

CHICO UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Board Workshop

Wednesday, June 11, 2014

5:00 p.m. Closed / 6:00 p.m. Open

Chico Unified District Office, Large Conference Room

1163 East 7th Street, Chico, CA 95928

AGENDA

1. CALL TO ORDER

- 1.1. Public comment on closed session items

2. CLOSED SESSION

2.1. **Public Employee Appointment**

Per Government Code §54957

Title: Principal, Hooker Oak School

2.2. **Public Employee Appointment**

Per Government Code §54957

Title: Principal, John McManus Elementary School

2.3. **Public Employee Appointment**

Per Government Code §54957

Title: Principal, Sierra View Elementary School

2.4. **Update on Labor Negotiations**

Employee Organizations:

CUTA

CUMA

CSEA, Chapter #110

Representatives:

Kelly Staley, Superintendent

Bob Feaster, Asst. Superintendent

Dave Scott, Asst. Superintendent

Kevin Bultema, Asst. Superintendent

Joanne Parsley, Director

Jim Hanlon, Principal

Jay Marchant, Principal

Debbie Aldred, Principal

Ted Sullivan, Principal

2.5. **Conference with Legal Counsel**

Per Government Code §54956.9(b)

the Board will discuss significant
exposure to litigation

(one potential case)

Attending:

Kelly Staley, Superintendent

Bob Feaster, Asst. Superintendent

Dave Scott, Asst. Superintendent

Kevin Bultema, Asst. Superintendent

Paul Gant, Attorney at Law

2.6. **Public Employment: Terms of Contract**

Per Government Code §54957

Title: Asst. Superintendent, Business Services

2.7. **Public Employee Performance Evaluation**

Per Government Code §54957

Title: Superintendent

If Closed Session is not completed before 6:00 p.m., it will resume immediately following the Open Session.

3. RECONVENE TO REGULAR SESSION

- 3.1. Call to Order
- 3.2. Report Action Taken in Closed Session

4. CONSENT CALENDAR

4.1. BUSINESS SERVICES

- 4.1.1. Lease-Leaseback Contract Services for Phase 1A Quick Start Technology Projects
- 4.1.2. Preauthorization for Site Work and City Sewer Connections at McManus Elementary and Bidwell Jr. High School
- 4.1.3. Approval of Contract – Capitol Advisors Group, LLC for Mandate Block Grant Support

4.2. HUMAN RESOURCES

- 4.2.1. Consider Approval of Certificated Human Resources Actions

5. DISCUSSION/ACTION CALENDAR

5.1. EDUCATIONAL SERVICES

- 5.1.1. **Public Hearing/Discussion/Action:** Public Hearing of Local Control Accountability Plan (LCAP) (Educational Services)

5.2. BUSINESS SERVICES

- 5.2.1. **Public Hearing/Discussion/Action:** Public Hearing of 2014-15 Original Budget (Kevin Bultema)
- 5.2.2. **Information:** Update on Temporary Borrowing Between Funds (Kevin Bultema)
- 5.2.3. **Discussion/Action:** Confirm Prior Facilities Expenditures from Measure E (Kevin Bultema)

6. ADJOURNMENT

Kathleen Kaiser, President
Board of Education
Chico Unified School District

The Chico Unified School District Board of Education welcomes you to this meeting and invites you to participate in matters before the Board.

INFORMATION, PROCEDURES AND CONDUCT OF CUSD BOARD OF EDUCATION MEETINGS

No disturbance or willful interruption of any Board meeting shall be permitted. Persistence by an individual or group shall be grounds for the Chair to terminate the privilege of addressing the meeting. The Board may remove disruptive individuals and order the room cleared, if necessary. In this case, further Board proceedings shall concern only matters appearing on the agenda.

CONSENT CALENDAR

The items listed on the Consent Calendar may be approved by the Board in one action. However, in accordance with law, the public has a right to comment on any consent item. At the request of a member of the Board, any item on the consent agenda shall be removed and given individual consideration for action as a regular agenda item. Board Bylaw 9322.

STUDENT PARTICIPATION

At the discretion of the Board President, student speakers may be given priority to address items to the Board.

PUBLIC PARTICIPATON FOR ITEMS ON THE AGENDA (Regular and Special Board Meetings)

The Board shall give members of the public an opportunity to address the Board either before or during the Board's consideration of each item of business to be discussed at regular or special meetings.

- Speakers will identify themselves and will direct their comments to the Board.
- Each speaker will be allowed three (3) minutes to address the Board.
- In case of numerous requests to address the same item, the Board may select representatives to speak on each side of the item.

PUBLIC PARTICIPATON FOR ITEMS NOT ON THE AGENDA (Regular Board Meetings only)

The Board shall not take action or enter into discussion or dialog on any matter that is not on the meeting agenda, except as allowed by law. (Government Code 54954.2) Items brought forth at this part of the meeting may be referred to the Superintendent or designee or the Board may take the item under advisement. The matter may be placed on the agenda of a subsequent meeting for discussion or action by the Board.

- Public comments for items not on the agenda will be limited to one hour in duration (15 minutes at the beginning of the meeting and 45 minutes at the end of the meeting).
- Initially, each general topic will be limited to 3 speakers.
- Speakers will identify themselves and will direct their comments to the Chair.
- Each speaker will be given three (3) minutes to address the Board.
- Once 2 speakers have shared a similar viewpoint, the Chair will ask for a differing viewpoint. If no other viewpoint is represented then a 3rd speaker may present.
- Speakers will not be allowed to yield their time to other speakers.
- After all topics have been heard, the remainder of the hour may be used by additional speakers to address a previously raised issue.

WRITTEN MATERIAL:

The Board is unable to read written materials presented during the meeting. If any person intends to appear before the Board with written materials, they should be delivered to the Superintendent's Office or delivered via e-mail to the Board and Superintendent 10 days prior to the meeting date.

COPIES OF AGENDAS AND RELATED MATERIALS:

- Available at the meeting
- Available on the website: www.chicousd.org
- Available for inspection in the Superintendent's Office prior to the meeting
- Copies may be obtained after payment of applicable copy fees

AMERICANS WITH DISABILITIES ACT

Please contact the Superintendent's Office at 891-3000 ext. 149 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request.

Pursuant to Government Code 54957.5, If documents are distributed to board members concerning an agenda item within 72 hours of a regular board meeting, at the same time the documents will be made available for public inspection at the Chico Unified School District, Superintendent's Office located at 1163 East Seventh Street, Chico, CA 95928 or may be viewed on the website: www.chicousd.org.

AGENDA ITEM: Lease-Leaseback Contract Services for Phase 1A Quick Start Technology Projects

Prepared by: Julie Kistle, Director, Facilities & Construction

☒ Consent

Board Date June 11, 2014

☐ Information Only

☐ Discussion/Action

Background information

On December 11, 2013, the CUSD Board of Education directed Staff to proceed with Phase 1 of the Facilities Master Plan (FMP). The Information Technology Department issued a Request for Proposals (RFP) on May 5, 2014, for Phase 1A Technology Projects that included cabling infrastructure upgrades at Hooker Oak, Little Chico Creek and Sierra View Elementary.

Responses were received on May 13, 2014. The Information Technology Department thoroughly reviewed each response and recommends KS Telecom to be approved for this project.

Educational Implications

The District's Strategic Plan states: "A safe, nurturing and inspiring environment is essential for individuals to thrive."

Fiscal Implications

Facilities Master Plan Projects identified by the Board of Education will be funded with Measure E Bond funds. The use of these funds may facilitate leverage to gain additional funding from the State of California.

The proposed projects qualify as projects defined in the voter approved Measure E ballot language.

Recommendation

It is recommended that the Board of Education authorize the Superintendent or designee to enter into a Lease-Leaseback Agreement with KS Telecom with a Guaranteed Maximum Price (GMP) of \$648,000.00.

AGENDA ITEM: Preauthorization for Site Work and City Sewer Connections at
McManus Elementary and Bidwell Jr. High School

Prepared by: Julie M. Kistle, Director of Facilities & Construction

☒ Consent

Board Date June 11, 2014

☐ Information Only

☐ Discussion/Action

Background information

On March 26, 2014, the Board of Education approved Rolls Anderson and Rolls (RAR) Civil Engineers to design city sewer connection plans for McManus Elementary and Bidwell Jr. High School. A bid notice for construction services was announced on May 27, 2014.

Educational Implications

The District's Strategic Plan states: "A safe, nurturing and inspiring environment is essential for individuals to thrive."

Fiscal Implications

The source of funding for these services is Redevelopment Fund 42.

Recommendation

The project is scheduled to begin immediately after school is out for the summer in order to complete the project before the start of the fall semester. It is requested that the Board of Education authorize the Superintendent or designee to enter into a construction agreement with the lowest responsive bidder for this project, not to exceed \$175,000.00.

**AGENDA ITEM: Approval of Contract – Capitol Advisors Group, LLC for
Mandate Block Grant Support**

Prepared by: Kevin Bultema, Assistant Superintendent

☒ Consent

Board Date June 11, 2014

☐ Information Only

☐ Discussion/Action

Background Information

Chico Unified School District (CUSD) elected to participate in the Mandate Block Grant in 2013-14 and intends to continue participation in the block grant in the future. Previously, CUSD submitted reimbursement claims for activities related to state mandates which are not funded in our principal apportionment. Mandate reimbursement has not been paid by the state in a number of years, yet we incurred the cost to submit reimbursement claims. The Mandate Block Grant is actual money received with the district confirming its compliance with the mandated activities. Thus, we have moved from a focus of documentation and paperwork to one of compliance reporting. Capitol Advisors Group, LLC will provide us an annual report demonstrating the district's compliance with the Mandated Block Grant and save substantial cost in consultant fees and employee time in developing reimbursement claims.

Educational Implications

N/A

Fiscal Implications

CUSD paid a mandated costs consulting company approximately \$44,000 in 2013-14 for mandated cost support services. Capitol Advisors Group, LCC proposes to provide a compliance report and mandated cost support for \$14,000 in 2014-15. This represents a savings of approximately \$30,000.

SERVICES AGREEMENT

This Agreement is entered into on _____ by and between Chico Unified School District ("Client") and Capitol Advisors Group, LLC ("Contractor"), a California limited liability company.

RECITALS

WHEREAS, Contractor has experience and expertise in assisting school districts and county offices with compliance matters in general and has developed, jointly with Joseph Rombold, CEO of Codechek, services specifically related to demonstrating compliance with the mandate block grant, and is willing and able to perform services desired by Client; and

WHEREAS, Client desires services and consulting related to compliance with the mandate block grant program and the mandate claim reimbursement process.

NOW, THEREFORE, the parties agree as follows:

AGREEMENT

1. Term of Agreement. The period of this Agreement shall be _____ through _____. This Agreement may be modified (including modification of the scope of work and/or compensation) by the parties through mutual written agreement.
2. Description of Services. Contractor agrees to provide services to Client as identified in Exhibit A, "Description of Services," attached to this Agreement and incorporated by reference.
3. Compensation.
 - a. Yearly compensation to Contractor shall be \$14,000 with 20% paid within 30 days of execution of this Agreement, an additional 40% paid within 30 days of the first service visit to the district or COE, and the final 40% due on delivery of the comprehensive compliance report.
 - b. Client also agrees to compensate Contractor for travel expenses associated with the performance of this Agreement, provided that such travel is approved by Client. Total travel expenses billed to Client shall not exceed \$1,000 without written notification by Client that additional travel expenses shall be reimbursed.
4. Termination. Either party may terminate this Agreement, with or without cause, effective upon thirty (30) days prior written notice to the other party. In case of termination, the Client shall be liable for all fees described under section 3 above, including approved travel expenses, up to the termination date.
5. Independent Contractor. The parties agree that Contractor is an independent contractor. This Agreement shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture, association or any other relationship except that of independent contractor.

6. Limitation on Liability; Indemnification.
- a. IN NO EVENT SHALL CONTRACTOR'S LIABILITY TO CLIENT, FOR ANY REASON ARISING OUT OF THIS AGREEMENT, EXCEED THE AMOUNT OF THE COMPENSATION ACTUALLY RECEIVED BY CONTRACTOR UNDER THIS AGREEMENT. NEITHER PARTY SHALL BE LIABLE FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT.
 - b. Each party shall defend, indemnify and hold harmless the other party, and all of its agents, directors, officers and employees from and against any and all claims, liabilities, losses, damages, judgments, costs and expenses and threats thereof (collectively, "Claims") arising out of or in connection with this Agreement, except that a party need not defend, indemnify and hold harmless the other party against Claims finally determined to have arisen solely from the other party's gross negligence or willful misconduct.
7. Notices to the Parties. All notices required or permitted under this Agreement shall be in writing and delivered by reliable and common methods as follows:

To Capitol Advisors Group, LLC:

Kevin Gordon, President
925 L Street, Suite 1200
Sacramento, California 95814
916-557-9745
kevin@capitoladvisors.org

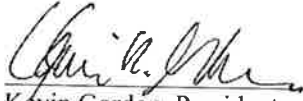
To Chico Unified School District:

Kelly Staley, Superintendent
1163 East Seventh Street
Chico, CA 95928
530-891-3000
kstaley@chicousd.org

8. Waiver. No failure to exercise and no delay in exercising any right, remedy, or power, under this Agreement or by law, shall operate as a waiver of such right, remedy or power.
9. Legal Costs. If any party to this Agreement shall take any action or proceeding to enforce this Agreement, the losing party shall pay to the prevailing party a reasonable sum for all fees, costs and expenses (including attorneys' fees) incurred in bringing such suit and/or enforcing any judgment granted.
10. Governing Law. The formation, interpretation and performance of this Agreement shall be governed by the laws of the State of California.
11. Entire Agreement. The terms of this Agreement are intended by the parties to be in the final expression of their agreement and may not be contradicted by evidence of any prior or contemporaneous agreement. No change or waiver of any provision of this Agreement shall valid unless made in writing and executed in the same manner as this Agreement.

12. Severability. If any term or provision of this Agreement shall be found illegal or unenforceable, such term or provision shall be deemed stricken and the remaining elements of this Agreement shall remain in full force and effect.

This Agreement is duly executed as of the date written above:



Kevin Gordon, President
Capitol Advisors Group, LLC

Date: _____

Kelly Staley, Superintendent
Chico Unified School District

Date: _____

EXHIBIT A
Description of Services

- Review client application of California education code and regulations for all programs identified by the California Department of Education (CDE) as being included in the 2013/14 Mandate Block Grant (*CDE, August 1, 2013; Mandated Programs and Activities Funded By The 2013-14 Mandate Block Grant*).
- Conduct client interviews, in-district and remotely (phone/internet), for purposes of documenting and understanding client application of codes and regulations contained in the Mandate Block Grant.
- Conduct client interviews, in-district and remotely (phone/internet), for purposes of identifying and gathering documentation to support client application of codes and regulations contained in the Mandate Block Grant.
- Conduct client visit(s) in order to obtain documentation used in supporting client application of codes and regulations contained in the Mandate Block Grant.
- Provide client with comprehensive report regarding client's application of code and regulations for all programs contained in the Mandate Block Grant. Report shall include summaries of relevant client narratives and supporting documentation for each program. Report shall be provided in both hard copy and electronic form.
- Advise and assist District in the event of a California state agency inquiry and/or audit of any program contained within the Mandate Block Grant for the applicable Fiscal Year.
- Advise and assist District in the event of State Controller's Office inquiry and/or audit of any mandated cost claim(s) filed outside the Mandate Block Grant without respect to whether the claim(s) were filed with Contractor assistance or not.
- Assist client to prepare and file late Behavioral Intervention Plans (Program 348) mandated cost claims for fiscal years 1993-94 through 2011-12.
- Assist client in preparation and filing of late and/or ongoing Behavioral Intervention Plans (Program 349) mandated cost claim.
- Assist client in the preparation and filing of annual claims that fall outside of the Mandate Block Grant.
- Assist client in the preparation and filing of initial claims (test claims) that fall outside of the Mandate Block Grant.
- Provide client with unique, dedicated email address, specific to the client, to facilitate submission of supporting documentation electronically.



Proposal: Mandate Block Grant Compliance Service



CAPITOL ADVISORS
GROUP, LLC

925 L Street, Suite 1200 Sacramento CA, 95814
916.557.9745

www.CapitolAdvisors.org

Proposal for Services

Proposal Overview

Capitol Advisors Group, LLC. and our colleague Joe Rombold have partnered to develop and implement an innovative new service we call "CodeChek" that allows school agencies to demonstrate compliance with the statutory requirements of the state's Mandate Block Grant. The service will provide an annual comprehensive report documenting the district's statutory compliance with required programs that the district can retain for future auditing and review by the state.

Because your district has chosen to participate in the Mandate Block Grant, and because compliance with certain statutory requirements is a condition of receipt of funding for the program, the district's focus must shift from traditional cost claim filing posture to a new compliance model. We believe that the interests of the district are best served by focusing primarily on the MBG and therefore we have chosen to focus the majority of our efforts toward assisting the district in documenting statutory compliance with MBG.

However, we do recognize that some mandates remain outside of the MBG and the district must make all reasonable efforts to secure reimbursement for those mandates where the "return on investment" is worth the effort to accurately document incurred costs. Our team has the experience and expertise to quickly and accurately assess these programs and advise and assist the district in pursuing these remaining reimbursements.

We are confident that Capitol Advisors Group can assist the district by minimizing the risk of losing MBG funding in the event of a future audit or investigation related to statutory compliance, while also ensuring that the district receives full reimbursement for mandates it pursues outside of the MBG. Our approach is to do this without requiring district and school site staff to turn their attention away from other important educational and administrative priorities.

Please contact us if we can provide any additional information.

Thank you for your consideration.

Sincerely,



Kevin Gordon

President

Capitol Advisors Group, LLC.

QUALIFICATIONS AND EXPERIENCE

Capitol Advisors Group, LLC., is a team of experts in California education policy, finance, legislative strategy, compliance and public affairs. Over the course of our collective careers, we have been helping school agencies, professional associations, industry/private sector interests, and non-profit organizations succeed in achieving their education, fiscal, and policy goals. No team is more effective in developing and implementing successful strategies to achieve the outcomes you seek in the K-12 education sector. Our depth of experience includes:

- Government relations and advocacy
- State budget expertise
- Fiscal and policy advice
- Federal and State law compliance
- State Agency monitoring and client representation
- Public Affairs, communications strategies, and issue management

CodeChek was formed after fundamental reforms to the state's mandate reimbursement program revealed the need for an entirely new approach to demonstrating compliance with the MBG funding conditions. Founded by a recognized expert in the mandate claim reimbursement process, the focus of CodeChek is statutory compliance without detailed documentation of costs, excessive paperwork, and major redirection of staff time and energy.

The CodeChek mandate block grant service was developed with Capitol Advisors Group under the leadership of Kevin Gordon, Joe Rombold and Abe Hajela. Joe headed the mandate compliance efforts at School Innovations and Advocacy (SI&A) and teamed up with Capitol Advisors Group at the inception of the new company. Our CodeChek service plays a key role in identifying the operative requirements of the statutes included in the MBG, and assessing the most efficient methods to demonstrate compliance. CodeChek further developed and refined the MBG compliance methodology, and takes the lead in applying that methodology to the unique circumstances of the district, including gathering necessary data and creating narrative descriptions of district policies and practices with respect to the relevant statutory obligations. The diverse experience of our entire team across state agencies and mandate reimbursement issues are the best qualified talent you can retain to liaison with regulatory agencies, including the Commission on State Mandates, State Controller's Office, Department of Finance, and others.

In the event of a compliance audit or investigation the district will be assisted by Capitol Advisors Group, giving you access to the decades of compliance, fiscal, policy and legal experience described below.

Capitol Advisors Group, LLC.

Kevin Gordon, President and Partner

Widely viewed among the top education advocates in California, Kevin most recently served as the President of School Innovations & Advocacy (SI&A). Prior to that, he was the longtime Executive Director of the California Association of School Business Officials (CASBO), and Chief Lobbyist and Assistant Executive Director of the California School Boards Association (CSBA). Kevin has also served as Chief of Staff to Congressman Robert T. Matsui and as a legislative advocate for the California Building Industry

Association (CBIA). He holds a master's degree in public administration from the University of San Francisco and an undergraduate degree in communication studies from the University of California, Davis.

Joe Rombold, Capitol Advisors Group/CodeChek

Prior to forming CodeChek at Capitol Advisors last year, Joe served as Director of Compliance for School Innovations & Advocacy (SI&A) from July 2005 to June 2012. He served as the principal liaison between SI&A clients and the State Controller's Office for all mandated cost field audits. This included client representation at all SCO audit conferences, response and analysis of SCO requests and drafting client response(s) to SCO audit reports. He was responsible for the firm's communications and relationships with key state agencies on fiscal and compliance matters and drafted and presented updates to clients and/or the company regarding changes to the Education Code and its effect on the mandated cost program. Joe regularly attended Commission on State Mandates (CSM) hearings and reviewed CSM actions pertaining to pending and established mandated cost programs and monitored state/local court actions on items related to mandated cost reimbursement. Prior to becoming Director of Compliance, Joe was the Consulting Manager for SI&A. He directed a team of 15 consultants working with over 650 clients in the preparation and filing of annual and initial mandated cost claims on as many as 50 eligible programs. Claims represented from \$150 million to \$200 million in annual reimbursement. Joe also previously served as a Supervisor and Consultant with SI&A. Prior to joining SI&A, Joe was with Chevron USA, Inc. in the Business Accounts division. His career began as an intern for United States Congressman Robert T. Matsui in Sacramento. Joe holds a BS in Journalism from the William Allen White School of Journalism, University of Kansas.

Jack O'Connell, Partner

Former State Superintendent Jack O'Connell brings decades of public service and expertise to Capitol Advisors Group. During his two terms as State Superintendent of Public Instruction and twenty years as both a state Senator and Assembly Member, O'Connell focused on closing the achievement gap and preparing students for a rapidly changing global economy by holding high standards for all students. He remains a strong supporter and facilitator of partnerships between schools, businesses, communities, and philanthropies in order to engage all students with challenging, real-world education experiences. Jack most recently served as the Chief Education Officer at School Innovations & Advocacy (SI&A). He earned his Bachelor of Arts degree from California State University, Fullerton and a secondary teaching credential from California State University, Long Beach. As a former high school teacher and author of the legislation creating the California High School Exit Exam, he led a comprehensive effort to increase rigor and improve student achievement in California high schools.

Abe Hajela, Partner

In addition to serving as a founding partner of Capitol Advisors Group, Mr. Hajela has participated as lead or co-lead counsel in several of the most prominent education cases in the last decade, including the litigation and legislative settlement of *Williams v. State of California* and the pending *Robles-Wong v. State of California* school finance case. He has extensive experience and expertise in the intersection of education law, policy and politics, and has previously worked as a litigation attorney, a legislative advocate and as a director of a school finance research project funded by the Hewlett Foundation. Abe previously was Chief Counsel for School Innovations & Advocacy (SI&A), and has also served as General

Counsel for the California School Boards Association (CSBA), Legal Counsel for the San Francisco Unified School District, and as a litigation attorney for the Sacramento firm of Olson, Hagel and Fishburn. He earned his juris doctorate in 1994 at Hastings College of the Law in San Francisco after graduating from U.C. San Diego with degrees in History and Political Science.

Gerry Shelton, Partner

Gerry Shelton was the Chief Consultant to the California State Assembly Committee on Education from 2006-2011. In that capacity, he advised the Legislature on K-12 education issues, including assessment and accountability, curriculum, facilities, career technical education, special education, teacher preparation and school finance. Gerry previously worked in the Department of Education from the early 1990's until 2006 in both program and fiscal capacities, including serving as the Department's Chief Financial Officer, where he and his staff represented the Department during the development of the state budget and in a number of areas related to fiscal policy and education finance. He most recently served as the Vice President of Education Policy at School innovations & Advocacy (SI&A). Gerry completed his undergraduate and graduate education in the University of California system, served as an instructor at U.C. Davis for four years, and was a professor at C.S.U. Sacramento for fourteen years – all in economics with a specialization in state and local government finance and public policy.

Additional Partners and Employees

Barrett Snider and Susan Stuart are founding partners of Capitol Advisors with extensive experience in legislative advocacy, politics, and education policy. Barrett has spent nearly 15 years working in California politics representing public school agencies and statewide associations. Most recently, he served as the Director Government Relations for School Innovations & Advocacy (SI&A). Barrett has also worked on a number of legislative and statewide political campaigns under political consultant Gale Kaufman. He was a consultant and spokesperson for the Yes on Prop 1D campaign - the \$10.4 billion statewide school facilities bond passed by voters in November 2006. Susan Stuart is a longtime advocate for education in Sacramento, and has been active in the education political arena for over 25 years. Until becoming a partner at Capitol Advisors, Susan was president and owner of Stuart & Associates, a successful education advocacy firm specializing in school facilities and education policy issues. Prior to lobbying and consulting, Susan was Chief of Staff and Senior Education Consultant in the legislature, and was staff to the 1988 Conference Committee on School Facilities, and the Joint Committee on School Facilities.

Capitol Advisors has five other employees that perform various functions, including legislative advocacy, facilities consulting, representation before the State Board of Education and Controllers Office, office management, accounting, and administrative duties.

Our Clients

Prior to forming Capitol Advisors and CodeChek, the principals in the firms represented hundreds of school district clients with respect to both mandate claim preparation and legislative advocacy. Capitol Advisors Group continues to serve a long list of clients, from school agencies to major corporations, and CodeChek is providing the new MBG compliance service to Santa Ana USD, Pajaro Valley USD, Inglewood USD, and Hayward USD.

OUR PROPOSAL

As noted in our proposal overview, we believe that the district should focus on the Mandate Block Grant (MBG) and treat claim filing outside of the MBG as an important but ancillary activity. The bulk of the work is related to demonstrating compliance with the MBG. This is the highest priority because we anticipate that as total state funding for the MBG approaches \$1 billion, state agencies or the Legislature will want to determine whether school districts actually were in compliance with the requirements of the program. LEA's positioned to produce the relevant records and demonstrations of statutory compliance, and not simply records of expense and incurred costs, will be best able to retain their MBG revenues.

The following table provides an overview of the project. Please note that we have indicated that the work plan "may" include filing for certain programs because we believe the best approach is to assess each program and then allow the District to determine, through a cost-benefit analysis, whether the potential financial benefit of filing the claim outweighs the potential staff disruption and audit risk associated with that claim.

Project Highlights

Deliverable	Description
Mandate Block Grant	Review, analyze and provide a written report on statutory compliance with all programs contained within the Mandate Block Grant
Initial Filings for newly claimable programs	Includes following program: Behavioral Intervention Plans FYs 93/94-11/12 (late filing) May include following programs: Parental Involvement Programs FY's 02/03-11/12 (late filing), Uniform Complaint Procedures FY's 02/03-11/12 (late filing); Williams Case Implementation FY's 04/05-11/12 (late filing) May include Pertussis Immunizations FY's 11/12-12/13 (and/or other programs approved within the contract timeframe.)
Reimbursement Claims for programs outside the Mandate Block Grant	May include following programs: Developer Fees; Parental Involvement Programs; Behavioral Intervention Plans; Williams Case Implementation; CA Public Records Act; Teacher Credentialing; Pertussis Immunizations.
Cost Tracking System(s)	Establish methodology and implement cost tracking system for programs mutually agreed upon.
Test Claims	Monitor Commission decisions. Provide analysis and recommendations.
State Controller Office Liaison	As necessary.
State Controller Office Audit(s)	As necessary or upon request.

Project Methodologies

We employ methodologies that respect client resources, emphasize relevant data, and mitigate risk. We minimize the paper chase by scanning documentation on site, archiving key support documentation electronically, and providing a dedicated email address specific to the district that all data can be sent to.

This helps alleviate the demands of a paper-based process and in the event of audit or inquiry makes for efficient identification and retrieval of key documents.

For MBG compliance, we have identified all of the statutory requirements for the programs within the MBG. The next step is to learn how the district has implemented these statutory requirements. We initiate all projects by first having a conversation with key district staff. This period of discovery informs our process. It enables us to construct the foundation upon which a project is built, and efficiently and accurately identifies the specific district policies and practices that are relevant to each of the programs within the MBG.

After the period of discovery of the major foundations of the project, or in the event of claim filing, a district's claim(s) for reimbursement will have been identified. We then work with our clients in securing documentation and claim support. In all cases we take great care to minimize client resources. We do not anticipate requiring the district's sites to participate unless specifically directed to do so by the district.

In order to ease project flow we will, when possible, scan documentation on site, easing the need to duplicate and/or fax documents and alleviate demands on district staff and equipment. An email address will be created specifically for the district to which documentation or attachments can be uploaded and sent directly to CodeChek. This dedicated email address will be for the district use only. No other clients of Capitol Advisors Group will be authorized users.

All data submitted in support of district projects, whether for MBG services or claim filing, will be analyzed and prepared by CodeChek. Our experience in statutory compliance, claim preparation and audit defense enables us to construct compliance documentation and reimbursement claims that enable the district to receive the revenue it is entitled to while mitigating the risk of penalties for non-compliance or insufficient documentation.

PRICING

Accompanying this proposal you will find a draft agreement for your review.

CONCLUSION

We look forward to working with the district and supporting your efforts in MBG compliance and securing mandated cost reimbursement. We are confident that we can meet the challenges ahead, and stand ready to partner with you in delivering effective solutions.

If you have questions on this proposal, feel free to contact us at your convenience.

Kevin may be reached at kevin@capitoladvisors.org or by phone at 916-847-9454.

Joe can be contacted at jrombold@codechek.com or by phone in the headquarters of Capitol Advisors Group at 916-990-7075.

CHICO UNIFIED SCHOOL DISTRICT
1163 EAST SEVENTH STREET
CHICO, CALIFORNIA 95928

4.2.1.
Page 1 of 2

DATE: June 11, 2014
MEMORANDUM TO: Board of Education
FROM: Kelly Staley, Superintendent
SUBJECT: Certificated Human Resources Actions

Temporary Appointments – 2014/15

<u>Employee</u>	<u>Assignment</u>	<u>Effective</u>	<u>Comment</u>
Osak, Bryan	Psychologist	7/1/14-6/30/15	1.0 FTE Appointment
Zorrilla-Reddam, Cquenaya	Psychologist	7/1/14-6/30/15	1.0 FTE Appointment

Probationary Appointments - 2014/15

<u>Employee</u>	<u>Assignment</u>	<u>Effective</u>	<u>Comment</u>
Espinoza, Ernesto	Special Education	8/14/14	1.0 FTE Appointment
Ford, Lynnette	Special Education	8/14/14	1.0 FTE Appointment
Hoe, Tonja	Psychologist	7/1/14	1.0 FTE Appointment
Johns, Tanner	Elementary Music	8/14/14	1.0 FTE Appointment
Kelly, Christopher	Special Education	8/14/14	1.0 FTE Appointment
Lee, Linda	Psychologist	7/1/14	1.0 FTE Appointment
Pound, Lisa	Speech	8/14/14	1.0 FTE Appointment
Quinto, Terry	Psychologist	7/1/14	1.0 FTE Appointment
Shanahan, Brooke	Special Education	8/14/14	1.0 FTE Appointment
Willson, Melissa	Special Education	8/14/14	1.0 FTE Appointment

Rehired from Layoff Status

<u>Employee</u>	<u>Assignment</u>	<u>Comment</u>
Bailey, Katherine	Elementary	1.0 FTE
Brenner, Sarah	Elementary	1.0 FTE
Connors, Tracie	Elementary	1.0 FTE
Dalby, Caitlin	Secondary	1.0 FTE
Jaime-Arellano, Mauricio	Secondary	.8 FTE
Janos, Tamara	Elementary	1.0 FTE
Jimmerson, Adrienne	Elementary	0.8 FTE
Kermen, Nichole	Elementary	1.0 FTE
Kissinger, Brittany	Elementary	1.0 FTE
McGarr, Carrie	Secondary	.8 FTE
McNelis, Kaillee	Elementary	1.0 FTE
Pardini, Sara	Elementary	1.0 FTE

<u>Employee</u>	<u>Assignment</u>	<u>Comment</u>
Redkey, Chase	Secondary	1.0 FTE
Simmons, Abraham	Secondary	1.0 FTE
Siplin, Durell	Elementary	1.0 FTE
Steinbach, Kellie	Elementary	1.0 FTE
Taylor, Jessica	Elementary	1.0 FTE
Taylor, Tammi	Secondary	1.0 FTE
Wardlow, Matthew	Afterschool Program	.2 FTE
Willard, Ryan	Elementary	1.0 FTE

Resignations/Retirements

<u>Employee</u>	<u>Assignment</u>	<u>Effective</u>	<u>Comment</u>
Anderson, Fran	Secondary	6/5/14	Resignation
Dolan, J. Kevin	Secondary	6/6/14	Retirement
Galli, Michelle	Elementary	6/3/14	Retirement

Leave Requests - 2014/15

<u>Employee</u>	<u>Assignment</u>	<u>Effective</u>	<u>Comment</u>
McLean, M. Shannon	Secondary	2014/15	0.2 FTE Child Care Leave (in addition to previously approved 0.2 FTE Child Care Leave)
Mendez, Quinn	Secondary	2014/15	1.0 FTE Educational Leave

Rescind Leave Request

<u>Employee</u>	<u>Assignment</u>	<u>Effective</u>	<u>Comment</u>
Koch, Lynn	School Nurse	2014/15	Rescind 0.2 FTE Personal Leave

AGENDA ITEM: Public Hearing of Local Control Accountability Plan (LCAP)

Prepared by: Educational Services

☐ Consent

Board Date June 11, 2014

☐ Information Only

☒ Discussion/Action

Background Information

The Local Control Accountability Plan (LCAP) is a three-year plan required as a part of the Local Control Funding Formula (LCFF). As per state requirements, the LCAP was developed through a transparent process that sought to genuinely engage school staff, parents (including members of the district's English Learner Advisory Committee), bargaining units, and students in looking at data, identifying needs, and establishing goals and actions to meet those needs. The completed plan will drive LCFF budgeting, ensuring funds address the needs and goals that our community has established as most important.

A draft LCAP was completed by a Parent Advisory Committee working in conjunction with CUSD employees (classified, certificated, and administrators) on April 29. This draft was posted on the District Website and shared with the Board by email. The Draft LCAP was developed through a process which involved eight working groups, each of which addressed one of the eight priorities established by the state. Because there was overlap between some of the priorities and thus in some of the goals and services identified, Educational Services staff reworded and reformatted the draft to improve clarity and eliminate redundancy. This working draft was shared with the board and public at the May 21, 2014, meeting, and additional public comments or recommendations on specific actions or expenditures were invited through the LCAP page on the Chico USD website.

The LCAP process requires that the plan, along with the 2014-15 budget, be shared in two public meetings. Tonight is the first of those public hearings, during which the board and public are invited to share any recommendations about the plan and budget. The LCAP and the budget will be brought back for adoption at the Board's June 18 regular meeting.

Educational Implications

The LCAP will guide the district's educational direction and vision for the next three years, with revisions made each year as needed.

Fiscal Implications

The LCAP will guide the district's spending and budgeting of local control funds.

AGENDA ITEM: Public Hearing of 2014-15 Original Budget

Prepared by: Kevin Bultema, Assistant Superintendent

☐ Consent

Board Date June 11, 2014

☐ Information Only

☒ Public Hearing/Discussion/Action

Background Information

With the implementation of the Local Control Accountability Plan (LCAP), the district is required to have a public hearing of the annual budget at a meeting prior to the adoption of the budget and in conjunction with the public hearing for the LCAP. This budget appropriates dollars for the activities identified in the LCAP. The budget demonstrates increased expenditures for increased or improved services to students identified as English learner, foster youth, or low income.

Educational Implications

The 2014-15 Original Budget is the financial planning document for the Chico Unified School District. It supports the educational program by allocating resources to meet the districts goals.

Fiscal Implications

The 2013-14 Estimate Actual (EA) budget estimates a General Fund unrestricted ending balance as of June 30, 2014 of \$9,297,764. This represents a projected change in unrestricted fund balance of (\$4,380,702) in the 2013-14 fiscal year.

The 2014-15 Original Budget estimates a General Fund unrestricted ending balance as of June 30, 2015 of \$7,249,378. This represents a projected change in unrestricted fund balance of (\$2,048,386) in the 2014-15 fiscal year.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,973,778.00	504,438.00	74,478,216.00	80,459,742.00	504,438.00	80,964,180.00	8.7%
2) Federal Revenue		8100-8299	46,627.00	8,459,420.00	8,506,047.00	42,300.00	7,025,683.00	7,067,983.00	-16.9%
3) Other State Revenue		8300-8599	1,954,946.00	8,379,894.00	10,334,840.00	1,906,024.00	5,869,127.00	7,775,151.00	-24.8%
4) Other Local Revenue		8600-8799	1,427,836.00	5,379,277.00	6,807,113.00	1,134,938.00	4,807,128.00	5,942,066.00	-12.7%
5) TOTAL REVENUES			77,403,187.00	22,723,029.00	100,126,216.00	83,543,004.00	18,206,376.00	101,749,380.00	1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,651,326.00	10,292,111.00	48,943,437.00	38,371,515.00	8,952,475.00	47,323,990.00	-3.3%
2) Classified Salaries		2000-2999	9,840,536.00	7,487,691.00	17,328,227.00	10,264,206.00	7,318,235.00	17,582,441.00	1.5%
3) Employee Benefits		3000-3999	18,466,256.00	7,391,184.00	25,857,440.00	19,433,046.00	7,032,922.00	26,465,968.00	2.4%
4) Books and Supplies		4000-4999	1,972,100.00	3,194,518.00	5,166,618.00	2,601,403.00	4,422,382.00	7,023,785.00	35.9%
5) Services and Other Operating Expenditures		5000-5999	4,884,182.00	2,359,847.00	7,244,029.00	5,452,958.00	3,497,629.00	8,950,587.00	23.6%
6) Capital Outlay		6000-6999	0.00	406,494.00	406,494.00	50,000.00	606,294.00	656,294.00	61.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	292,291.00	864,285.00	1,156,576.00	292,291.00	860,700.00	1,152,991.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,890,129.00)	1,512,626.00	(377,503.00)	(2,032,701.00)	1,621,774.00	(410,927.00)	8.9%
9) TOTAL EXPENDITURES			72,216,562.00	33,508,756.00	105,725,318.00	74,432,718.00	34,312,411.00	108,745,129.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,186,625.00	(10,785,727.00)	(5,599,102.00)	9,110,286.00	(16,106,035.00)	(6,995,749.00)	24.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,932,933.00	0.00	1,932,933.00	2,600,430.00	0.00	2,600,430.00	34.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	100,000.00	0.00	100,000.00	New
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	(11,500,260.00)	11,500,260.00	0.00	(13,659,102.00)	13,659,102.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,567,327.00)	11,500,260.00	1,932,933.00	(11,158,672.00)	13,659,102.00	2,500,430.00	29.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,380,702.00)	714,533.00	(3,666,169.00)	(2,048,386.00)	(2,446,933.00)	(4,495,319.00)	22.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,759,760.00	4,027,914.00	16,787,674.00	9,297,764.00	4,742,447.00	14,040,211.00	-16.4%
b) Audit Adjustments		9793	918,706.00	0.00	918,706.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,678,466.00	4,027,914.00	17,706,380.00	9,297,764.00	4,742,447.00	14,040,211.00	-20.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,678,466.00	4,027,914.00	17,706,380.00	9,297,764.00	4,742,447.00	14,040,211.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			9,297,764.00	4,742,447.00	14,040,211.00	7,249,378.00	2,295,514.00	9,544,892.00	-32.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	172,169.23	0.00	172,169.23	250,000.00	0.00	250,000.00	45.2%
Stores		9713	141.06	64,285.00	64,426.06	9,600.00	0.00	9,600.00	-85.1%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,710,946.00	4,710,946.00	0.00	2,295,514.00	2,295,514.00	-51.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	2,114,506.00	0.00	2,114,506.00	2,176,903.00	0.00	2,176,903.00	3.0%
Other Commitments	0000	9760				2,176,903.00		2,176,903.00	
Additional 2% Board Reserve	0000	9760	2,114,506.00		2,114,506.00	2,176,903.00		2,176,903.00	
Additional 2% Board Reserve									
d) Assigned		9780	698,690.00	0.00	698,690.00	0.00	0.00	0.00	-100.0%
Other Assignments	0000	9780	416,500.00		416,500.00				
Site Discretionary Carryover	0000	9780	282,190.00		282,190.00				
One-time Program Carryover									
e) Unassigned/unappropriated		9789	3,171,760.00	0.00	3,171,760.00	3,265,354.00	0.00	3,265,354.00	3.0%
Reserve for Economic Uncertainties		9790	3,115,497.71	(32,784.00)	3,082,713.71	1,522,521.00	0.00	1,522,521.00	-50.6%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	18,556,572.93	(6,590,946.99)	11,965,625.94			
1) Fair Value Adjustment to Cash in County Treasury		9111	(82,400.91)	0.00	(82,400.91)			
b) in Banks		9120	153,636.43	129,155.34	282,791.77			
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00			
d) with Fiscal Agent		9135	1,000.00	0.00	1,000.00			
e) collections awaiting deposit		9140	39.58	(262,240.88)	(262,201.30)			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	1,902.44	70,179.45	72,081.89			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	172,169.23	0.00	172,169.23			
7) Prepaid Expenditures		9330	141.06	64,285.00	64,426.06			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			18,828,060.76	(6,589,568.08)	12,238,492.68			
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	92,752.72	29,785.60	122,538.32			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	25,794.88	25,794.88			
6) TOTAL LIABILITIES			92,752.72	55,580.48	148,333.20			
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 (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
			18,735,308.04	(6,645,148.56)	12,090,159.48			
								% Diff Column C & F

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	41,910,852.00	0.00	41,910,852.00	48,571,449.00	0.00	48,571,449.00	15.9%
Education Protection Account State Aid - Current Year		8012	11,124,834.00	0.00	11,124,834.00	10,987,265.00	0.00	10,987,265.00	-1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.0%
Timber Yield Tax		8022	5,791.00	0.00	5,791.00	5,791.00	0.00	5,791.00	0.0%
Other Subventions/In-Lieu Taxes		8029	17,218.00	0.00	17,218.00	17,218.00	0.00	17,218.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,995,374.00	0.00	29,995,374.00	29,995,374.00	0.00	29,995,374.00	0.0%
Unsecured Roll Taxes		8042	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.0%
Prior Years' Taxes		8043	72,879.00	0.00	72,879.00	72,879.00	0.00	72,879.00	0.0%
Supplemental Taxes		8044	82,825.00	0.00	82,825.00	82,825.00	0.00	82,825.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,086,698.00)	0.00	(10,086,698.00)	(10,086,698.00)	0.00	(10,086,698.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,646,527.00	0.00	1,646,527.00	1,646,527.00	0.00	1,646,527.00	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			77,919,602.00	0.00	77,919,602.00	84,442,630.00	0.00	84,442,630.00	8.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(504,438.00)		(504,438.00)	(504,438.00)		(504,438.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	504,438.00	504,438.00	0.00	504,438.00	504,438.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,441,386.00)	0.00	(3,441,386.00)	(3,478,450.00)	0.00	(3,478,450.00)	1.1%
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 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			73,973,778.00	504,438.00	74,478,216.00	80,459,742.00	504,438.00	80,964,180.00	8.7%
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	0.00	0.00	0.00	1,399,060.00	1,399,060.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	231,997.00	231,997.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	37,000.00	0.00	37,000.00	33,000.00	0.00	33,000.00	-10.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	1,632,343.00	1,632,343.00	0.00	0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,730,609.00	2,730,609.00		2,730,609.00	2,730,609.00	0.0%
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		680,174.00	680,174.00		576,462.00	576,462.00	-15.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		116,463.00	116,463.00		116,463.00	116,463.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		1,600,790.00	1,600,790.00		810,970.00	810,970.00	-49.3%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		85,347.00	85,347.00		85,347.00	85,347.00	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	9,627.00	1,613,694.00	1,623,321.00	9,300.00	1,074,775.00	1,084,075.00	-33.2%
TOTAL, FEDERAL REVENUE			46,627.00	8,459,420.00	8,506,047.00	42,300.00	7,025,683.00	7,067,983.00	-16.9%
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		3,766,328.00	3,766,328.00		3,716,699.00	3,716,699.00	-1.3%
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	428,049.00	0.00	428,049.00	421,240.00	0.00	421,240.00	-1.6%
Lottery - Unrestricted and Instructional Materials		8560	1,494,353.00	365,109.00	1,859,462.00	1,484,784.00	353,520.00	1,838,304.00	-1.1%
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	4,999.00	4,999.00	0.00	0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,142,259.00	1,142,259.00		1,142,259.00	1,142,259.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			46,346.00	46,346.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		163,312.00	163,312.00		381,062.00	381,062.00	133.3%
Healthy Start	6240	8590		43,570.00	43,570.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		100,000.00	100,000.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		240,700.00	240,700.00		238,100.00	238,100.00	-1.1%
Common Core State Standards Implementation	7405	8590		2,414,968.00	2,414,968.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	32,544.00	92,303.00	124,847.00		37,487.00	37,487.00	-70.0%
TOTAL, OTHER STATE REVENUE			1,954,946.00	8,379,894.00	10,334,840.00	1,906,024.00	5,869,127.00	7,775,151.00	-24.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	121,850.00	0.00	121,850.00	82,285.00	0.00	82,285.00	-32.5%
Interest		8660	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
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	31,000.00	0.00	31,000.00	20,000.00	0.00	20,000.00	-35.5%
Interagency Services		8677	116,000.00	750.00	116,750.00	117,000.00	0.00	117,000.00	0.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	437,757.00	437,757.00	0.00	437,757.00	437,757.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	884,312.00	1,126,727.00	2,011,039.00	735,653.00	737,851.00	1,473,504.00	-26.7%
Tuition		8710	194,674.00	95,000.00	289,674.00	100,000.00	95,000.00	195,000.00	-32.7%
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	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		3,719,043.00	3,719,043.00		3,536,520.00	3,536,520.00	-4.9%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			1,427,836.00	5,379,277.00	6,807,113.00	1,134,938.00	4,807,128.00	5,942,066.00	-12.7%
TOTAL, REVENUES			77,403,187.00	22,723,029.00	100,126,216.00	83,543,004.00	18,206,376.00	101,749,380.00	1.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,090,499.00	8,215,519.00	40,306,018.00	32,147,824.00	6,896,592.00	39,044,416.00	-3.1%
Certificated Pupil Support Salaries		1200	2,580,823.00	1,428,517.00	4,009,340.00	2,482,138.00	1,457,191.00	3,939,329.00	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,485,588.00	526,298.00	4,011,886.00	3,297,290.00	528,821.00	3,826,111.00	-4.6%
Other Certificated Salaries		1900	494,416.00	121,777.00	616,193.00	444,263.00	69,871.00	514,134.00	-16.6%
TOTAL, CERTIFICATED SALARIES			38,651,326.00	10,292,111.00	48,943,437.00	38,371,515.00	8,952,475.00	47,323,990.00	-3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	468,315.00	5,440,997.00	5,909,312.00	714,813.00	5,761,375.00	6,476,188.00	9.6%
Classified Support Salaries		2200	3,646,196.00	713,740.00	4,359,936.00	4,051,374.00	736,019.00	4,787,393.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	707,678.00	160,492.00	868,170.00	684,783.00	159,127.00	843,910.00	-2.8%
Clerical, Technical and Office Salaries		2400	3,586,491.00	220,684.00	3,807,175.00	3,595,045.00	161,862.00	3,756,907.00	-1.3%
Other Classified Salaries		2900	1,431,856.00	951,778.00	2,383,634.00	1,218,191.00	499,852.00	1,718,043.00	-27.9%
TOTAL, CLASSIFIED SALARIES			9,840,536.00	7,487,691.00	17,328,227.00	10,264,206.00	7,318,235.00	17,582,441.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,183,283.00	861,700.00	4,044,983.00	3,602,550.00	803,511.00	4,406,061.00	8.9%
PERS		3201-3202	996,938.00	874,204.00	1,871,142.00	1,179,239.00	857,886.00	2,037,125.00	8.9%
OASDI/Medicare/Alternative		3301-3302	1,262,369.00	796,790.00	2,059,159.00	1,335,155.00	661,386.00	1,996,541.00	-3.0%
Health and Welfare Benefits		3401-3402	9,770,187.00	3,717,349.00	13,487,536.00	9,934,149.00	3,569,735.00	13,503,884.00	0.1%
Unemployment Insurance		3501-3502	24,404.00	10,458.00	34,862.00	24,323.00	8,148.00	32,471.00	-6.9%
Workers' Compensation		3601-3602	1,114,689.00	427,118.00	1,541,807.00	1,328,005.00	428,691.00	1,756,696.00	13.9%
OPEB, Allocated		3701-3702	2,114,386.00	703,565.00	2,817,951.00	2,029,625.00	703,565.00	2,733,190.00	-3.0%
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			18,466,256.00	7,391,184.00	25,857,440.00	19,433,046.00	7,032,922.00	26,465,968.00	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,062.00	789,514.00	791,576.00	7,062.00	700,275.00	707,337.00	-10.6%
Books and Other Reference Materials		4200	43,387.00	25,228.00	68,615.00	136,366.00	13,428.00	149,794.00	118.3%
Materials and Supplies		4300	1,647,363.00	2,072,587.00	3,719,950.00	2,265,210.00	3,026,664.00	5,291,874.00	42.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	279,288.00	307,189.00	586,477.00	192,765.00	682,015.00	874,780.00	49.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,972,100.00	3,194,518.00	5,166,618.00	2,601,403.00	4,422,382.00	7,023,785.00	35.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	103,285.00	205,255.00	308,540.00	508,390.00	380,378.00	888,768.00	188.1%
Dues and Memberships		5300	27,766.00	490.00	28,256.00	27,859.00	690.00	28,549.00	1.0%
Insurance		5400 - 5450	733,076.00	0.00	733,076.00	776,662.00	0.00	776,662.00	5.9%
Operations and Housekeeping Services		5500	2,148,000.00	0.00	2,148,000.00	2,283,000.00	0.00	2,283,000.00	6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	517,852.00	31,075.00	548,927.00	494,730.00	35,600.00	530,330.00	-3.4%
Transfers of Direct Costs		5710	(54,755.00)	54,755.00	0.00	(63,800.00)	63,800.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(293,935.00)	(293,015.00)	(586,950.00)	(286,602.00)	(306,562.00)	(593,164.00)	1.1%
Professional/Consulting Services and Operating Expenditures		5800	1,561,741.00	2,336,601.00	3,898,342.00	1,588,889.00	3,298,723.00	4,887,612.00	25.4%
Communications		5900	141,152.00	24,686.00	165,838.00	123,830.00	25,000.00	148,830.00	-10.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			4,884,182.00	2,359,847.00	7,244,029.00	5,452,958.00	3,497,629.00	8,950,587.00	23.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	67,891.00	67,891.00	0.00	67,891.00	67,891.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	127,403.00	127,403.00	0.00	288,403.00	288,403.00	126.4%
Equipment Replacement		6500	0.00	211,200.00	211,200.00	50,000.00	250,000.00	300,000.00	42.0%
TOTAL, CAPITAL OUTLAY			0.00	406,494.00	406,494.00	50,000.00	606,294.00	656,294.00	61.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	555,700.00	555,700.00	0.00	555,700.00	555,700.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	86,134.00	38,585.00	124,719.00	86,134.00	35,000.00	121,134.00	-2.9%
Other Debt Service - Principal		7439	206,157.00	270,000.00	476,157.00	206,157.00	270,000.00	476,157.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			292,291.00	864,285.00	1,156,576.00	292,291.00	860,700.00	1,152,991.00	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,512,626.00)	1,512,626.00	0.00	(1,621,774.00)	1,621,774.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(377,503.00)	0.00	(377,503.00)	(410,927.00)	0.00	(410,927.00)	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,890,129.00)	1,512,626.00	(377,503.00)	(2,032,701.00)	1,621,774.00	(410,927.00)	8.9%
TOTAL, EXPENDITURES			72,216,562.00	33,508,756.00	105,725,318.00	74,432,718.00	34,312,411.00	108,745,129.00	2.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,854,633.00	0.00	1,854,633.00	2,536,330.00	0.00	2,536,330.00	36.8%
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	78,300.00	0.00	78,300.00	64,100.00	0.00	64,100.00	-18.1%
(a) TOTAL INTERFUND TRANSFERS IN			1,932,933.00	0.00	1,932,933.00	2,600,430.00	0.00	2,600,430.00	34.5%
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	100,000.00	0.00	100,000.00	New
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	100,000.00	0.00	100,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,508,864.00)	11,508,864.00	0.00	(13,659,102.00)	13,659,102.00	0.00	0.0%
Contributions from Restricted Revenues		8990	8,604.00	(8,604.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,500,260.00)	11,500,260.00	0.00	(13,659,102.00)	13,659,102.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(9,567,327.00)	11,500,260.00	1,932,933.00	(11,158,672.00)	13,659,102.00	2,500,430.00	29.4%

Description			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,973,778.00	504,438.00	74,478,216.00	80,459,742.00	504,438.00	80,964,180.00	0.0%
2) Federal Revenue		8100-8299	46,627.00	8,459,420.00	8,506,047.00	42,300.00	7,025,683.00	7,067,983.00	0.0%
3) Other State Revenue		8300-8599	1,954,946.00	8,379,894.00	10,334,840.00	1,906,024.00	5,869,127.00	7,775,151.00	0.0%
4) Other Local Revenue		8600-8799	1,427,836.00	5,379,277.00	6,807,113.00	1,134,938.00	4,807,128.00	5,942,066.00	0.0%
5) TOTAL REVENUES			77,403,187.00	22,723,029.00	100,126,216.00	83,543,004.00	18,206,376.00	101,749,380.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		46,689,686.00	24,231,852.00	70,921,538.00	47,682,171.00	23,160,542.00	70,842,713.00	-0.1%
2) Instruction - Related Services	2000-2999		7,377,101.00	1,420,005.00	8,797,106.00	8,225,434.00	1,138,888.00	9,364,322.00	6.4%
3) Pupil Services	3000-3999		7,232,911.00	2,876,965.00	10,109,876.00	7,759,523.00	2,777,294.00	10,536,817.00	4.2%
4) Ancillary Services	4000-4999		361,239.00	29,215.00	390,454.00	395,610.00	20,778.00	416,388.00	6.6%
5) Community Services	5000-5999		19,000.00	0.00	19,000.00	25,000.00	0.00	25,000.00	31.6%
6) Enterprise	6000-6999		35,000.00	0.00	35,000.00	13,000.00	0.00	13,000.00	-62.9%
7) General Administration	7000-7999		4,454,827.00	1,954,898.00	6,409,725.00	4,152,563.00	3,349,908.00	7,502,471.00	17.0%
8) Plant Services	8000-8999		5,753,557.00	2,131,536.00	7,885,093.00	5,886,176.00	3,004,301.00	8,890,477.00	12.8%
9) Other Outgo	9000-9999	Except 7600-7699	293,241.00	864,285.00	1,157,526.00	293,241.00	860,700.00	1,153,941.00	-0.3%
10) TOTAL EXPENDITURES			72,216,562.00	33,508,756.00	105,725,318.00	74,432,718.00	34,312,411.00	108,745,129.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,186,625.00	(10,785,727.00)	(5,599,102.00)	9,110,286.00	(16,106,035.00)	(6,995,749.00)	24.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,932,933.00	0.00	1,932,933.00	2,600,430.00	0.00	2,600,430.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	100,000.00	0.00	100,000.00	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	(11,500,260.00)	11,500,260.00	0.00	(13,659,102.00)	13,659,102.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,567,327.00)	11,500,260.00	1,932,933.00	(11,158,672.00)	13,659,102.00	2,500,430.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,380,702.00)	714,533.00	(3,666,169.00)	(2,048,386.00)	(2,446,933.00)	(4,495,319.00)	22.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			12,759,760.00	4,027,914.00	16,787,674.00	9,297,764.00	4,742,447.00	14,040,211.00	-16.4%
b) Audit Adjustments			918,706.00	0.00	918,706.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,678,466.00	4,027,914.00	17,706,380.00	9,297,764.00	4,742,447.00	14,040,211.00	-20.7%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,678,466.00	4,027,914.00	17,706,380.00	9,297,764.00	4,742,447.00	14,040,211.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			9,297,764.00	4,742,447.00	14,040,211.00	7,249,378.00	2,295,514.00	9,544,892.00	-32.0%
Components of Ending Fund Balance									
a) Nonspendable			25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash			172,169.23	0.00	172,169.23	250,000.00	0.00	250,000.00	45.2%
Stores			141.06	64,285.00	64,426.06	9,600.00	0.00	9,600.00	-85.1%
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	4,710,946.00	4,710,946.00	0.00	2,295,514.00	2,295,514.00	-51.3%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			2,114,506.00	0.00	2,114,506.00	2,176,903.00	0.00	2,176,903.00	3.0%
Additional 2% Board Reserve	0000					2,176,903.00			
Additional 2% Board Reserve	0000		2,114,506.00		2,114,506.00				
Assigned									
Other Assignments (by Resource/Object)			698,690.00	0.00	698,690.00	0.00	0.00	0.00	-100.0%
Site Discretionary Carryover	0000		416,500.00		416,500.00				
One-time Program Carryover	0000		282,190.00		282,190.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties			3,171,760.00	0.00	3,171,760.00	3,265,354.00	0.00	3,265,354.00	3.0%
Unassigned/Unappropriated Amount			3,115,497.71	(32,784.00)	3,082,713.71	1,522,521.00	0.00	1,522,521.00	-50.6%

July 1 Budget (Single Adoption)
General Fund
Exhibit: Restricted Balance Detail

Chico Unified
Butte County

04 61424 0000000
Form 01

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
3200	ARRA: State Fiscal Stabilization Fund (11-12)	1.00	1.00
5640	Medi-Cal Billing Option	424,834.00	240,253.00
5810	Other Restricted Federal	0.00	1,837.00
6500	Special Education	62,051.00	0.00
7400	Quality Education Investment Act	0.00	1,875.00
7405	Common Core State Standards Implementation	1,978,142.00	2,459.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	0.00	16,535.00
9010	Other Restricted Local	2,245,918.00	2,032,554.00
Total, Restricted Balance		4,710,946.00	2,295,514.00

AGENDA ITEM: Update on Temporary Borrowing Between Funds

Prepared by: Kevin Bultema, Assistant Superintendent

☐ Consent

Board Date June 11, 2014

☒ Information Only

☐ Discussion/Action

Background Information

On April 16th, 2014, the Chico Unified School District (CUSD) Board approved a resolution to allow temporary borrowing between funds.

On April 24th, Fund 35 (County School Facilities fund) borrowed \$1.4 million from Fund 25 (Capital Facilities fund). Again on May 5th, Fund 35 borrowed \$150,000 from Fund 25. In the following three days, CUSD received state facilities reimbursement money for Lincoln Hall. As a result, Fund 35 was able to repay Fund 25 the \$150,000 on May 9th. Furthermore, CUSD received state facilities reimbursement money for the new PVHS building soon thereafter. On May 20th, 2014, Fund 35 was able to repay the \$1.4 million to Fund 25.

At this point in time, there is no forecasted need to interfund borrow for Fund 35 for the remainder of the current fiscal year.

Educational Implications

None.

Fiscal Implications

Fund 35 (County School Facilities fund) will pay Fund 25 (Capital Facilities fund) interest for the days when cash was temporarily borrowed.

Additional Information

CUSD was able to utilize interfund borrowing as a result of the approved resolution, as this resolution was in compliance with Ed code 42603.

AGENDA ITEM: Confirm Prior Facilities Expenditures from Measure E

Prepared by: Kevin Bultema, Assistant Superintendent

☐ Consent

Board Date June 11, 2014

☐ Information Only

☒ Discussion/Action

Background Information

Last summer, Chico Unified School District (CUSD) completed three construction/modernization projects related to health and safety issues. At the March 27, 2013, CUSD Board meeting, the Board took action to approve three projects to be completed and paid for from General Fund reserves with the costs later transferred to Measure E bond funds, if the projects are eventually approved as part of the Master Plan process. All three projects are included in the Facilities Master Plan approved by the board in March 2014. The district will have reserve dollars in Fund 41 – Re-Development Agency (RDA) pass-through as we close the financial accounting for 2013-14 in the amount of approximately \$650,000. With the projects now complete, the Facilities Master Plan complete (which includes these projects), and with the knowledge of available dollars in Fund 41, Administration would like the Board to confirm their previous action and approve expenditures to be paid from Fund 41 reserves as follows:

1. Charge to Measure E
 - Chico Jr. High School Walk-way Overhangs Project \$248,277
 - Chico High School Heating, Ventilation, Air-Conditioning (HVAC) \$260,180
2. Charge to Fund 41
 - PV Gym Floor Repair \$282,121
 - Chico High Overhangs to be completed summer of 2014 approximately \$150,000

Educational Implications

Provide a safe, clean learning environment for the students of Chico Unified School District.

Fiscal Implications

Total financial impact to Measure E would be \$524,443. Total financial impact to Fund 41 would be \$426,461. This does not impact the General Fund.

Regular Meeting

Board of Education – Chico Unified School District
MINUTES

March 27, 2013

10.1. BUSINESS SERVICES

10.1.3. Discussion/Action: Architectural Services and Facilities Master Planning – Committee Recommendation

At 7:02 p.m. Director Weissenborn presented information on the Request for Qualifications (RFQ), Statements of Qualifications (SOQs), selection committee, selection interviews, and the committee's recommendations. At 7:13 p.m. comments were received from the Board. At 7:32 p.m. comments were received from the floor. At 7:38 p.m. Board Member Thompson felt clarification on actual projects and costs were needed. Director Weissenborn stated more information will be presented at the April 17 Regular Board meeting and in addition, interested Board members were invited to participate in ongoing discussions. Board Clerk Hovey moved to accept the architectural participants selected by the committee and grant staff the authority to enter into contracts for the identified projects with the following firms: 1) Development of the Facilities Master Plan – Darden Architects; and 2) Programming and Conceptual Design of the Marsh Jr. High multi-purpose building – Rainforth Grau Architects; seconded by Board Vice President Kaiser.

AYES: Kaiser, Hovey, Thompson

NOES: None

ABSENT: Griffin, Robinson

10.1.4. Discussion/Action: Deferred Maintenance Projects: Health & Safety Concerns

At 7:38 p.m. Director Weissenborn provided information on the four projects in need of immediate attention due to serious health and safety concerns: 1) the Pleasant Valley High School Gymnasium wooden floor and bleacher replacement; 2) the heating and air conditioning HVAC equipment on the library building at Chico High School; 3) the walkway canopies at Chico Junior High; and 4) the kindergarten walkway canopy at Rosedale Elementary School. He also provided three options for funding the costs for these projects. Board Clerk Hovey moved to approve moving forward with the four projects with funding being allocated from Option B., General Fund Reserves with the costs later transferred to Measure E bond funds, if the projects are eventually approved as part of the master plan process; seconded by Board Member Thompson.

CUTA President Moretti asked for clarification regarding the Bond Oversight Committee's duties. It was explained the Bond Oversight Committee is to function as an audit group, not a decision-making group; however, members are informed as to when Measure E items are placed on an agenda.

AYES: Kaiser, Hovey, Thompson

NOES: None

ABSENT: Griffin, Robinson

At 8:05 p.m. Board Vice President Kaiser called for a Break.

At 8:10 p.m. Board Vice President Kaiser called the meeting back to order.

10.1.1. Discussion/Action: Budget Update – 2012-13 Second Interim Period Interim Report

At 8:10 p.m. Assistant Superintendent Fitzgerald presented a PowerPoint regarding the 2012-13 Second Interim Period Interim Report and addressed questions. Board Member Thompson moved to approve the 2012-13 Second Interim Period Interim Report; seconded by Board Clerk Hovey.

AYES: Kaiser, Hovey, Thompson

NOES: None

ABSENT: Griffin, Robinson

Account Object Code		2013/14 Revised Budget	2013/14 Actuals/ Activity	2013/14 Col 6 - Col 7
Resource 9444 - PVHS Gym Floor Repair				
Starting Balance				
9791	BegFundBal	215,520-	215,520.45-	.45
Expense				
4400	NonCapEquip		2,052.63	2,052.63-
5600	Rent-Lease-Repr		6,737.00	6,737.00-
5758	MOpPrjRqstLabor		9,840.00	9,840.00-
6200	BldgImprovement		261,474.24	261,474.24-
6270	D1Tests(Constn)		2,017.05	2,017.05-
Total for Expense accounts		0	282,120.92	282,120.92-
Ending Balance				
9790	UndesignlncrDecr	215,520-		215,520.00-
Total for Resource 9444				
Starting Balance		215,520-	215,520.45-	.45
Expense		0	282,120.92	282,120.92-
Calc Ending Balance		215,520.00-	497,641.37-	282,121.37
Ending Balance Acct Type		215,520-	.00	215,520.00-

5.2.3.
Page 3 of 5

Resource 9445 - CJHS & Rose Canopy Rplc 2013			
Account Object Code	2013/14 Revised Budget	2013/14 Actuals/ Activity	2013/14 Col 6 - Col 7
Starting Balance			
9791 BegFundBal	27,889-	27,889.26-	.26
Expense			
6257 B1Architect		2,217.90	2,217.90-
6267 C5Reconstruct		246,059.00	246,059.00-
Total for Expense accounts	0	248,276.90	248,276.90-
Ending Balance			
9790 UndesignIncrDecr	27,889-		27,889.00-
Total for Resource 9445			
Starting Balance	27,889-	27,889.26-	.26
Expense	0	248,276.90	248,276.90-
Calc Ending Balance	27,889.00-	276,166.16-	248,277.16
Ending Balance Acct Type	27,889-	.00	27,889.00-

5.2.3.
Page 4 of 5

Account Object Code				2013/14 Revised Budget	2013/14 Actuals/ Activity	2013/14 Col 6 - Col 7
Resource 9446 - CHS Library HVAC Rplc 2013						
Starting Balance						
9791	BegFundBal			17,510-	17,509.92-	.08-
Expense						
6257	B1Architect				825.50	825.50-
6258	B2OSAPlanCheck				255.00	255.00-
6267	C5Reconstruct				47,155.40	47,155.40-
6271	E1Inspection				211,944.00	211,944.00-
Total for Expense accounts				0	260,179.90	260,179.90-
Ending Balance						
9790	UndesignIncrDecr			17,510-		17,510.00-
Total for Resource 9446						
Starting Balance				17,510-	17,509.92-	.08-
Expense				0	260,179.90	260,179.90-
Calc Ending Balance				17,510.00-	277,689.82-	260,179.82
Ending Balance Acct Type				17,510-	.00	17,510.00-
Total for Org 001 - Chico Unified School District						
Starting Balance				260,919-	260,919.63-	.63
Expense				0	790,577.72	790,577.72-
Calc Ending Balance				260,919.00-	1,051,497.35-	790,578.35
Ending Balance Acct Type				260,919-	.00	260,919.00-