Education Code 48902 requires the principal or designee to notify law enforcement authorities when a student or nonstudent possesses a firearm or explosive or sells or furnishes a firearm at school. However, when the student involved in such a case is a student with a disability, Education Code 49076 requires any law enforcement authority to which student information is disclosed to certify that those records will not be disclosed to another party without the prior written consent of the student's parent/guardian or other person invested with the student's educational right; see AR 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities). ***

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee also shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance. In addition, law enforcement authorities shall be notified regarding any acts by students regarding the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate city or county law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

Post-Expulsion Placements

***Note: Education Code 48915 requires the Board to refer all expelled students to a program of study that is prepared to accommodate students with discipline problems and that is not located at the school the student currently attends or at any regular elementary, middle, junior, or senior high school. However, students expelled for the acts described in Education Code 48900(f) through (m) or Education Code 48900.2, 48900.3, or 48900.4 may be referred to a program of study that is at another elementary, middle, junior, or senior high school if the County Superintendent of Schools certifies that an alternative program is not available at a site away from such a school. ***

***Note: Education Code 48915.01 states that if the Board has established a community day school pursuant to Education Code 48661 on the same site as an elementary, middle, junior, or senior high school, expelled students may be referred to the community day school at that site. Although Education Code 48663 prohibits the use of independent study in community day schools, Education Code 48916.1 does not in any way restrict the district from offering independent study as a voluntary alternative placement option for expelled students. ***

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems

2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at such a site

3. Not housed at the school site attended by the student at the time of suspension

(cf. 6158 - Independent Study)
(cf. 6185 - Community Day School)

When the placement described above is not available and when the County Superintendent so certifies, students expelled for acts described in items #6-13 and #21-23 under "Grounds for Suspension and Expulsion" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

Readmission After Expulsion

***Note: Education Code 48916 mandates that the Board adopt rules and regulations establishing a procedure for filing and processing requests for readmission and a process for Board review of all expelled students for readmission. Items #2-4 below should be revised to reflect district practice. ***

Readmission procedures shall be as follows:

1. On the date set by the Board when it ordered the expulsion, the district shall consider readmission of the student. (Education Code 48916)

2. The Superintendent or designee shall hold a conference with the parent/guardian and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and parent/guardian shall be asked to indicate in writing their willingness to comply with these regulations.

3. The Superintendent or designee shall transmit to the Board his/her recommendation regarding readmission. The Board shall consider this recommendation in closed session if information would be disclosed in violation of Education Code 49073- 49079. If a written request for open session is received from the parent/guardian or adult student, it shall be honored.

4. If the readmission is granted, the Superintendent or designee shall notify the student and parent/guardian, by registered mail, of the Board's decision regarding readmission.

5. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)

6. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school. (Education Code 48916)

7. The Board shall provide written notice to the expelled student and parent/guardian describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

***Note: Education Code 48915.1 requires that, when an expelled student asks to enroll in another district, the receiving district must hold a hearing to determine whether the student poses a danger to its students or staff. The receiving district then may either deny or permit the enrollment. Upon request from another district, the expelling district must provide information about the expulsion within five days. ***

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

(cf. 5119 - Students Expelled from Other Districts)

CSBA Sample

Exhibit

Parental Notifications

E 5145.6
Students

Cautionary Notice 2013-14: AB 110 (Ch. 20, Statutes of 2013) amended Government Code 17581.5 to relieve districts from the obligation, until July 1, 2014, to perform any activities that are deemed to be reimbursable state mandates under that section. As a result, certain provisions of the following Exhibit that reflect those requirements may be suspended.

Note: The following exhibit lists notices which the law explicitly requires be provided to parents/guardians. However, there are other notices that districts are recommended to distribute, such as the notice included in AR 5145.3 - Nondiscrimination/Harassment regarding the rights of transgender and gender-nonconforming students and the opportunity for a student to inform the district whenever his/her participation in a sex-segregated program or activity with a student of the opposite biological sex would be against the student?s religious beliefs and/or practices or a violation of his/her right to privacy. Unless otherwise indicated, code numbers below refer to Education Code sections.

I. Annually

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 17612, 48980.3
Board Policy/Administrative Regulation #: See AR 3514.2
Subject: Use of pesticide product, active ingredients, Internet address to access information

When to Notify: Annually by February 1
Education or Other Legal Code: Education Code 35256
Board Policy/Administrative Regulation #: See BP 0510
Subject: School Accountability Report Card provided

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 35291, 48980
Board Policy/Administrative Regulation #: See AR 5144, See AR 5144.1
Subject: District and site discipline rules

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 46010.1
Board Policy/Administrative Regulation #: See BP 5113
Subject: Absence for confidential medical services

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 48980
Board Policy/Administrative Regulation #: See BP 6111
Subject: Schedule of minimum days

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 231.5; 5 CCR 4917
Board Policy/Administrative Regulation #: See AR 5145.7
Subject: Sexual harassment policy as related to students

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 32255-32255.6
Board Policy/Administrative Regulation #: See AR 5145.8
Subject: Right to refrain from harmful or destructive use of animals

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 35160.5, 46600-46611, 48204
Board Policy/Administrative Regulation #: See AR 5111.1, See AR 5116.1, See AR 5117
Subject: All statutory attendance options, available local attendance options, options for meeting residency

When to Notify: Beginning of each school year, if Board allows such absence
Education or Other Legal Code: Education Code 48980, 46014
Board Policy/Administrative Regulation #: See BP 5113, See AR 5113
Subject: Absence for religious exercise or purposes

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 48205
Board Policy/Administrative Regulation #: See BP 5113, See AR 5113, See AR 6154
Subject: Excused absences; grade/credit cannot be reduced due to excused absence if work or test has been completed

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 48206.3, 48207, 48208
Board Policy/Administrative Regulation #: See AR 6183
Subject: Availability of home/hospital instruction for students with temporary disabilities

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49403
Board Policy/Administrative Regulation #: See BP 5141.31
Subject: Consent to school immunization program

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49423, 49480
Board Policy/Administrative Regulation #: See AR 5141.21
Subject: Administration of prescribed medication

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49451; 20 USC 1232h
Board Policy/Administrative Regulation #: See AR 5141.3
Subject: Right to refuse consent to physical examination

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49472
Board Policy/Administrative Regulation #: See BP 5143
Subject: Availability of insurance

When to Notify: Beginning of each school year
Education or Other Legal Code: 49013; 5 CCR 4622
Board Policy/Administrative Regulation #: See AR 1312.3
Subject: Uniform complaint procedures, available appeals, civil law remedies

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49063
Board Policy/Administrative Regulation #: See AR 5125, See AR 5125.3
Subject: Challenge, review and expunging of records

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49063, 49069; 20 USC 1232g; 34 CFR 99.7
Board Policy/Administrative Regulation #: See AR 5125
Subject: Student records: inspect and review, access, types, location, persons responsible, location of log, access criteria, cost of copies, amendment requests, criteria to determine legitimate educational interest, course prospectus availability

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49063, 49073; 20 USC 1232g; 34 CFR 99.37
Board Policy/Administrative Regulation #: See AR 5125.1
Subject: Release of directory information

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49520, 48980; 42 USC 1758; 7 CFR 245.5
Board Policy/Administrative Regulation #: See AR 3553
Subject: Free and reduced price meals

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 56301
Board Policy/Administrative Regulation #: See BP 6164.4
Subject: Parental rights re: special education identification, referral, assessment, instructional planning, implementation and review, and procedures for initiating a referral for assessment

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 58501, 48980
Board Policy/Administrative Regulation #: See AR 6181

Subject: Alternative schools

When to Notify: Beginning of each school year
Education or Other Legal Code: Health and Safety Code 104855
Board Policy/Administrative Regulation #: See AR 5141.6
Subject: Availability of dental fluoride treatment; opportunity to accept or deny treatment

When to Notify: Annually
Education or Other Legal Code: 5 CCR 852
Board Policy/Administrative Regulation #: AR 6162.51
Subject: Student's participation in state assessments; option to request exemption from testing

When to Notify: Beginning of each school year
Education or Other Legal Code: 20 USC 1232h
Board Policy/Administrative Regulation #: See AR 5022, See BP 6162.8
Subject: Notice of privacy policy and dates of activities re: survey, health examination, or collection of personal information for marketing; process to opt out of such activities

When to Notify: Beginning of each school year, if district receives Title I funds
Education or Other Legal Code: 20 USC 6311; 34 CFR 200.61
Board Policy/Administrative Regulation #: See AR 4112.24, See AR 4222
Subject: Right to request information re: professional qualifications of child's teacher and paraprofessional

When to Notify: Beginning of each school year, if any district school has been identified for program improvement or corrective action
Education or Other Legal Code: 20 USC 6316
Board Policy/Administrative Regulation #: See AR 0520.2
Subject: Availability of supplemental educational services, identity of providers, description of services, qualifications, effectiveness of providers

When to Notify: Beginning of each school year
Education or Other Legal Code: 34 CFR 104.8,106.9
Board Policy/Administrative Regulation #: See BP 0410, See BP 6178
Subject: Nondiscrimination

When to Notify: Beginning of each school year to parent, teacher, and employee organizations or, in their absence, individuals
Education or Other Legal Code: 40 CFR 763.84, 40 CFR 763.93
Board Policy/Administrative Regulation #: See AR 3514
Subject: Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress

II. At Specific Times During the Student's Academic Career

When to Notify: Begininning in grade 7, at least once prior to course selection and career

counseling
Education or Other Legal Code: Education Code 221.5; 48980
Board Policy/Administrative Regulation #: See BP 6164.2
Subject: Course selection and career counseling

When to Notify: When child first enrolls in a public school, if the school offers a fingerprinting program
Education or Other Legal Code: Education Code 32390, 48980
Board Policy/Administrative Regulation #: See AR 5142.1
Subject: Fingerprinting program

When to Notify: Upon registration in K-6, if students have not previously been transported
Education or Other Legal Code: Education Code 39831.5
Board Policy/Administrative Regulation #: See AR 3543
Subject: School bus safety rules and information, list of stops, rules of conduct, red light crossing instructions, bus danger zones, walking to and from stops

When to Notify: Beginning of each school year for high school students, if high school is open campus
Education or Other Legal Code: Education Code 44808.5, 48980
Board Policy/Administrative Regulation #: See AR 5112.5
Subject: Open campus

When to Notify: Beginning of each school year in grades 9-12, if district allows career technical education (CTE) course to satisfy graduation requirement
Education or Other Legal Code: Education Code 48980, 51225.3
Board Policy/Administrative Regulation #: See AR 6146.1
Subject: How each high school graduation requirement does or does not satisfy college entrance a-g course criteria; list of districts CTE courses that satisfy a-g course criteria

When to Notify: Beginning each school year in grades 9-12 and when high school student transfers into the district
Education Code 48980, 60850
Board Policy/Administrative Regulation #: See AR 6162.52
Subject: Requirement to pass the high school exit exam including: date of exam, requirements for passing, consequences of not passing, and that passing is a condition of graduation

When to Notify: When students entering grade 7
Education or Other Legal Code: Education Code 49452.7
Board Policy/Administrative Regulation #: See AR 5141.3
Subject: Specified information on type 2 diabetes

When to Notify: When in kindergarten, or first grade if not previously enrolled in public school
Education or Other Legal Code: Education Code 49452.8
Board Policy/Administrative Regulation #: See AR 5141.32
Subject: Requirement for oral health assessment, explanation of law, importance of oral health,

agency contact, privacy rights

When to Notify: Beginning of each school year for students in grades 9-12
Education or Other Legal Code: Education Code 51229, 48980
Board Policy/Administrative Regulation #: See AR 6143
Subject: College admission requirements, UC and CSU web sites that list certified courses, description of CTE, CDE Internet address, how students may meet with counselors

When to Notify: Beginning of each school year for students in grades 7-12
Education or Other Legal Code: Education Code 51938, 48980
Board Policy/Administrative Regulation #: See AR 6142.1
Subject: Explanation of sex and HIV/AIDS instruction; right to view A/V materials, who's teaching, request specific Education Code sections, right to excuse

When to Notify: Within 20 working days of receiving results of standardized achievement tests or, if results not available in school year, 20 days of start of next school year
Education or Other Legal Code: Education Code 60641; 5 CCR 863
Board Policy/Administrative Regulation #: See AR 6162.51
Subject: Results of tests; test purpose, individual score and intended use

When to Notify: When child is enrolled in kindergarten
Education or Other Legal Code: Health and Safety Code 124100
Board Policy/Administrative Regulation #: See AR 5141.32
Subject: Health screening examination

When to Notify: To students in grades 11-12, early enough to enable registration for fall test
Education or Other Legal Code: 5 CCR 11523
Board Policy/Administrative Regulation #: See AR 6146.2
Subject: Notice of proficiency examination provided under Education Code 48412

When to Notify: To secondary students, if district receives Title I funds
Education or Other Legal Code: 20 USC 7908
Board Policy/Administrative Regulation #: See AR 5125.1
Subject: Notice that parents may request district to not release name, address, phone number of child to military recruiters without prior written consent

III. When Special Circumstances Occur

When to Notify: Upon receipt of a complaint alleging discrimination
Education or Other Legal Code: Education Code 262.3
Board Policy/Administrative Regulation #: See AR 1312.3
Subject: Civil law remedies available to complainants

When to Notify: When student has been placed in structured English immersion program
Education or Other Legal Code: Education Code 310-311; 5 CCR 11309
Board Policy/Administrative Regulation #: See AR 6174

Subject: Student's placement in program, opportunity to apply for parental exception waiver, other rights of student relative to such placements

When to Notify: When determining whether an English learner should be reclassified as fluent English proficient
Education or Other Legal Code: Education Code 313; 5 CCR 11303
Board Policy/Administrative Regulation #: See AR 6174
Subject: Description of reclassification process, opportunity for parent/guardian to participate

When to Notify: When Student is identified as English learner and district receives Title III funds, not later than 30 days after beginning of school year or within two weeks of placement if identified during school year
Education or Other Legal Code: Education Code 440; 20 USC 7012
Board Policy/Administrative Regulation #: See AR 6174
Subject: Reason for classification, level of English proficiency, description of program(s), option to decline program or choose alternate, exit requirements of program

When to Notify: Before high school student attends specialized secondary program on a university campus
Education or Other Legal Code: Education Code 17288
Board Policy/Administrative Regulation #: None
Subject: University campus buildings may not meet Education Code requirements for structural safety

When to Notify: At least 72 hours before use of pesticide product not included in annual list
Education or Other Legal Code: Education Code 17612
Board Policy/Administrative Regulation #: See AR 3514.2
Subject: Intended use of pesticide product

When to Notify: To members of athletic teams
Education or Other Legal Code: Education Code 32221.5
Board Policy/Administrative Regulation #: See AR 5143
Subject: Offer of insurance; no-cost and low-cost program options

When to Notify: If school has lost its WASC accreditation status
Education or Other Legal Code: Education Code 35178.4
Board Policy/Administrative Regulation #: See BP 6190
Subject: Loss of status, potential consequences

When to Notify: At least six months before implementing a schoolwide uniform policy
Education or Other Legal Code: Education Code 35183
Board Policy/Administrative Regulation #: See AR 5132
Subject: Dress code policy requiring schoolwide uniform

When to Notify: Before implementing a year-round schedule
Education or Other Legal Code: Education Code 37616

Board Policy/Administrative Regulation #: See BP 6117
Subject: Year-round schedule

When to Notify: When interdistrict transfer is requested and not approved or denied within 30 days
Education or Other Legal Code: Education Code 46601
Board Policy/Administrative Regulation #: See AR 5117
Subject: Appeal process

When to Notify: Before early entry to kindergarten, if offered
Education or Other Legal Code: Education Code 48000
Board Policy/Administrative Regulation #: See AR 5111
Subject: Effects, advantages and disadvantages of early entry

When to Notify: When student identified as being at risk of retention
Education or Other Legal Code: Education Code 48070.5
Board Policy/Administrative Regulation #: See AR 5123
Subject: Student at risk of retention

When to Notify: When student excluded due to quarantine, contagious or infectious disease, danger to safety or health
Education or Other Legal Code: Education Code 48213
Board Policy/Administrative Regulation #: See AR 5112.2, See BP 5141.33
Subject: Student has been excluded from school

When to Notify: Before already admitted student is excluded for lack of immunization
Education or Other Legal Code: Education Code 48216; 17 CCR 6040
Board Policy/Administrative Regulation #: See AR 5141.31
Subject: Need to submit evidence of immunization or exemption within 10 school days; referral to medical care

When to Notify: When a student is classified a truant
Education or Other Legal Code: Education Code 48260.5, 48262
Board Policy/Administrative Regulation #: See AR 5113.1
Subject: Truancy, parental obligation, availability of alternative programs, student consequences, need for conference

When to Notify: When a truant is referred to a SARB or probation department
Education or Other Legal Code: Education Code 48263
Board Policy/Administrative Regulation #: See AR 5113.1
Subject: Name and address of SARB or probation department and reason for referral

When to Notify: When a school is identified on the state's Open Enrollment List
Education or Other Legal Code: Education Code 48354; 5 CCR 4702
Board Policy/Administrative Regulation #: See AR 5118
Subject: Student's option to transfer to another school

When to Notify: Within 60 days of receiving application for transfer out of open enrollment school
Education or Other Legal Code: Education Code 48357; 5 CCR 4702
Board Policy/Administrative Regulation #: See AR 5118
Subject: Whether student's transfer application is accepted or rejected; reasons for rejection

When to Notify: When student requests to voluntarily transfer to continuation school
Education or Other Legal Code: 48432.3
Board Policy/Administrative Regulation #: See AR 6184
Subject: Copy of district policy and regulation on continuation education

When to Notify: Prior to involuntary transfer to continuation school
Education or Other Legal Code: Education Code 48432.5
Board Policy/Administrative Regulation #: See AR 6184
Subject: Right to require meeting prior to involuntary transfer to continuation school

When to Notify: When student is removed from class and teacher requires parental attendance at school
Education or Other Legal Code: Education Code 48900.1
Board Policy/Administrative Regulation #: See BP 5144.1, See AR 5144.1
Subject: Parental attendance required; timeline for attendance

When to Notify: Prior to withholding grades, diplomas, or transcripts
Education or Other Legal Code: Education Code 48904
Board Policy/Administrative Regulation #: See AR 5125.2
Subject: Damaged school property

When to Notify: When withholding grades, diplomas or transcripts from transferring student
Education or Other Legal Code: Education Code 48904.3
Board Policy/Administrative Regulation #: See AR 5125.2
Subject: Next school will continue withholding grades, diplomas or transcripts

When to Notify: When student is released to peace officer
Education or Other Legal Code: Education Code 48906
Board Policy/Administrative Regulation #: See BP 5145.11
Subject: Release of student to peace officer

When to Notify: At time of suspension
Education or Other Legal Code: Education Code 48911
Board Policy/Administrative Regulation #: See BP 5144.1, See AR 5144.1
Subject: Notice of suspension

When to Notify: When original period of suspension is extended
Education or Other Legal Code: Education Code 48911
Board Policy/Administrative Regulation #: See AR 5144.1

Subject: Extension of suspension

When to Notify: At the time a student is assigned to a supervised suspension classroom
Education or Other Legal Code: Education Code 48911.1
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: The student's assignment to a supervised suspension classroom

When to Notify: Before holding a closed session re: suspension
Education or Other Legal Code: Education Code 48912
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Intent to hold a closed session re: suspension

When to Notify: When student expelled from another district for certain acts seeks admission
Education or Other Legal Code: Education Code 48915.1, 48918
Board Policy/Administrative Regulation #: See BP 5119
Subject: Hearing re: possible danger presented by expelled student

When to Notify: When readmission is denied
Education or Other Legal Code: Education Code 48916
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Reasons for denial; determination of assigned program

When to Notify: When expulsion occurs
Education or Other Legal Code: Education Code 48916
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Description of readmission procedures

When to Notify: 10 calendar days before expulsion hearing
Education or Other Legal Code: Education Code 48918
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Notice of expulsion hearing

When to Notify: When expulsion or suspension of expulsion occurs
Education or Other Legal Code: Education Code 48918
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Decision to expel; right to appeal to county board; obligation to inform new district of status

When to Notify: One month before the scheduled minimum day
Education or Other Legal Code: Education Code 48980
Board Policy/Administrative Regulation #: See BP 6111
Subject: When minimum days are scheduled after the beginning of the school year

When to Notify: When parents request guidelines for filing complaint of child abuse at a school site
Education or Other Legal Code: Education Code 48987

Board Policy/Administrative Regulation #: See AR 5141.4
Subject: Guidelines for filing complaint of child abuse at a school site with local child protective agencies

When to Notify: When student in danger of failing a course
Education or Other Legal Code: Education Code 49067
Board Policy/Administrative Regulation #: See AR 5121
Subject: Student in danger of failing a course

When to Notify: When student transfers from another district or private school
Education or Other Legal Code: Education Code 49068
Board Policy/Administrative Regulation #: See AR 5125
Subject: Right to receive copy of student's record and to challenge its content

When to Notify: Within 24 hours of release of information to a judge or probation officer
Education or Other Legal Code: Education Code 49076
Board Policy/Administrative Regulation #: See AR 5125
Subject: Release of student record to a judge or probation officer for conducting truancy mediation program or for presenting evidence at a truancy petition

When to Notify: Before release of information pursuant to court order or subpoena
Education or Other Legal Code: Education Code 49077
Board Policy/Administrative Regulation #: See AR 5125
Subject: Release of information pursuant to court order or subpoena

When to Notify: When screening results in suspicion that student has scoliosis
Education or Other Legal Code: Education Code 49452.5
Board Policy/Administrative Regulation #: See AR 5141.3
Subject: Scoliosis screening

When to Notify: When test results in discovery of visual or hearing defects
Education or Other Legal Code: Education Code 49456
Board Policy/Administrative Regulation #: See AR 5141.3
Subject: Vision or hearing test

When to Notify: Annually to parents/guardians of student athletes before their first practice or competition
Education or Other Legal Code: Education Code 49475
Board Policy/Administrative Regulation #: See AR 6145.2
Subject: Information on concussions and head injuries

When to Notify: Before any test questioning personal beliefs
Education or Other Legal Code: Education Code 51513
Board Policy/Administrative Regulation #: See AR 5022
Subject: Permission for test, survey questioning personal beliefs

When to Notify: Within 14 days of instruction if arrangement made for guest speaker after beginning of school year
Education or Other Legal Code: Education Code 51938
Board Policy/Administrative Regulation #: See AR 6142.1
Subject: Instruction in HIV/AIDS or sexual health education by guest speaker or outside consultant

When to Notify: Prior to administering survey regarding health risks and behaviors to students in 7-12
Education or Other Legal Code: Education Code 51938
Board Policy/Administrative Regulation #: See AR 5022
Subject: Notice that the survey will be administered

When to Notify: Within 30 calendar days of receipt of results of assessment or reassessment of English proficiency
Education or Other Legal Code: Education Code 52164.1, 52164.3; 5 CCR 11511.5
Board Policy/Administrative Regulation #: See AR 6174
Subject: Results of state test of English proficiency

When to Notify: When migrant education program is established
Education or Other Legal Code: Education Code 54444.2
Board Policy/Administrative Regulation #: See BP 6175, See AR 6175
Subject: Parent advisory council membership composition

When to Notify: When child participates in licensed child care and development program
Education or Other Legal Code: Health and Safety Code 1596.857
Board Policy/Administrative Regulation #: See AR 5148
Subject: Parent right to enter facility

When to Notify: When district receives Tobacco-Use Prevention Education Funds
Education or Other Legal Code: Health and Safety 104420
Board Policy/Administrative Regulation #: See AR 3513.3
Subject: The district's tobacco-free schools policy and enforcement procedures

When to Notify: When sharing student immunization information with an immunization system
Education or Other Legal Code: Health and Safety Code 120440
Board Policy/Administrative Regulation #: See AR 5125
Subject: Types of information to be shared, name and address of agency, acceptable use of the information, right to examine, right to refuse to share

When to Notify: When hearing is requested by person asked to leave school premises
Education or Other Legal Code: Penal Code 627.5
Board Policy/Administrative Regulation #: See AR 3515.2
Subject: Notice of hearing

When to Notify: When providing written decision in response to a complaint re: discrimination,

special education, or noncompliance with law regulating educational programs
Education or Other Legal Code: 5 CCR 4631
Board Policy/Administrative Regulation #: See AR 1312.3
Subject: Appeal rights and procedures

When to Notify: When child participates in licensed child care and development program
Education or Other Legal Code: 5 CCR 18066
Board Policy/Administrative Regulation #: See AR 5148
Subject: Policies re: unexcused absences

When to Notify: When district substantively changes policy on student privacy rights
Education or Other Legal Code: 20 USC 1232h
Board Policy/Administrative Regulation #: See AR 5022
Subject: Notice of any substantive change in policy or regulation

When to Notify: For districts receiving Title I funds, when a child has been taught for four or more consecutive weeks by a teacher who is not "highly qualified"
Education or Other Legal Code: 20 USC 6311
Board Policy/Administrative Regulation #: See AR 4112.24
Subject: Timely notice to parent of child's assignment

When to Notify: When school identified for program improvement or corrective action, within 30 days of failure to make annual yearly progress, to parents of English learners
Education or Other Legal Code: 20 USC 6312
Board Policy/Administrative Regulation #: See AR 0520.2
Subject: Notice of failure to make adequate yearly progress

When to Notify: For districts receiving Title I funds, not later than 30 days after beginning of school year, to parents of English learners
Education or Other Legal Code: 20 USC 6312
Board Policy/Administrative Regulation #: See AR 6174
Subject: Reasons for placement, level of proficiency, instructional methods, how program meets child's strengths and teaches English, exit requirements, right to choose other program

When to Notify: When school identified for program improvement or corrective action
Education or Other Legal Code: 20 USC 6316
Board Policy/Administrative Regulation #: See AR 0520.2, See AR 5116.1
Subject Explanation of identification, reasons, how problem will be addressed, how parents can become involved, transfer option, availability of supplemental services

When to Notify: When district identified for program improvement
Education or Other Legal Code: 20 USC 6316
Board Policy/Administrative Regulation #: See AR 0520.3
Subject: Explanation of status, reasons for identification, how parents can participate in upgrading district

When to Notify: For schools receiving Title I funds, upon development of parent involvement policy
Education or Other Legal Code: 20 USC 6318
Board Policy/Administrative Regulation #: See AR 6020
Subject: Notice of policy

When to Notify: For districts receiving Tnt

When to Notify: Prior to conducting initial evaluation
Education or Other Legal Code: Education Code 56301, 56321, 56321.5, 56321.6, 56329; 34 CFR 300.502
Board Policy/Administrative Regulation #: See AR 6164.4
Subject: Proposed evaluation plan, related parental rights, prior written notice

When to Notify: 24 hours before IEP when district intending to record
Education or Other Legal Code: Education Code 56341.1
Board Policy/Administrative Regulation #: See AR 6159
Subject: Intention to audio-record IEP meeting

When to Notify: Early enough to ensure opportunity for parent to attend IEP meeting
Education or Other Legal Code: Education Code 56341.5; 34 CFR 300.322
Board Policy/Administrative Regulation #: See AR 6159
Subject: Time, purpose, location, who in attendance, participation of others with special knowledge, transition statements if appropriate

When to Notify: When parent orally requests review of IEP
Education or Other Legal Code: Education Code 56343.5
BoardAR 5144.2
Subject: Decision and procedural safeguards notice

When to Notify: Suspension or change of placement for more than 10 days
Education or Other Legal Code: 20 USC 1415(k); 34 CFR 300.530
Board Policy/Administrative Regulation #: See AR 5144.2
Subject: Decision and procedural safeguards notice

When to Notify: Upon requesting a due process hearing
Education or Other Legal Code: 20 USC 1415(k); 34 CFR 300.508
Board Policy/Administrative Regulation #: See AR 6159.1
Subject: Student's name, address, school, description of problem, proposed resolution

When to Notify: Eligibility for services under Section 504
Education or Other Legal Code: 34 CFR 104.32, 104.36
Board Policy/Administrative Regulation #: See AR 6164.6
Subject: District responsibilities, district actions, procedural safeguards

V. Classroom Notices

When to Notify: In each classroom in each school
Education or Other Legal Code: Education Code 35186
Board Policy/Administrative Regulation #: See AR 1312.4, E 1312.4
Subject: Complaints re: sufficiency of instructional materials, teacher vacancy and misassignment, maintenance of facilities.

Revised: April 2014

CSBA Sample
Board Policy
Advanced Placement

BP 6141.5
Instruction

***Note: The following optional policy is for use by districts that maintain high schools and may be revised to reflect district practice. Students who participate in Advanced Placement (AP) courses and pass AP examinations conducted by the College Board may receive college credit for those courses when allowed by the postsecondary institution. ***

To encourage district students to challenge themselves academically, develop college-level skills, and be more competitive when applying for admission to postsecondary institutions, the Governing Board shall offer opportunities to high school students to take Advanced Placement (AP) courses and pass AP examinations.

(cf. 0200 - Goals for the School District)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6172.1 - Concurrent Enrollment in College Classes)

***Note: The following paragraph may be modified to reflect district practice. ***

The Board desires to provide at least four AP courses at each high school. The Superintendent or designee shall recommend subject areas for AP courses at each school based on student interest and the availability of qualified certificated staff, instructional materials, and other resources. The Superintendent or designee shall also explore alternative methods of delivering AP courses, such as online courses or distance learning.

The Superintendent or designee may consult and collaborate with feeder schools to ensure that students are offered the opportunity to take coursework that will prepare them for AP courses.

(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6143 - Courses of Study)
(cf. 6146.11 - Alternative Credits Toward Graduation)

All students who meet course prerequisites shall have equal access to AP courses.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Grades for AP courses shall be assigned in accordance with Board policy and administrative regulation.

(cf. 5121 - Grades/Evaluation of Student Achievement)

The Superintendent or designee shall make efforts to encourage students to participate in AP courses and to take end-of-course AP exams by creating support systems for AP students,such as resource centers and programs to recognize student accomplishments. In addition, the Superintendent or designee may explore partnerships with colleges and universities to help encourage students to pursue postsecondary education.

(cf. 5126 - Awards for Achievement)
(cf. 6164.2 - Guidance/Counseling Services)

To increase the capacity of district schools to offer AP courses, the Superintendent or designee shall provide staff development and support to teachers of such courses. This professional development may include, but is not limited to, opportunities for teachers to obtain information on the curriculum of specific courses, instructional methods, and data-driven decision making; mentoring for prospective teachers of AP courses; and opportunities for staff within the district to share course syllabi and practices.

(cf. 4111/4211/4311 - Recruitment and Selection)
(cf. 4113 - Assignment)
(cf. 4131 - Staff Development)

***Note: The College Board has created a voluntary audit process to provide guidelines for administrators and AP teachers regarding the curricular and resource requirements of AP courses. The AP audit specifies a set of expectations established by college and university faculty for college-level courses. Courses that meet or exceed these expectations will be authorized to use the "AP" designation on students' transcripts. In addition, approved courses are listed in the AP Course Ledger, which is used by colleges to confirm high school course content. Schools that offer the AP exam without labeling the school's courses as AP on students' transcripts do not need to participate in the audit. ***

****Note: The following optional paragraph is for use by districts that wish to participate in the AP audit. ***

The Board desires that every district AP course receive authorization to use the AP designation by the College Board. To that end, the Superintendent or designee shall coordinate the process for submitting courses for approval as part of the College Board AP course audit.

Examination Fee

***Note: The following optional section is for use by districts that receive federal funding distributed by the California Department of Education pursuant to 20 USC 6534, or choose to use district funds, to assist economically disadvantaged students in paying the cost of AP examination fees. Education Code 52244, which awarded state grants for this purpose, self-repealed on January 1, 2013, and the funding was redirected into the local control funding formula pursuant to AB 97 (Ch. 47, Statutes of 2013). ***

To the extent feasible, the district shall reduce the cost of AP examination fees for eligible low-income students. At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the availability of funds for this purpose and shall provide information on how income-eligible students may apply for funding.

(cf. 3100 - Budget)

Legal Reference:
EDUCATION CODE
52240-52243 Advanced Placement program
CODE OF REGULATIONS, TITLE 5
3840 Advanced Placement as program option for gifted and talented students
UNITED STATES CODE, TITLE 20
6534 Advanced Placement exam fee program

Management Resources:
WEB SITES
CSBA: http://www.csba.org
Advancement Via Individual Determination: http://www.avid.org
California Colleges.edu: http://californiacolleges.edu
California Department of Education: http://www.cde.ca.gov
College Board: http://www.collegeboard.org/ap
International Baccalaureate: http://www.ibo.org
U.S. Department of Education: http://www.ed.gov

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CSBA Sample

Board Policy

Mathematics Instruction

BP 6142.92
Instruction

***Note: The following optional policy may be revised to reflect district practice and the grade levels offered by the district. Education Code 51210 and 51220 require that mathematics, including mathematical concepts and understandings, operational skills, and problem solving, be included in the course of study offered in grades 1-12; see BP 6143 - Courses of Study. In addition, Education Code 51224.5 specifies that the adopted course of study for grades 7-12 must include algebra and that, as part of the two courses in mathematics required for high school graduation pursuant to Education Code 51225.3, students must complete coursework that meets or exceeds the rigor of the content standards for Algebra I adopted by the State Board of Education (SBE); see BP 6146.1 - High School Graduation Requirements. ***

The Governing Board desires to offer a rigorous mathematics program that progressively develops the knowledge and skills students will need to succeed in college and career. The district's mathematics program shall be designed to teach mathematical concepts in the context of real-world situations and to help students gain a strong conceptual understanding, a high degree of procedural skill and fluency, and ability to apply mathematics to solve problems.

(cf. 6143 - Courses of Study)
(cf. 6146.1 - High School Graduation Requirements)

***Note: The Common Core State Standards (CCSS) for mathematics, modified in January 2013, are based on the three principles of (1) focus, placing strong emphasis on the concepts in the standards so that students have sufficient time to think about, practice, and integrate new ideas; (2) coherence, linking topics across grade levels and establishing connections with other topics; and (3) rigor, requiring that conceptual understanding, procedural skills and fluency, and applications be pursued with equal intensity. ***

****Note: All California schools are expected to implement the CCSS in the 2014-15 school year. In November 2013, the SBE adopted the Mathematics Framework for California Public Schools: Kindergarten Through Grade Twelve which was updated to reflect these standards. In addition, the state assessment system is transitioning to the California Assessment of Student Performance and Progress which is aligned with the CCSS; see BP/AR 6162.51 - State Academic Achievement Tests. The CCSS and state curriculum framework are available on the California Department of Education's web site. For further information about the CCSS and recommendations for implementation, see CSBA's Governing to the Core series of governance briefs. ***

****Note: Education Code 51284, as amended by AB 166 (Ch. 135, Statutes of 2013), requires

that, concurrent with the next revision of textbooks or the curriculum framework in mathematics, the SBE ensure the integration of financial literacy, including, but not limited to, budgeting and managing credit, student loans, consumer debt, and identity theft security. An appendix to the 2013 curriculum framework provides examples and resources to assist in incorporating problems or exercises that teach financial literacy concepts and skills. ***

For each grade level, the Board shall adopt academic standards for mathematics that meet or exceed the Common Core State Standards. The Superintendent or designee shall develop or select curricula that are aligned with these standards and the state curriculum framework.

(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)

***Note: The CCSS for mathematics include two types of standards: mathematical practice standards (identical for each grade level) and mathematical content standards (different at each grade level). The eight practice standards are grouped into four categories as reflected in items #1-4 below. ***

The district's mathematics program shall address the following standards for mathematical practices which are the basis for mathematics instruction and learning:

1. Overarching habits of mind of a productive mathematical thinker: Making sense of problems and persevering in solving them; attending to precision

2. Reasoning and explaining: Reasoning abstractly and quantitatively; constructing viable arguments and critiquing the reasoning of others

3. Modeling and using tools: Modeling with mathematics; using appropriate tools strategically

4. Seeing structure and generalizing: Looking for and making use of structure; looking for and expressing regularity in repeated reasoning

***Note: The following three paragraphs reflect the mathematic content standards of the CCSS and may be revised to reflect district practice. The district should select the paragraph(s) applicable to the grade levels offered by the district. ***

In addition, the program shall be aligned with grade-level standards for mathematics content.

For grades K-8, content shall address, at appropriate grade levels, counting and cardinality, operations and algebraic thinking, number and operations in base ten, fractions, measurement and data, geometry, ratios and proportional relationships, functions, expression and equations, the number system, and statistics and probability. Students shall learn the concepts and skills that prepare them for the rigor of higher mathematics.

***Note: The following paragraph is for use by districts that maintain secondary grades. As

revised in January 2013, the CCSS for higher mathematics replace the unique Grade 8 Algebra course with an Algebra I course that covers the same content regardless of the grade level of the student taking the course. Thus, students who are not ready to take algebra in grade 8 may take an alternate path. As revised, the higher mathematics standards are organized into both conceptual categories and model courses, which may be delivered using a traditional pathway (i.e., Algebra I, Geometry, Algebra II) or an integrated pathway (i.e., Mathematics I, II, and III) in which each course contains standards from all six conceptual categories. The CCSS also provide for two advanced courses: (1) Advanced Placement Statistics and Probability and (2) Calculus. For further information, see the state curriculum framework or the Common Core State Standards Initiative's guidance, Appendix A: Designing High School Mathematics Courses Based on the Common Core State Standards, available on its web site. ***

****Note: The district may revise the following paragraph to reflect the pathway(s) used in the district and/or the grade levels at which higher mathematics shall be offered. ***

For higher mathematics, the district shall offer a pathway of courses through which students shall be taught concepts that address number and quantity, algebra, functions, modeling, geometry, and statistics and probability.

***Note: AB 97 (Ch. 47, Statutes of 2013) eliminated the Professional Development Block Grant (Education Code 41530-41532) and the Mathematics and Reading Professional Development Program (Education Code 99230-99242) and redirected that funding 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 ensure that certificated staff have opportunities to participate in professional development activities designed to increase their knowledge and skills in effective mathematics teaching practices.

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

***Note: As a condition of receiving funds for instructional materials from any state source, Education Code 60119 requires the Governing Board to annually hold a public hearing to determine whether each student in the district has sufficient standards-aligned textbooks or instructional materials in mathematics 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 students have access to sufficient instructional materials, including manipulatives and technology, to support a balanced, standards-aligned mathematics program.

(cf. 0440 - District Technology Plan)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6163.1 - Library Media Centers)

The Superintendent or designee shall provide the Board with data from state and district mathematics assessments and program evaluations to enable the Board to monitor program effectiveness.

(cf. 0460 - Local Control and Accountability Plan)
(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
51210 Areas of study, grades 1-6
51220 Areas of study, grades 7-12
51224.5 Algebra in course of study for grades 7-12
51225.3 High school graduation requirements
51284 Financial literacy
60605 State-adopted content and performance standards in core curricular areas
60605.8 Common Core standards

Management Resources:
CSBA PUBLICATIONS
Governing to the Core, Governance Briefs
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Mathematics Framework for California Public Schools: Kindergarten Through Grade Twelve, 2013
California Common Core State Standards: Mathematics, rev. January 2013
COMMON CORE STATE STANDARDS INITIATIVE PUBLICATIONS
Appendix A: Designing High School Mathematics Courses Based on the Common Core State Standards
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
Common Core State Standards Initiative: http://www.corestandards.org/math

CSBA Sample

Board Policy

Class Size

BP 6151
Instruction

***Note: The following optional policy should be revised to reflect the grade levels offered by the district and any related provisions found in collective bargaining agreements. ***

***Note: AB 97 (Ch. 47, Statutes of 2013) eliminated the Class Size Reduction program for grades K-3 (Education Code 52120-52128) and the Morgan-Hart Class Size Reduction program for grades 9-12 (Education Code 52080-52090) and redirected the funding for both programs into the local control funding formula (LCFF). ***

****Note: In place of the K-3 Class Size Reduction program, AB 97 added Education Code 42238.02 which creates what is now referred to as the K-3 Grade Span Adjustment (GSA) program. The GSA program requires districts, as a condition of receiving an additional adjustment to the K-3 base grant under the LCFF, to make progress toward maintaining an average class size of 24 students in those grades and achieve that level by the time the LCFF is fully implemented (estimated by the Department of Finance to be the 2020-21 fiscal year). An exception exists for districts that have negotiated a different ratio for each school site. Pursuant to Education Code 42238.02, the average class enrollment requirement cannot be waived by the Superintendent of Public Instruction. ***

****Note: Districts that choose to reduce class size in any of grades 4-12 may do so at their discretion and may establish priorities for smaller class size aligned with the goals in their local control and accountability plan developed pursuant to Education Code 52060-52077, as added by AB 97. ***

The Governing Board recognizes that smaller classes may contribute to student learning by allowing teachers to better identify and respond to individual student needs. In accordance with negotiated employee agreements and state law, the Board shall establish class size limits appropriate for each grade level or subject taught and conducive to the effective use of teaching staff.

(cf. 4141/4241 - Collective Bargaining Agreement)

The highest priority for maintaining small class sizes shall be in the primary grades in order to support young students as they acquire the basic skills that serve as the foundation for subsequent learning. Other priorities shall be established in accordance with the goals and strategies identified in the district's local control and accountability plan (LCAP).

(cf. 0200 - Goals for the School District)

(cf. 0460 - Local Control and Accountability Plan)

***Note: As noted above, Education Code 42238.02, as added by AB 97 (Ch. 47, Statutes of 2013), requires districts to make progress each year toward maintaining an average class enrollment of not more than 24 students by the time the LCFF is fully implemented. Average class enrollment must be determined and annual progress must be made pursuant to 5 CCR 15498-15498.3, as added by Register 2014, No. 14. Failure to make annual progress at every school site will result in the loss of the adjustment for the entire district, unless the district has negotiated an alternative average class size enrollment. If the district has negotiated an alternative average class enrollment, it may revise the following paragraph accordingly. ***

For grades K-3, the district shall annually make progress toward maintaining an average class of not more than 24 students, unless an alternative annual average class size for each school site is collectively bargained. (Education Code 42238.02; 5 CCR 15498-15498.3)

***Note: According to the California Department of Education, transitional kindergarten classes are also subject to class size requirements under the LCFF and will be included in kindergarten class size calculations. ***

Transitional kindergarten classes established pursuant to Education Code 48000 shall be included in the calculation of average class enrollment for kindergarten.

(cf. 6170.1 - Transitional Kindergarten)

***Note: The following optional paragraph is for use by districts that maintain secondary grades and should be revised to reflect district priorities for class size reduction. ***

At the secondary level, district priorities for class size reduction shall focus on English language arts, mathematics, science, social studies, and other courses that are necessary for completion of graduation requirements and shall be aligned with student needs as identified in the district's LCAP.

(cf. 6143 - Courses of Study)
(cf. 6146.1 - Graduation Requirements)

The Superintendent or designee shall provide the Board with an analysis of staffing and school facilities needs and other costs related to class size reduction proposals.

(cf. 3100 - Budget)
(cf. 6117 - Year-Round Schedules)
(cf. 7111 - Evaluating Existing Buildings)

The Superintendent or designee shall annually report to the Board regarding the impact of the class size reduction program on student achievement and other outcomes such as changes in school climate and student engagement.

(cf. 0500 - Accountability)
(cf. 6162.5 - Student Assessment)

Legal Reference:
EDUCATION CODE
17042 Rules for determining area of adequate school construction; exceptions
17042.7 Formula for calculation
33050 Nonwaivable provisions
35160 Authority of the board
42238.02 Local control funding formula, including adjustment for class size reduction
42280 Necessary small schools
46205 Computation for early-late programs
51225.3 Graduation requirements
52060-52077 Local control and accountability plan
GOVERNMENT CODE
3543.2 Scope of representation

Management Resources:
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov

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CSBA Sample

Board Policy

Student Assessment

BP 6162.5
Instruction

***Note: The following optional policy may be revised to reflect district practice. ***

****Note: The following paragraph addresses potential uses of student assessment data. Pursuant to Education Code 52060, as added by AB 97 (Ch. 47, Statutes of 2013), applicable statewide student assessments must be used as one of the measures of the district's annual goals for student achievement included in its local control accountability plan; see AR 0460 - Local Control and Accountability Plan. In addition, pursuant to Education Code 44662, evaluations of certificated staff must include an assessment of students' progress toward meeting district standards of expected student achievement at each grade level in each area of study and, if applicable, toward state standards as measured by state criterion-referenced assessments (i.e., assessments that test students' mastery of the content). However, Education Code 44662 prohibits the use of publishers' norms established by standardized tests (i.e., assessments that compare students' performance to a representative sample of students) for the purpose of evaluating and assessing certificated staff performance. The use of student assessment results in staff evaluations may also be addressed in collective bargaining agreements or employment contracts. See BP/AR 4115 - Evaluation/Supervision and BP 4315 - Evaluation/Supervision. ***

The Governing Board recognizes that student assessments are an important instructional and accountability tool. Assessment data shall be used to help determine individual students' progress, mastery of academic standards, appropriate placement in district programs, and/or eligibility for graduation. In addition, summary data on student assessment results shall be used by the district to identify and review student achievement goals in the district's local control and accountability plan, evaluate district educational programs in order to identify needed improvements, and, as appropriate, evaluate staff performance.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 0500 - Accountability)
(cf. 2140 - Evaluation of the Superintendent)
(cf. 4115 - Evaluation/Supervision)
(cf. 4315 - Evaluation/Supervision)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 6011 - Academic Standards)
(cf. 6142.7 - Physical Education and Activity)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6162.52 - High School Exit Examination)
(cf. 6190 - Evaluation of the Instructional Program)

***Note: Education Code 52052, as amended by AB 97 (Ch. 47, Statutes of 2013), requires that schools and districts demonstrate comparable improvement in academic achievement by all "numerically significant" student subgroups, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth. A "numerically significant" subgroup is one that consists of at least 30 students, or 15 foster youth, with a valid test score. To evaluate the extent to which the district fulfills this responsibility, it will be important to examine disaggregated student assessment results as provided below. ***

****Note: As a condition of using individual applications or records from the free and reduced-price meal program to identify students for the purpose of disaggregating student achievement data, Education Code 49558 requires the Governing Board to adopt policy allowing such use of individual records and requires that confidentiality be ensured to the extent possible; see AR 3553 - Free and Reduced Price Meals. ***

To obtain the most accurate evaluation of student performance, the district shall use a variety of measures, including district, state, and/or national assessments. As appropriate, assessment results shall be disaggregated by student subgroup, classroom, grade level, and/or school site to allow for critical analysis of student needs.

(cf. 3553 - Free and Reduced Price Meals)

In selecting or developing any district assessment, the Superintendent or designee shall examine evidence of its reliability, its validity for the intended purpose and for various student populations, and the extent to which it aligns with the material that is being taught.

The Superintendent or designee shall ensure that assessments are administered in accordance with law and the test publisher's directions and that test administration procedures are fair and equitable for all students.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 6162.54 - Test Integrity/Test Preparation)

The Superintendent or designee shall provide professional development as needed to assist administrators and teachers in interpreting and using assessment data to improve student performance and the instructional program.

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

When districtwide and school-level results of student assessments are published by the state, the Superintendent or designee may provide supplementary information to assist parents/guardians and the community in understanding test results.

(cf. 0510 - School Accountability Report Card)

Individual Record of Accomplishment

***Note: The following optional section is for use by districts that maintain high schools. ***

The Superintendent or designee shall ensure that each student, by the end of grade 12, has an individual record of accomplishment that includes the following: (Education Code 60607)

***Note: Pursuant to Education Code 60607, as amended by AB 484 (Ch. 489, Statutes of 2013), the individual record of accomplishment must include results of the state assessments established pursuant to Education Code 60640-60649 (the California Assessment of Student Performance and Progress) or any predecessor assessments (i.e., the Standardized Testing and Reporting Program). ***

1. The results of the state achievement tests administered pursuant to Education Code 60640-60649 or any predecessor assessments

2. The results of any end-of-course examinations taken

3. The results of any vocational education certification examinations taken

(cf. 6178 - Career Technical Education)

No individual record of accomplishment shall be released to any person, other than the student's parent/guardian or a teacher, counselor, or administrator directly involved with the student, without the written consent of the student's parent/guardian, or the student if he/she is an adult or emancipated minor. The student or his/her parent/guardian may authorize the release of the record of accomplishment to a postsecondary educational institution for the purposes of credit, placement, or admission. (Education Code 60607)

(cf. 5125 - Student Records)

Legal Reference:
EDUCATION CODE
313 Assessment of English language development
10600-10610 California Education Information System
44660-44665 Evaluation and assessment of performance of certificated employees (Stull Act)
49558 Free and reduced-price meals; use of individual applications and records
51041 Evaluation of educational program
51450-51455 Golden State Seal Merit Diploma
52052 Academic Performance Index; numerically significant student subgroups
52060-52077 Local control and accountability plan
60600-60649 Assessment of academic achievement, especially:
60640-60649 California Assessment of Student Performance and Progress
60800 Physical fitness testing
60810-60812 Assessment of English language development

60850-60859 High school exit examination
60900 California Longitudinal Pupil Achievement Data System
CODE OF REGULATIONS, TITLE 5
850-864 California Assessment of Student Performance and Progress
1200-1225 High School Exit Examination
UNITED STATES CODE, TITLE 20
9622 National Assessment of Educational Progress

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Key Elements of Testing, May 2004
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
Teachers' Use of Student Data Systems to Improve Instruction, 2007
WEB SITES
CSBA: http://www.csba.org
California Department of Education, Testing and Accountability: http://www.cde.ca.gov/ta
Smarter Balanced Assessment Consortium: http://www.smarterbalanced.org
U.S. Department of Education: http://www.ed.gov

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CSBA Sample

Board Policy

Test Integrity/Test Preparation

BP 6162.54
Instruction

***Note: The following optional policy may be revised to reflect district practice. ***

The Governing Board desires to protect the integrity of student assessments in order to obtain accurate and reliable student achievement data and to ensure accountability to the community and state. Staff and students shall maintain a high level of integrity in the completion and handling of student assessments.

(cf. 0500 - Accountability)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 5131 - Conduct)
(cf. 5131.9 - Academic Honesty)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6162.52 - High School Exit Examination)

In administering standardized tests, staff shall not engage in any acts that could result in the invalidation of test results, such as:

1. Providing inappropriate test preparation

2. Modifying test administration procedures, except as allowed by law

3. Providing inappropriate assistance to students during test administration

4. Changing or filling in answers on student answer sheets

5. Providing inaccurate data on student header sheets

6. Discouraging or excluding certain students from taking the test

7. Engaging in any other practice to artificially raise student scores without actually improving underlying student achievement

Appropriate Test Preparation

***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 is transitioning from

the Standardized Testing and Reporting program to the California Assessment of Student Performance and Progress (CAASPP); see BP/AR 6162.51 - State Academic Achievement Tests. AB 484 also amended Education Code 60611 to prohibit districts from implementing any program for the sole purpose of test preparation for state assessments, as provided below. The district may revise the following paragraph to be applicable to other assessments, such as district or national tests. ***

The Superintendent or designee, principals, and teachers shall not implement any program for the sole purpose of test preparation of students for the statewide assessment system or a particular test used in the statewide assessment system. (Education Code 60611)

***Note: AB 484 (Ch. 489, Statutes of 2013) amended Education Code 60611 to clarify that districts are not prohibited from using materials to familiarize students with item types or the computer-based testing environment used in the CAASPP. The Smarter Balanced Assessment Consortium provides a practice and training test site which offers opportunities for administrators, students, and others to become familiar with the online testing environment before taking an actual online assessment. Additional guidance on appropriate test preparation is available in the California Department of Education's (CDE) Guidelines on Academic Preparation for State Assessments. 5 CCR 854, which addressed the limited use of practice tests provided by the publisher of the state assessments, was repealed by Register 2014, No. 6. ***

The primary preparation for assessments shall be high-quality instruction in the content specified in state and district academic standards. In addition, staff may prepare students for assessments by teaching general test-taking strategies and familiarizing them with item types or the computer-based testing environment used in state assessments.

(cf. 6011 - Academic Standards)

Investigation and Consequences of Testing Irregularities

***Note: The following optional section establishes a process for investigating reports of testing irregularities and may be revised to reflect district practice. If the CDE concludes that, due to testing irregularities, the integrity of the Academic Performance Index (API) has been jeopardized, a school's or district's API may be invalidated. ***

Reports of cheating on assessments shall be submitted to the Superintendent or designee. The Superintendent or designee shall immediately investigate with due diligence any reports of inappropriate test preparation or other testing irregularities.

Students found to have cheated on assessments shall be subject to disciplinary procedures in accordance with Board policy and administrative regulations.

(cf. 5144 - Discipline)

A staff member found to have committed testing irregularities shall be subject to discipline in accordance with law, applicable collective bargaining agreements, Board policy, and

administrative regulations.

(cf. 4117.4 - Dismissal)
(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

If the Superintendent or designee is made aware of a testing irregularity on state assessments, he/she shall report the irregularity to the California Department of Education.

Legal Reference:
EDUCATION CODE
60611 Inappropriate test preparation
60640-60649 California Assessment of Student Performance and Progress
60850-60859 California High School Exit Examination
GOVERNMENT CODE
54957 Complaints against employees, closed session
CODE OF REGULATIONS, TITLE 5
850-864 California Assessment of Student Performance and Progress
1200-1225 California High School Exit Examination, especially:
1220 Cheating on the high school exit examination

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Guidelines on Academic Preparation for State Assessments, December 2009
WEB SITES:
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
Smarter Balanced Assessment Consortium: http://www.smarterbalanced.org

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CSBA Sample

Board Policy

Library Media Centers

BP 6163.1
Instruction

***Note: Education Code 18100 requires the Governing Board to provide library services for students and teachers by maintaining school libraries or contracting with another public agency. The following optional policy is intended for use by districts that maintain their own school libraries, but may be modified to meet the needs of districts that enter into an arrangement to receive services from either a county or city library pursuant to Education Code 18130 or 18134; also see BP 1330.1 - Joint Use Agreements. ***

****Note: The State Board of Education (SBE) has adopted model program standards for school libraries which describe staffing, resources, and infrastructure recommended for effective school library programs. The following policy may be modified to reflect state program standards that the district chooses to implement. ***

The Governing Board recognizes that school libraries support the educational program by providing access to a variety of informational and supplemental resources that can help raise the academic achievement of all students. The Board desires that school libraries be stocked with up-to-date books, reference materials, and electronic resources that promote literacy, support academic standards, and prepare students to become lifelong learners.

(cf. 0440 - District Technology Plan)
(cf. 1330.1 - Joint Use Agreements)
(cf. 6011 - Academic Standards)
(cf. 6163.4 - Student Use of Technology)
(cf. 7110 - Facilities Master Plan)

***Note: The following optional paragraph may be revised to reflect district practice. AB 97 (Ch. 47, Statutes of 2013) eliminated the School and Library Improvement Block Grant (Education Code 41570-41573), which could be used to purchase school library resources and equipment conditional upon the adoption of a single plan for student achievement that incorporated a districtwide library plan. AB 97 also eliminated separate categorical funding for the State Instructional Materials Fund (Education Code 60240-60251.5), which could be used for the purchase of classroom library materials for grades K-4 provided that the district developed a districtwide plan for classroom libraries. Thus, districts may determine whether or not to develop a districtwide library plan and the process for developing such a plan. ***

The Superintendent or designee may, in consultation with teacher librarians, classroom teachers, administrators, parents/guardians, and students as appropriate, develop and regularly update a plan for school libraries that describes the district's goals for school libraries and how funds will

be distributed to school sites to support libraries. As appropriate, the plan may also address staffing, facilities, selection and evaluation of materials, the development and maintenance of classroom libraries, prevention of loss or damage of library materials, prioritization of needs, and other related matters. The Superintendent or designee shall ensure that the library plan is aligned with the district's local control and accountability plan and other district and school plans.

(cf. 0200 - Goals for the School District)
(cf. 0400 - Comprehensive Plans)
(cf. 0420 - School Plans/Site Councils)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)
(cf. 6161.2 - Damaged or Lost Instructional Materials)

Staffing

***Note: The following optional section may be revised to reflect district practice. Pursuant to Education Code 18120, the Board may appoint one or more librarians to staff school libraries, provided they possess an appropriate credential issued by the Commission on Teacher Credentialing (CTC) as required by Education Code 44868 and 5 CCR 80053. This may include a teacher librarian services credential issued since January 1, 2008 or a library media teacher services credential issued prior to that date. In addition, 5 CCR 80024.6 establishes requirements for an emergency teacher librarian services permit that may be issued when there is an insufficient number of qualified certificated persons to fill available positions. ***

****Note: SBE model program standards recommend a ratio of one full-time teacher librarian per 785 students, plus assignment of a classified paraprofessional (e.g., library technician, library aide) at least 34 hours per week. ***

****Note: If the district does not employ any teacher librarians, it should modify this policy to reflect the position(s) that are assigned to fulfill the related duties. ***

To staff school libraries, the district may employ one or more teacher librarians who possess appropriate credentials issued by the Commission on Teacher Credentialing. (Education Code 18120, 44868; 5 CCR 80024.6, 80053)

(cf. 4112.2 - Certification)
(cf. 4113 - Assignment)

***Note: 5 CCR 80053 specifies the duties that any teacher librarian who possesses an appropriate credential or emergency permit from the CTC is authorized to perform. 5 CCR 80053.1 establishes a special class authorization which authorizes the holder to provide departmentalized instruction in information literacy, digital literacy, and digital citizenship. The district may revise items #1-8 below to reflect the duties of teacher librarians included in district job descriptions. ***

The Superintendent or designee may assign teacher librarians to perform the following duties in

accordance with the authorizations of their credential: (5 CCR 80053, 80053.1)

1. Instruct students in accessing, evaluating, using, and integrating information and resources in the library program and/or provide departmentalized instruction in information literacy, digital literacy, and digital citizenship

2. Plan and coordinate school library programs with the district's instructional programs through collaboration with teachers

3. Select materials for school and district libraries

4. Develop and deliver staff development programs for school library services

5. Coordinate or supervise library programs at the school or district level

6. Plan and conduct a course of instruction for students who assist in the operation of school libraries

7. Supervise classified personnel assigned school library duties

8. Develop procedures for and management of the school and district libraries

***Note: The following optional paragraph may be revised to reflect district practice. Pursuant to Education Code 35021, the district may not use volunteer aides in lieu of classified employees whose positions were abolished. ***

The Board also may appoint classified paraprofessionals to serve as library aides or library technicians. Volunteers may assist with school library services in accordance with law, Board policy, and administrative regulation.

(cf. 1240 - Volunteer Assistance)
(cf. 4222 - Teachers Aides/Paraprofessionals)

Hours of Operation

School libraries shall be open for use by students and teachers during the school day. (Education Code 18103)

***Note: The following paragraph is optional. ***

With the approval of the Board, a school library may be open at other hours outside the school day, including evenings and Saturdays. Any library open to serve students during evening and Saturday hours shall be under the supervision of a certificated employee who consents to the assignment. (Education Code 18103)

Selection and Evaluation of School Library Materials

***Note: The following optional section may be revised to reflect district practice. At its discretion, the Board may establish selection criteria that exclude all materials of a sectarian, partisan, or denominational character as authorized by Education Code 18111. ***

Library materials shall include print and electronic resources that align with the curriculum and are accessible to students with varying cognitive or language needs.

Library materials shall be evaluated and selected through a process that invites recommendations from administrators, teachers, other staff, parents/guardians, and students as appropriate.

(cf. 6144 - Controversial Issues)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)

Library materials shall be continually evaluated in relation to evolving curricula, new formats of materials, new instructional methods, and the needs of students and teachers. Materials that contain outdated subject matter or are no longer appropriate shall be removed.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

All gifts and donations of school library materials shall be subject to the same criteria as materials selected for purchase by the district.

(cf. 1260 - Educational Foundation)
(cf. 3290 - Gifts, Grants and Bequests)

Complaints regarding the appropriateness of library materials shall be addressed using the district's procedures for complaints regarding instructional materials.

(cf. 1312.2 - Complaints Concerning Instructional Materials)

Fees

Students shall be allowed to borrow school library materials at no charge for use in the library and classrooms as well as out of school. (5 CCR 16042)

(cf. 3260 - Fees and Charges)

***Note: Pursuant to 5 CCR 16042, the district shall not charge students for the late return of library materials unless authorized to do so by the Board. The district should select the option below that reflects district practice. Option 2 may be modified to include the amount that will be charged. ***

~~OPTION 1:~~ Students shall be encouraged to return library materials in a timely manner, but no charge shall be assessed for the late return of materials.

OPTION 2: To encourage students to return materials in a timely manner, a nominal fee shall be charged for the late return of materials.

Library Instruction

***Note: In September 2010, the SBE adopted model academic standards for library instruction which address what students should know and be able to do at each grade level or grade span in terms of information literacy skills. The introduction to the standards expresses the intent that the standards be taught collaboratively by the classroom teacher and the teacher librarian within the context of the curriculum. The following optional section reflects the four major categories addressed in the state standards and may be revised to reflect district practice. ***

****Note: The SBE has also developed a document identifying examples of where the library instruction standards are aligned with Common Core State Standards. See the California Department of Education's (CDE) web site. ***

Teacher librarians and/or classroom teachers shall provide library instruction to develop students' information literacy skills. Such instruction shall be aligned with state academic standards for library instruction and shall prepare students to:

1. Access information by applying knowledge of the organization of libraries, print materials, digital media, and other sources

2. Evaluate and analyze information to determine appropriateness in addressing the scope of inquiry

3. Organize, synthesize, create, and communicate information

4. Integrate information literacy skills into all areas of learning and pursue information independently to become life-long learners

Teacher librarians also may provide support to teachers, administrators, and other staff by identifying instructional materials that will aid in the development of curriculum and instructional activities and by providing information about effective and ethical uses of school library services and equipment.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6141 - Curriculum Development and Evaluation)

Program Evaluation

***Note: The following optional section may be revised to reflect district practice. The district

may use an assessment tool such as the CDE's Looking at the School Library: An Evaluation Tool or may develop its own program evaluation indicators or checklist. ***

The Superintendent or designee shall annually assess and report to the Board regarding the condition and use of school libraries. The assessment shall evaluate, at a minimum:

1. Access of students and staff to school libraries during school hours and, as appropriate, access outside the school day

2. The process and frequency by which students are allowed to check out library materials

3. Staffing levels, qualifications, and number of hours worked

4. The quality of the collection at each library, including, but not limited to, the total number of books in the collection, number of books per student, amount expended during the year for the purchase of new resources, and the number of resources discarded and added during the year

5. Any special programs offered at the school to encourage reading and/or library use

6. The adequacy of the facility space and equipment designated for the school library

7. The source(s) and adequacy of funding for school libraries

***Note: Education Code 18122 requires districts to annually report to the CDE on the condition of their school libraries. This survey is conducted online via the CDE's web site. ***

The district shall, on or before August 31 each year, report to the CDE on the condition of its school libraries for the preceding year ending June 30. (Education Code 18122)

Legal Reference:
EDUCATION CODE
1703 Coordination of district library services by county superintendent
1770-1775 Provision of library services by county superintendent
18100-18203 School libraries
18300-18571 Union high school district/unified school district library district
19335-19336 Reading Initiative Program; recommended books
35021 Volunteer aides
44868-44869 Qualifications and employment of library media teachers
45340-45349 Instructional aides
CODE OF REGULATIONS, TITLE 5
16040-16043 School libraries
80023-80023.2 Emergency permits, general requirements
80024.6 Emergency teacher librarian services permit
80026-80026.6 Emergency permits

80053-80053.1 Teacher librarian services credential

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Examples of Model School Library Standards for California Public Schools Supporting Common Core State Standards (CCSS) for English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. February 2012
Model School Library Standards for California Public Schools: Kindergarten Through Grade Twelve, 2010 (includes standards for student instruction as well as program standards)
Looking at the School Library: An Evaluation Tool, 2003
Recommended Literature: Kindergarten Through Grade Twelve
CALIFORNIA SCHOOL LIBRARY ASSOCIATION PUBLICATIONS
Standards and Guidelines for Strong School Libraries, 2004
WEB SITES
American Association of School Libraries: http://www.ala.org/aasl
California Department of Education, School Libraries: http://www.cde.ca.gov/ci/cr/lb
California School Library Association: http://www.csla.net

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CSBA Sample

Board Bylaw

Minutes And Recordings

BB 9324
Board Bylaws

***Note: The following optional bylaw should be modified to reflect district practice. ***

The Governing Board recognizes that maintaining accurate minutes of Board meetings provides a record of Board actions for use by district staff and the public and helps foster public trust in Board governance.

(cf. 9000 - Role of the Board)
(cf. 9005 - Governance Standards)
(cf. 9323 - Meeting Conduct)

The secretary of the Board shall keep minutes and record all official Board actions. The Board's minutes shall be public records and shall be made available to the public upon request. (Education Code 35145, 35163)

(cf. 1340 - Access to District Records)
(cf. 9122 - Secretary)
(cf. 9323.2 - Actions by the Board)

***Note: Pursuant to Government Code 54952.2, a majority of the Governing Board must be present at a meeting in order to hear, discuss, or deliberate on any matter within the subject matter jurisdiction of the Board. Thus, the minutes should reflect any occasion on which a member is not present for the entire meeting in order to document that a majority of the Board remained in attendance throughout the meeting. ***

The minutes shall reflect which members are present and whether a member is not present for part of the meeting due to late arrival and/or early departure.

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

In order to ensure that the minutes are focused on Board action, the minutes shall include only a brief summary of the Board's discussion, but shall not include a verbatim record of the Board's discussion on each agenda topic or the names of Board members who made specific points during the discussion.

The minutes shall include the specific language of each motion and the names of the Board members who made and seconded the motion.

***Note: Pursuant to Government Code 54953, as amended by SB 751 (Ch. 257, Statutes of 2013), in addition to publicly reporting any action taken, the minutes must note the vote or abstention of each member present for the action. ***

The minutes shall also report any action taken and the vote or abstention on that action of each member present. (Government Code 54953)

The minutes shall reflect the names of those individuals who comment during the meeting's public comment period as well as the topics they address.

The Superintendent or designee shall distribute a copy of the "unapproved" minutes of the previous meeting(s) with the agenda for the next regular meeting. The Board shall approve the minutes as circulated or with necessary amendments.

***Note: The following optional paragraph is for use by districts which have their approved minutes signed by a Board officer or designee and should be modified to reflect the appropriate position. ***

Upon approval by the Board, the minutes shall be signed by _____.

***Note: Pursuant to 5 CCR 16023, minutes and official actions of the Board must be classified and retained in accordance with 5 CCR 16022. See BP/AR 3580 - District Records. ***

****Note: CSBA's Agenda Online, an electronic board meeting agenda service, allows for the development, storage, and access to Board meeting agendas, supporting documents, and minutes from any computer with Internet access. Further information can be found on CSBA's web site. ***

Official Board minutes and recordings shall be stored in a secure location and shall be retained in accordance with law.

(cf. 3580 - District Records)

***Note: Although Government Code 54957.2 permits keeping of minutes for closed sessions, districts should consult with legal counsel before making it a practice to do so. Should a court determine that a district has violated the Brown Act, Government Code 54960 allows the court to compel the Board to record its closed sessions. See BB 9323.2 - Actions by the Board. ***

Any minutes or recordings kept for Board meetings held in closed session shall be kept separately from the minutes or recordings of regular and special meetings. Minutes or recordings of closed sessions are not public records. (Government Code 54957.2)

(cf. 9321.1 - Closed Session Actions and Reports)

Recording or Broadcasting of Meetings

***Note: The following optional section addresses the recording or broadcasting of meetings made by or directed by the district. ***

****Note: Pursuant to Government Code 54953.5 and 54953.6, any person attending an open meeting may record or broadcast the meeting, unless the Board makes a reasonable finding that the recording or broadcast cannot continue without noise, illumination, or obstruction of view which would persistently disrupt the meeting. See BB 9323 - Meeting Conduct for language regarding recording by the public. ***

The district may tape, film, or broadcast any open Board meeting. The Board president shall announce that a recording or broadcasting is being made at the direction of the Board at the beginning of the meeting and, as practicable, the recorder or camera shall be placed in plain view of meeting participants.

Any district recording may be erased or destroyed 30 days after the meeting. Recordings made at the direction of the Board during a meeting are public records and, upon request, shall be made available for inspection by members of the public on district equipment without charge. (Government Code 54953.5)

Legal Reference:
EDUCATION CODE
35145 Public meetings
35163 Official actions, minutes and journals
35164 Vote requirements
GOVERNMENT CODE
54952.2 Meeting defined
54953 Meetings
54953.5 Audio or video recording of proceedings
54953.6 Broadcasting of proceedings
54957.2 Closed sessions; clerk; minute book
54960 Violations and remedies
PENAL CODE
632 Unlawful to intentionally record a confidential communication without consent
CODE OF REGULATIONS, TITLE 5
16020-16027 Classification and retention of records

Management Resources:
CSBA PUBLICATIONS
The Brown Act: School Boards and Open Meeting Laws, rev. 2009
Guide to Effective Meetings, rev. 2007
WEB SITES
CSBA, Agenda Online: http://www.csba.org

CSBA Sample
Board Policy
Sun Safety

BP 5141.7
Students

Note: The following optional policy may be revised to reflect district practice.

The Governing Board recognizes that overexposure to ultraviolet (UV) radiation from the sun and artificial sources such as sunlamps and tanning beds is linked to the development of skin cancer, eye damage, premature aging, and a weakened immune system and that children are particularly vulnerable to the effects of overexposure. The Board desires to support the prevention of excessive UV radiation exposure by students and to assist students in developing sun-safe habits to use throughout their lives.

The Superintendent or designee shall establish a developmentally appropriate prevention/intervention program for grades K-12 to prevent student overexposure to UV radiation. He/she may coordinate sun safety and UV radiation education and policy efforts with the California Department of Public Health, the local health department, and other local agencies and/or community organizations. He/she shall involve students, parents/guardians, and the community in support of such school-based programs.

(cf. 1020 - Youth Services)
(cf. 5141.6 - School Health Services)

Note: The following optional paragraph may be modified to reflect district practice.

The Superintendent or designee shall incorporate sun safety elements into the curriculum in order to increase students' understanding of the health risks associated with overexposure to UV radiation from the sun or artificial sources and to encourage students to engage in preventive practices.

(cf. 6142.8 - Comprehensive Health Education)

Students shall be encouraged to take reasonable measures to protect their skin and eyes from overexposure to the sun while on campus, while attending school-sponsored activities, or while under the supervision and control of district employees.

(cf. 6142.7 - Physical Education)
(cf. 6153 - School-Sponsored Trips)

***Note: Although items #1 and #3 below reflect Education Code 35183.5 which "allows" students to take certain actions, any of items #1-4 below may be revised at the district's

discretion to instead "encourage" students to take these actions.***

To encourage and assist students to avoid overexposure to the sun when they are outdoors:

***Note: Education Code 35183.5 requires that students be allowed to wear sun-protective clothing, as provided in item #1 below. Education Code 35183.5 does give schools discretion to prohibit specific clothing or hats determined to be gang related or inappropriate; see AR 5132 - Dress and Grooming. ***

1. Students shall be allowed to wear sun-protective clothing, including, but not limited to, hats. (Education Code 35183.5)

(cf. 5132 - Dress and Grooming)

***Note: Because sunglasses are not specifically mentioned in the description of sun-protective clothing in Education Code 35183.5, the district may choose to adopt language to clarify that sunglasses will be allowable, as provided in optional item #2 below. ***

2. Students shall be allowed to wear UV-protective sunglasses outdoors.

3. Students shall be allowed to use sunscreen during the school day without a physician's note or prescription. (Education Code 35183.5)

***Note: The following paragraph is optional. Pursuant to Education Code 35183.5, schools may set rules related to the use of sunscreen during the school day. Information provided by the California Department of Public Health indicates that applications of sunscreen 15-20 minutes before going outside would provide the maximum protection. Education Code 35183.5 specifies that nothing in this law requires school personnel to assist students in applying sunscreen. ***

Those students using sunscreen shall be encouraged to apply sunscreen at least 15-20 minutes prior to any outdoor activity that will require prolonged exposure to the sun. School personnel shall not be required to assist students in applying sunscreen.

Note: Item #4 below is optional.

4. Students shall be allowed to use UV-protective lip balm.

Note: The following paragraph is optional and should be modified to reflect district practice.

The Superintendent or designee shall evaluate the adequacy of shaded and/or indoor areas for recreation at each school and shall consider the provision of sufficient shaded areas in plans for new construction or modernization of facilities.

(cf. 7000 - Facilities Master Plan)

Note: The UV Index was developed by the National Weather Service and the U.S. Environmental Protection Agency to predict the next day's UV radiation levels on a scale ranging from 1 (low risk of harm from solar UV radiation) to 11+ (extreme risk). See the management resources for a web site to access the daily index by zip code or city.

The Superintendent or designee may monitor the UV Index and modify outdoor school activities with regard to the risk of harm associated with the Index level.

Staff shall be encouraged to model recommended sun-safe behaviors, such as avoiding excessive sun exposure, using sunscreen, and wearing hats and other sun-protective clothing.

The Superintendent or designee shall inform school staff and parents/guardians of the district's sun safety measures and shall encourage parents/guardians to provide sunscreen, lip balm, hats, and other sun-protective clothing for their children to use at school. The Superintendent or designee also may provide information to parents/guardians about the risks of overexposure to UV radiation and preventive measures they may take to protect their children during nonschool hours.

Legal Reference:
EDUCATION CODE
35183.5 Sun protection
51210 Courses of study, grades 1-6
51220 Courses of study, grades 7-12
51890-51891 Comprehensive health education programs

Management Resources:
CSBA GOVERNANCE AND POLICY SERVICES BRIEFS
Sun Safety in Schools, July 2006
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Health Framework for California Public Schools: Kindergarten Through Grade Twelve, 2003
CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS
School Systems: The Importance of Promoting and Providing Sun Protection, 2006
California Early Childhood Sun Protection Curriculum, rev. April 1999
CALIFORNIA STATE PTA RESOLUTIONS
Sun Safety: Skin Cancer Prevention Measures at School, May 1, 2005
CENTERS FOR DISEASE CONTROL PUBLICATIONS
Guidelines for School Programs to Prevent Skin Cancer, April 26, 2002
NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION
Fit, Healthy and Ready to Learn: Part II: Policies to Promote Sun Safety and Prevent Skin Cancer, 2002
WORLD HEALTH ORGANIZATION PUBLICATIONS
Sun Protection and Schools: How to Make a Difference, 2003
Sun Protection: A Primary Teaching Resource, 2003
WEB SITES

American Association for Health Education: http://www.aahperd.org/aahe
American Cancer Society: http://www.cancer.org
American School Health Association: http://www.ashaweb.org
California Department of Education, Health Services: http://www.cde.ca.gov/ls/he
California Department of Public Health, Skin Cancer Prevention Program:
http://www.cdph.ca.gov/programs/SkinCancer
California State PTA: http://www.capta.org
Centers for Disease Control and Prevention: http://www.cdc.gov
National Association of State Boards of Education: http://www.nasbe.org
National Council on Skin Cancer Prevention: http://www.skincancerprevention.org
National Safety Council, Environmental Health Center: http://www.nsc.org/ehc/sunsafe.htm
Sun Safety for Kids: http://www.sunsafetyforkids.org
U.S. Consumer Product Safety Commission: http://www.cpsc.gov
U.S. Environmental Protection Agency, Sunwise Program: http://www.epa.gov/sunwise
UV Index: http://www.epa.gov/sunwise/uvindex.html
World Health Organization: http://www.who.int

7/06

CLASS TITLE: BILINGUAL FAMILY LIAISON

BASIC FUNCTION:

Under the direction of an assigned supervisor, perform a variety of functions to enhance student performance and attendance and increase family involvement in school activities that support student learning.

REPRESENTATIVE DUTIES:

ESSENTIAL DUTIES:
Perform a variety of general clerical support duties including typing, filing, copying and distributing materials; assist in assuring smooth and efficient office operations.

Meet with students and parents regarding student attendance problems; inform, advise or direct students and parents on solving attendance related problems; make home visits as required.

Travel to various locations to visit homes and assist families in understanding educational programs; communicate with parents regarding barriers to student learning; help parents understand their role and responsibilities in assisting children to succeed in school; encourage parents to participate in school activities.

Assist in coordinating parent involvement activities such as workshops and parent learning opportunities.

Assist families with applications for services and transportation.

Recruit and support volunteers for various school activities.

Type letters, forms, memoranda, bulletins, reports, lists, requisitions or other materials from detailed or rough copy; compose routine correspondence; proofread completed typing assignments.

Attend meetings to translate and assist with communication.

Communicate with District personnel, parents and outside agencies to exchange information and resolve issues or concerns related to school activities.

Prepare and maintain various records and files related to student information, health, attendance and assigned activities.

Assist with various attendance functions including verifying excused and unexcused absences; maintain attendance records.

Participate in a variety of other assigned activities such as such as directing parents to appropriate in-school and community resources to support students, assisting families in using technology to

support student learning, and other activities that promote student learning.

OTHER DUTIES:
Perform related duties as assigned.

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:
Correct English/Spanish usage, grammar, spelling, punctuation and vocabulary.
Modern office practices, procedures and equipment.
Basic operation of a computer and assigned software.
Telephone techniques and etiquette.
Basic record-keeping and filing techniques.
Oral and written communication skills.
Interpersonal skills using tact, patience and courtesy.
Basic first aid procedures.

ABILITY TO:
Perform routine clerical duties such as filing, typing, duplicating and maintaining routine records.
Answer telephones and greet the public courteously.
Type or input data at 35 words per minute from clear copy.
Operate a variety of standard office equipment including a computer and assigned software.
Understand and follow oral and written directions.
Establish and maintain cooperative and effective working relationships with others.
Communicate effectively both orally and in writing, in Spanish and in English.
Complete work with many interruptions.
Receive, sort and distribute mail.

EDUCATION AND EXPERIENCE:

Any combination equivalent to: graduation from high school and one year of general clerical experience.

LICENSES AND OTHER REQUIREMENTS:

Valid First Aid and CPR Certificate issued by an authorized agency within three months of employment.

WORKING CONDITIONS:

ENVIRONMENT:
Office environment.
Cafeteria environment.
Constant interruptions.

PHYSICAL DEMANDS:
Dexterity of hands and fingers to operate a computer keyboard.
Hearing and speaking to exchange information in person or on the telephone.
Sitting or standing for extended periods of time.
Seeing to read a variety of materials.
Bending at the waist, kneeling or crouching to file materials.

Full STEAM Ahead

Academic Liaison

Basic Function

The Academic Liaison is a certificated teacher who makes sure the Full STEAM Ahead program staff runs the program in a way that is consistent with what students experience during the rest of the school day.

Representative Duties

Meets with staff formally and informally to refine program implementation

Visits the program regularly, at least twice each week

Observes students and Full STEAM Ahead program staff interacting; gives program staff feedback for continuous improvement

Advises on expectations and procedures to ensure positive staff-student interaction

Advises on program schedules and lesson planning

Helps staff use student data to organize tutoring and academic support

Consults with staff on challenges

Helps organize staff professional learning on topics based on staff need

With district staff, helps plan professional development activities for afterschool program staff

Knowledge and Abilities

Credentialed teacher with certification to work with English learners

Knowledge of and experience with academic standards, especially science and mathematics

Knowledge of student behavior expectations

Demonstrated leadership skills

Helpful: some experience with afterschool programs

Commitment

Two hours per week

May be a shared assignment

Compensation

Up to 80 hours per week at Certified Miscellaneous Hourly Salary Schedule (2014-2015 rate is $35 per hour; LCFF budget)