

Magnolia Public Schools

Board Meeting

Date and Time

Thursday November 12, 2015 at 5:00 PM

Location

MSA-1 18238 Sherman Way, Reseda, CA 91335

Teleconference Information: Dial:+1 (312) 757-3121 Code: 666-117-677 Access to the Board Meeting: Any interested parties or community members from remote locations may attend the meeting at the following school sites or the addresses where the Board members are joining the meeting from: • MSA-1 school site: 18238 Sherman Way, Reseda, CA, 91335 • MSA-6 school site: 3754 Dunn Dr., Los Angeles, CA, 90034 • 7220 Trade St. San Diego, CA 92121 • 3170 Sawtelle Blvd. Los Angeles, CA 90066 • 449 36th Street #2 Brooklyn, NY 11232 • 1745 Technology Dr. Ste 200 San Jose, CA 95110 • 1020 South Olive Street, 7th Floor Los Angeles, CA 90015 • 2451 Ridge Rd. Berkeley, CA 94709 • Remotely by dialing in to the numbers provided above In compliance with the Americans with Disabilities Act (ADA) and upon request, Magnolia Public Schools may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact the MPS central office. If you need special assistance to attend the meeting, please notify Barbara Torres at (714) 892-5066 x100 to make arrangements and accommodate your disability.

Agenda

	Purpose	Presenter	Duration
I. Opening Items			
A. Call the Meeting to Order		Umit Yapanel	
B. Flag Salute		Umit Yapanel	1
C. Record Attendance and Guests		Umit Yapanel	
D. Approval of the Agenda	Vote	Umit Yapanel	3
E. Oral Communications			
F. Public Comment		Barbara Torres	5
G. Approve Minutes	Approve Minutes	Barbara Torres	5
II. Presentation Items			
A. Presentation of the 2015 Gelb Family Scholarship Award to Alejandro Quezada, MSA-1	FYI	Alfredo Rubalcava	5
III. Action Items			
A. Approval of MSA-SC Revised School Safety Plan	Vote	Kelly Hourigan	5
B. Approval of Revised Budget and Required Ongoing Contracts	Vote	Oswaldo Diaz	20
C. Approval of Changes in Financial Policies	Vote	Oswaldo Diaz	15
D. Approval of Human Resource Information System Purchase	Vote	Terri Boatman	5
E. Approval of MSA- Santa Ana Gym Building Planning	Vote	Frank Gonzalez	15
F. Magnolia Properties Management, Inc. Board Appointments	Vote	Caprice Young	5
G. Approval of Performance Cycle Process	Vote	Terri Boatman	10
H. Approval of Board Resolutions for New Charter Petitions	Vote	Andy Gokce	15
IV. Information/Discussion Items			
A. Quarterly Report of Media Coverage from Larson Communications	FYI	Alfredo Rubalcava	5
B. Partnership for Success Timeline (PFST) Program and Outreach Update	FYI	Alfredo Rubalcava	5
V. Written Reports			
A. Monthly Academic Report	FYI	Michelle Crumpton	
B. Review of Quarterly Financial Statement	FYI	Oswaldo Diaz	1

C. Monthly Facilities Report

FYI

Frank Gonzalez

VI. Closing Items

A. Adjourn Meeting

Vote

Umit Yapanel

2

Agenda Cover Sheets

Section: III. Action Items
Item: A. Approval of MSA-SC Revised School Safety Plan
Purpose: Vote
Goal:
Submitted by:
Related Material: III A MSA-SC Revised MPS School Safety Plan.pdf

Section: III. Action Items
Item: B. Approval of Revised Budget and Required Ongoing Contracts
Purpose: Vote
Goal:
Submitted by:
Related Material:
III B Revised 2015-16 Budget and Required Ongoing Contracts.pdf
MERF 2015-2016 Budgeted (cy rev) v.4.pdf

Section: III. Action Items
Item: C. Approval of Changes in Financial Policies
Purpose: Vote
Goal:
Submitted by:
Related Material: III C Changes in Financial Policies.pdf

BACKGROUND:

This item has been modified based on recommendations from the MPS Financial Committee

Section: III. Action Items
Item: D. Approval of Human Resource Information System Purchase
Purpose: Vote
Goal:
Submitted by:
Related Material: III D HRIS System Purchase.pdf

BACKGROUND:

Section: III. Action Items
Item: E. Approval of MSA- Santa Ana Gym Building Planning
Purpose: Vote
Goal:
Submitted by:

Related Material: III E MSA- SA Gym Building.pdf

Section:

III. Action Items

Item:

F. Magnolia Properties Management, Inc. Board Appointments

Purpose:

Vote

Goal:

Submitted by:

Related Material:

III F MPM Board Appointment .pdf

Section:

III. Action Items

Item:

G. Approval of Performance Cycle Process

Purpose:

Vote

Goal:

Submitted by:

Related Material:

III G Performance Cycle Process.pdf

Section:

III. Action Items

Item:

H. Approval of Board Resolutions for New Charter Petitions

Purpose:

Vote

Goal:

Submitted by:

Related Material:

III H New Charter Petitions-2.pdf

Section:

IV. Information/Discussion Items

Item:

Communications

A. Quarterly Report of Media Coverage from Larson

Purpose:

FYI

Goal:

Submitted by:

Related Material:

IV A Report of Media Coverage.pdf

Section:

IV. Information/Discussion Items

Item:

Outreach Update

B. Partnership for Success Timeline (PFST) Program and

Purpose:

FYI

Goal:

Submitted by:

Related Material:

IV B PFST Timeline.pdf

Section:

V. Written Reports

Item: A. Monthly Academic Report
Purpose: FYI
Goal:
Submitted by:
Related Material: V A Academic Board Report.pdf

Section: **V. Written Reports**
Item: B. Review of Quarterly Financial Statement
Purpose: FYI
Goal:
Submitted by:
Related Material: V B Quaterly Financial Statement.pdf

Section: **V. Written Reports**
Item: C. Monthly Facilities Report
Purpose: FYI
Goal:
Submitted by:
Related Material: V C Monthly Facilities Report.pdf

Magnolia Public Schools

Minutes

Board Meeting

Date and Time

Thursday October 8, 2015 at 6:00 PM

Location

Teleconference

Closed Session: Public Employment- Title: Chief Academic Officer Conference with Legal Counsel- Anticipated Litigation: Pursuant to Government Code Sections 54954.5(k) and 54956.75 (a). Public Employee Discipline/Dismissal/Release

Board Members Present

A. Korkmaz (remote), M. Kaynak (remote), N. Huynh (remote), N. Russell-Unterburger (remote), R. Oten (remote), S. Orazov (remote), S. Sherkhonov, U. Yapanel (remote)

Board Members Absent

D. Gonzalez

Guests Present

A. Gokce (remote), A. Rubalcava, B. Torres, C. Young, F. Gonzalez, M. Crumpton, O. Diaz

I. Opening Items**A.Call the Meeting to Order**

U. Yapanel called a meeting of the board of directors of Magnolia Public Schools to order on Thursday Oct 8, 2015 @ 6:15 PM at Teleconference.

B.Flag Salute

The flag salute was led by MPS home office staff.

C.Record Attendance and Guests**D.Approval of the Agenda**

U. Yapanel made a motion to approve the Agenda as presented.

S. Sherkhonov seconded the motion.

The board **VOTED** unanimously to approve the motion.

E.Oral Communications

F.Public Comment

There were no public comments.

G.Approve Minutes

U. Yapanel made a motion to approve minutes from the Board Meeting on 08-13-15.

S. Sherkhanov seconded the motion.

The board **VOTED** unanimously to approve the motion.

H.Approve Minutes

U. Yapanel made a motion to approve minutes from the Meeting on 09-17-15.

S. Orazov seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Action Items

A.Approval of Blended Learning Contract with Fuel Education, LLC

Michelle Crumpton and Dr. Young explained the FuelEd program to the Board. Some of our schools have already used this program in the past and schools agreed that this was the best program out of the ones tried by different Magnolia schools. Although this is a 3 year program, the contract can be canceled if no longer wanted.

U. Yapanel made a motion to approve the Blended Learning Contract with FuelEd.

A. Korkmaz seconded the motion.

The board **VOTED** unanimously to approve the motion.

B.Approval of Board Resolution for New Charter School Petition in Fremont, CA

Mr. Ak, Bay Area Expansion Coordinator, addressed the Board by explaining the Fremont petition. Mr. Ak and Mr. Diaz gave a brief background of the budget implications and the forecast in budget for the start up of the school and the years that follow. Dr. Young, CEO, explained the eligibility of different funds for this school and how they would impact the school. Dr. Young, Mr. Ak and Mr. Diaz addressed Board members' questions.

A. Korkmaz made a motion to approve the Resolution for New Charter School Petition in Fremont, CA.

R. Oten seconded the motion.

The board **VOTED** unanimously to approve the motion.

C.Approval of Board Resolution for New Charter School Petition in Anaheim, CA

S. Sherkhanov arrived late. Mr. Sherkhanov did not vote on this item, he began to vote on the item titled, "Changes in Hiring Policies".

Dr. Young and Ms. Crumpton briefly explained the details of Anaheim petition. They explained the parent trigger over the Anaheim school and how Magnolia would participate in this trigger. Mr. Lee and Mr. Diaz, MPS Budget Analyst and CFO, explained the budget implications over the next 5 years for this school.

A. Korkmaz made a motion to approve the Resolution for New Charter School Petition in Anaheim, Ca.

R. Oten seconded the motion.

The board **VOTED** unanimously to approve the motion.

D.Approval of Changes in Hiring Policies

Ms. Boatman, Director of Human Resources and Dr. Young, gave an overview of the Hiring Policy that will be implemented if approved. They explained the

benefits of this policy and how it would be implemented and addressed all Board members' questions.

E.Approval of Floating Holidays Policy

Ms. Boatman and Dr. Young explained the details of the Floating Days Policy. They explained the budget implications that this policy would have and they also explained the outcomes of offering this benefit to employees. Dr. Oten made a motion to approve the Floating Holidays Policy. Mr. Sherkhanov second. The motion was passed unanimously.

R. Oten made a motion to approve the Floating Holidays Policy.

A. Korkmaz seconded the motion.

The board **VOTED** unanimously to approve the motion.

F.Intra-Company Loan Transfers: Approval of MSA-Santa Clara and MSA-Santa Ana Intra-Company Loans

Mr. Diaz informed the Board of each of the outstanding loans from home office to Magnolia schools. Dr. Young and Mr. Diaz explained MSA-Santa Clara and MSA-Santa Ana loans and schedules in detail including the risks and benefits of the loans. Mr. Diaz also explained to the Board the legitimacy of the loans according to the LAUSD settlement. Dr. Young explained other options available if the intra-company loans are not approved. Magnolia staff addressed Board members' questions. Dr. Oten made a motion to approve the MSA Santa Ana Intra- Company Loan. Ms. Unterburger seconded. The motion was passed unanimously. Dr. Yapanel made a motion to approve MSA- Santa Clara Intra-Company Loan. Mr. Orazov second. The motion passed with 5 Ayes, 2 Nays, 2 Absent with Dr. Oten and Mr. Sherkhanov voting no.

M. Kaynak left early. Dr. Kaynak left the meeting before the discussion of the item was over and did not vote on this item.

III. Information/Discussion Items

A.Update on Potential Expansion in Nevada

N. Huynh left early.

Dr. Young gave a verbal update on the Potential Expansion in Nevada. She explained the stages of the project and what had to be done from both the Nevada staff and the Magnolia staff. Dr. Young addressed all board members' questions. This was an information/discussion item and no actions were taken.

B.Local Control Accountability Plan (LCAP) Presentation

Mr. Rubalcava and Ms. Crumpton gave a brief description of the current LCAP process and actions needed moving forward including but not limited to the following: changes that have been made to the current program, talking to parents about the program and aligning the goals of the program within all Magnolia schools. Mr. Rubalcava and Ms. Crumpton addressed Board members' questions. This was an information item and no actions were taken.

C.Public Announcement of Reasons for Closed Session

Dr. Yapanel explained to the public that the board would go into closed session to discuss the items listed in the agenda under Closed Session.

IV. Closed Session

A.Public Employment- Title: Chief Academic Officer

This item was discussed in closed session.

B.Conference with Legal Counsel- Anticipated Litigation

This item was discussed in closed session.

C.Public Employee Discipline/Dismissal/Release

This item was discussed in closed session.

V. Public Announcement

A.Announcement of Action(s) Taken in Closed Session

No actions were taken during closed session.

VI. Written Reports

A.Monthly Academic Report

Written report was provided to the Board, there was no further discussion.

B.Monthly Facilities Report

Written report was provided to the Board, there was no further discussion.

C.Monthly Enrollment Update

Written report was provided to the Board, there was no further discussion.

VII. Closing Items

A.Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:30 PM.

Respectfully Submitted,

U. Yapanel



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III A
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Kelly Hourigan, Director of Student Services
RE:	MSA-SC Revised MPS School Safety Plan

Proposed Board Recommendation

I move that the board approve the revised MPS School Safety Plan for MSA-SC, which is aligned with all other MPS Schools Safety Plans that were approved in March 2015. The plan for MSA-SC was updated to reflect the transition to the new location.

Background

All schools are required to have a School Safety Plan to assure staff, students and families know what to do should an emergency occur on campus. The only changes made to this document were related to the facility such as the school maps were updated and the evacuation plan.

Budget Implications

No budget implications

Name of Staff Originator:

Kelly Hourigan, Director of Student Services

Attachments

MSA-SC School Safety Plan for 2015-2016

Comprehensive School Safety Plan
Magnolia Science Academy Santa Clara

Dr. Michele Ryan
14271 Story Road
San Jose, CA 95127
mryan@magnoliapublicschools.org

Original plan approved by the Board in March 2015. Amendments related to location change are pending Board approval.

School Site Mission

The Mission

Magnolia Public Schools provides a college preparatory educational program emphasizing science, technology, engineering, and math (STEM) in a safe environment that cultivates respect for self and others.

Magnolia Science Academy-Santa Clara's mission is to provide all students with the opportunity to engage in an enriched educational experience. A comprehensive Safety Plan helps to ensure a safe school environment, thereby enhancing the learning experience and improving student academic achievement. This plan is implemented to protect the safety of students and staff and to provide emergency preparedness and guidelines. This plan addresses the following objectives:

- ❖ Protect the safety and welfare of students and staff.
- ❖ Provide for a safe and coordinated response to emergency situations.
- ❖ Protect the school's facilities and property.
- ❖ In the case of an emergency, allow the school to restore normal conditions with minimal confusion in the shortest time possible.
- ❖ Provide for coordination between the school and local emergency services when necessary.

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	m) School Map	Page 56
	n) School Evacuation Map	Page 57

Assessment of the Current Status of School Crime

1. Data sources the committee reviewed:
 - a. Suspension/Expulsion data:
 - i. Student information data was used to identify top suspendable/expellable offenses at our campus.
 - ii. Behavior referrals, CoolSIS was used to identify and segregate all behavior referrals.
 - b. School Improvement Plan
 - i. Reviewed current years plan to identify any additional areas of improvement needed.
 - c. Property Damage data
 - i. Reviewed CoolSIS behavior data to identify any property damage that has occurred.
 - d. Attendance rates
 - i. Student attendance rates were pulled from CoolSIS.
 - ii. Truancy data was pulled from CoolSIS

2. The committee reviewed the data and identified the appropriate strategies and programs that provide high-level school safety.
 - a. Parent/Student Handbook
 - b. School Safety Committee
 - c. Discipline Committee
 - d. Administration
 - e. Local School Administration
 - f. School Site Council
 - g. Parent Task Force
 - h. Student Leadership
 - i. Local Law Enforcement Collaboration

Child Abuse Reporting Procedures

Mandated reporters include, but are not limited to, teachers; instructional aides; teacher's aides or assistants; classified employees; certificated pupil personnel employees; administrative officers or supervisors of child attendance; administrators and employees of a licensed day care facility; Head Start teachers; district police or security officers; licensed nurses or health care providers; and administrators, presenters, and counselors of a child abuse prevention program. (Penal Code 11165.7) Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse or neglect. However, reasonable suspicion does not require certainty that child abuse or neglect has occurred nor does it require a specific medical indication of child abuse or neglect. (Penal Code 11166)

Reportable Offenses

A mandated reporter shall make a report using the procedures provided below whenever, in his/her professional capacity or within the scope of his/her employment, he/she has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. (Penal Code 11166)

Responsibility for Reporting

The reporting duties of mandated reporters are individual and cannot be delegated to another person. (Penal Code 11166)

No supervisor or administrator shall impede or inhibit a mandated reporter from making a report. (Penal Code 11166)

Reporting Procedures

1. Initial Telephone Report

Immediately or as soon as practicable after knowing or observing suspected child abuse or neglect, a mandated reporter shall make an initial report by telephone to any police department (excluding a school district police/security department), sheriff's department, county probation department if designated by the county to receive such reports, or county welfare department. (Penal Code 11165.9, 11166)

Department of Child and Family Services
800-540-4000

2. Written Report

Within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall then prepare and either send, fax, or electronically submit to the appropriate agency a written follow-up report, which includes a completed Department of Justice form (SS 8572). (Penal Code 11166, 11168)

Victim Interviews by Social Services/Law Enforcement

Whenever a representative from the Department of Social Services or another government agency investigating suspected child abuse or neglect deems it necessary, a suspected victim may be interviewed during school hours, on school premises, concerning a report of suspected child abuse or neglect that occurred within the child's home or out-of-home care facility. The child shall be given the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the child. (Penal Code 11174.3)

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected person accepts, the principal or designee shall inform him/her of the following requirements: (Penal Code 11174.3)

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable him/her to be as comfortable as possible.

2. The selected person shall not participate in the interview.
3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect

Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school. (Penal Code 11174.3)

Release of Child to Peace Officer

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse or neglect, the designee and/or principal shall not notify the parent/guardian, but rather shall provide the peace officer with the address and telephone number of the child's parent/guardian. It is the responsibility of the peace officer or agent to notify the parent/guardian of the situation. (Education Code 48906)

SUSPECTED CHILD ABUSE REPORT

To Be Completed by **Mandated Child Abuse Reporters**
Pursuant to Penal Code Section 11166

CASE NAME: _____

PLEASE PRINT OR TYPE

CASE NUMBER: _____

A.	REPORTING PARTY	NAME OF MANDATED REPORTER		TITLE		MANDATED REPORTER CATEGORY					
		REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS			Street	City	Zip	DID MANDATED REPORTER WITNESS THE INCIDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO			
		REPORTER'S TELEPHONE (DAYTIME) ()		SIGNATURE		TODAY'S DATE					
B.	REPORT NOTIFICATION	<input type="checkbox"/> LAW ENFORCEMENT <input type="checkbox"/> COUNTY PROBATION		AGENCY							
		<input type="checkbox"/> COUNTY WELFARE / CPS (Child Protective Services)									
		ADDRESS			Street	City	Zip	DATE/TIME OF PHONE CALL			
		OFFICIAL CONTACTED - TITLE				TELEPHONE ()					
C.	VICTIM	NAME (LAST, FIRST, MIDDLE)				BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
		ADDRESS			Street	City	Zip	TELEPHONE ()			
		PRESENT LOCATION OF VICTIM				SCHOOL	CLASS	GRADE			
		<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> PHYSICALLY DISABLED?	<input type="checkbox"/> YES <input type="checkbox"/> NO	DEVELOPMENTALLY DISABLED?		OTHER DISABILITY (SPECIFY)		PRIMARY LANGUAGE SPOKEN IN HOME		
		<input type="checkbox"/> YES <input type="checkbox"/> NO	IN FOSTER CARE?		IF VICTIM WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE:			TYPE OF ABUSE (CHECK ONE OR MORE)			
		<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> DAY CARE	<input type="checkbox"/> CHILD CARE CENTER	<input type="checkbox"/> FOSTER FAMILY HOME	<input type="checkbox"/> FAMILY FRIEND	<input type="checkbox"/> PHYSICAL	<input type="checkbox"/> MENTAL	<input type="checkbox"/> SEXUAL	<input type="checkbox"/> NEGLECT	
		<input type="checkbox"/> YES <input type="checkbox"/> NO	GROUP HOME OR INSTITUTION		RELATIVE'S HOME		OTHER (SPECIFY)		DID THE INCIDENT RESULT IN THIS VICTIM'S DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK		
		RELATIONSHIP TO SUSPECT		PHOTOS TAKEN? <input type="checkbox"/> YES <input type="checkbox"/> NO							
D.	INVOLVED PARTIES	VICTIM'S SIBLINGS									
		NAME		BIRTHDATE	SEX	ETHNICITY	NAME		BIRTHDATE	SEX	ETHNICITY
		1. _____		3. _____		2. _____		4. _____			
		NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY				
		ADDRESS			Street	City	Zip	HOME PHONE ()	BUSINESS PHONE ()		
		NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY				
		ADDRESS			Street	City	Zip	HOME PHONE ()	BUSINESS PHONE ()		
		SUSPECT'S NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY				
		ADDRESS			Street	City	Zip	TELEPHONE ()			
				OTHER RELEVANT INFORMATION							
E.	INCIDENT INFORMATION	IF NECESSARY, ATTACH EXTRA SHEET(S) OR OTHER FORM(S) AND CHECK THIS BOX <input type="checkbox"/> IF MULTIPLE VICTIMS, INDICATE NUMBER: _____									
		DATE / TIME OF INCIDENT					PLACE OF INCIDENT				
		NARRATIVE DESCRIPTION (What victim(s) said/what the mandated reporter observed/what person accompanying the victim(s) said/similar or past incidents involving the victim(s) or suspect)									

SS 8572 (Rev. 12/02)

DEFINITIONS AND INSTRUCTIONS ON REVERSE

DO NOT submit a copy of this form to the Department of Justice (DOJ). The investigating agency is required under Penal Code Section 11169 to submit to DOJ a Child Abuse Investigation Report Form SS 8583 if (1) an active investigation was conducted and (2) the incident was not determined to be unfounded.

WHITE COPY-Police or Sheriff's Department; BLUE COPY-County Welfare or Probation; GREEN COPY- District Attorney's Office; YELLOW COPY-Reporting Party

DEFINITIONS AND GENERAL INSTRUCTIONS FOR COMPLETION OF FORM SS 8572

All Penal Code (PC) references are located in Article 2.5 of the PC. This article is known as the Child Abuse and Neglect Reporting Act, also known as CANRA. The Internet site is: <http://www.leginfo.ca.gov/calaw.html> (specify Penal Code and search for Sections 11164-11174.3). A mandated reporter must complete and submit the form SS 8572 even if some information is not known. (PC Section 11167(a).)

I. MANDATED CHILD ABUSE REPORTERS

- Mandated child abuse reporters include all those individuals and entities as defined in PC Section 11165.7.

II. TO WHOM REPORTS ARE TO BE MADE (DESIGNATED AGENCIES)

- Reports of suspected child abuse or neglect shall be made by mandated reporters to any police department or sheriff's department (not including a school district police or security department), county probation department (if designated by the county to receive mandated reports) or the county welfare department. (PC Section 11165.9.)

III. REPORTING RESPONSIBILITIES

- Any mandated reporter who has knowledge of or observes a child, in his or her professional capacity or within the scope of his or her employment, whom he or she knows or reasonably suspects has been the victim of child abuse or neglect shall report such suspected instance of abuse or neglect to a designated agency immediately or as soon as practically possible by telephone and shall prepare and send a written report thereof *within 36 hours* of receiving the information concerning the incident. (PC Section 11166(a).)
- No mandated reporter who reports a suspected instance of child abuse or neglect shall be held civilly or criminally liable for any report required or authorized by the CANRA. Any other person reporting a known or suspected instance of child abuse or neglect shall not incur civil or criminal liability as a result of any report authorized by the CANRA unless it can be proven the report was false and the person knew it was false or make the report with reckless disregard of its truth or falsity. (PC Section 11172(a).)

IV. INSTRUCTIONS

- SECTION A - REPORTING PARTY:** Enter the mandated reporter's name, title, category (from PC Section 11165.7), business (agency) name and address, telephone number, a signature and today's date. Also check yes-no whether you (the mandated reporter) witnessed the incident. The signature area is for either the mandated report or the person taking as telephoned report.

ETHNICITY CODES

1 Alaskan Native	6 Caribbean	11 Guamanian	16 Korean	22 Polynesian	27 White-Armenian
2 American Indian	7 Central American	12 Hawaiian	17 Laotian	23 Samoan	28 White-Central American
3 Asian Indian	8 Chinese	13 Hispanic	18 Mexican	24 South American	29 White-European
4 Black	9 Ethiopian	14 Hmong	19 Other Asian	25 Vietnamese	30 White-Middle Eastern
5 Cambodian	10 Filipino	15 Japanese	21 Other Pac Islndr	26 White	31 White-Romanian

IV. INSTRUCTIONS (Continued)

- SECTION B - REPORT NOTIFICATION:** Complete the name and address of the designated agency notified, date of the written report, date/time of the phone call and the name, title and telephone number of the official contacted.
- SECTION C - VICTIM** (One Report per Family, siblings must have same parents/guardians): Enter the victim's name, address, telephone number, birth date or approximate age, sex, ethnicity, present location, and where applicable enter the school, class (indicate the teacher's name or room number), and grade. List the primary language spoken in the victim's home. Check the appropriate yes-no box for: developmentally disabled?, physically disabled? and specify the victim's other disability. To determine if the victim has a disability, ask the victim's parent or care giver. Also check the appropriate yes-no box for in foster care?, indicate type of care if the victim was in out-of-home care, indicate the type of abuse. List the victim's relationship to the suspect, check the appropriate yes-no box for photos taken?, indicate whether the incident resulted in this victim's death.
- SECTION D - INVOLVED PARTIES:** Enter the requested information for: Victim's Siblings, Victim's Parents/Guardians and the Suspect.
- SECTION E - INCIDENT INFORMATION:** If multiple victims, enter the number. Enter date/time and place of the incident. Provide a narrative of the incident. Attach extra sheets if needed.

V. DISTRIBUTION

- Reporting Party:** After completing Form SS 8572, retain the yellow copy for your records and submit the top three copies to the designated agency.
- Designated Agency:** *Within 36 hours* of receipt of Form SS 8572, send **white copy** to police or sheriff, **blue copy** to county welfare or probation, and **green copy** to district attorney.

Disaster Response Procedures

Emergencies

In the case of an emergency, the general policy is that actions should be taken to allow the school to remain in operation to the extent possible. The situation should be addressed to minimize interruption of normal operations at the school, and students will usually be cared for until regular dismissal time. Where an emergency situation poses a serious threat to the safety and well being of students and staff, evacuation will occur until any danger has passed. When necessary, school may be dismissed by the School Principal, or his/her designee.

- **Fire:**

- In the case of a school fire, the following procedures should be implemented:
- Sound building fire alarm.
- Notify Fire Department by dialing 911. The Fire Department is to be notified of any fires larger in size than a wastebasket. The Fire Department should be given the following information:
 - School name and phone number.
 - Building address, including nearest cross street(s).
 - Exact location of the fire within the building.
- Have students and staff evacuate the building in accordance with established procedures.
- Evacuate to outdoor assembly area.
- All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and staff should be instructed to crawl along the floor, close to walls, thus making breathing easier and providing direction. Before opening any door, place a hand one inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire to avoid the spread of fire.
- Clear access routes for emergency vehicles. Remain at a safe distance from the fire and away from firefighting equipment.
- Render first aid as necessary.
- Check attendance. Remain with students.

- **Medical Emergency:**

- Medical emergencies and accidents can occur at any time and may involve a student or employee. Some emergencies may only require first aid care, while others may require immediate medical attention. When in doubt, it is better to err on the side of caution and dial 911.
- Medical emergencies involving any student or employee must be reported to the School Principal, or his/her designee. Dial 911 or direct someone to do so.
Provide the following information:
 - School name and phone number.
 - Building address, including nearest cross street(s).
 - Exact location within the building.
 - Your name and phone number.
 - Nature of the emergency.
 - Do not hang up until advised to do so by dispatcher.
 - Notify the school office that an individual has been injured and an ambulance has been called.
 - Ask someone to dispatch a first aid/CPR trained employee to the victim.
 - Stay calm. Keep victim warm with a coat or blanket.
 - Do not move the victim unless there is danger of further injury. Do not give the victim anything to eat or drink.
 - Draft written incident report and submit it to School Principal, or his/her designee, before the end of the next workday.

- **Earthquakes:**

- Earthquakes strike without warning and the major shock is usually followed by numerous aftershocks, which may last for weeks or months. An earthquake's effect on buildings will vary from building to building.
- The major threat of injury during an earthquake is from falling objects and debris, and many injuries are sustained while entering or leaving buildings. Therefore, it is important to remain inside the building and quickly move away from windows, glass, partitions and shelves. In the case of an earthquake, the following procedures should be followed:

- Take cover under a sturdy desk or table, in a doorway, or against an inside wall until the shaking stops. Give DROP AND COVER command.
- After shaking stops, check for injuries, and render first aid.
- If ordered by School Principal or his/her designee, evacuate.
- Do not return to building.
- Do not light any fires.
- Keep a safe distance from any downed power lines.
- Check attendance whether or not evacuation takes place. Report any missing students to School Principal, or his/her designee.
- Stay alert for aftershocks.
- Beware that shaking may activate fire alarm or sprinkler systems.
- Elevators and stairways will need to be inspected for damage before they can be used.
- School principal, or his/her designee, will issue further instructions.

Assaults:

- Assaults involve acts of striking or inflicting injury to a person and are regarded as serious matters. Any threat or assault on students or employees should be reported immediately to the School Principal, or his/her designee. The School Principal (or designee) will determine if law enforcement officials should be notified.
- If a serious assault occurs:
- Dial 911.
- Seek first aid or medical attention, if indicated.
- Have photographs taken of any injuries.
- Write down a physical description of the assailant (sex, age, height, weight, race, clothing, and any weapon used) as soon as possible after the incident.
- Obtain names and telephone numbers of any witnesses.
- Draft incident report and submit it to the School Principal, or his/her designee.
- School Principal or his /her designee will submit incident report to the local law enforcement if incident is serious.

- **Hazardous Materials:**

- Hazardous material spills may occur inside a building, such as a spill in a chemistry lab. Incidents of disaster magnitude may occur outside, such as a tank truck accident involving large quantities of toxic material. Procedures:

- If a spill is minor and inside, notify buildings and grounds personnel immediately for clean up. Open windows for ventilation.
- If a more serious spill occurs inside or outside:
- Call 911. Notify Fire Department, Emergency Response Unit, and/ or Public Health Department.
 - Provide the following:
 - School name.
 - Building address, including nearest cross street(s).
 - Your name and phone number.
 - Location of the spill and/or materials released.
 - Characteristics of spill (colors, smells, visible gases).
 - Name of substance, if known.
 - Injuries, if any.
 - Notify buildings and grounds personnel.
 - Close all windows and doors if the spill is outside.
- Request that buildings personnel shut off mechanical ventilating systems if it might spread toxic material.
- Remain inside building unless ordered to evacuate by the Fire Department.
- Fire Department will advise of further actions to be taken.
- Do not eat or drink anything or apply cosmetics.
- If there appears to be imminent danger, a fire drill may be called while approval for student release or site evacuation is sought.
- The School Principal, or his/her designee, if necessary, will give approval for student release or site evacuation.

- **Civil Disturbance:**

- A civil disturbance is any situation where a person or group of persons disrupts operations or threatens the safety of individuals. The following precautionary protective measures should be taken:
 - Notify local law enforcement authorities-Dial 911.
 - If participants enter the building, remain calm and do not provoke aggression. Report disruptive circumstances to school Principal, or his/her designee.
 - Do not argue with participant(s).
 - Have all students and employees leave the immediate area of disturbance.
 - If the disturbance is outside the building, remain inside building, unless instructed otherwise by the School Principal or police officials. Lock all doors. Stay away from windows and exterior doors.
 - If the disturbance is inside the building, follow procedures for evacuation of the school site.
 - Follow further instructions as police officials and other local law enforcement authorities issue them.
 - Draft incident report for School Principal, or his/her designee.

- **Vandalism:**

- The following procedures should be used in the case of school vandalism:
 - Notify school principal, or his/her designee.
 - Notify building and ground maintenance personnel.
 - The School Principal, or his/her designee, will assess the seriousness of the situation and determine the level of assistance needed, including local law enforcement.
 - If possible, identify the parties involved.
 - Interview witnesses and obtain written statements.
 - Document the incident as soon as possible and give the incident report, with any witness statements, to the School Principal or his/her designee.
 - Notify parents or legal guardian.
 - Determine what disciplinary measures are appropriate (in-house or police involvement).

- Determine any monetary restitution issues and amounts.

- **Utility or Power Failure:**
 - The following procedures should be used in case of utility or power failure:
 - Staff and students should remain in classroom until further instruction.
 - Custodial and maintenance personnel should determine cause of incident and seek outside assistance if necessary.
 - Staff and students outside of a classroom at the time of the incident should report to main office.
 - Building and grounds personnel report to utility company if necessary.
 - If situation requires long-term maintenance and repair and prevents class activities, the School Principal, or his/her designee, may take measures to dismiss school for the day.
 - Where utility failure presents an emergency, evacuation procedures should be implemented immediately.

- **Bomb Threat:**
 - Person receiving call:
 - Listen - Do not interrupt caller.
 - If possible, alert other staff by a pre-arranged signal while the caller is on the line.
 - In the event that a bomb threat is received, it is important for the person receiving the call to attempt to keep the caller on the telephone as long as possible. It is also important to listen carefully to all information provided by the caller and to make a note of any voice characteristics, accents, or background noises.
 - Attempt to ask questions and elicit the information required to determine the severity of the threat.
 - Notify School Principal, or his/her designee, immediately.
 - The School Principal, or his/her designee will:
 - Notify Police Department – Dial 911.
 - With the assistance of responding law enforcement personnel, conduct a thoroughsearch of the building & surrounding areas:

- Classrooms and work areas.
 - Public areas - foyers, office bathrooms and stairwells.
 - Lockers and unlocked closets.
 - Exterior areas -- shrubbery, trashcans, debris boxes, gas valves, etc.
 - Power sources -- electric panels, telephone panels, computer rooms, etc.
 - With assistance from responding law enforcement personnel and/or Fire Department, the School Principal, or his/her designee, will evaluate the threat and will determine whether to evacuate the building and/or to continue to search the premises.
 - If there appears to be imminent danger, a fire drill may be called while approval for student release or site evacuation is sought. The School Principal, or his/her designee, must grant approval for student release.
 - An incident report should be drafted before the end of the workweek.
- **Explosion:**
 - If an explosion occurs at the school, the following procedures should be used:
 - Give DROP AND COVER command.
 - Sound building fire alarm. This will automatically implement action to leave the building.
 - Notify Fire Department – Dial 911.
 - Provide the following information:
 - School name.
 - Building address, including nearest cross street(s).
 - Exact location within the building.
 - Your name and phone number.
 - Evacuate to outdoor assembly area.
 - Check attendance. Remain with students.
 - Render first aid as necessary.
 - Notify grounds and building personnel.
 - Keep students and staff at a safe distance from the building(s) and away from firefighting equipment.

- Public safety officials will determine when the building is safe for re-entry, and along with School Principal, or his/her designee, whether student release from the school site is necessary.
- Draft incident report by the end of the week.
- **Fighting or Riot:**
 - School staff should follow these guidelines when a fight occurs:
 - Send a reliable student to the office to summon assistance.
 - Speak loudly and let everyone know that the behavior should stop immediately.
 - Obtain help from other teachers if at all possible.
 - If students are starting to gather, attempt to get students away from the commotion as quickly as possible.
 - Call out the names of the involved students (if known) and let them know they have been identified.
 - For the safety of all students, get additional help from law enforcement personnel if confronted with a serious fight, especially one that involves weapons.
 - Attempt to separate the involved students by speaking to them in an assertive tone of voice. Consider the age and/or size of the students, as well as personal safety, before stepping between/among those involved in an altercation. If successful in separating the students, try to avoid using further confrontational behavior.
 - Remember that no one can "cool down" instantly; give the students time to talk in a calm setting and gradually change the climate of the situation.
 - Staff should follow these guidelines when a riot occurs:
 - The School Principal, or his/her designee, should encourage teachers and staff to be sensitive to the emotional climate of the campus and attempt to defuse any tensions prior to the eruption of problems.
 - Notify local law enforcement of the disturbance and meet at a pre-designated site to evaluate the situation.
 - Have a law enforcement officer evaluate and call for any necessary resources such as back-up help, emergency medical help, etc.

- Activate needed emergency plans, which may include:
- Instructing office staff to handle communications and initiate lockdown orders.
- Notify transportation to bring appropriate numbers of buses for evacuation or transportation if necessary.
- Assign staff a temporary detention facility, such as a gymnasium, to secure students and log information.
- Direct a teacher or designee to initiate lockdown and immobilize the campus.
- Brief a representative to meet the media.
- Assign staff to a pre-designated medical treatment/triage facility.

- **Hostage Situation:**

- In case there is a hostage situation at the school, staff should attempt to follow these guidelines:
 - Stay calm.
 - Don't be a hero.
 - Follow instructions of captor.
 - Cooperate; be friendly if possible; don't argue with or antagonize captor or other hostages.
 - Inform captors of medical or other needs.
 - Be prepared to wait; elapsed time is a good sign.
 - Don't try to escape; don't try to resolve situation by force.
 - Be observant and remember everything that is seen or heard.
 - If a rescue takes place, lie on the floor and await instructions from rescuers.
 - The School Principal, or his/her designee, should be responsible for the following:
 - Immediately notify law enforcement.
 - Move other students and teachers completely away from those who are in the hostage situation.
 - Keep everyone as calm as possible.
 - Be prepared to answer questions from media or family.

- **Death of a Student:**

- By far, the worst crisis situation is the death of a student. When a student dies, emotional trauma is a natural occurrence for students, faculty, and staff. A student's death, which occurs on campus, particularly as a result of school violence, is admittedly

the most extreme case of trauma for family and the school community. There is no procedure that fits every scenario; each case requires individual attention. Certainly, there is no prescribed method for dealing with such tragedy; however, the following are suggestions for a school's response to death, particularly death that occurs as a result of school violence:

- After the initial response, administrators and counselors will meet immediately to review what has happened. Responding to the psychological needs of both staff and students as soon as possible is the best prevention for the development of post-traumatic stress.
- Get as much information as possible from the family and ask their permission to share it with the students, faculty, and staff. Ask if they have any objection to students, faculty, and staff attending the funeral.
- Relay the information to the students in a factual way, careful to avoid breaching the student or family's privacy. The School Principal and a counselor might consider moving from room to room to tell the students what has happened. They should tell the truth, allow for expression of feelings, and affirm any expressions or feelings the students have. Students need to be told that they may visit a counselor's office for special assistance if they need to talk.
- If possible, allow a break after telling the students in order to give them an opportunity to express their grief with other students.
- Upon returning to school, students should be allowed time to discuss their feelings, talk about the deceased, and discuss memories. Give students, faculty, and staff information about the funeral and allow them to attend, provided the family has granted permission.
- Watch for trouble signs among the students. Be prepared to call in extra counselors if necessary.

- **Intruder or Individual with Deadly Weapon:**

- If someone enters the school grounds or buildings with a deadly weapon, the staff should follow these guidelines:
 - Avoid confronting the student or gunman.
 - Notify the School Principal, or his/her designee, or school office immediately.
 - Identify the student or gunman (if known), the student or gunman's location, and the location of the weapon.

- The School Principal, or his/her designee, should follow these guidelines:
 - Notify law enforcement immediately.
 - Identify the student or gunman (if known), the student or gunman's location, and the location of the weapon.
 - Determine the level of threat. If the level of threat is high, call for additional backup.
 - Attempt to get the weapon from the gunman or student through negotiation, or take other appropriate action with the aid of local law enforcement.
 - If the level of threat is low, call the student to the office and have law enforcement take the appropriate action.
- **Lock Down**
 - This action is taken when the threat of violence or gunfire is identified or directed by law enforcement and it is necessary to prevent the perpetrator(s) from entering any occupied campus areas. During Lock Down, students are to remain in the classrooms or designated locations at all times.
 - The Principal or Admin designee will make an announcement on the P.A. system that the school is going into a Lock Down situation. If P.A. system is not available, other means of communication, i.e., texting or email to staff or sending messengers. The Principal or Admin designee should remain calm and under control and give clear directions.
 - Teachers will lock their doors and shut their blinds and instruct students to stay away from the doors and windows.
 - If outside, students will continue to their classrooms if it is safe to do so. If not, teachers or staff will direct students into the nearby classrooms or school buildings.
 - Teachers and students will remain in the classroom or secured area until further instructions are given by the Principal/Admin Designee or law enforcement.
 - All entrances to the school are to be locked and no visitors other than appropriate law enforcement or emergency personnel are to be allowed on campus.

Suspension and Expulsion Policies

The following Student Suspension and Expulsion Policy has been established in order to promote learning and protect the safety and well being of all students at MPS. In creating this policy, the

Charter School has reviewed Education Code Section 48900 et seq. which describes the non-charter schools' list of offenses and procedures to establish its list of offenses and procedures for suspensions and expulsions. The language that follows closely mirrors the language of Education Code Section 48900 et seq.

Staff shall enforce disciplinary rules and procedures fairly and consistently among all students. When the policy is violated, it may be necessary to suspend or expel a student from regular classroom instruction. This policy shall serve as MPS' policy and procedures for student suspension and expulsion. Suspended or expelled students shall be excluded from all school and school-related activities unless otherwise agreed during the period of suspension or expulsion.

This Policy and its Procedures will clearly describe discipline expectations, and it will be printed and distributed as part of the Student Handbook, which is sent to each student at the beginning of the school year. The MPS administration shall ensure that students and their parents/guardians are notified in writing upon enrollment of all discipline policies and procedures.

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of or willfully causing the infliction of physical pain on a student. For purposes of the Policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to school property.

Discipline includes but is not limited to advising and counseling students, conferring with parents/guardians, detention during and after school hours, use of alternative educational environments, suspension and expulsion.

Alternatives to Suspension

To intervene in student behavior, MPS has a progressive discipline plan in place at each of its schools. This plan is published at the beginning of each school year in the Parent/Student handbook. The handbook also includes a school-parent-student compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will develop a partnership to help children achieve high academic and behavior standards. The discipline plan includes information about student expectations and progression of disciplinary procedures from day-to-day discipline to suspension and expulsion. MPS believes that alternatives to suspension align with our school-wide positive behavior support plan. Following are list of alternatives to be considered before suspending a student: warning, phone call home, parent conference, teacher/administrative detention, written assignment/research/presentation, loss of privileges, behavior contract, parent shadowing, mentorship (peer/teacher), referral (counseling, SST, Dean of Students/Principal), assigning volunteer work/community service, Saturday school, and in-school suspension.

Alternatives to suspension or expulsion will first be attempted with students who are truant, tardy, or otherwise absent from assigned school activities.

In School Suspension (ISS)

Notice of In School Suspension (ISS) and the reasons for the ISS will be given to the student and the parent in writing. The student will remain on campus during school hours in a designated area not in their regular class setting. The student will have no or limited contact with students and teachers while serving an ISS. Student is expected to complete their classroom assignments and school community service during ISS.

GROUNDS FOR SUSPENSION

A student may be suspended for prohibited misconduct if the act is (1) related to school activity; (2) school attendance occurring at MPS or at any other school; or (3) a MPS sponsored event. A student may be suspended for acts that are enumerated below and related to school activity or attendance that occur at any time, including, but not limited to, and of the following:

- a) while on school grounds;
- b) while going to or coming from school;
- c) during the lunch period, whether on or off the school campus; or
- d) during, going to, or coming from a school sponsored activity.

Enumerated Offenses

Students may be suspended for any of the following acts when it is determined the student:

1. Caused, attempted to cause, or threatened to cause physical injury to another person.
2. Willfully used force of violence upon the person of another, except self-defense.
3. 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 students had obtained written permission to possess the item from a certificated school employee, with the Principal or designee's concurrence.
4. Unlawfully possessed, used, sold or otherwise furnished, or was under the influence of any controlled substance, as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage, or intoxicant of any kind.
5. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code Sections 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 controlled substance, alcoholic beverage or intoxicant.
6. Committed or attempted to commit robbery or extortion.
7. Caused or attempted to cause damage to school property or private property.
8. Stole or attempted to steal school property or private property.
9. 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. This section does not prohibit the use of his or her own prescription products by a student.
10. Committed an obscene act or engaged in habitual profanity or vulgarity.
11. Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.
12. 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.
13. Knowingly received stolen school property or private property.
14. Possessed an imitation firearm, i.e.: 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.
15. Committed or attempted to commit a sexual assault as defined in Penal Code Sections 261, 266c, 286, 288, 288a or 289, or committed a sexual battery as defined in Penal Code Section 243.4.
16. 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.
17. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.

18. Engaged in, or attempted to engage in hazing. For the purposes of this subdivision, “hazing” means a method of initiation or preinitiation 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. For purposes of this section, “hazing” does not include athletic events or school sanctioned events.

19. Engaged in an act of bullying, including bullying by means of electronic act, as defined in Education Code Section 48900.

20. Made terrorist threats against school officials and/or school property. For purposes of this section, "terroristic threat" shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars (\$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, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or for his or her immediate family's safety, or for the protection of school property, or the personal property of the person threatened or his or her immediate family.

21. Committed sexual harassment, as defined in Education Code Section 212.5. For the purposes of this section, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment. This section shall apply to students in any of grades 6 to 11, inclusive.

22. Caused, attempted to cause, threaten to cause or participated in an act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to students in any of grades 6 to 11, inclusive.

23. Intentionally harassed, threatened or intimidated a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder and invading student rights by creating an intimidating or hostile educational environment. This section shall apply to students in any of grades 6 to 11 inclusive.

24. Engaged in, or aided another in, academic dishonesty, including, but not limited to, cheating, plagiarism, alteration of grades or academic marks, or theft or unpermitted review of tests prior to testing.

25. Intentionally “hacked” or broken into a School or School affiliated computer system.

26. A pupil who aids or abets, as defined in Section 31 of the Penal Code, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, except that a pupil who has been adjudged by a juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury shall be subject to discipline pursuant to subdivision (1).

SUSPENSION PROCEDURES

Suspensions shall be initiated according to the following procedures:

Conference

Suspension shall be preceded, if possible, by a conference conducted by the Principal or the Principal's designee with the student and his or her parent and, whenever practical, the teacher, supervisor or school employee who referred the student to the Principal. The conference may be omitted if the

Principal or designee determines that an emergency situation exists. An “emergency situation” involves 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 a conference.

At the conference, the student shall be informed of the reason for the disciplinary action and the evidence against him or her and shall be given the opportunity to present his or her version and evidence in his or her defense.

This conference shall be held within two school days, unless the student waives this right or is physically unable to attend for any reason including, but not limited to, incarceration or hospitalization. No penalties may be imposed on a student for failure of the student’s parent or guardian to attend a conference with school officials. Reinstatement of the suspended student shall not be contingent upon attendance by the student’s parent or guardian at the conference.

Notice to Parents/Guardians

At the time of suspension, the Principal or designee 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 and the date of return following suspension. This notice shall state the specific offense committed by the student. In addition, the notice will also 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 will request that the parent/guardian respond to such requests without delay.

Suspension Time Limits

Suspensions, when not including a recommendation for expulsion, shall not exceed five (5) consecutive school days per suspension. A student may be suspended from school for not more than 20 school days in any school year unless, for purposes of adjustment, the student enrolls in or is transferred another regular school, an opportunity school, or continuation school or class, in which case suspension shall not exceed 30 days in any school year. However, this restriction on the number of days of suspension does not apply when the suspension is extended pending an expulsion. (Education Code 48903, 48911, 48912)

Suspension Appeals

Students and parent/guardian may appeal a suspension within five (5) school days of the suspension. This appeal will be made to the Principal and heard by a discipline committee. All discipline committee hearings on suspensions will be held within two (2) school days of the appeal being made. The decision of the discipline committee is final. Based on the information submitted or requested, the Discipline Committee may make one of the following decisions regarding the suspension:

- Uphold the suspension
- Uphold the suspension but clear the student's record of the suspension at the end of the semester, if the student has no additional discipline problems in the school
- Determine that the suspension was not within school guidelines, overturn the suspension, and order that all records and documents regarding the disciplinary proceeding be destroyed. No information regarding the suspension will be placed in the student's permanent record, or shared with anyone not directly involved in the proceedings.

Recommendation for Placement/Expulsion

Upon a recommendation of Placement/ Expulsion by the Principal, the student and the student's guardian or representative will be invited to a conference to determine if the suspension for the student should be extended pending an expulsion hearing. This determination will be made by the Principal upon either of the following determinations: (1) the student's presence will be disruptive to the education process; or (2) the student poses a threat or danger to others. Upon either determination, the student's suspension will be extended pending the results of an expulsion hearing.

Access to Education

Arrangements shall be made to provide the student with classroom material and current assignments to be completed at home during the length of the suspension

GROUNDINGS FOR EXPULSION

A student may be expelled for prohibited misconduct if the offense is (1) related to school activity; (2) school attendance occurring at MPS or at any other school; or (3) a MPS sponsored event. A student may be expelled for offenses that are described below and related to school activity or attendance that occur at any time, including, but not limited to, and of the following:

- a) while on school grounds;
- b) while going to or coming from school;
- c) during the lunch period, whether on or off the school campus; or
- d) during, going to, or coming from a school sponsored activity.

Expulsion (Mandatory and Discretionary Offenses)

Category I

The Principal shall immediately suspend and recommend expulsion when the following occur on school campus or at a school activity off campus, for any of the following reasons:

1. Possessing, selling, or furnishing a firearm, as defined below. E.C. 48915(c)(1); 48900(b)
2. Brandishing a knife at another person. E.C. 48915(c)(2); 48900(a)(1) and 48900(b)
3. Unlawfully selling a controlled substance. E.C. 48915(c)(3); 48900(c)
4. Committing or attempting to commit a sexual assault or committing a sexual battery, as defined in the enumerated offenses, above. (as defined in 488900[n]). E.C. 488915(c)(4); 48900(c)
5. Possession of an explosive, as defined below. E.C. 48915(c)(5); 48900(b)

If it is determined that a student has brought a fire arm or destructive device, as defined in Section 921 of Title 18 of the United States Code, on to campus or to have possessed a firearm or dangerous device on campus, the student shall be expelled for one year, pursuant to the Federal Gun Free Schools Act of 1994.

The term "firearm" means (A) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (B) the frame or receiver of any such weapon; (C) any firearm muffler or firearm silencer; or (D) any destructive device. Such term does not include an antique firearm.

The term "destructive device" means (A) any explosive, incendiary, or poison gas, including but not limited to: (i) bomb, (ii) grenade, (iii) rocket having a propellant charge of more than four ounces, (iv) missile having an explosive or incendiary charge of more than one-quarter ounce, (v) mine, or (vi) device similar to any of the devices described in the preceding clauses.

Category II

The Principal has limited discretion with Category II student offenses listed below. The Principal must recommend expulsion when any of the following occur at school or at a school activity off campus, unless the Principal determines that expulsion is inappropriate (E.C. 48915[a]):

1. Causing serious physical injury to another person, except in self-defense. E.C. 48915(a)(1); 48900(a)(1), maybe also 48900(a)(2).
2. Possession of a knife or other dangerous object of no reasonable use to the pupil. E.C. 48915(a)(2); 48900(b)
3. Unlawful possession of any controlled substance, except for the first offence of less than an ounce of marijuana. E.C. 48915(a)(3); 48900(c).
4. Robbery or extortion. E.C. 48915(a)(4); 48900(e).
5. Assault or battery upon any school employee. E.C. 48915(a)(5); 48900(a)(1) and 48900(a)(2)

Category III

The Principal may recommend expulsion when any of the following Category III offenses occur at any time, including, but not limited to, while on school grounds; while on school grounds; while going to or coming from school; during the lunch period, whether on or off the campus; or during, or while going to or coming from, a school sponsored activity:

1. Category I and II offenses that are related to a school activity or school attendance, but that did not occur on school campus or at a school activity.
2. Caused or attempted to cause, or threatened to cause physical injury to another person, unless the injury is serious, as set forth under the Category II offenses.. (Unless, in the case of “caused,” injury is serious. [See II.1]). E.C. 48900(a)(1); 48915(b)
3. First offense of possession of marijuana of not more than one ounce, or possession of alcohol. E.C. 48900(c); 48915(b)
4. Sold, furnished, or offered a substitute substance represented as a controlled substance. E.C. 48900(d); 38915(b)
5. Caused or attempted to cause damage to school or private property. E.C. 48900(f); 48915(e)
6. Stole or attempted to steal school or private property. E.C. 48900(g); 48915(e)
7. Possessed or used tobacco. E.C. 48900(h); 48915(e)
8. Committed an obscene act or engage in habitual profanity or vulgarity. E.C. 48900(i); 48915(e)
9. Possessed, offered, arranged, or negotiated to sell any drug paraphernalia. E.C. 48900(j); 48915(e)
10. Disrupted school activities (school-wide activities; issued only by an administrator)
11. Knowingly received stolen school or private property. E.C. 48900(l); 48915(e)
12. Possessed an imitation firearm. E.C. 48900(m); 48915(e)
13. Engaged in harassment, threats, or intimidation against a pupil or group of pupils or school district personnel. E.C. 48900.4**; 48915(e)
14. Engaged in sexual harassment (applicable to grades 4 through 12 only). E.C. 48900.2**; 48915(e)
15. Caused or attempted to cause, threatened to cause, or participated in an act of hate violence (applicable to grades 4 through 12 only). E.C. 48900.3**; 48915(e)
16. Made terrorist threats against school officials or school property, or both. E.C. 48900.7; 48915(e)
17. Willfully use force or violence upon the person of another, except in self-defense. E.C. 48900(a)(2); 48915(b)
18. Harassed, threatened, or intimidated a pupil who is a complaining witness or a witness in a disciplinary action. E.C. 48900(o); 48915(e)
19. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma. E.C. 48900(p); 48915(e)

20. Engaged in, or attempted to engage in, hazing, as defined in Section 32050. E.C. 48900(q); 48915(e)

21. Engaged in an act of bullying, including, but not limited to, bullying committed by means of electronic act directed specifically toward a pupil or school personnel. E.C. 48900(r); 48915 (e)

Additional Findings

For all Category II and III offenses (Category I offenses do not require additional findings), the student may be expelled only if one or both of the following findings are substantiated:

- a) Other means of correction are not feasible or have repeatedly failed to bring about proper conduct.
- b) 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.

EXPULSION PROCEDURES

Authority to Expel

A student may be expelled either by the Board following a hearing before it or by the Board upon the recommendation of an Administrative Panel to be assigned by the Board as needed. The Administrative Panel should consist of at least three members who are certificated. Teachers of the student, members of the school's discipline committee, and directors of the Board may not serve on the Administrative Panel. The Administrative Panel may recommend expulsion of any student found to have committed an expellable offense.

Expulsion Hearing

Students recommended for expulsion are entitled to a hearing to determine whether the student should be expelled. The hearing shall be held within thirty (30) school days after the Principal determines that the Student has committed an expellable offense.

After an Administrative Panel hears the case, it will make a recommendation to the Board for a final decision whether to expel. The hearing shall be held in closed session unless the student makes a written request for a public hearing three (3) days prior to the hearing.

Written notice of the hearing shall be forwarded to the student and the student's parent/guardian at least ten (10) calendar days before the date of the hearing. Upon mailing the notice, it shall be deemed served upon the student. The notice shall include:

1. The date and place of the expulsion hearing;
2. A statement of specific facts, charges and offenses upon which the proposed expulsion is based;
3. A copy of MPS' disciplinary rules which relate to the alleged violation;
4. Notification of the student's or parent/guardian's obligation to provide information about the student's status at the school to any other school district or school to which the student seeks enrollment;
5. The opportunity for the student or the student's parent/guardian to appear in person or to employ and be represented by counsel or a non-attorney advisor;
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.

Special procedures for Expulsion Hearings Involving Sexual Assault or Battery Offenses

MPS may, upon finding a good cause, determine that the disclosure of either the identity of the witness or the testimony of that witness at the hearing, or both, would subject the witness to an unreasonable risk of psychological or physical harm. Upon this determination, the testimony of the witness may be presented at the hearing in the form of sworn declarations which shall be examined only by the Board, administrative panel, or the hearing officer. Copies of these sworn declarations, edited to delete the name and identity of the witness, shall be made available to the student.

1. The complaining witness in any sexual assault or battery case must be provided with a copy of the applicable disciplinary rules and advised of his/her right to (a) receive five days notice of his/her scheduled testimony, (b) have up to two (2) adult support persons of his/her choosing present in the hearing at the time he/she testifies, which may include a parent, guardian, or legal counsel, and (c) elect to have the hearing closed while testifying.
2. MPS must also provide the victim a room separate from the hearing room for the complaining witness' use prior to and during breaks in testimony.
3. At the discretion of the person or panel conducting the hearing, the complaining witness shall be allowed periods of relief from examination and cross-examination during which he or she may leave the hearing room.
4. The person conducting the expulsion hearing may also arrange the seating within the hearing room to facilitate a less intimidating environment for the complaining witness.
5. The person conducting the expulsion hearing may also limit time for taking the testimony of the complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours.
6. Prior to a complaining witness testifying, the support persons must be admonished that the hearing is confidential. Nothing in the law precludes the person presiding over the hearing from removing a support person whom the presiding person finds is disrupting the hearing. The person conducting the hearing may permit any one of the support persons for the complaining witness to accompany him or her to the witness stand.
7. If one or both of the support persons is also a witness, MPS must present evidence that the witness' presence is both desired by the witness and will be helpful to MPS. The person presiding over the hearing shall permit the witness to stay unless it is established that there is a substantial risk that the testimony of the complaining witness would be influenced by the support person, in which case the presiding official shall admonish the support person or persons not to prompt, sway, or influence the witness in any way. Nothing shall preclude the presiding officer from exercising his or her discretion to remove a person from the hearing whom he or she believes is prompting, swaying, or influencing the witness.
8. The testimony of the support person shall be presented before the testimony of the complaining witness and the complaining witness shall be excluded from the courtroom during that testimony.
9. Especially for charges involving sexual assault or battery, if the hearing is to be conducted in the public at the request of the student being expelled, the complaining witness shall have the right to have his/her testimony heard in a closed session when testifying at a public meeting would threaten serious psychological harm to the complaining witness and there are not alternative procedures to avoid the threatened harm. The alternative procedures may include videotaped depositions or contemporaneous examination in another place communicated to the hearing by means of closed-circuit television.
10. Evidence of specific instances of a complaining witness' prior sexual conduct is presumed inadmissible and shall not be heard absent a determination by the person conducting the hearing that extraordinary circumstances exist requiring the evidence be heard. Before such a determination

regarding extraordinary circumstances can be made, the witness shall be provided notice and an opportunity to present opposition to the introduction of the evidence. In the hearing on the admissibility of the evidence, the complaining witness shall be entitled to be represented by a parent, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of the complaining witness is not admissible for any purpose.

Record of Expulsion 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.

Presentation of Evidence

While technical rules of evidence do not apply to expulsion hearings, 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. A recommendation by the Administrative Panel to expel must be supported by substantial evidence that the student committed an expellable offense.

Findings of fact shall be based solely on the evidence at the hearing. While hearsay evidence is admissible, no decision to expel shall be based solely on hearsay and sworn declarations may be admitted as testimony from witnesses of whom the Board, Panel or designee determines that disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm.

If, due to a written request by the accused student, the hearing is held at a public meeting, and the charge is committing or attempting to commit a sexual assault or committing a sexual battery as defined in Education Code Section 48900, a complaining witness shall have the right to have his or her testimony heard in a session closed to the public.

The decision of the Administrative Panel shall be in the form of written findings of fact and a written recommendation to the Board, who will make a final determination regarding the expulsion. The final decision by the Board shall be made within ten (10) school days following the conclusion of the hearing.

If the expulsion-hearing panel decides not to recommend expulsion, the student shall immediately be returned to his/her educational program.

Written Notice to Expel

The Principal or designee following a decision of the Board to expel shall send written notice of the decision to expel, including the Board's adopted findings of fact, to the student or parent/guardian.

This notice shall also include the following:

1. Notice of the specific offense committed by the student
2. 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 MPS
3. The reinstatement eligibility review date; a copy of the rehabilitation plan; the type of educational placement during the period of expulsion, and notice of appeal rights/procedures.

The Principal or designee shall send a copy of the written notice of the decision to expel to the student's district of residence. This notice shall include the following:

1. The student's name
2. The specific expellable offense committed by the student

Disciplinary Records

MPS shall maintain records of all student suspensions and expulsions at MPS. Such records shall be made available to the District upon request.

Expulsion Appeals

In order to appeal an expulsion, the student/parent/guardian must submit a written appeal to the CEO of MPS outlining the reason for the appeal, attaching any supporting documentation, within ten (10) calendar days of being informed of the expulsion.

In response to the written request for an appeal, the CEO of MPS shall convene a committee of three: a school Principal and a Dean of Students from other MPS schools, and the CEO of MPS or his/her designee. The committee shall convene a hearing on the appeal within ten (10) calendar days of receipt of a timely written request for an appeal.

At the hearing on the appeal, the student shall have the right to present evidence. The committee will consider evidence and/or testimony as appropriate and will render a written decision that shall be in the best interest of the student and the Charter School. That decision shall be final.

Expelled Students/Alternative Education

Charter School shall be responsible for the appropriate interim placement of students during and pending the completion of the Charter School's student expulsion process and shall facilitate the post-expulsion placement of expelled students.

Procedures for Notifying Teachers about Dangerous Pupils

In order to fulfill the requirements made by Education Code 49079 and Welfare and Institutions Code 827 that state teachers must be notified of the reason(s) a student has been suspended. We have incorporated this notification into the existing "Attendance Reporting screen". On the daily attendance report, when a student is suspended, it will show in CoolSIS. The teacher can access the suspension by looking at the student's discipline screen. The information provided is for the student's current teachers only. All information regarding suspension and expulsion is **CONFIDENTIAL**, is not to be shared with any student(s) or parent(s). Teachers are asked to secure the list so students and others may not view it.

Pursuant to Welfare & Institution Code 827(b) and Education Code 48267, the Court notifies the Superintendent regarding students who have engaged in certain criminal conduct. This information is forwarded to the site Principal. The site Principal is responsible for prompt notification of the student's teachers. Per Education Code 49079, this information must be kept confidential. This information is also forwarded to all administrators and the student's counselor.

This notification will be provided on our school letterhead:

To: ALL CERTIFICATED STAFF
From: **Admin**
Re: Student Suspension Information

*Education Code 49079 and Welfare and Institutions Code 827 require that teachers be notified of the reason(s) a student has been suspended. We have incorporated this notification into the existing "Attendance Reporting screen". On the daily attendance report, when a student is suspended, it will show in CoolSIS. The information provided is for the student's current teachers only. All information regarding suspension and expulsion is **CONFIDENTIAL**, is not to be shared with any student(s) or parent(s). Teachers are asked to secure the list so students and others may not view it.*

The following are examples of Ed. Code 48900 and 48915 violations that may appear on your report.

- E.C. 48900**
- (a)(1) Mutual fight
 - (a)(2) Assault/Battery
 - (b) Possessed, sold or furnished dangerous object
 - (c) Controlled substance/alcohol
 - (d) Imitation controlled substance
 - (e) Robbery/extortion
 - (f) Vandalism
 - (g) Theft
 - (h) Tobacco/nicotine products
 - (i) Obscene act, habitual profanity/vulgarity
 - (j) Drug paraphernalia
 - (k) Disruptive/willfully defiant behavior (grades 4-12)
 - (l) Received stolen property
 - (m) Imitation firearm
 - (n) Sexual assault or battery
 - (o) Harassed/threatened witness
 - (p) Sale of soma
 - (q) Hazing
 - (r) Bullying/cyberbullying
 - (t) Aiding and abetting
- E.C. 48900.2** Sexual harassment (gr 4-12)
- E.C. 48900.3** Hate violence (gr 4-12)
- E.C. 48900.4** Severe or pervasive harassment, threats and intimidation (grades 4-12)
- E.C. 48900.7** Terrorist threats against school officials or property
- E.C. 48915**
- (a)(1)(A) Serious physical injury
 - (a)(1)(B) Possession: knife or dangerous object
 - (a)(1)(C) Controlled substance
 - (a)(1)(D) Robbery or extortion
 - (a)(1)(E) Assault/battery of school employee
- E.C. 48915(c)**
- (1) Possessing, selling, furnishing firearm
 - (2) Brandishing a knife at another person
 - (3) Selling a controlled substance

(c)(4) Committing or attempting to commit sexual assault or battery

(c)(5) Possession of an explosive

If you have any questions or want more information, please see me.

SAMPLE
Confidential
Memorandum

To: _____, Teacher

From: _____, Principal

Date:

Re: Students having committed specified crime

The student named below has been convicted of a penal code violation.

Welfare and Institutions Code 827 requires teachers to be informed when a student has engaged in certain criminal conduct.

NOTE: SUCH INFORMATION IS CONFIDENTIAL AND CANNOT BE FURTHER DISSEMINATED BY THE TEACHER OR OTHERS. UNLAWFUL DISSEMINATION OF THIS INFORMATION IS PUNISHABLE BY A SIGNIFICANT FINE. (EC 49079)

PLEASE DESTROY THIS NOTE IMMEDIATELY AFTER READING.

_____ was found to have committed the following criminal activity:

If you have any questions, please see me.
Principal

Sexual Harassment Policy

Policy Prohibiting Unlawful Harassment

MPS is committed to providing a work and educational atmosphere that is free of unlawful harassment. MPS's policy prohibits sexual harassment and harassment based upon race, color, creed, gender (including gender identity and gender expression), religion, marital status, registered domestic partner status, age, national origin or ancestry, physical or mental disability, medical condition (including cancer and genetic characteristics), genetic information, sexual orientation, military or veteran status, or any other consideration made unlawful by federal, state, or local laws. MPS will not condone or tolerate harassment of any type by any employee, independent contractor or other person with which the School does business. This policy applies to all employee actions and relationships, regardless of position or gender. MPS will promptly and thoroughly investigate any complaint of harassment and take appropriate corrective action, if warranted.

Prohibited Unlawful Harassment:

- Verbal conduct such as epithets, derogatory jokes or comments or slurs;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis;
- Retaliation for reporting or threatening to report harassment; or
- Deferential or preferential treatment based on any of the protected classes above. Prohibited Unlawful Sexual Harassment:

In accordance with existing discrimination on the basis of gender in education institutions is prohibited. All persons, regardless of the gender, are afforded equal rights and opportunities and freedom from unlawful discrimination in education programs or activities conducted by the School.

MPS is committed to provide a workplace free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action, up to, and including dismissal, of the offending employee.

Sexual harassment consist of sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire, when: (1) submission of the conduct is either made explicitly or implicitly a term or condition of an individual's employment; (2) an employment decision is based upon an individual's acceptance or rejection of that conduct; (3) that conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment.

It is also unlawful to retaliate in any way against an employee who has articulated a good faith concern about sexual harassment against him or her or against another individual.

All supervisors of staff will receive sexual harassment training within six (6) months of their assumption of a supervisory position and will receive further training once every two (2) years thereafter. All staff will receive sexual harassment training and/or instruction concerning sexual harassment in the workplace as required by law.

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment. Consequently, should any individual, in particular those with supervisory responsibilities, become aware of any conduct that may constitute sexual harassment or other prohibited behavior, immediate action should be taken to address such conduct. Employees and students are expected to act in a positive and professional manner and to contribute to a policy, productive School environment that is free from harassing or disruptive activity. Any employee who believes they have been sexually harassed or has witnessed sexual harassment is encouraged to immediately report such harassment to the Principal (or MPSCO Human Services for MPSCO employees). See Appendix A for the “Harassment Complaint Form.” See Appendix B for the general “Complaint Form.”

Sexual harassment may include, but is not limited to:

- Physical assaults of a sexual nature, such as:
 - Rape, sexual battery, molestation or attempts to commit these assaults and intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another’s body, or poking another’s body.

Unwanted sexual advances, propositions or other sexual comments, such as:

- Sexually oriented gestures, notices, remarks, jokes, or comments about a person’s sexuality or sexual experience.
- Preferential treatment or promises of preferential treatment to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward or deferential treatment for rejecting sexual conduct.
- Subjecting or threats of subjecting an employee to unwelcome sexual attention or conduct or intentionally making performance of the employee’s job more difficult because of the employee’s sex.

Sexual or discriminatory displays or publications anywhere at the workplace by employees, such as:

- Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing to work or possessing any such material to read, display or view at work.

- Reading publicly or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and
- Displaying signs or other materials purporting to segregate an employee by sex in an area of the workplace (other than restrooms or similar rooms). The illustrations of harassment and sexual harassment above are not to be construed as an all-inclusive list of prohibited acts under this policy. Complainants and witnesses under these policies will be protected from further harassment and will not be retaliated against in any aspect of their employment due to their participation, filing of a complaint or reporting sexual harassment. MPS will investigate complaints promptly and provide a written report of the investigation and decision as soon as practicable. The investigation will be handled in as confidential a manner as possible consistent with a full, fair, and proper investigation. While in most situations a personal relationship is a private matter, these relationships are not appropriate in a professional setting, particularly where one of the parties has management or supervisory responsibilities.

B. Staff/Student Interaction Policy

MPS recognizes its responsibility to make and enforce all rules and regulations governing student and employee behavior to bring about the safest and most learning-conducive environment possible.

Corporal Punishment:

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student.

For purposes of this policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to property.

For clarification purposes, the following examples are offered for direction and guidance of School personnel:

Examples of PERMITTED actions (NOT corporal punishment):

- Stopping a student from fighting with another student;
- Preventing a pupil from committing an act of vandalism;
- Defending yourself from physical injury or assault by a student;
- Forcing a pupil to give up a weapon or dangerous object;
- Requiring an athletic team to participate in strenuous physical training activities designed to strengthen or condition team members or improve their coordination, agility, or physical skills;

- Engaging in group calisthenics, team drills, or other physical education or voluntary recreational activities.

Examples of PROHIBITED actions (corporal punishment):

- Hitting, shoving, pushing, or physically restraining a student as a means of control;
- Making unruly students do push-ups, run laps, or perform other physical acts that cause pain or discomfort as a form of punishment;
- Paddling, swatting slapping, grabbing, pinching, kicking, or otherwise causing physical pain.

Acceptable and Unacceptable Staff/Student Behavior:

This policy is intended to guide all School faculty and staff in conducting themselves in a way that reflects the high standards of behavior and professionalism required of school employees and to specify the boundaries between students and staff.

Although this policy gives specific, clear direction, it is each staff member's obligation to avoid situations that could prompt suspicion by parents, students, colleagues, or school leaders. One viable standard that can be quickly applied, when you are unsure if certain conduct is acceptable, is to ask yourself, "Would I be engaged in this conduct if my family or colleagues were standing next to me?"

For the purposes of this policy, the term "boundaries" is defined as acceptable professional behavior by staff members while interacting with a student. Trespassing the boundaries of a student/teacher relationship is deemed an abuse of power and a betrayal of public trust.

Some activities may seem innocent from a staff member's perspective, but can be perceived as flirtation or sexual insinuation from a student or parent point of view. The objective of the following lists of acceptable and unacceptable behaviors is not to restrain innocent, positive relationships between staff and students, but to prevent relationships that could lead to, or may be perceived as, sexual misconduct.

Staff must understand their own responsibility for ensuring that they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for disciplinary purposes. Thus, it is crucial that all employees learn this policy thoroughly and apply the lists of acceptable and unacceptable behaviors to their daily activities. Although sincere, competent interaction with students certainly fosters learning, student/staff interactions must have boundaries surrounding potential activities, locations and intentions.

Duty to Report Suspected Misconduct

When any employee becomes aware of another staff member having crossed the boundaries specified in this policy, he or she must speak to this staff member if the violation appears minor, or report the matter to school administrators. If the observed behavior appears significant, it is the

duty of every staff member to immediately report it to an administrator. All reports shall be confidential. It is the duty of the administrator to investigate and thoroughly report the situation. Employees must also report to the administration any awareness or concern of student behavior that crosses boundaries or where a student appears to be at risk for sexual abuse.

Unacceptable Staff/Student Behaviors (Violations of this Policy):

- Giving gifts to an individual student that are of a personal and intimate nature;
- Kissing of any kind;
- Any type of unnecessary physical contact with a student in a private situation;
- Intentionally being alone with a student away from the school;
- Making or participating in sexually inappropriate comments;
- Sexual jokes;
- Seeking emotional involvement with a student for your benefit;
- Listening to or telling stories that are sexually oriented;
- Discussing inappropriate personal troubles or intimate issues with a student in an attempt to gain their support and understanding;
- Becoming involved with a student so that a reasonable person may suspect inappropriate behavior.

Unacceptable Staff/Student Behaviors without Parent and Supervisor Permission:

(These behaviors should only be exercised when a staff member has parent and supervisor permission.)

- Giving students a ride to/from school or school activities;
- Being alone in a room with a student at school with the door closed;
- Allowing students in your home.

Cautionary Staff/Student Behaviors:

(These behaviors should only be exercised when a reasonable and prudent person, acting as an educator, is prevented from using a better practice or behavior. Staff members should inform their supervisor of the circumstance and occurrence prior to or immediately after the occurrence)

- Remarks about the physical attributes or development of anyone;
- Excessive attention toward a particular student;

- Sending emails, text messages or letters to students if the content is not about school activities. Acceptable and Recommended Staff/Student Behaviors:
- Getting parents' written consent for any after-school activity;
- Obtaining formal approval to take students off school property for activities such as field trips or competitions;
- E-mails, text, phone and instant messages to students must be very professional and pertaining to school activities or classes (Communication should be limited to school technology);
- Keeping the door open when alone with a student;
- Keeping reasonable space between you and your students;
- Stopping and correcting students if they cross your own personal boundaries;
- Keeping parents informed when a significant issue develops about a student;
- Keeping after-class discussions with a student professional and brief;
- Asking for advice from fellow staff or administrators if you find yourself in a difficult situation related to boundaries;
- Involving your supervisor if conflict arises with the student;
- Informing the Executive Director about situations that have the potential to become more severe;
- Making detailed notes about an incident that could evolve into a more serious situation later;
- Recognizing the responsibility to stop unacceptable behavior of students or coworkers;
- Asking another staff member to be present if you will be alone with any type of special needs student;
- Asking another staff member to be present when you must be alone with a student after regular school hours;
- Giving students praise and recognition without touching them;
- Pats on the back, high fives and handshakes are acceptable;
- Keeping your professional conduct a high priority;
- Asking yourself if your actions are worth your job and career.

School-wide Dress Code prohibiting gang-related apparel

Disruption and/or intimidation caused by the wearing of any type of clothing/jewelry or by writing of any signs identified as or associated with gangs. No gang activity or gang association will be permitted at school or school sponsored activities. Gang symbols on notebooks, lockers, book bags, etc. are not permitted and will be documented. Students may not promise to become or be members of a gang, secret society, illegal club, sorority or fraternity.

Procedures for Safe Ingress and Egress from School

***Please see school map at bottom of this Safety Plan**

Visitors and guests are welcome at the school. However, to safeguard students and staff, reasonable precautions should be taken.

Visitors should:

1. Always report and sign in at the office.
2. Be provided with a visitor's badge.
3. Be prepared to provide identification to school personnel.
4. Respect school rules.

School personnel should:

1. Insure all exterior doors are marked with a notice to visitors to first report to the office.
2. Exterior doors should remain locked, except doors near the office area.
3. Staff should receive training on how to greet visitors. The first question is "May I help you?"
4. Someone should greet every visitor.
5. Any intruder found roaming the building should be escorted to the office. Someone can then provide any additional information or directions. (NOTE: An intruder is anyone without a visitor's badge or lacking visible identification stating who they are, i.e., school employee)

Visitors who fail to comply with school procedures:

1. Should verbally be informed they are in violation of school policy. (Example - "Sir, you must report to the office immediately. If you fail to do so, you will be considered a trespasser, and school security will be called.")
2. If this fails:
 - Notify the office of the situation.
 - Follow the person, if possible, and continue to give notice of the violation of school rules.

3. Police should be notified, or call 911.
4. Office should activate building-wide notification plan concerning intruder:
 - PA announcement using pre-determined code phrase.
 - Classroom doors should be closed.
 - Students should remain in current areas.

Procedures to Ensure a Safe and Orderly Environment

The Social Climate and the Physical Environment

Our staff believes that safety and education is a shared responsibility between parents, teachers and students. The successful operation of this school depends on the cooperation of everyone concerned. Each group is responsible for doing its part to make school a place where we can learn, be safe and play together in harmony. Everyone has the right to feel safe, secure, and accepted regardless of color, race, gender, popularity, ability, religion or nationality. Our handbook allows us to share our vision with the students and parents of our team.

MPS is a reflection of all of us. All of our policies are intended to provide a safe and orderly environment that will be conducive to learning. Our faculty and staff look forward to sharing their expertise in academics, special programs, and extracurricular activities. We encourage you to get to know the school, its programs, activities, and schedule. Become an active participant in your education. Get involved through classes, clubs, and activities.

MPS is aware of the fact that a school environment is viable only with clearly defined and implemented rules. MPS compiled the student-parent handbook, which addresses the schools regulations and policies to set a standard.

Core Values

Magnolia Public Schools has identified the following core values which are reinforced through expected school wide learning results (ESLR) and all school activities.

Value: Scholarship Value: Critical Thinking

Success and Self Discipline Citizenship and Personal Qualities

Value: Social Responsibility Value: Effective Communication

Respect and Responsible Choices Conflict Resolution and Human Relations

Effective Communication:

When issues or concerns arise with a teacher, staff member or administrator, students and parents are encouraged to address the situation with the person involved first.

If students express that they are having a problem at school, it is important for parents to understand the best way to address these problems. If the problem involves a classroom situation or a situation

with a teacher, the following remedies are recommended:

1. Parents should encourage their child to talk with the teacher.
2. Parents can encourage their child to talk with an administrator.
3. If the child is reluctant to talk with a teacher or administrator, a parent may offer to accompany their child and talk with the teacher.

It is very important to demonstrate to children how to actively and constructively solve a problem. If the problem is important enough for the child to talk about, it is important for the child to learn how to be a part of the solution.

If parent feels there is a concern they should:

1. Talk with the teacher. Teachers can explain classroom situations from an adult perspective and from a professional perspective, and usually that will resolve misunderstandings.
2. If the problem persists after a reasonable time, talk with the teacher again.
3. If the problem is still not resolved, make an appointment with the related administrator.

For example, if you are unsure of a decision made in the classroom about a consequence given for a behavior, you should discuss the situation with the teacher first. If after this discussion, you feel the situation is unresolved, it should be brought to the attention of the Dean of Students. If it is still not handled to your satisfaction, the Principal should be notified.

If after meeting with the Principal, you still have concerns, MPS Central Office and the MPS Board and, after that, the School District/County/State would be the next avenue of communication.

Teachers, staff, and administration are available through email, phones, in person and by appointment. Due to the busy schedules of the teachers and administration, parents are asked to not "drop in" for appointments, but to set up a meeting in advance. Parents should not talk to teachers, other parents, students, or administrators in a disrespectful or threatening manner.

Students' Rights and Responsibilities:

- To be informed of all school rules and regulations.
- To have access to your student account in CoolSIS.
- To have a safe and educational environment.
- To attend class regularly and on time.
- To obey school rules and regulations.
- To respect your rights and the rights of your peers.

- To be familiar with school policies, rules and regulations.
- To be prepared for class with appropriate materials and ready to work.
- To respect all school personnel and their authority (administrators, teachers, office personnel, janitorial staff, security guards, etc.).

Parents' Rights and Responsibilities:

- To be informed of the school's rules and regulations.
- To be informed of all school actions related to their child.
- To have access to your personal parent accounts in CoolSIS.
- To contact school to participate in conferences pertaining to academic and behavioral status of their child.
- To provide a supportive environment at home making sure their child gets enough sleep and adequate nutrition before coming to school.
- To be familiar with school policies, rules and regulations.
- To contact teachers directly via phone or email to schedule a conference.
- To be familiar with the handbook, which was signed at the beginning of the school year.
- To monitor your child's academic progress and behavior records on a weekly basis.
- To ensure that your child does his/her homework on a daily basis and to facilitate a home environment conducive to home study.

Teachers' Rights and Responsibilities:

- To expect students to behave in a positive manner that will not interfere with other students' learning.
- To expect parental support related to academic and social progress.
- To expect all students to participate and put forth effort in order to expand their education and earn a passing grade.
- To be familiar with school policies, rules and regulations.
- To inform parents through progress reports, report cards, and conferences about the academic progress and behavior of their child.
- To conduct a well-planned and effective classroom program.

- To initiate and enforce a set of classroom rules, consistent with the school’s discipline policies.
- To keep assignments, grading, and attendance current in CoolSIS.
- To have administrative support for discipline in and outside the classroom. To explain the Student Code of Conduct and Bullying Policy to their students.
- To enforce the Student Code of Conduct and Bullying Policy in a consistent manner.
- To function as a positive role model for their students.
- To contact parents as deemed necessary to enforce the Student Code of Conduct and to maintain parent/guardian involvement.

Administrators’ Rights and Responsibilities:

- The right to address the Board of Trustees on any issue.
- To hold students to strict accountability for any disorderly conduct in school or around school.
- To take appropriate action in dealing with students who choose not to follow the rules.
- “All students shall comply with the regulations, pursue the required course of study, and submit to the authority of teachers of the school.” Education Code, § 48900 et seq.
- To recommend in-school suspension, suspension, or expulsion as the situation demands.
- To provide rich leadership that will establish, encourage and promote effective teaching and learning.
- To be familiar with school policies, rules and regulations.
- To establish, promote, and enforce school rules that facilitate effective learning and positive habits and attitudes of excellent citizenship among students.

CoolSIS provides the following information:

1. Attendance: Each student’s attendance (tardy/absence) is recorded daily (by each teacher) in ‘real-time.’ This is one method our parents can monitor their child’s attendance in each class daily.
2. Grades: Our teachers input all academic grades online for each assignment, quiz, and examination.
3. Behavior: Each student receives a ‘Behavior’ grade that is recorded on CoolSIS.

4. Homework/Assignments: Our teachers upload and document all homework assignments on CoolSIS. This information is useful for students who were absent from class and also provides a reminder for those who may have forgotten to record their homework assignment for a course.
5. CoolSIS Point System: we believe that students should be rewarded for good work, positive behavior and exuding the school's expected school-wide learning results which students earn points and are recorded on CoolSIS. The CoolSIS point system serves as an incentive program that our teachers use to encourage students to improve. However, when students fail to demonstrate positive behavior, and/or the school-wide goals then points are deducted.
6. Communication: CoolSIS provides another effective method for parents, students and teachers and the school's leadership team to communicate online and leave messages that are documented through a communication log. The types of communications include but are not limited to: informing parents about their child's academic progress, progress reports, mandatory tutoring letters, announcements, articles posted on the school's website, honor roll, behavior, recognition of perfect attendance, upcoming Parent Task Force meetings/events, and upcoming awards for recognition. Also, teachers can post updates, upcoming deadlines and leave messages for students and parents using CoolSIS. For parents who do not have access to a computer, the front office has a computer available for their use anytime during school hours and after-school. CoolSIS provides yet another way for our parents to become involved in their child's education, and our teachers have the support of the families in doing so.

Our Graduates will be:

Critical Thinkers who:

- Apply, analyze, identify, synthesize and evaluate information and experiences.
- Connect the skills and content learned across the curriculum and evaluate multiple points of view.
- Use the **Inquiry Process** to address a problem, hypothesize, analyze, and draw conclusions as they investigate an issue/problem.
- Utilize Problem-solving techniques during conflict resolution and to compromise.

Effective Communicators who:

- Demonstrate effective oral and written communication skills through the use of Academic Language at school, with peers and in the community.
- Demonstrate Content area and grade level achievement in Reading, Writing, Mathematics, History and Science.
- Collaborate, work effectively, and manage interpersonal relationships within diverse groups and settings.

21st Century Scholars who:

- Use technology effectively to access, organize, research and present information.
- Demonstrate the ability to integrate technology as an effective tool in their daily lives.
- Have developed an academic plan with goals to guide them in their pursuit towards a college degree and career choices (planning).

- Have a clear understanding of the UC A-G Course Requirements and meet college eligibility requirements.

Socially Responsible Global Citizens who:

- Embrace and respect cultural diversity through the understanding of our Global World.
- Demonstrate knowledge and understanding of American and World History and the values of different cultures.
- Contribute to the improvement of life in their school and local community through Leadership skills and participation in Community Projects.
- Demonstrate knowledge of proper nutrition, exercise and physical health and its impact on daily life.

Parent Association

Our parent association holds annual elections for the following positions: President, Vice President, Treasurer, and Secretary. Approximately 10% of our parents continuously attend monthly PTO meetings. Our PTO supports our school and students through fundraising, recruiting volunteer for our school, and student outreach/recruitment. The purpose is to support the school staff and students in the school's areas of needs and as family to create a community within our school. Our goal is to increase the percentage of parents attending. We understand that our parents lead hectic lives so we are having parent meetings in the mornings and evenings as a pilot program to assess if this move will increase parent participation.

Professional Development

Professional development occurs on a regular basis to address the diverse needs of our students and their various learning styles. Prior to the start of the academic school year, teachers receive extensive trainings on school wide academic expectations and how to meet the needs of all learners. Teachers are trained on the rules and regulations students are expected to uphold, including but not limited to illegal substances (drugs, alcohol, and related paraphernalia) and the risks and factors related to this. Also, trainings on bullying awareness and bullying prevention occur throughout the school year to help minimize bullying related altercations.

We collaborate with outside consultants, including law enforcement, with expertise in sexual abuse and sex trafficking prevention education in accordance with EC 49380 effective January 1, 2015

Physical Environment

Our school provides a safe, healthy, and nurturing environment characterized by trust, caring and professionalism. We have adopted and implemented a comprehensive set of health, safety, and risk management policies to create a safe and secure learning environment. These policies comply with all applicable state and local health and safety laws and regulations. It is the responsibility of the on-site school administration to consistently monitor all activities to ensure safety and security of the students. Parents and students are also made aware of these policies as it regards to them in the form of student and parent handbooks. We are dedicated to enforcing school functions as a drug-free, alcohol-free, and

tobacco-free zone, as well as a zero-tolerance policy for sexual harassment for all employees, students, and parents. Students are educated about bullying and cyber bullying via school-wide assemblies and individual guest speakers. All staff members are mandated reporters in case of child abuse or violence. Emergency safety plans have been written up to address emergency situations (e.g. natural disasters and fires). Each classroom is equipped with a copy of these plans and disaster drills are practiced throughout the year.

- Goal(s): All employees will uphold and implement all stated policy and procedures as noted in the school wide safety plan.
- Objective 1: Quarterly all employees will review the policy and procedures as noted in the school wide safety plan.
 - Related Activities: Review regularly during Professional Development, committee meetings and safety meetings.
 - Resources needed: Safety plan,
 - Person(s) responsible for implementation: Designated administrator, safety committee
 - Timeline for implementation: August 2015
 - Budget: None
 - Evaluation guidelines: Surveys, Feedback from stakeholders

- Goal(s): Maintain and upkeep a safe school campus
- Objective: Monthly school personnel will complete a campus walk-thru form to identify any areas of need.
 - Related Activities: Teachers can report concerns during weekly staff meetings.
 - Resources needed: Walk-thru form, building supplies
 - Person(s) responsible for implementation: Plant manager
 - Timeline for implementation: August 2015
 - Budget: Refer to schools annual budget
 - Evaluation guidelines: Surveys, Feedback from stakeholders

Rules and Procedures on School Discipline

Magnolia Public Schools Student Code of Conduct: MPS is committed to excellence in academic instruction and in cooperating with parents/guardians to teach students the behaviors and skills that support social successes throughout life. To accomplish this goal, MPS is taking a proactive approach to teaching social skills as a significant component of the educational program. The curriculum includes teaching of the behaviors necessary for effective and satisfying social interaction in school, on field trips, in the community, and at home.

Expected Student Behavior

Students should always remember that their behavior and actions at school and at school sponsored activities are a reflection not only of themselves, but also of the school. The following is a guideline of what is expected from an MPS student:

Breakfast/Lunch Time:

- Proceed to the eating area as instructed by MPS staff.
- Eat and finish their breakfast/lunch in the assigned area. No food should be eaten outside the designated areas.
- Wait patiently for their food, and follow the direction of the adults on duty.
- Clean up after themselves and dispose of their trash in the appropriate area.
- Remember that they are not allowed in the school building without a pass.

Remember that restroom use is at the discretion of the security guard/supervisor staff. Students must carry a pass that is given to them by security guard/supervisor staff.

On Campus:

- Stay in designated areas on-campus.
- Be courteous and respectful at all times to everyone.
- Not use profanity, lie, fight, gamble, possess inappropriate literature or material, or be involved in the abuse/harassment of others.
- Not use or have cellular phones turned on during school hours; students are allowed to use cellular phones only in the designated area after school. Phones should not be used during after school programs, such as tutoring.
- Remember that any electronic devices seen during class time will be confiscated and returned to the student's parents/guardians at the discretion of administration.
- Remember that gum chewing is not allowed anywhere on campus.
- Never ride bicycles, use roller blades or skateboards on campus nor bring them to class.
- Not leave campus without permission during school hours.
- Not use matches, lighters, or any type of explosive incendiary device on campus.
- Remember that no electronic devices such as CD/MP3/IPOD players may be visible or used on the campus grounds.
- Students are not allowed to loiter in the hallways.

Assemblies:

- Be courteous and quiet during the entire assembly.
- Be respectful to the presenter/speaker.
- Follow all teacher/staff directions.

Field Trips: Students must:

- Be on their best behavior. Pay attention to the directives given by the moderator and trip leader.
- Follow all school rules pertaining to behavior.
- Wear MPS uniform unless authorized by administration.

Public areas: Hallways, Lunchroom & Restrooms: Hallways, Lunchroom and Restrooms are areas used by all members of School.

- Use the halls, lunchroom, or restrooms only as needed and then move on to class.
- Eat only in the cafeteria or other designated area.
- Leave gum at home; chewing gum is strictly prohibited anywhere on campus.
- Maintain orderly conduct always; walk in the halls, lunchroom, or restrooms.
- Keep in mind that profanity and vulgar language at any level is unacceptable and is strictly prohibited in all areas and at school functions at all times.
- Limit excessive noise such as yelling, screaming or banging lockers while in these areas.
- Help keep the school clean by picking up after yourself and putting your belongings in their proper place.

- Respect others personal space and keep your hands to yourself even in play.
- Have a pass to be in the above areas during class time.
- Keep in mind that vandalism, littering, or graffiti in the school is prohibited and should be reported as this reflects poorly on everyone.
- Public displays of affection are prohibited.
- Bring only plastic and paper containers to school; all glass containers are prohibited on campus and will be confiscated.
- Be responsible and report any leaks, spills, or other problems in the bathroom to a teacher or the office.
 - Be responsible for cleaning up after yourself, including the disposing of or the recycling of garbage.
- Have a hall pass if you are outside of the classroom during class time.
- Not visit with friends or interrupt another classroom.
- Not misuse the hall pass as it will result in loss of the hall pass privilege.
- Get a referral from your teacher before you go to the office. Do not use the hall pass.

Emergency Drills: Fire drills, lockdowns, and evacuation drills are conducted periodically for everyone's protection and are required by law. During these drills it is imperative that students remain silent, follow instructions given by the staff, and carry out all directions in an orderly fashion.

Classroom:

- Be seated and ready to begin their assignment when the bell rings.
- Be courteous to all teachers and students.
- Follow all school and classroom rules.
- Bring all necessary materials/supplies ready to work daily.

Classroom Procedures and Consequences: Please check the teacher's syllabus for specific consequences which may include:

1. In Class Warning
2. Student-Teacher Conference
3. Detention / Parental Notification
4. Parent Conference
5. Office Referral & Administrative Disciplinary Procedures

COOLSIS Behavior Points

[For Middle & High School Only: Student behavior will be recorded on CoolSIS and students will receive the following rewards or consequences based on their behavior points.

Positive Rewards:

+5 Contact parent/guardian +10 Lunch speed pass +15 Treat +20 One day free dress (pass will be given) +25 Extended lunch period +30 Two day free dress (pass will be given) +35 VIP breakfast +40 Entered in a raffle +45 Free dress – every Friday for one month (pass will be given) +50 VIP lunch and “Race to the top”

Negative Consequences:

-5 Contact parent/guardian -10 Loss of privileges -15 Parent conference / Red slip* -20 Behavior plan and lunch detention -25 Shadowed by parent for a day and one hour after school detention -30 Student improvement team -35 Pending discipline committee outcome -40 Pending discipline committee outcome -45 Pending discipline committee outcome -50 Discipline hearing with discipline committee, parent and student

Students earn a positive CoolSIS point for receiving all acceptable marks and a signature on their red slip. When a student receives negative twenty or more discipline entries recorded on CoolSIS, the MPS

administration will arrange a meeting with that student and the parent to develop a behavioral plan. If the student fails to abide by the discipline tracker rules or an agreement between the administration, parents, and student, cannot be reached, the student will be referred to the School Discipline Committee.

C. Unacceptable types of Behavior

All students at MPS are entitled to the rights guaranteed by the United States Constitution and Bill of Rights, and their rights will not be knowingly denied by the required code of conduct or by any disciplinary actions taken by the school. Accordingly, after an analysis of each case, any student who exhibits any of the unacceptable student behaviors listed in this handbook may incur consequences. These consequences range from notification of parents, detention, to emergency removal from a school activity, suspension, expulsion, and criminal prosecution. MPS reserves the right to notify the authorities and the Department of Education as required by law relating to disciplinary actions taken. It is to be noted that MPS reserves the right to discipline any act that has a nexus with MPS or the school community. In other words MPS may discipline behavior at school or at a school related or school-sponsored function or any activity or any act that has a negative effect on the school environment or that is performed with/on/by/via school equipment or school property. The following tables delineate unacceptable types of behavior and possible consequences.

Behavior	Level 1	Level 2	Level 3
		◆ Frequent repeat of level 1 behavior	◆ Frequent repeat of level 1 or 2 behavior
Verbal Misuse	<ul style="list-style-type: none"> ○ Hurtful words (stupid/shut up) ○ Divisiveness (clique/gossip) ○ Excessive talking at inappropriate time ○ Isolated incident of inappropriate language ○ Excessive inappropriate noises ○ Excessive tattling 	<ul style="list-style-type: none"> ○ Disrespectful of adults ○ Arguing with adults ○ Crying and yelling 	<ul style="list-style-type: none"> ○ Vulgar language ○ Ethnic, religious or hateful slurs
Physical/Contact	<ul style="list-style-type: none"> ○ Impulsive touching ○ Playful contact ○ Irritating others ○ Aggressive play in context of recess games 	<ul style="list-style-type: none"> ○ Pushing with intent ○ Hitting ○ Kicking ○ Pinching ○ Throwing objects randomly ○ Spitting (random) ○ Misuse of property 	<ul style="list-style-type: none"> ○ Violent outburst ○ Fighting ○ Throwing object with intent to injure ○ Spitting at a person ○ Biting ○ Self-inflicting wound
Defiance	<ul style="list-style-type: none"> ○ Rolling eyes ○ Situational refusal to follow directions ○ Posturing with body in an act of defiance 	<ul style="list-style-type: none"> ○ Refusing to follow directions on a regular basis ○ Passive-aggressive behavior 	<ul style="list-style-type: none"> ○ Refusing to leave/enter a room, move to a different seat ○ Walking/running out of the classroom or away from adult supervision
Gestures	<ul style="list-style-type: none"> ○ Poor manners 	<ul style="list-style-type: none"> ○ Giving the finger in isolated incident 	<ul style="list-style-type: none"> ○ Graffiti/vandalism ○ Opening/touching own private ○ Touching another student inappropriately ○ Gestures involving any sexual behavior
Impulsiveness	<ul style="list-style-type: none"> ○ Off task ○ Shouting out in class ○ Disruptive ○ Out of seat ○ Noise making 	<ul style="list-style-type: none"> ○ Outbursts ○ Lack of personal boundaries 	<ul style="list-style-type: none"> ○ Violent outbursts/tantrums ○ Explosive behavior ○ Running from designated area
Harassment	<ul style="list-style-type: none"> ○ Teasing ○ Repeating 3rd party information ○ Passive participation in hurtful acts/words against others 	<ul style="list-style-type: none"> ○ Bullying ○ Hurtful acts/words against others 	<ul style="list-style-type: none"> ○ Sexual harassment ○ Cyber bullying/harassment

Assaulting, Fighting and/or Arranging Fights:

School is not a place to arrange fights, whether those fights take place on or off school grounds. Any fight and/or attempting to fight will involve disciplining all students involved.

Bringing / Using Electronic Devices:

CD Players, IPOD, MP3 players, phones, PDA, PSP, Laptops, Electronic Games, and/or similar devices are not allowed to be used at school. They disrupt classes and distract others from learning. If you choose to bring them for use outside of school it is at your own discretion. MPS assumes no liability for any damaged, destroyed, lost, stolen, misplaced or otherwise compromised electronic device brought onto MPS property.

Scholastic Dishonesty:

Scholastic dishonesty includes (but is not limited to) cheating on tests, and/or any other types of deception to obtain credit without effort. Scholastic dishonesty is unacceptable conduct. Each teacher sets their own standards of behavior for their classroom, and students are expected to know the standards and procedures for each of their classes.

Texting/Sexting:

Sexting can be defined as the act of sending sexually explicit messages or photographs electronically, primarily between mobile phones and/or any other communication devices.

Disrupting Learning:

Disrupting learning includes any behavior that prevents other students from learning. It may include but is not limited to inappropriate language, eating or drinking during class against teachers' classroom rules, chewing gum, insubordination and/or selling or trading personal possessions to other students.

Horseplay:

Rough or boisterous play including but not limited to shoving, play fighting, kicking, name calling, teasing, pushing/pulling on a student and shoulder bumps

Possession or Use of Drugs and/or Alcohol and the Sale or Intention to Sell Drugs and/or Alcohol:

Use of drugs or alcohol means a student knowingly possesses, consumes, uses, handles, gives, stores, conceals, offers to sell, sells, transmits, acquires, buys, represents, makes, applies, or is under the influence of any narcotic drug, hallucinogen, amphetamine, barbiturate, marijuana, tranquilizer, non-prescription or prescription drug (except when under the direction of a physician/parent and within school procedure), alcohol, intoxicant, solvent, gas, or any mood-altering chemical, drug of abuse or any counterfeit-controlled substance of any kind including butane lighters. The sale, distribution, possession, or use of drugs, alcohol, fake drugs, steroids, inhalants, and look-alike drugs is prohibited everywhere on school grounds, at all school activities, and on all school transportation (drug free zone 1000 feet radius). Backpacks, gym bags, coats, and/or any other containers might be searched by Administration and/or Law Enforcement if they suspect the presence of such items.

False Fire Alarms:

Issuing a false fire alarm is a violation of State law. Making false 911 calls is also violation of the State Law.

Forgery of Signatures:

Any attempt by a student to sign a teacher's, administrator's, parent/guardian's, and/or another student's name to any school document will be considered forgery.

Vulgarity, Profanity and Obscenity:

Any gesture or material of this nature is not permitted at school or school functions.

Behaving Disrespectfully towards Teachers or Staff:

Disrespect (i.e. arguing, talking back, etc.) and insubordination (failure to comply with directives) toward any member of the faculty or staff will not be tolerated. Profanity, either spoken or written is considered a form of disrespect.

Smoking or Use of Other Tobacco Products:

Possession of tobacco products in any part of the school (drug free zone 1000 feet radius) or on the student is prohibited under this policy. This includes cigarettes, cigars, herbs, and smokeless tobacco. Backpacks, gym bags, coats, and/or any other containers might be searched if the presence of such items is suspected.

Stealing and/or Vandalizing School/Private Property & Graffiti:

This means to cause or attempt to cause damage to private property, stealing or attempting to steal private property either on school grounds or during school activities, functions or events. Students and their parents or guardians will be held responsible for any theft/vandalism/graffiti (including graffiti tools such as permanent markers) that the student commits. Theft or vandalism of school property carries heavy legal penalties.

Displaying Threatening Behavior:

Threatening behavior includes: verbal threats, both face to face and over electronic media (phone and/or computers), non-verbal threats ("hard" stares, gestures), willfully causing or attempting to cause physical injury to another person, causing or attempt to cause any student, teacher, administrator, or staff member to feel frightened or intimidated.

Bringing Weapon in School:

A weapon includes, but is not limited to, conventional objects like guns, pellet guns, knives, smoke bombs, fireworks, club of any type, mace, tear gas, or other chemicals. This may also include any toy that is presented as a real weapon. It also includes objects converted from their original use to threaten or injure another. The Administration reserves the right to all final decisions regarding the definition of a weapon. Backpacks, gym bags, coats, and/or any other containers might be searched by administration or law enforcement if they suspect the presence of such items.

Possession or Use of Fireworks:

Using or possessing any amusement device, smoke bomb, stink bomb, etc.

Arson:

Intentionally starting any fire or combustion on school property

Public Display of Affection:

Public displays of affection are not allowed.

Provoking/Intimidating Behavior Encouraging or Urging Other Students to Violate School Rules:

Any student who, by means of provocation, intimidation, encouragement, request, or other means of promotion, induces or attempts to induce another student to violate a MPS school rule shall be subject to the following discipline.

Students with an IEP:

If a student has a behavior plan in his/her IEP, the consequences cited in that plan will be used in the event of specified misbehavior. If the behavior(s) worsens or the frequency increases, the student's IEP team shall meet to review the plan and its implementation, and modify it, as necessary, to address the behavior(s). Special Education staff, general education staff, parents, and related service providers specified in the IEP must be informed and involved. Suspensions of students with disabilities cannot exceed ten days without a "manifestation determination." A student cannot be suspended for more than ten days for misconduct that is a manifestation of their disability. State law defers to federal law for most of the rules governing suspension and expulsion of special education students.

Hate Crime Policies and Procedures

Additional information prohibiting other forms of unlawful discrimination or harassment, inappropriate behavior, and/or hate-motivated incidents/crimes may be found in local District/State policies. It is the intent of MPS that all such policies be reviewed consistently to provide the highest level of protection from unlawful discrimination in the provision of educational services and opportunities.

Bullying Prevention Policies and Procedures

Bullying is not permitted at MPS. In addition MPS will not tolerate unlawful intimidation and bullying due to actual or perceived characteristics such as age, ancestry, color, ethnic group identification, gender expression, gender identity, gender, disability, nationalist, race or ethnicity, religion, sex, sexual orientation, or a person's association with a person, or group, with or more of these actual or perceived characteristics. Each student deserves an equal opportunity to obtain an education without dealing with the negative pressures of peers. Bullying consists of any of the following: pushing, shoving, hitting, and spitting, name calling, picking on, making fun of, laughing at, and excluding someone physically or via social media or electronic communications. Bullying causes pain and stress to those who are victims and is never justified or excusable as "kids being kids", "just teasing", "joking", "playing around" or any other rationalization. This includes the use of social media for wrongful purposes.

Each MPS student agrees to:

- Value student differences and treat others with respect.
- Not become involved in bullying incidents or be a bully.

Harassment of Students, Teachers, Administrators, or Staff:

Harassment means making unwelcome advances or any form of improper physical contact or sexual remark and any speech or action that creates a hostile, intimidating or offensive learning environment. Harassment can be verbal, physical and visual. (Education Code, § 212.5) Harassment is a violation of Federal Law and is contrary to the School Board's commitment to provide a physically and psychologically safe environment in which to learn.

Student Hazing:

Hazing is defined as doing any act or coercing another person for initiation into any organization that causes or creates a substantial risk or causes mental or physical harm. Permission, consent or assumption of the risk by an individual subjected to hazing does not lessen the prohibition contained in this policy. Hazing may carry heavy legal consequences

Safety Goals for 2015-2016:

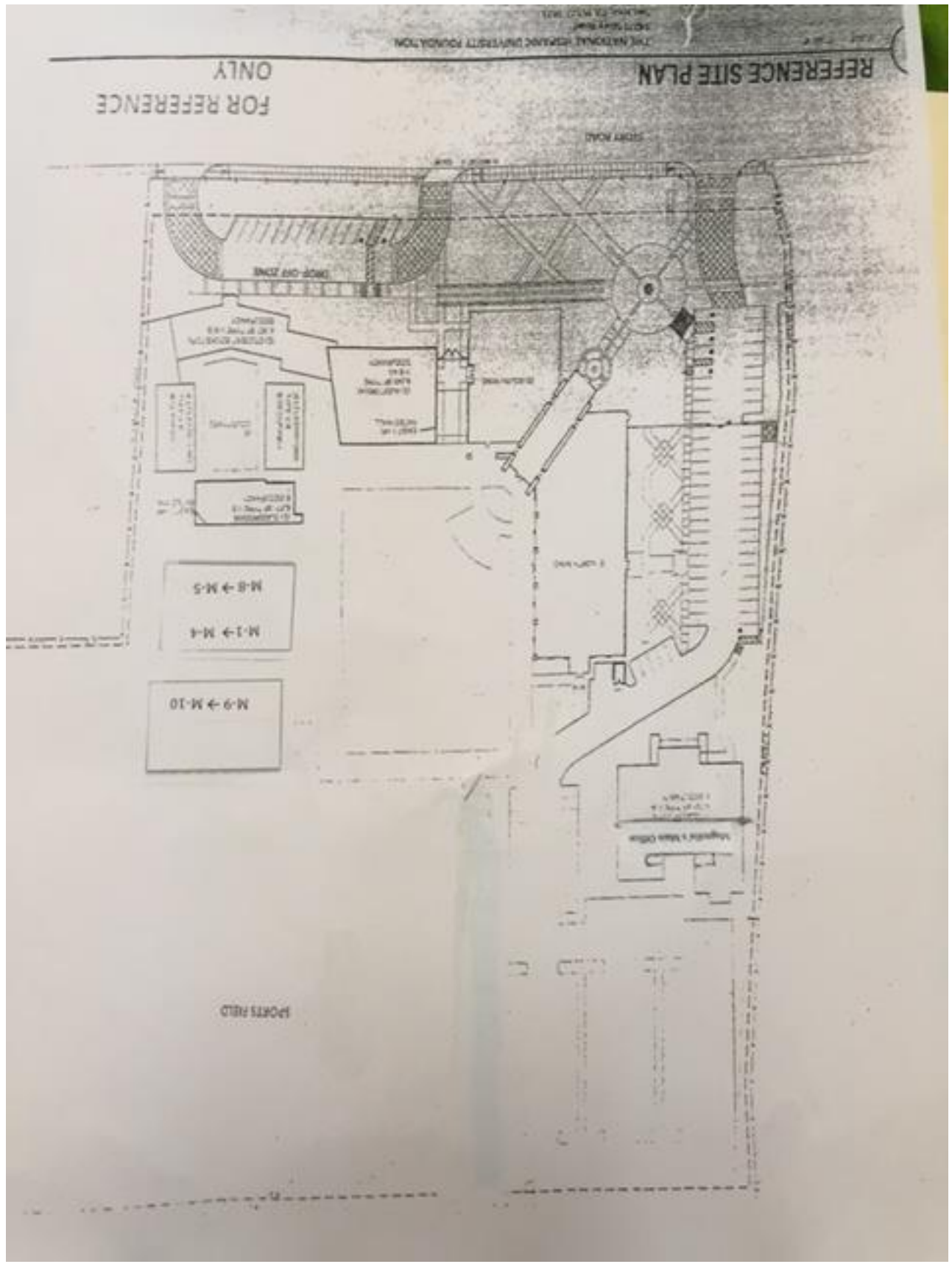
Goal 1: All employees will uphold and implement all stated policy and procedures as noted in the school wide safety plan.

- Objective 1: Quarterly all employees will review the policy and procedures as noted in the school wide safety plan.
 - Related Activities: Review regularly during Professional Development, committee meetings and safety meetings.
 - Resources needed: Safety plan,
 - Person(s) responsible for implementation: Designated administrator, safety committee
 - Timeline for implementation: August 2015
 - Budget: None
 - Evaluation guidelines: Surveys, Feedback from stakeholders

Goal 2: Maintain and upkeep a safe school campus

- Objective: Monthly school personnel will complete a campus walk-thru form to identify any areas of need.
 - Related Activities: Teachers can report concerns during weekly staff meetings.
 - Resources needed: Walk-thru form, building supplies
 - Person(s) responsible for implementation: Plant manager
 - Timeline for implementation: August 2015
 - Budget: Refer to schools annual budget
 - Evaluation guidelines: Surveys, Feedback from stakeholders

School Map



Evacuation Map

Magnolia's Evacuation Map
2015-2016

- Mr. Anderson-1
- Mr. Bell-2
- Ms. Childs-3
- Ms. Clark-4
- Dr. O.S.
- Mr. Green-5
- Dr. Johnson-6
- Ms. Marshall-7
- Mr. Pender-8
- Ms. Price-9
- Ms. Ransom-10
- Ms. Stewart-11
- Dr. D

Magnolia's Evacuation Area

SPORTS FIELD

Magnolia's Main Office

Parking lot

M-9 → M-10

M-1 → M-4

M-8 → M-5

STADIUM

Magnolia's Main Office

STADIUM

DROP-OFF ZONE

FOR REFERENCE
ONLY

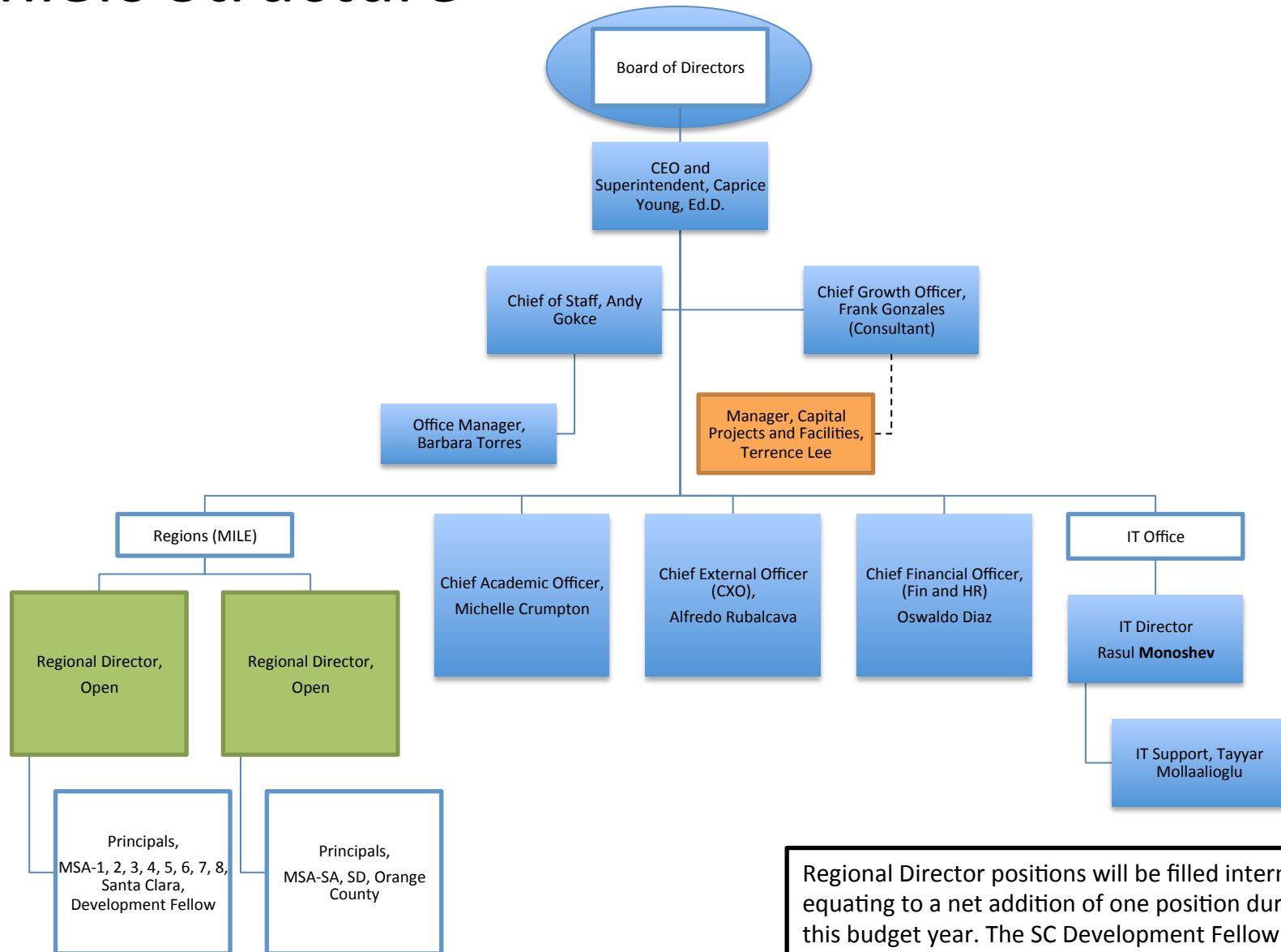
THE NATIONAL HOPEWICK UNIVERSITY FOUNDATION
1000 1st Street

Magnolia Educational & Research Foundation (MPS)

2015-2016 Home Office Organizational Structure

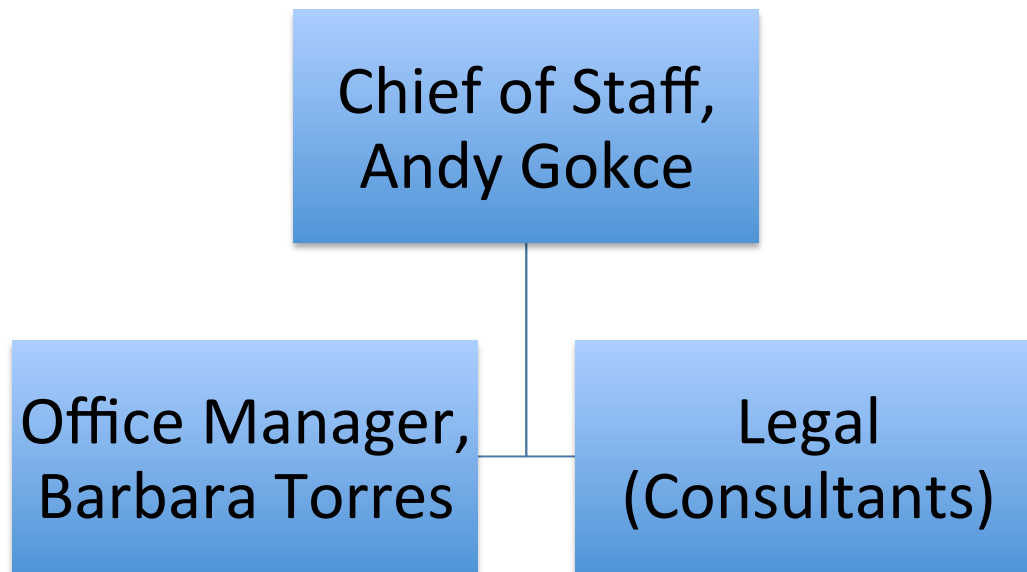
Revised November 12, 2015

Chiefs Structure



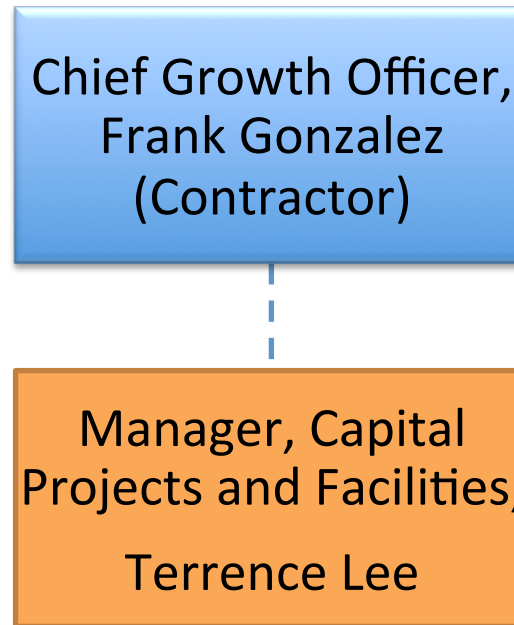
Regional Director positions will be filled internally equating to a net addition of one position during this budget year. The SC Development Fellow is budgeted in the home office.

Chief of Staff



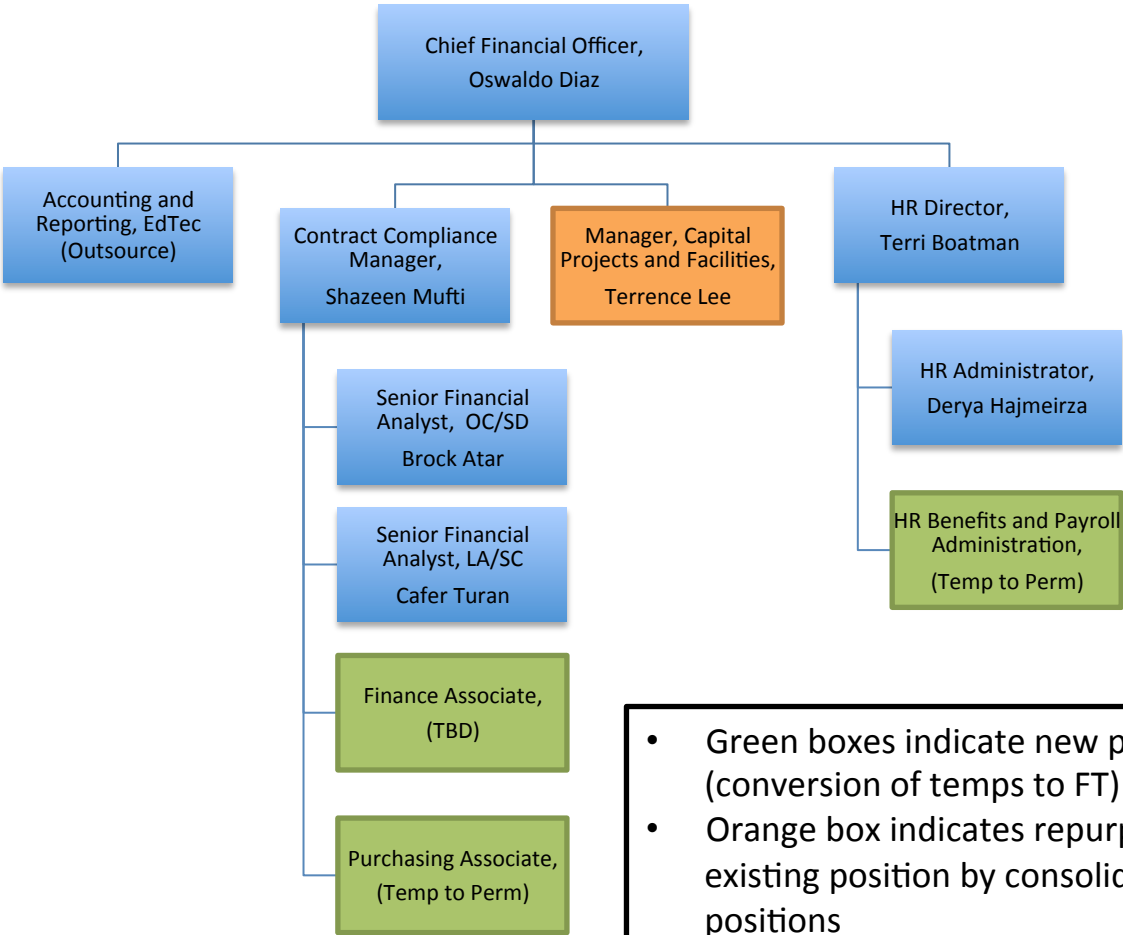
The Office of the Chief of Staff is responsible for board meeting management and support, Board on Track management, C-Team meetings, management of legal support, home office administrative support, and major initiatives requiring cross-departmental collaboration (some of which currently include: SC revenue recovery, internal policy development, student recruitment, and OC growth plan development).

Chief Growth Officer



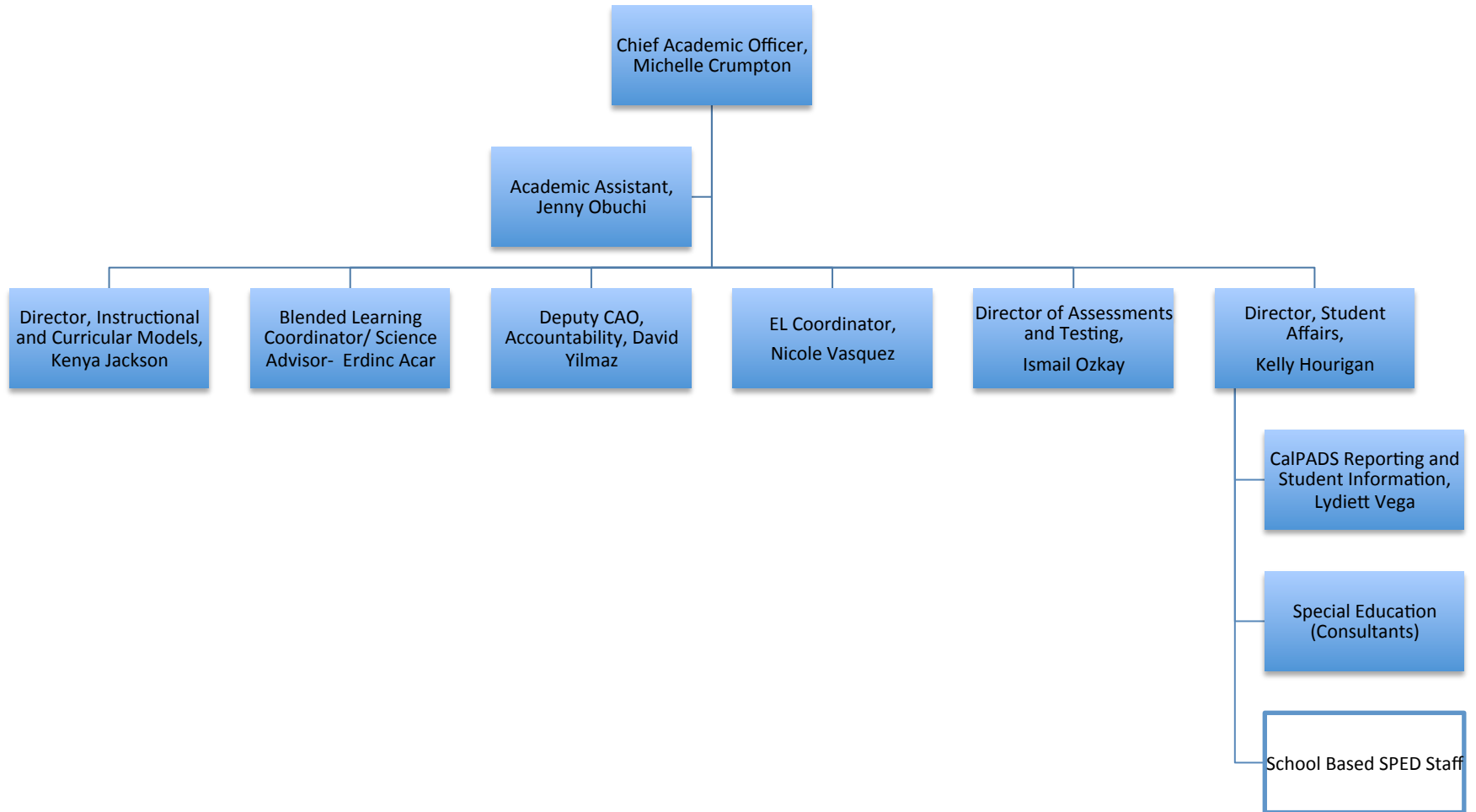
- Orange box indicates repurposing of existing position by consolidating two positions from finance. This is the same position identified on the CFO page.
- The CGO position is held by a consultant, therefore, has no direct reports and no benefits or overhead burden.

Chief Financial Officer

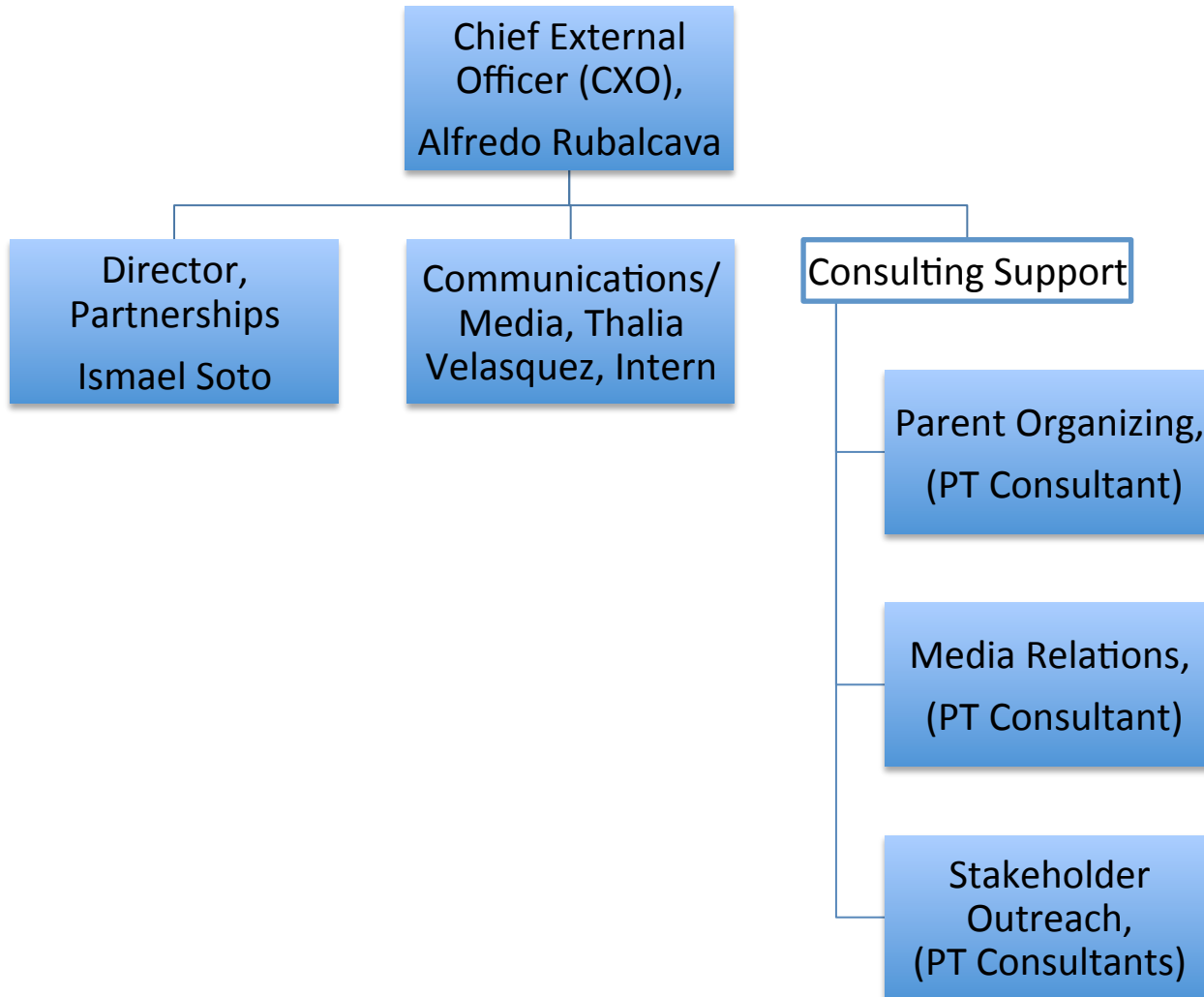


- Green boxes indicate new positions (conversion of temps to FT)
- Orange box indicates repurposing of existing position by consolidating two positions
- Net addition of 2 positions, with corresponding reduction in temp expenses

Chief Academic Officer



Chief External Officer





MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item	III B
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of Revised 2015-16 Budget and Required Ongoing Contracts

Proposed Board Recommendation

I move that the Board approves the Approval of Revised 2015-16 Budget and Required Ongoing Contracts as presented in the board agenda, item III B.

The revised budget is a balanced budget. It reflects a reduction in anticipated revenue of \$1,675,123 due to lower than anticipated enrollment, offset by a reduction in expenditures of \$644,270 and of current year net operating reserves of \$1,030,853.

Background and Overall Assumptions

The proposed revised 2015-16 budget is presented for review and approval, and includes revised assumptions based on Average Daily Attendance (ADA), the State budget update, and actual operational expenses for the quarter ended September 30, 2015. The operating budget does not include capital expenditures and revenue or prior year reserves.

Final June State budget approval included slightly lower Local Control Funding Formula (LCFF) implementation rate. The final gap closure percentage of 51.52% was lower than the May revised rate of 53%. However, the One-Time Mandated Block Grant funding was not available at the time when the Board approved the FY 2015-16 MPS budget in June 2015, and has been included in the revised budget. The One-Time Mandated Block Grant provides an average of \$530 per ADA more than anticipated in the original 2015-16 budget, based on the information reported at the 2014-15 P2.

MPS One-Time Mandated Block Grant

Charter Number	MPS School	2014-15 P-2 ADA	Total Entitlement
0438	Magnolia Science Academy	511.86	\$ 270,922
0906	Magnolia Science Academy 2	438.11	\$ 231,887
0917	Magnolia Science Academy 3	433.47	\$ 229,430
0986	Magnolia Science Academy 4	213.76	\$ 113,141
0987	Magnolia Science Academy 5	103.15	\$ 54,596
0988	Magnolia Science Academy 6	160.49	\$ 84,945
0989	Magnolia Science Academy 7	281.40	\$ 148,942
1236	Magnolia Science Academy Bell	475.84	\$ 251,857

1686	Magnolia Science Academy - Santa Ana	157.11	\$	83,156
0698	Magnolia Science Academy San Diego	356.35	\$	188,612
1116	Magnolia Science Academy Santa Clara	464.55	\$	245,879
Total 2015-16 One-Time Mandated Block Grant			\$	1,903,367

Actual school enrollment was lower than expected due in part to the relocation of the Santa Clara school site, higher enrollment projections in Santa Ana. School enrollment had slight enrollment variances for MSA-4 and MSA-5.

Enrollment	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
K-3	192	184	(8)
4-6	1,018	864	(154)
7-8	1,752	1,539	(213)
9-12	1,001	861	(140)
Total Enrolled	3,963	3,448	(515)

State Lottery had a slight increase from budget estimates of \$145 per ADA to \$181 per ADA.

Revenues

The major source of revenue to Magnolia Public Schools (MPS) is the Local Control Funding Formula (LCFF) apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These unrestricted revenues are based upon each school's ADA multiplied by the LCFF applicable to each of the schools.

Consolidated MPS Budget revenue (excluding home office revenue) has decreased \$1.86 million from the Board approved budget totaling \$40.7 million to the revised budget of \$38.8 million due in part to the lower student enrollment. MPS' revenue decrease was partially mitigated by the addition of the One-Time Mandated Block Grant that increased revenue by a total of \$ 1.9 million.

MPS Consolidated Budget Revenue (Excluding Home Office)

Revenue	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
General Block Grant	32,779,494	28,758,133	(4,021,361)
Federal Revenue	3,007,282	3,129,979	122,697
Other State Revenues	4,288,085	6,266,250	1,978,165
Local Revenues	357,500	479,876	122,376
Fundraising and Grants	283,000	216,000	(67,000)
Total Revenue	40,715,361	38,850,238	(1,865,123)

Expenditures

Total salaries and benefits have been revised downward by \$1.7 million reflecting the lower than expected student enrollment. The revised decrease in salaries and benefits is primarily due to the decrease in salaries and benefits of MSA-SC totaling \$1.0 million.

Books and supplies increased \$1.0 million from the previous Board approved budget due to computer equipment and core curriculum materials that have been included in the revised budget.

MPS Consolidated Budget Expenses (Excluding Home Office)

	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
Expenses			
Compensation and Benefits	21,154,734	19,438,224	1,716,510
Books and Supplies	3,893,005	4,903,593	(1,010,588)
Services and Other Operating Expenditures	13,052,099	12,935,952	116,146
Capital Outlay	261,807	41,144	220,663
Total Expenses	38,361,644	37,318,912	1,042,732

Home Office Budget

Revenue

The home office is funded by service fees charged to the schools based on a board approved formula. The original budget assumed \$25,000 fundraising or grants revenue, an overly conservative estimate. Overall, home office revenue increased \$190,000 due to a projected increase in fundraising and grants related efforts totaling \$250,000. Projected revenue is offset by the waiving of CMO fees totaling \$60,000 from MSA-SC.

Expenditures

Total expenditures increased \$398,000 primarily due to an increase in Compensation and Benefits related to new non-budgeted positions in academic, regional leadership, and accounting and human resources. The increase was offset by the removal of two business positions that had been included in the budget of FY 2015-16, but will not be hired until FY 2016-17. Services and other operating expenditures increased by a net of \$34,000.

MPS Home Office Budget

	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
Local Revenues	4,787,533	4,727,533	(60,000)
Fundraising and Grants	-	250,000	250,000
Total Revenue	4,787,533	4,977,533	190,000
Expenses			
Compensation and Benefits	2,415,009	2,778,672	(363,662)
Books and Supplies	87,874	87,874	-
Services and Other Operating Expenditures	2,056,672	2,091,472	(34,800)
Capital Outlay	-	-	-
Total Expenses	4,559,555	4,958,018	(398,462)
Operating Income (excluding Depreciation)	227,978	19,515	(208,462)

MPS Consolidated Budget (Including Home Office)

	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
Revenue			
General Block Grant	32,779,494	28,758,133	(4,021,361)
Federal Revenue	3,007,282	3,129,979	122,697
Other State Revenues	4,288,085	6,266,250	1,978,165
Local Revenues	5,145,033	5,207,410	62,376
Fundraising and Grants	283,000	466,000	183,000
Total Revenue	45,502,894	43,827,772	(1,675,123)
Expenses			
Compensation and Benefits	23,569,743	22,216,895	1,352,848
Books and Supplies	3,980,879	4,991,467	(1,010,588)
Services and Other Operating Expenditures	15,108,771	15,027,424	81,346
Capital Outlay	261,807	41,144	220,663
Total Expenses	42,921,200	42,276,930	644,270
Operating Income (excluding Depreciation)	2,581,695	1,550,841	(1,030,853)

Recurring Consultant Contracts

Background

Magnolia Public Schools enters into contracts to secure professional and educational services for the benefit of its student population. New and recurring contracts relate to school operations, construction projects, and academic services approved by the Board for the educational and operational requirements of the schools in accordance with Board delegated authority to the CEO.

The contracts presented are within the budget authority previously approved by the Board and included in the Board approved budget for FY 2015-16.

<u>Contractor</u>	<u>Description</u>	<u>Source of Funds</u>	<u>Monthly Amount</u>
Arnoldo S Torres	Community Engagement and Advocacy Consultant. Assist MPS to identify and integrate resources and services from the community to strengthen school programs, family practices, and student learning and development.	General Unrestricted	\$ 5,000
Bob Burke & Company	Community Engagement and Advocacy Consultant. Assist MPS to identify and integrate resources and services from the community to strengthen school programs, family practices, and student learning and development.	General Unrestricted	\$3,000
Dave Cunningham & Associates	Community Engagement and Advocacy Consultant. Assist MPS to identify and integrate resources and services from the community to strengthen school programs, family practices, and student learning and development.	General Unrestricted	\$3,000
Larson Communications	Marketing and Communications	General Unrestricted	\$12,000

<u>Contractor</u>	<u>Description</u>	<u>Source of Funds</u>	<u>Hourly Amount</u>
Century Group Professionals, LLC	Temporary finance and accounting staff to perform various roles in purchasing and accounts payable.	General Unrestricted	Hourly rate ranging from \$40 to \$45
Accountemps	Temporary finance and accounting staff to perform various roles in payroll, accounts payable, and purchasing.	General Unrestricted	Hourly rate ranging from \$29 to \$37
21st Century Staffing LLC	Substitute teachers	General Unrestricted	Daily rate of \$130 - \$160
Teachers on Reserve	Substitute Teachers	General Unrestricted	Daily Rate of \$30 - \$35
Law Offices of Young, Minney & Corr, LLP	Legal services	General Unrestricted	Hourly rate of \$215 to \$250
Law Offices of Nadadur S. Kumar	Immigration lawyer	General Unrestricted	\$12,000 per petition
Law Offices of William M. Nassar & Assoc.	Legal Services	General Unrestricted	Hourly rate ranging from \$200 to \$310
Musick, Peeler & Garrett LLP	Legal Services	General Unrestricted	Hourly rate \$485

Name of Staff Originator: Oswaldo Diaz, Chief Financial Officer

Magnolia Science Academy 1
Proposed Revised Budget FY 2015-16

	Budget		Variance (Budget vs. Current Forecast)
	Approved Budget	Forecast (Proposed Revised Budget)	

SUMMARY

Revenue			
General Block Grant	4,910,326	4,914,540	4,214
Federal Revenue	715,235	737,286	22,051
Other State Revenues	1,034,658	1,306,172	271,514
Local Revenues	34,000	34,000	-
Fundraising and Grants	35,000	35,000	-
Total Revenue	6,729,220	7,026,998	297,779

Expenses			
Compensation and Benefits	3,037,855	3,164,092	(126,237)
Books and Supplies	927,664	928,664	(1,000)
Services and Other Operating Exp	2,698,001	2,705,608	(7,607)
Capital Outlay	-	10,400	(10,400)
Total Expenses	6,663,521	6,808,765	(145,244)

Operating Income (excluding Deprecial	65,699	218,234	152,535
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<i>Operating Income (including Depreciation)</i>	30,699	152,066	121,367
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Fund Balance

Beginning Balance (Unaudited)	-	2,101,135	
Audit Adjustment	-	-	
Beginning Balance (Audited)	-	2,101,135	
Operating Income (including Depr	30,699	152,066	
Ending Fund Balance (including Depre	30,699	2,253,201	

Total Enrolled	550	542	(8)
Total ADA	533.5	525.7	(8)

REVENUE

LCFF Entitlement

8011	Charter Schools LCFF - State Aid	3,407,053	3,274,065	(132,988)
8012	Education Protection Account Entitle	702,273	775,753	73,480
8096	Charter Schools in Lieu of Property 1	801,000	864,721	63,721
		4,910,326	4,914,540	4,214

8100 Federal Revenue

8181	Special Education - Entitlement	105,985	104,444	(1,542)
8220	Child Nutrition Programs	378,550	378,550	-
8291	Title I	210,000	202,757	(7,243)
8292	Title II	2,700	8,035	5,335

Magnolia Science Academy 1
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8293	Title III	18,000	41,984	23,984
8297	PY Federal - Not Accrued	-	1,516	1,516
SUBTOTAL - Federal Income		715,235	737,286	22,051
8300 Other State Revenues				
8319	Other State Apportionments - Prior Y	-	1,322	1,322
8381	Special Education - Entitlement (Stal	298,611	294,267	(4,343)
8520	Child Nutrition - State	34,648	34,648	-
8545	School Facilities Apportionments	450,000	394,305	(55,695)
8550	Mandated Cost Reimbursements	20,000	14,884	(5,116)
8560	State Lottery Revenue	81,400	95,159	13,759
8590	All Other State Revenue	-	321,588	321,588
8593	ASES	150,000	150,000	-
SUBTOTAL - Other State Income		1,034,658	1,306,172	271,514
8600 Other Local Revenue				
8634	Food Service Sales	5,000	5,000	-
8636	Uniforms	10,000	10,000	-
8690	Other Local Revenue	19,000	19,000	-
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		34,000	34,000	-
8800 Donations/Fundraising				
8803	Fundraising	35,000	35,000	-
SUBTOTAL - Fundraising and Grant		35,000	35,000	-
TOTAL REVENUE		6,729,220	7,026,998	297,779
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	1,732,854	1,757,093	(24,238)
1300	Certificated Supervisor & Adminis	358,176	378,034	(19,858)
SUBTOTAL - Certificated Employee		2,091,030	2,135,127	(44,097)
Classified Employees Summary				
2400	Classified Clerical & Office Salarie	95,539	164,213	(68,675)
2900	Classified Other Salaries	176,124	175,674	450

Magnolia Science Academy 1
Proposed Revised Budget FY 2015-16

				Budget		
				Forecast		Variance
				(Proposed Revised		(Budget vs.
				Approved Budget	Budget)	Current Forecast)
SUBTOTAL - Classified Employees				271,663	339,887	(68,225)
3000	Employee Benefits					
3100	STRS		219,539	223,057	(3,518)	
3200	PERS		15,602	18,900	(3,298)	
3300	OASDI-Medicare-Alternative		53,892	60,164	(6,272)	
3400	Health & Welfare Benefits		266,500	307,500	(41,000)	
3500	Unemployment Insurance		38,039	32,281	5,759	
3600	Workers Comp Insurance		30,715	32,175	(1,460)	
3900	Other Employee Benefits		50,875	15,000	35,875	
SUBTOTAL - Employee Benefits				675,163	689,078	(13,915)
4000	Books & Supplies					
4100	Approved Textbooks & Core Curricul		250,000	250,000	0	
4200	Books & Other Reference Materials		26,000	26,000	-	
4315	Custodial Supplies		34,000	34,000	-	
4320	Educational Software		38,000	32,850	5,150	
4325	Instructional Materials & Supplies		-	5,150	(5,150)	
4326	Art & Music Supplies		-	5,000	(5,000)	
4330	Office Supplies		30,000	29,500	500	
4340	Professional Development Supplies		-	1,000	(1,000)	
4345	Non Instructional Student Materials &		50,000	45,000	5,000	
4346	Teacher Supplies		-	500	(500)	
4400	Noncapitalized Equipment		70,000	70,000	-	
4410	Classroom Furniture, Equipment & S		5,000	5,000	-	
4420	Computers (individual items less tha		15,000	13,187	1,813	
4430	Non Classroom Related Furniture, E		-	1,813	(1,813)	
4700	Food		409,664	409,664	-	
SUBTOTAL - Books and Supplies				927,664	928,664	(1,000)
5000	Services & Other Operating Expenses					
5101	Shared Management Fee - CMO		873,103	873,103	(0)	
5200	Travel & Conferences		40,000	36,768	3,232	
5210	Conference Fees		-	3,000	(3,000)	
5215	Travel - Mileage, Parking, Tolls		-	500	(500)	
5300	Dues & Memberships		7,000	7,854	(854)	
5450	Insurance - Other		41,250	41,250	-	
5500	Operations & Housekeeping		29,400	29,400	-	
5510	Utilities - Gas and Electric		42,600	42,600	-	
5605	Equipment Leases		24,000	24,000	-	
5610	Rent		600,000	600,000	-	
5611	Prop 39 Related Costs		-	-	-	

Magnolia Science Academy 1
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5615	Repairs and Maintenance - Building	36,000	35,000	1,000
5617	Repairs and Maintenance - Other Eq	-	1,000	(1,000)
5803	Accounting Fees	-	5,000	(5,000)
5808	Service 3	-	-	-
5809	Banking Fees	1,500	1,500	-
5813	School Programs - After School Prog	150,000	150,000	-
5814	School Programs - Academic Comp	-	100	(100)
5819	School Programs - Other	50,000	49,900	100
5820	Consultants - Non Instructional	29,000	24,000	5,000
5821	Consultants - Non Instructional - Cus	-	-	-
5822	Other Professional Services	70,000	69,000	1,000
5824	District Oversight Fees	49,103	49,145	(42)
5830	Field Trips Expenses	20,000	20,000	-
5843	Interest - Loans Less than 1 Year	283,876	283,876	-
5845	Legal Fees	20,000	20,000	-
5851	Marketing and Student Recruiting	18,000	18,000	-
5857	Payroll Fees	250	3,366	(3,116)
5861	Prior Yr Exp (not accrued)	-	1,502	(1,502)
5863	Professional Development	85,000	86,900	(1,900)
5869	Special Education Contract Instructo	50,000	50,000	-
5872	Special Education Encroachment	80,919	79,742	1,177
5884	Substitutes	53,200	54,280	(1,080)
5887	Technology Services	28,200	28,200	0
5893	Transportation - Student	-	1,000	(1,000)
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	9,600	9,600	-
5915	Postage and Delivery	6,000	6,022	(22)
SUBTOTAL - Services & Other Ope		2,698,001	2,705,608	(7,607)
6000	Capital Outlay			
6200	Buildings & Improvement of Building	-	10,400	(10,400)
SUBTOTAL - Capital Outlay		-	10,400	(10,400)
TOTAL EXPENSES		6,663,521	6,808,765	(145,244)
6900	Total Depreciation (includes Prior	35,000	76,567	(41,567)
TOTAL EXPENSES including Depreciation		6,698,521	6,874,932	(176,411)

Magnolia Science Academy 2
Proposed Revised Budget FY 2015-16

	Budget		Variance (Budget vs. Current Forecast)
	Approved Budget	Forecast (Proposed Revised Budget)	

SUMMARY

Revenue			
General Block Grant	4,330,206	4,221,852	(108,354)
Federal Revenue	242,378	297,775	55,397
Other State Revenues	363,289	643,821	280,531
Local Revenues	55,000	99,256	44,256
Fundraising and Grants	25,000	25,000	-
Total Revenue	5,015,874	5,287,703	271,830

Expenses			
Compensation and Benefits	2,703,724	2,472,466	231,258
Books and Supplies	423,562	683,524	(259,962)
Services and Other Operating Exp	1,770,647	1,789,873	(19,226)
Capital Outlay	-	-	-
Total Expenses	4,897,933	4,945,863	(47,930)

Operating Income (excluding Depreciat	117,940	341,841	223,900
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<i>Operating Income (including Depreciation)</i>	68,694	307,117	238,422
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Fund Balance

Beginning Balance (Unaudited)	-	987,700	
Audit Adjustment	-	-	
Beginning Balance (Audited)	-	987,700	
Operating Income (including Depr	68,694	307,117	
Ending Fund Balance (including Depre	68,694	1,294,817	

Total Enrolled	495	485	(10)
Total ADA	482.6	472.9	(10)

REVENUE

LCFF Entitlement

8011	Charter Schools LCFF - State Aid	2,987,772	2,761,831	(225,941)
8012	Education Protection Account Entitle	621,173	682,251	61,078
8096	Charter Schools in Lieu of Property 1	721,261	777,771	56,510
		4,330,206	4,221,852	(108,354)

8100 Federal Revenue

8181	Special Education - Entitlement	95,878	93,941	(1,937)
8291	Title I	135,000	128,406	(6,594)

Magnolia Science Academy 2
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8292	Title II	2,000	-	(2,000)
8293	Title III	9,500	1,131	(8,369)
8296	Other Federal Revenue	-	74,297	74,297
SUBTOTAL - Federal Income		242,378	297,775	55,397
8300 Other State Revenues				
8319	Other State Apportionments - Prior Y	-	335	335
8381	Special Education - Entitlement (Stal	270,135	264,678	(5,457)
8382	Special Education Reimbursement (S	10,012	10,012	-
8550	Mandated Cost Reimbursements	10,765	11,895	1,130
8560	State Lottery Revenue	72,377	85,590	13,213
8590	All Other State Revenue	-	271,310	271,310
SUBTOTAL - Other State Income		363,289	643,821	280,531
8600 Other Local Revenue				
8636	Uniforms	30,000	30,000	-
8682	Summer Program	-	43,951	43,951
8690	Other Local Revenue	10,000	10,000	-
8693	Field Trips	15,000	15,000	-
8720	Refunds	-	305	305
SUBTOTAL - Local Revenues		55,000	99,256	44,256
8800 Donations/Fundraising				
8802	Donations - Private	-	100	100
8803	Fundraising	25,000	24,900	(100)
SUBTOTAL - Fundraising and Grant		25,000	25,000	-
TOTAL REVENUE		5,015,874	5,287,703	271,830
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	1,581,425	1,472,237	109,188
1300	Certificated Supervisor & Adminis	297,358	234,598	62,759
SUBTOTAL - Certificated Employee		1,878,782	1,706,835	171,947
Classified Employees Summary				

Magnolia Science Academy 2
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
2100	Classified Instructional Aide Salar	-	-	-
2200	Classified Support Salaries	-	-	-
2300	Classified Supervisor & Administr	-	-	-
2400	Classified Clerical & Office Salarie	130,636	165,006	(34,370)
2600	Classified Bonuses & Extra Pay	-	-	-
2900	Classified Other Salaries	50,421	59,766	(9,345)
SUBTOTAL - Classified Employees		181,058	224,772	(43,715)
3000	Employee Benefits			
Employee Benefits Summary				
3100	STRS	193,018	177,177	15,841
3200	PERS	18,891	22,900	(4,009)
3300	OASDI-Medicare-Alternative	46,048	45,047	1,001
3400	Health & Welfare Benefits	324,000	266,663	57,337
3500	Unemployment Insurance	1,030	961	69
3600	Workers Comp Insurance	30,898	25,111	5,787
3900	Other Employee Benefits	30,000	3,000	27,000
SUBTOTAL - Employee Benefits		643,885	540,859	103,026
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricul	170,000	260,000	(90,000)
4200	Books & Other Reference Materials	30,000	30,000	-
4315	Custodial Supplies	6,000	6,000	-
4320	Educational Software	10,000	10,000	-
4325	Instructional Materials & Supplies	-	13,500	(13,500)
4326	Art & Music Supplies	-	1,500	(1,500)
4330	Office Supplies	35,000	25,000	10,000
4335	PE Supplies	-	1,000	(1,000)
4340	Professional Development Supplies	-	2,000	(2,000)
4345	Non Instructional Student Materials &	35,000	34,000	1,000
4346	Teacher Supplies	-	250	(250)
4350	Uniforms	-	500	(500)
4400	Noncapitalized Equipment	15,000	15,000	-
4410	Classroom Furniture, Equipment & S	25,000	25,000	-
4420	Computers (individual items less tha	-	160,968	(160,968)
4700	Food	97,562	97,562	-
4720	Other Food	-	1,244	(1,244)
SUBTOTAL - Books and Supplies		423,562	683,524	(259,962)
Books & Supplies Summary				
4100	Approved Textbooks & Core Curri	170,000	260,000	(90,000)
4200	Books & Other Reference Material	30,000	30,000	-

Magnolia Science Academy 2

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
4300	Materials & Supplies	86,000	93,750	(7,750)
4400	Noncapitalized Equipment	40,000	200,968	(160,968)
4700	Food	97,562	98,806	(1,244)
SUBTOTAL - Books and Supplies		423,562	683,524	(259,962)
5000	Services & Other Operating Expenses			
5101	Shared Management Fee - CMO	873,103	873,103	(0)
5200	Travel & Conferences	10,000	8,038	1,962
5210	Conference Fees	30,000	30,714	(714)
5215	Travel - Mileage, Parking, Tolls	-	200	(200)
5300	Dues & Memberships	6,000	6,000	-
5450	Insurance - Other	37,125	37,125	-
5500	Operations & Housekeeping	8,400	8,400	-
5605	Equipment Leases	14,400	14,400	-
5610	Rent	144,000	144,000	-
5615	Repairs and Maintenance - Building	6,000	5,000	1,000
5617	Repairs and Maintenance - Other Eq	-	1,000	(1,000)
5803	Accounting Fees	-	8,345	(8,345)
5809	Banking Fees	1,000	1,000	-
5813	School Programs - After School Prog	-	1,105	(1,105)
5814	School Programs - Academic Comp	-	1,000	(1,000)
5815	Consultants - Instructional	75,000	75,000	-
5819	School Programs - Other	-	3,000	(3,000)
5820	Consultants - Non Instructional	26,345	18,000	8,345
5822	Other Professional Services	60,000	56,000	4,000
5824	District Oversight Fees	43,302	42,219	1,084
5830	Field Trips Expenses	35,000	35,000	-
5843	Interest - Loans Less than 1 Year	1,000	1,000	-
5845	Legal Fees	30,000	30,000	-
5851	Marketing and Student Recruiting	24,000	24,000	-
5857	Payroll Fees	300	3,686	(3,386)
5861	Prior Yr Exp (not accrued)	-	13,888	(13,888)
5863	Professional Development	119,946	118,000	1,946
5869	Special Education Contract Instructo	60,000	60,000	-
5872	Special Education Encroachment	73,203	71,724	1,479
5884	Substitutes	58,923	60,326	(1,403)
5887	Technology Services	28,200	28,200	-
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	-	5,020	(5,020)
5915	Postage and Delivery	5,400	5,380	20
SUBTOTAL - Services & Other Ope		1,770,647	1,789,873	(19,226)

Magnolia Science Academy 2

Proposed Revised Budget FY 2015-16

Budget				
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	
Services & Other Operating Expenditures Summary				
5100	Subagreements for Services	873,103	873,103	(0)
5200	Travel & Conferences	40,000	38,952	1,048
5300	Dues & Memberships	6,000	6,000	-
5400	Insurance	37,125	37,125	-
5500	Operations & Housekeeping	8,400	8,400	-
5600	Rentals, Leases, & Repairs	164,400	164,400	-
5800	Other Services & Operating Expen	636,219	651,492	(15,273)
5900	Communications	5,400	10,400	(5,000)
	SUBTOTAL - Services & Other Ope	1,770,647	1,789,873	(19,226)
6000	Capital Outlay			
	SUBTOTAL - Capital Outlay	-	-	-
	TOTAL EXPENSES	4,897,933	4,945,863	(47,930)

Magnolia Science Academy 3

Proposed Revised Budget FY 2015-16

	Budget		Variance (Budget vs. Current Forecast)
	Approved Budget	Forecast (Proposed Revised Budget)	

SUMMARY

Revenue

General Block Grant	4,366,759	4,062,033	(304,726)
Federal Revenue	613,936	601,468	(12,468)
Other State Revenues	662,571	941,388	278,817
Local Revenues	5,500	34,509	29,009
Fundraising and Grants	10,000	10,000	-
Total Revenue	5,658,766	5,649,398	(9,368)

Expenses

Compensation and Benefits	2,661,639	2,661,541	98
Books and Supplies	741,354	787,954	(46,600)
Services and Other Operating Exp	1,733,232	1,791,208	(57,976)
Capital Outlay	-	-	-
Total Expenses	5,136,225	5,240,703	(104,478)

Operating Income (excluding Depreciat	522,541	408,695	(113,846)
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<i>Operating Income (including Depreciation)</i>	472,541	396,165	(76,376)
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Fund Balance

Beginning Balance (Unaudited)	-	513,286	
Audit Adjustment	-	-	
Beginning Balance (Audited)	-	513,286	
Operating Income (including Depr	472,541	396,165	

Ending Fund Balance (including Depre	472,541	909,451	
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Total Enrolled	470	465	(5)
Total ADA	451.2	446.4	(5)

REVENUE

LCFF Entitlement

8011	Charter Schools LCFF - State Aid	3,081,289	2,688,169	(393,120)
8012	Education Protection Account Entitle	608,670	639,638	30,968
8096	Charter Schools in Lieu of Property 1	676,800	734,225	57,425
		4,366,759	4,062,033	(304,726)

8100 Federal Revenue

8181	Special Education - Entitlement	89,789	88,682	(1,107)
8220	Child Nutrition Programs	349,549	349,549	-
8291	Title I	171,288	156,691	(14,597)

Magnolia Science Academy 3

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8292	Title II	3,310	6,395	3,085
8293	Title III	-	151	151
SUBTOTAL - Federal Income		613,936	601,468	(12,468)
8300	Other State Revenues			
8319	Other State Apportionments - Prior Y	-	1,118	1,118
8381	Special Education - Entitlement (Stat	254,364	249,859	(4,505)
8520	Child Nutrition - State	34,955	34,955	-
8545	School Facilities Apportionments	147,060	147,060	-
8550	Mandated Cost Reimbursements	9,000	11,196	2,196
8560	State Lottery Revenue	67,192	80,798	13,606
8590	All Other State Revenue	-	266,402	266,402
8593	ASES	150,000	150,000	-
SUBTOTAL - Other State Income		662,571	941,388	278,817
8600	Other Local Revenue			
8634	Food Service Sales	500	500	-
8682	Summer Program	-	29,009	29,009
8699	All Other Local Revenue	5,000	5,000	-
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		5,500	34,509	29,009
8800	Donations/Fundraising			
8803	Fundraising	10,000	10,000	-
SUBTOTAL - Fundraising and Grant		10,000	10,000	-
TOTAL REVENUE		5,658,766	5,649,398	(9,368)
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	1,296,280	1,396,323	(100,043)
1300	Certificated Supervisor & Adminis	406,500	362,884	43,617
SUBTOTAL - Certificated Employee		1,702,780	1,759,206	(56,426)
Classified Employees Summary				
2400	Classified Clerical & Office Salaric	67,500	62,188	5,312

Magnolia Science Academy 3

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
2900	Classified Other Salaries	281,433	249,183	32,250
	SUBTOTAL - Classified Employees	348,933	311,371	37,562
3000	Employee Benefits			
3100	STRS	179,489	187,952	(8,462)
3200	PERS	34,239	26,322	7,917
3300	OASDI-Medicare-Alternative	53,244	49,548	3,696
3400	Health & Welfare Benefits	247,000	296,194	(49,194)
3500	Unemployment Insurance	33,033	1,032	32,001
3600	Workers Comp Insurance	26,672	26,917	(245)
3900	Other Employee Benefits	36,250	3,000	33,250
	SUBTOTAL - Employee Benefits	609,926	590,965	18,962
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricul	164,000	204,000	(40,000)
4200	Books & Other Reference Materials	44,000	44,000	-
4320	Educational Software	14,000	14,000	-
4325	Instructional Materials & Supplies	-	16,000	(16,000)
4326	Art & Music Supplies	-	500	(500)
4330	Office Supplies	20,000	10,000	10,000
4345	Non Instructional Student Materials & S	70,000	70,000	-
4346	Teacher Supplies	-	100	(100)
4400	Noncapitalized Equipment	27,000	23,000	4,000
4410	Classroom Furniture, Equipment & S	5,000	6,000	(1,000)
4420	Computers (individual items less tha	20,000	18,500	1,500
4430	Non Classroom Related Furniture, E	-	4,500	(4,500)
4700	Food	377,354	377,354	-
	SUBTOTAL - Books and Supplies	741,354	787,954	(46,600)
5000	Services & Other Operating Expenses			
5101	Shared Management Fee - CMO	873,103	873,103	(0)
5200	Travel & Conferences	20,000	19,500	500
5210	Conference Fees	20,000	20,000	-
5215	Travel - Mileage, Parking, Tolls	-	500	(500)
5300	Dues & Memberships	24,000	24,000	-
5450	Insurance - Other	35,250	35,250	-
5605	Equipment Leases	15,600	15,600	-
5610	Rent	240,000	240,000	-
5615	Repairs and Maintenance - Building	12,000	12,000	-
5803	Accounting Fees	-	5,000	(5,000)
5809	Banking Fees	1,500	1,500	-
5820	Consultants - Non Instructional	29,000	24,000	5,000

Magnolia Science Academy 3

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5822	Other Professional Services	65,000	101,000	(36,000)
5824	District Oversight Fees	43,668	40,620	3,047
5830	Field Trips Expenses	50,000	50,000	-
5845	Legal Fees	20,000	20,000	-
5851	Marketing and Student Recruiting	30,000	30,000	-
5857	Payroll Fees	2,400	3,100	(700)
5861	Prior Yr Exp (not accrued)	-	1,446	(1,446)
5863	Professional Development	55,000	79,000	(24,000)
5869	Special Education Contract Instructo	50,000	50,000	-
5872	Special Education Encroachment	68,831	67,708	1,123
5884	Substitutes	38,880	38,880	0
5887	Technology Services	24,000	24,000	-
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	9,000	9,000	-
5915	Postage and Delivery	6,000	6,000	-
	SUBTOTAL - Services & Other Ope	1,733,232	1,791,208	(57,976)
6000	Capital Outlay			
	SUBTOTAL - Capital Outlay	-	-	-
	TOTAL EXPENSES	5,136,225	5,240,703	(104,478)
6900	Total Depreciation (includes Prior	50,000	12,530	37,470
	TOTAL EXPENSES including Depreciation	5,186,225	5,253,233	(67,008)

Magnolia Science Academy 4
Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
General Block Grant	1,866,585	1,594,460	(272,125)
Federal Revenue	120,178	222,232	102,054
Other State Revenues	152,358	272,664	120,305
Local Revenues	5,000	30,534	25,534
Fundraising and Grants	10,000	10,000	-
Total Revenue	2,154,121	2,129,890	(24,231)
Expenses			
Compensation and Benefits	1,081,300	1,010,597	70,703
Books and Supplies	178,967	227,395	(48,428)
Services and Other Operating Exp	694,178	652,796	41,382
Capital Outlay	-	-	-
Total Expenses	1,954,445	1,890,788	63,657
Operating Income (excluding Depreciat	199,676	239,102	39,426
<i>Operating Income (including Depreciation)</i>	184,676	229,881	45,205
Fund Balance			
Beginning Balance (Unaudited)	-	502,151	
Audit Adjustment	-	-	
Beginning Balance (Audited)	-	502,151	
Operating Income (including Depr	184,676	229,881	
Ending Fund Balance (including Depre	184,676	732,033	
Total Enrolled	220	183	(37)
Total ADA	209.0	173.9	(35)
REVENUE			
LCFF Entitlement			
8011 Charter Schools LCFF - State Aid	1,242,992	1,049,126	(193,866)
8012 Education Protection Account Entitle	276,862	259,391	(17,471)
8096 Charter Schools in Lieu of Property T	346,731	285,943	(60,788)
	1,866,585	1,594,460	(272,125)
8100 Federal Revenue			
8181 Special Education - Entitlement	41,520	34,537	(6,983)
8220 Child Nutrition Programs	28,757	23,920	(4,836)
8291 Title I	48,101	58,584	10,483

Magnolia Science Academy 4

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8292	Title II	1,800	-	(1,800)
8293	Title III	-	151	151
8296	Other Federal Revenue	-	104,958	104,958
8297	PY Federal - Not Accrued	-	82	82
SUBTOTAL - Federal Income		120,178	222,232	102,054
8300 Other State Revenues				
8319	Other State Apportionments - Prior Y	-	2,024	2,024
8381	Special Education - Entitlement (Stat	116,981	97,307	(19,674)
8520	Child Nutrition - State	2,897	2,410	(487)
8550	Mandated Cost Reimbursements	-	6,365	6,365
8560	State Lottery Revenue	32,480	31,467	(1,013)
8590	All Other State Revenue	-	133,091	133,091
SUBTOTAL - Other State Income		152,358	272,664	120,305
8600 Other Local Revenue				
8634	Food Service Sales	-	50	50
8636	Uniforms	-	1,655	1,655
8682	Summer Program	-	23,829	23,829
8699	All Other Local Revenue	5,000	5,000	-
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		5,000	30,534	25,534
8800 Donations/Fundraising				
8803	Fundraising	10,000	10,000	-
SUBTOTAL - Fundraising and Grant		10,000	10,000	-
TOTAL REVENUE		2,154,121	2,129,890	(24,231)
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	518,637	459,626	59,011
1300	Certificated Supervisor & Adminis	256,923	278,582	(21,660)
SUBTOTAL - Certificated Employee		775,559	738,208	37,351
Classified Employees Summary				

Magnolia Science Academy 4
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
2400	Classified Clerical & Office Salaries	32,299	36,728	(4,429)
2900	Classified Other Salaries	22,000	22,000	-
SUBTOTAL - Classified Employees		54,299	58,728	(4,429)
3000	Employee Benefits			
3100	STRS	82,981	79,210	3,772
3200	PERS	3,826	4,329	(502)
3300	OASDI-Medicare-Alternative	19,855	15,318	4,536
3400	Health & Welfare Benefits	93,750	105,241	(11,491)
3500	Unemployment Insurance	13,361	398	12,962
3600	Workers Comp Insurance	9,543	9,165	379
3900	Other Employee Benefits	28,125	-	28,125
SUBTOTAL - Employee Benefits		251,442	213,661	37,781
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricul	31,500	92,200	(60,700)
4200	Books & Other Reference Materials	9,000	9,000	-
4320	Educational Software	5,000	5,000	-
4325	Instructional Materials & Supplies	16,000	10,000	6,000
4330	Office Supplies	-	6,000	(6,000)
4345	Non Instructional Student Materials &	35,000	35,000	0
4400	Noncapitalized Equipment	7,500	-	7,500
4410	Classroom Furniture, Equipment & S	2,000	9,500	(7,500)
4700	Food	72,967	60,695	12,272
SUBTOTAL - Books and Supplies		178,967	227,395	(48,428)
5000	Services & Other Operating Expenses			
5101	Shared Management Fee - CMO	163,707	163,707	0
5200	Travel & Conferences	3,000	3,000	-
5210	Conference Fees	5,000	5,000	-
5300	Dues & Memberships	3,000	3,000	-
5450	Insurance - Other	16,500	13,725	2,775
5605	Equipment Leases	6,000	6,000	-
5610	Rent	141,600	141,600	-
5615	Repairs and Maintenance - Building	1,200	1,200	-
5803	Accounting Fees	-	4,278	(4,278)
5809	Banking Fees	500	500	-
5819	School Programs - Other	12,000	12,000	-
5820	Consultants - Non Instructional	10,278	2,000	8,278
5822	Other Professional Services	56,408	50,130	6,278
5824	District Oversight Fees	18,666	15,945	2,721
5830	Field Trips Expenses	5,000	5,000	-

Magnolia Science Academy 4

Proposed Revised Budget FY 2015-16

		Budget		
		Forecast		Variance
		(Proposed Revised	(Budget vs.	
		Budget)	Current Forecast)	
	Approved Budget			
5843	Interest - Loans Less than 1 Year	500	500	-
5845	Legal Fees	5,000	5,000	-
5851	Marketing and Student Recruiting	7,200	7,200	-
5857	Payroll Fees	1,800	2,250	(450)
5861	Prior Yr Exp (not accrued)	-	4,292	(4,292)
5863	Professional Development	10,000	16,000	(6,000)
5869	Special Education Contract Instructo	50,000	50,000	-
5872	Special Education Encroachment	60,819	26,369	34,450
5884	Substitutes	28,000	25,200	2,800
5887	Technology Services	16,800	13,991	2,809
5890	Transcript	-	2,809	(2,809)
5893	Transportation - Student	64,000	64,000	-
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	3,600	4,500	(900)
5915	Postage and Delivery	3,600	3,600	-
	SUBTOTAL - Services & Other Ope	694,178	652,796	41,382
6000	Capital Outlay			
	SUBTOTAL - Capital Outlay	-	-	-
	TOTAL EXPENSES	1,954,445	1,890,788	63,657
6900	Total Depreciation (includes Prior	15,000	9,221	5,779
	TOTAL EXPENSES including Depreciation	1,969,445	1,900,008	69,436

Magnolia Science Academy 5

Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
General Block Grant	1,369,146	1,226,157	(142,989)
Federal Revenue	65,198	136,848	71,650
Other State Revenues	106,490	240,694	134,204
Local Revenues	4,000	4,000	-
Fundraising and Grants	3,000	3,000	-
Total Revenue	1,547,833	1,610,699	62,866
Expenses			
Compensation and Benefits	873,235	828,548	44,686
Books and Supplies	104,400	152,900	(48,500)
Services and Other Operating Exp	469,584	471,686	(2,101)
Capital Outlay	-	-	-
Total Expenses	1,447,219	1,453,134	(5,915)
Operating Income (excluding Deprecial	100,614	157,565	56,951
<i>Operating Income (including Depreciation)</i>	82,614	140,364	57,750
Fund Balance			
Beginning Balance (Unaudited)	-	890,631	
Audit Adjustment	-	-	
Beginning Balance (Audited)	-	890,631	
Operating Income (including Depr	82,614	140,364	
Ending Fund Balance (including Depre	82,614	1,030,995	
Total Enrolled	170	150	(20)
Total ADA	161.5	142.5	(19)
REVENUE			
LCFF Entitlement			
8011 Charter Schools LCFF - State Aid	895,854	788,030	(107,824)
8012 Education Protection Account Entitle	205,363	203,748	(1,615)
8096 Charter Schools in Lieu of Property T	267,929	234,380	(33,549)
	1,369,146	1,226,157	(142,989)
8100 Federal Revenue			
8181 Special Education - Entitlement	32,084	28,309	(3,775)
8291 Title I	32,564	32,564	-
8292 Title II	550	511	(39)

Magnolia Science Academy 5

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8293	Title III	-	754	754
8296	Other Federal Revenue	-	74,297	74,297
8297	PY Federal - Not Accrued	-	413	413
SUBTOTAL - Federal Income		65,198	136,848	71,650
8300 Other State Revenues				
8319	Other State Apportionments - Prior Y	-	2,528	2,528
8381	Special Education - Entitlement (Stat	90,395	79,760	(10,635)
8550	Mandated Cost Reimbursements	-	1,466	1,466
8560	State Lottery Revenue	16,095	25,793	9,698
8590	All Other State Revenue	-	66,402	66,402
8593	ASES	-	64,746	64,746
SUBTOTAL - Other State Income		106,490	240,694	134,204
8600 Other Local Revenue				
8636	Uniforms	1,000	1,000	-
8699	All Other Local Revenue	3,000	3,000	-
SUBTOTAL - Local Revenues		4,000	4,000	-
8800 Donations/Fundraising				
8803	Fundraising	3,000	3,000	-
SUBTOTAL - Fundraising and Gar		3,000	3,000	-
TOTAL REVENUE		1,547,833	1,610,699	62,866
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	427,955	394,881	33,074
1300	Certificated Supervisor & Adminis	152,455	156,548	(4,093)
SUBTOTAL - Certificated Employee		580,410	551,430	28,980
Classified Employees Summary				
2400	Classified Clerical & Office Salarie	38,559	39,650	(1,091)
2900	Classified Other Salaries	37,500	60,000	(22,500)
SUBTOTAL - Classified Employees		76,059	99,650	(23,591)

Magnolia Science Academy 5
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
3000	Employee Benefits			
3100	STRS	62,171	59,168	3,002
3200	PERS	4,569	4,568	2
3300	OASDI-Medicare-Alternative	17,579	15,719	1,860
3400	Health & Welfare Benefits	96,000	90,201	5,799
3500	Unemployment Insurance	10,569	326	10,244
3600	Workers Comp Insurance	7,878	7,487	390
3900	Other Employee Benefits	18,000	-	18,000
	SUBTOTAL - Employee Benefits	216,766	177,469	39,297
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricul	40,000	87,800	(47,800)
4200	Books & Other Reference Materials	7,500	7,500	-
4315	Custodial Supplies	2,400	2,400	-
4320	Educational Software	2,000	2,000	-
4325	Instructional Materials & Supplies	20,000	19,500	500
4330	Office Supplies	-	1,200	(1,200)
4345	Non Instructional Student Materials &	15,000	14,927	73
4350	Uniforms	-	73	(73)
4400	Noncapitalized Equipment	7,000	4,039	2,961
4420	Computers (individual items less tha	-	2,961	(2,961)
4700	Food	10,500	10,500	-
	SUBTOTAL - Books and Supplies	104,400	152,900	(48,500)
5000	Services & Other Operating Expenses			
5101	Shared Management Fee - CMO	65,483	65,483	0
5200	Travel & Conferences	2,000	2,000	-
5210	Conference Fees	5,000	5,000	-
5300	Dues & Memberships	4,200	3,200	1,000
5305	Dues & Membership - Professional	-	1,000	(1,000)
5450	Insurance - Other	11,900	11,900	-
5605	Equipment Leases	6,600	6,600	-
5610	Rent	120,000	120,000	-
5615	Repairs and Maintenance - Building	600	600	-
5617	Repairs and Maintenance - Other Eq	-	2,500	(2,500)
5803	Accounting Fees	-	1,895	(1,895)
5809	Banking Fees	400	400	-
5813	School Programs - After School Prog	-	381	(381)
5819	School Programs - Other	10,000	-	10,000
5820	Consultants - Non Instructional	26,895	25,000	1,895
5822	Other Professional Services	55,216	46,216	9,000
5824	District Oversight Fees	13,691	12,262	1,430

Magnolia Science Academy 5

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5830	Field Trips Expenses	8,000	8,000	-
5843	Interest - Loans Less than 1 Year	400	400	-
5845	Legal Fees	8,000	8,000	-
5851	Marketing and Student Recruiting	7,200	7,200	-
5857	Payroll Fees	1,800	1,800	-
5861	Prior Yr Exp (not accrued)	-	9,915	(9,915)
5863	Professional Development	25,000	34,000	(9,000)
5869	Special Education Contract Instructo	40,000	40,000	-
5872	Special Education Encroachment	18,079	21,614	(3,535)
5884	Substitutes	15,120	15,120	-
5887	Technology Services	14,400	14,400	-
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	4,800	4,800	-
5915	Postage and Delivery	4,800	2,000	2,800
SUBTOTAL - Services & Other Ope		469,584	471,686	(2,101)
6000	Capital Outlay			
SUBTOTAL - Capital Outlay		-	-	-
TOTAL EXPENSES		1,447,219	1,453,134	(5,915)
6900	Total Depreciation (includes Prior	18,000	17,201	799
TOTAL EXPENSES including Depreciation		1,465,219	1,470,335	(5,116)

Magnolia Science Academy 6
Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
General Block Grant	1,309,037	1,375,307	66,270
Federal Revenue	99,722	109,779	10,057
Other State Revenues	119,616	226,103	106,487
Local Revenues	4,000	4,000	-
Fundraising and Grants	10,000	10,000	-
Total Revenue	1,542,375	1,725,189	182,813
Expenses			
Compensation and Benefits	779,091	784,522	(5,431)
Books and Supplies	106,526	215,690	(109,164)
Services and Other Operating Exp	434,422	424,382	10,040
Capital Outlay	-	11,905	(11,905)
Total Expenses	1,320,039	1,436,499	(116,460)
Operating Income (excluding Depreciat	222,336	288,689	66,353
<i>Operating Income (including Depreciation)</i>	210,336	298,194	87,858
Fund Balance			
Beginning Balance (Unaudited)	-	485,437	
Audit Adjustment	-	-	
Beginning Balance (Audited)	-	485,437	
Operating Income (including Depr	210,336	298,194	
Ending Fund Balance (including Depre	210,336	783,631	
Total Enrolled	170	168	(2)
Total ADA	166.6	164.6	(2)
REVENUE			
LCFF Entitlement			
8011 Charter Schools LCFF - State Aid	834,385	880,035	45,650
8012 Education Protection Account Entitle	198,263	224,477	26,214
8096 Charter Schools in Lieu of Property 1	276,389	270,795	(5,594)
	1,309,037	1,375,307	66,270
8100 Federal Revenue			
8181 Special Education - Entitlement	33,097	32,707	(389)
8182 Special Education Reimbursement	-	-	-
8220 Child Nutrition Programs	29,472	29,472	-

Magnolia Science Academy 6
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8291	Title I	36,643	46,306	9,663
8292	Title II	510	692	182
8293	Title III	-	602	602
SUBTOTAL - Federal Income		99,722	109,779	10,057
8300 Other State Revenues				
8319	Other State Apportionments - Prior Y	-	445	445
8381	Special Education - Entitlement (Sta	93,249	92,152	(1,097)
8382	Special Education Reimbursement (f	-	-	-
8520	Child Nutrition - State	3,167	3,167	-
8550	Mandated Cost Reimbursements	-	2,281	2,281
8560	State Lottery Revenue	23,200	29,800	6,600
8590	All Other State Revenue	-	98,259	98,259
SUBTOTAL - Other State Income		119,616	226,103	106,487
8600 Other Local Revenue				
8699	All Other Local Revenue	4,000	4,000	-
SUBTOTAL - Local Revenues		4,000	4,000	-
8800 Donations/Fundraising				
8802	Donations - Private	-	5,000	5,000
8803	Fundraising	10,000	5,000	(5,000)
SUBTOTAL - Fundraising and Gran		10,000	10,000	-
TOTAL REVENUE		1,542,375	1,725,189	182,813
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	389,115	401,740	(12,625)
1300	Certificated Supervisor & Adminis	153,400	157,145	(3,745)
SUBTOTAL - Certificated Employe		542,515	558,885	(16,370)
Classified Employees Summary				
2400	Classified Clerical & Office Salarie	40,250	41,125	(875)
2900	Classified Other Salaries	16,000	17,000	(1,000)

Magnolia Science Academy 6
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUBTOTAL - Classified Employees		56,250	58,125	(1,875)
3000	Employee Benefits			
3100	STRS	48,175	59,968	(11,793)
3200	PERS	4,737	4,768	(31)
3300	OASDI-Medicare-Alternative	15,163	12,644	2,520
3400	Health & Welfare Benefits	85,800	82,727	3,073
3500	Unemployment Insurance	9,640	309	9,332
3600	Workers Comp Insurance	7,185	7,096	90
3900	Other Employee Benefits	9,625	-	9,625
SUBTOTAL - Employee Benefits		180,326	167,512	12,814
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricul	18,000	53,327	(35,327)
4200	Books & Other Reference Materials	5,200	5,295	(95)
4320	Educational Software	1,000	5,518	(4,518)
4325	Instructional Materials & Supplies	6,000	1,609	4,391
4330	Office Supplies	-	424	(424)
4335	PE Supplies	-	953	(953)
4345	Non Instructional Student Materials & S	14,000	12,697	1,303
4346	Teacher Supplies	-	180	(180)
4400	Noncapitalized Equipment	1,000	1,000	-
4410	Classroom Furniture, Equipment & S	-	2,500	(2,500)
4420	Computers (individual items less tha	14,000	84,000	(70,000)
4700	Food	47,326	48,186	(860)
SUBTOTAL - Books and Supplies		106,526	215,690	(109,164)
5000	Services & Other Operating Expenses			
5101	Shared Management Fee - CMO	65,482	65,483	(0)
5200	Travel & Conferences	2,000	1,854	146
5210	Conference Fees	1,000	985	15
5215	Travel - Mileage, Parking, Tolls	-	115	(115)
5300	Dues & Memberships	3,000	1,954	1,046
5305	Dues & Membership - Professional	-	1,000	(1,000)
5450	Insurance - Other	11,050	11,251	(201)
5500	Operations & Housekeeping	3,000	3,000	-
5510	Utilities - Gas and Electric	6,600	6,600	-
5605	Equipment Leases	4,800	4,800	-
5610	Rent	110,400	112,407	(2,007)
5615	Repairs and Maintenance - Building	480	480	-
5803	Accounting Fees	-	4,500	(4,500)
5809	Banking Fees	500	500	-
5819	School Programs - Other	10,000	10,000	-

Magnolia Science Academy 6
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5820	Consultants - Non Instructional	10,500	6,000	4,500
5822	Other Professional Services	54,109	57,109	(3,000)
5824	District Oversight Fees	13,090	13,753	(663)
5830	Field Trips Expenses	4,000	4,000	-
5843	Interest - Loans Less than 1 Year	500	500	-
5845	Legal Fees	5,000	5,000	-
5851	Marketing and Student Recruiting	6,000	6,000	-
5857	Payroll Fees	1,800	1,772	28
5861	Prior Yr Exp (not accrued)	-	1,313	(1,313)
5863	Professional Development	15,000	21,000	(6,000)
5869	Special Education Contract Instructo	25,000	25,455	(455)
5872	Special Education Encroachment	48,481	24,972	23,509
5884	Substitutes	14,630	14,405	225
5887	Technology Services	9,600	9,775	(175)
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	4,800	4,800	-
5915	Postage and Delivery	3,600	3,600	-
SUBTOTAL - Services & Other Ope		434,422	424,382	10,040
6000 Capital Outlay				
6400	Equipment	-	11,905	(11,905)
SUBTOTAL - Capital Outlay		-	11,905	(11,905)
TOTAL EXPENSES		1,320,039	1,436,499	(116,460)
6900	Total Depreciation (includes Prior	12,000	2,400	9,600
TOTAL EXPENSES including Depreciation		1,332,039	1,426,994	(94,955)

Magnolia Science Academy - 7

Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
General Block Grant	2,520,779	2,386,946	(133,833)
Federal Revenue	252,632	292,506	39,874
Other State Revenues	558,813	701,489	142,675
Local Revenues	27,000	63,967	36,967
Fundraising and Grants	50,000	50,000	-
Total Revenue	3,409,224	3,494,908	85,684
Expenses			
Compensation and Benefits	1,651,837	1,671,109	(19,272)
Books and Supplies	337,491	357,677	(20,186)
Services and Other Operating Ex	1,258,657	1,238,852	19,805
Capital Outlay	19,000	12,788	6,213
Total Expenses	3,266,985	3,280,425	(13,441)
Operating Income (excluding Depreciat	142,239	214,483	72,244
<i>Operating Income (including Depreciation)</i>	155,439	203,949	48,510
Fund Balance			
Beginning Balance (Unaudited)	764,370	762,024	
Audit Adjustment	-	-	
Beginning Balance (Audited)	764,370	762,024	
Operating Income (including Depr	155,439	203,949	
Ending Fund Balance (including Depre	919,809	965,972	
Total Enrolled	300	291	(9)
Total ADA	294.0	282.3	(12)
LCFF Entitlement			
8011 Charter Schools LCFF - State Aid	1,686,539	1,549,814	(136,725)
8012 Education Protection Account Entitle	346,458	372,863	26,405
8096 Charter Schools in Lieu of Property T	487,781	464,269	(23,512)
	2,520,779	2,386,946	(133,833)
8100 Federal Revenue			
8181 Special Education - Entitlement	58,406	54,300	(4,106)
8220 Child Nutrition Programs	108,698	159,133	50,435
8291 Title I	78,876	78,240	(636)

Magnolia Science Academy - 7

Proposed Revised Budget FY 2015-16

		Budget		
		Approved	Forecast	Variance
		Budget	(Proposed	(Budget vs.
			Revised Budget)	Current Forecast)
8292	Title II	4,040	-	(4,040)
8293	Title III	2,613	302	(2,311)
8297	PY Federal - Not Accrued	-	531	531
SUBTOTAL - Federal Income		252,632	292,506	39,874
8300	Other State Revenues			
8319	Other State Apportionments - Prior Y	-	333	333
8381	Special Education - Entitlement (Sta	164,558	139,822	(24,736)
8520	Child Nutrition - State	21,591	12,415	(9,176)
8545	School Facilities Apportionments	177,022	174,719	(2,302)
8550	Mandated Cost Reimbursements	3,157	3,999	841
8560	State Lottery Revenue	42,486	51,091	8,605
8590	All Other State Revenue	-	169,110	169,110
8593	ASES	150,000	150,000	-
SUBTOTAL - Other State Income		558,813	701,489	142,675
8600	Other Local Revenue			
8634	Food Service Sales	12,000	11,760	(240)
8636	Uniforms	8,000	8,000	-
8682	Summer Program	-	28,894	28,894
8690	Other Local Revenue	7,000	7,000	-
8699	All Other Local Revenue	-	8,313	8,313
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		27,000	63,967	36,967
8800	Donations/Fundraising			
8803	Fundraising	50,000	50,000	-
SUBTOTAL - Fundraising and Grar		50,000	50,000	-
TOTAL REVENUE		3,409,224	3,494,908	85,684
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	721,452	787,811	(66,359)
1300	Certificated Supervisor & Adminis	202,790	164,413	38,377

Magnolia Science Academy - 7

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUBTOTAL - Certificated Employee		924,242	952,224	(27,982)
Classified Employees Summary				
2400	Classified Clerical & Office Salaries	46,350	107,530	(61,180)
2900	Classified Other Salaries	329,848	279,537	50,311
SUBTOTAL - Classified Employees		376,198	387,067	(10,869)
3000 Employee Benefits				
Employee Benefits Summary				
3100	STRS	81,917	96,755	(14,838)
3200	PERS	19,249	19,754	(505)
3300	OASDI-Medicare-Alternative	42,289	46,654	(4,365)
3400	Health & Welfare Benefits	157,500	157,892	(392)
3500	Unemployment Insurance	20,937	670	20,267
3600	Workers Comp Insurance	13,004	10,093	2,912
3900	Other Employee Benefits	16,500	-	16,500
SUBTOTAL - Employee Benefits		351,397	331,818	19,579
4000 Books & Supplies				
4100	Approved Textbooks & Core Curriculum	78,000	93,000	(15,000)
4200	Books & Other Reference Materials	21,500	21,500	-
4300	Materials & Supplies	-	100	(100)
4315	Custodial Supplies	8,000	8,000	-
4320	Educational Software	8,000	8,000	-
4325	Instructional Materials & Supplies	14,400	10,486	3,914
4326	Art & Music Supplies	-	500	(500)
4330	Office Supplies	12,086	12,000	86
4345	Non Instructional Student Materials & Supplies	-	1,000	(1,000)
4346	Teacher Supplies	-	2,400	(2,400)
4410	Classroom Furniture, Equipment & Supplies	9,500	6,000	3,500
4420	Computers (individual items less than \$500)	1,500	3,523	(2,023)
4430	Office Furniture, Equipment & Supplies	-	1,000	(1,000)
4700	Food	1,600	1,600	-
4710	Student Food Services	182,905	188,568	(5,663)
SUBTOTAL - Books and Supplies		337,491	357,677	(20,186)
5000 Services & Other Operating Expenses				
5101	CMO Fees	545,689	545,689	-
5200	Travel & Conferences	3,000	2,000	1,000
5215	Travel - Mileage, Parking, Tolls	-	1,000	(1,000)

Magnolia Science Academy - 7

Proposed Revised Budget FY 2015-16

		Budget		
		Approved	Forecast	Variance
		Budget	(Proposed Revised Budget)	(Budget vs. Current Forecast)
5300	Dues & Memberships	6,000	6,000	-
5450	Insurance - Other	18,900	18,900	-
5500	Operations & Housekeeping	10,000	10,000	-
5510	Utilities - Gas and Electric	55,680	55,680	-
5605	Equipment Leases	8,400	8,400	-
5610	Rent	236,029	232,959	3,070
5615	Repairs and Maintenance - Building	25,000	38,000	(13,000)
5617	Repairs and Maintenance - Other Eq	25,000	2,000	23,000
5803	Accounting & Audit Fees	5,500	5,500	-
5809	Banking Fees	3,000	3,000	-
5813	School Programs - After School Prog	18,000	10,000	8,000
5819	School Programs - Other	-	8,000	(8,000)
5820	Consultants - Non Instructional	-	392	(392)
5822	Other Professional Services	6,000	6,000	-
5824	District Oversight Fees	27,208	23,869	3,338
5830	Field Trips Expenses	10,000	10,000	-
5845	Legal Fees	20,000	20,000	-
5851	Marketing and Student Recruiting	3,000	3,000	-
5857	Payroll Fees	1,800	3,780	(1,980)
5863	Professional Development	41,000	41,000	-
5869	Special Education Contract Instructo	80,000	80,000	-
5872	Special Education Encroachment	44,593	38,824	5,768
5884	Substitutes	21,658	21,658	-
5887	Technology Services	33,600	33,600	-
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	6,000	6,000	-
5915	Postage and Delivery	3,600	3,600	-
SUBTOTAL - Services & Other Ope		1,258,657	1,238,852	19,805
6000	Capital Outlay			
6100	Sites & Improvement of Sites	4,000	-	4,000
6400	Equipment	5,000	12,788	(7,788)
6410	Computers (capitalizable items)	10,000	-	10,000
SUBTOTAL - Capital Outlay		19,000	12,788	6,213
TOTAL EXPENSES		3,266,985	3,280,425	(13,441)
6900	Total Depreciation (includes Prior	5,800	23,322	(17,522)
TOTAL EXPENSES including Depreciation		3,253,785	3,290,959	(37,175)

Magnolia Science Academy - 7
Proposed Revised Budget FY 2015-16

Budget		
Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)

Magnolia Science Academy - 8

Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
General Block Grant	4,355,404	4,091,513	(263,891)
Federal Revenue	305,941	292,852	(13,089)
Other State Revenues	541,593	781,510	239,918
Local Revenues	40,000	66,810	26,810
Fundraising and Grants	20,000	20,000	-
Total Revenue	5,262,937	5,252,685	(10,252)
Expenses			
Compensation and Benefits	2,951,755	2,737,527	214,228
Books and Supplies	480,338	736,116	(255,779)
Services and Other Operating Exp	1,715,279	1,708,513	6,766
Capital Outlay	113,200	-	113,200
Total Expenses	5,260,572	5,182,156	78,415
Operating Income (excluding Deprecial	2,366	70,529	68,163
<i>Operating Income (including Depreciation)</i>	<i>(20,274)</i>	<i>62,995</i>	<i>83,269</i>
Fund Balance			
Beginning Balance (Unaudited)	3,108,231	2,896,467	
Audit Adjustment	-	-	
Beginning Balance (Audited)	3,108,231	2,896,467	
Operating Income (including Depr	(20,274)	62,995	
Ending Fund Balance (including Depre	3,087,957	2,959,462	
Total Enrolled	495	489	(6)
Total ADA	480.2	474.3	(6)
REVENUE			
LCFF Entitlement			
8011 Charter Schools LCFF - State Aid	2,930,404	2,662,814	(267,590)
8012 Education Protection Account Entitle	615,975	648,535	32,560
8096 Charter Schools in Lieu of Property T	809,025	780,164	(28,861)
	4,355,404	4,091,513	(263,891)
8100 Federal Revenue			
8181 Special Education - Entitlement	95,141	91,247	(3,894)
8291 Title I	199,000	199,018	18
8292 Title II	3,000	2,436	(564)

Magnolia Science Academy - 8
Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8293	Title III	8,800	151	(8,649)
SUBTOTAL - Federal Income		305,941	292,852	(13,089)
8300	Other State Revenues			
8319	Other State Apportionments - Prior Y	-	1,488	1,488
8381	Special Education - Entitlement (Stai	269,987	234,959	(35,028)
8382	Special Education Reimbursement (8,676	8,676	-
8550	Mandated Cost Reimbursements	36,000	6,762	(29,238)
8560	State Lottery Revenue	76,930	85,854	8,924
8590	All Other State Revenue	-	293,773	293,773
8593	ASES	150,000	150,000	-
SUBTOTAL - Other State Income		541,593	781,510	239,918
8600	Other Local Revenue			
8636	Uniforms	30,000	30,000	-
8682	Summer Program	-	26,810	26,810
8693	Field Trips	10,000	10,000	-
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		40,000	66,810	26,810
8800	Donations/Fundraising			
8802	Donations - Private	-	100	100
8803	Fundraising	20,000	19,900	(100)
SUBTOTAL - Fundraising and Grant		20,000	20,000	-
TOTAL REVENUE		5,262,937	5,252,685	(10,252)
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	1,442,714	1,416,884	25,830
1300	Certificated Supervisor & Adminis	406,543	412,497	(5,954)
SUBTOTAL - Certificated Employee		1,849,257	1,829,381	19,876
Classified Employees Summary				
2400	Classified Clerical & Office Salarie	286,567	180,480	106,087
2900	Classified Other Salaries	110,544	149,165	(38,621)

Magnolia Science Academy - 8

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUBTOTAL - Classified Employees		397,110	329,644	67,466
3000	Employee Benefits			
3100	STRS	186,622	196,293	(9,670)
3200	PERS	44,676	31,554	13,123
3300	OASDI-Medicare-Alternative	55,953	51,837	4,116
3400	Health & Welfare Benefits	348,500	276,256	72,244
3500	Unemployment Insurance	1,123	1,080	44
3600	Workers Comp Insurance	22,464	21,484	980
3900	Other Employee Benefits	46,050	-	46,050
SUBTOTAL - Employee Benefits		705,388	578,502	126,887
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricul	150,000	150,000	-
4200	Books & Other Reference Materials	25,000	25,000	-
4320	Educational Software	5,000	5,278	(278)
4325	Instructional Materials & Supplies	40,000	30,000	10,000
4326	Art & Music Supplies	-	20,000	(20,000)
4330	Office Supplies	50,000	12,000	38,000
4340	Professional Development Supplies	-	5,000	(5,000)
4345	Non Instructional Student Materials &	-	9,000	(9,000)
4346	Teacher Supplies	-	5,000	(5,000)
4350	Uniforms	-	8,000	(8,000)
4351	Yearbook	-	1,000	(1,000)
4410	Classroom Furniture, Equipment & S	14,500	-	14,500
4420	Computers (individual items less tha	-	262,000	(262,000)
4430	Office Furniture, Equipment & Suppli	-	8,000	(8,000)
4710	Student Food Services	195,838	195,838	(0)
SUBTOTAL - Books and Supplies		480,338	736,116	(255,779)
5000	Services & Other Operating Expenses			
5101	CMO Fees	873,103	873,103	0
5200	Travel & Conferences	35,000	12,000	23,000
5210	Conference Fees	-	3,800	(3,800)
5215	Travel - Mileage, Parking, Tolls	-	12,000	(12,000)
5220	Travel and Lodging	-	3,000	(3,000)
5300	Dues & Memberships	7,200	7,200	-
5450	Insurance - Other	27,225	27,225	-
5500	Operations & Housekeeping	99,000	99,000	-
5510	Utilities - Gas and Electric	125,000	125,000	(0)
5605	Equipment Leases	21,600	21,600	-
5615	Repairs and Maintenance - Building	6,000	3,000	3,000

Magnolia Science Academy - 8

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5617	Repairs and Maintenance - Other Eq	-	3,000	(3,000)
5803	Accounting & Audit Fees	9,021	9,021	-
5809	Banking Fees	1,000	1,000	-
5813	School Programs - After School Prog	25,000	25,000	-
5819	School Programs - Other	-	250	(250)
5822	Other Professional Services	75,000	75,000	-
5824	District Oversight Fees	45,554	45,554	-
5830	Field Trips Expenses	40,000	40,000	-
5843	Interest - Loans Less than 1 Year	1,000	1,000	-
5845	Legal Fees	10,000	10,000	-
5851	Marketing and Student Recruiting	6,000	6,000	-
5857	Payroll Fees	4,800	9,000	(4,200)
5861	Prior Yr Exp (not accrued)	-	656	(656)
5863	Professional Development	68,000	68,000	-
5869	Special Education Contract Instructo	56,000	56,000	-
5872	Special Education Encroachment	73,026	65,354	7,672
5884	Substitutes	64,750	64,750	-
5887	Technology Services	30,000	30,000	-
5899	Miscellaneous Operating Expenses	-	-	-
5915	Postage and Delivery	12,000	12,000	-
SUBTOTAL - Services & Other Ope		1,715,279	1,708,513	6,766
6000	Capital Outlay			
6100	Sites & Improvement of Sites	113,200	-	113,200
SUBTOTAL - Capital Outlay		113,200	-	113,200
TOTAL EXPENSES		5,260,572	5,182,156	78,415
6900	Total Depreciation (includes Prior	22,640	7,534	15,106
TOTAL EXPENSES including Depreciation		5,283,212	5,189,690	(19,679)

Magnolia Science Academy - Santa Ana

Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
General Block Grant	1,931,126	1,136,266	(794,860)
Federal Revenue	340,684	290,627	(50,056)
Other State Revenues	161,998	324,146	162,148
Local Revenues	34,000	34,000	-
Fundraising and Grants	20,000	17,500	(2,500)
Total Revenue	2,487,808	1,802,539	(685,268)
Expenses			
Compensation and Benefits	1,285,358	1,139,323	146,034
Books and Supplies	246,400	378,294	(131,894)
Services and Other Operating Exp	650,024	621,731	28,293
Capital Outlay	-	-	-
Total Expenses	2,181,781	2,139,348	42,434
Operating Income (excluding Deprecial	306,026	(336,808)	(642,835)
<i>Operating Income (including Depreciation)</i>	275,526	(355,078)	(630,605)
Fund Balance			
Beginning Balance (Unaudited)	276,785	2,300,710	
Audit Adjustment	-	-	
Beginning Balance (Audited)	276,785	2,300,710	
Operating Income (including Depr	275,526	(355,078)	
Ending Fund Balance (including Depre	552,312	1,945,632	
Total Enrolled	250	145	(105)
Total ADA	242.5	140.7	(102)
REVENUE			
LCFF Entitlement			
8011 Charter Schools LCFF - State Aid	1,882,626	874,197	(1,008,429)
8012 Education Protection Account Entitle	48,500	28,130	(20,370)
8096 Charter Schools in Lieu of Property 1	-	233,939	233,939
	1,931,126	1,136,266	(794,860)
8100 Federal Revenue			
8181 Special Education - Entitlement	30,684	27,057	(3,627)
8220 Child Nutrition Programs	63,000	35,872	(27,128)
8291 Title I	45,000	26,705	(18,295)

Magnolia Science Academy - Santa Ana

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8292	Title II	2,000	465	(1,535)
8293	Title III	-	528	528
8298	Implementation Grant	200,000	200,000	-
SUBTOTAL - Federal Income		340,684	290,627	(50,056)
8300 Other State Revenues				
8380	Special Ed	15,000	15,000	-
8381	Special Education - Entitlement (Stat	121,250	69,671	(51,579)
8520	Child Nutrition - State	-	4,138	4,138
8545	School Facilities Apportionments	-	105,488	105,488
8550	Mandated Cost Reimbursements	-	3,986	3,986
8560	State Lottery Revenue	25,748	25,458	(290)
8590	All Other State Revenue	-	100,406	100,406
SUBTOTAL - Other State Income		161,998	324,146	162,148
8600 Other Local Revenue				
8634	Food Service Sales	9,000	9,000	-
8636	Uniforms	15,000	15,000	-
8693	Field Trips	10,000	10,000	-
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		34,000	34,000	-
8800 Donations/Fundraising				
8801	Donations - Parents	10,000	2,000	(8,000)
8802	Donations - Private	-	5,500	5,500
8803	Fundraising	10,000	10,000	-
SUBTOTAL - Fundraising and Grar		20,000	17,500	(2,500)
TOTAL REVENUE		2,487,808	1,802,539	(685,268)
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	785,743	696,232	89,511
1300	Certificated Supervisor & Adminis	142,825	87,290	55,535
SUBTOTAL - Certificated Employee		928,568	783,522	145,046

Magnolia Science Academy - Santa Ana

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
Classified Employees Summary				
2400	Classified Clerical & Office Salaries	35,836	66,149	(30,313)
2900	Classified Other Salaries	42,560	68,706	(26,146)
	SUBTOTAL - Classified Employees	78,396	134,854	(56,458)
3000 Employee Benefits				
3100	STRS	86,309	73,449	12,859
3200	PERS	4,245	7,692	(3,447)
3300	OASDI-Medicare-Alternative	27,162	27,850	(688)
3400	Health & Welfare Benefits	136,000	103,334	32,666
3500	Unemployment Insurance	503	459	44
3600	Workers Comp Insurance	10,674	8,161	2,512
3900	Other Employee Benefits	13,500	-	13,500
	SUBTOTAL - Employee Benefits	278,393	220,947	57,447
4000 Books & Supplies				
4100	Approved Textbooks & Core Curricul	47,500	156,000	(108,500)
4200	Books & Other Reference Materials	10,900	10,330	570
4320	Educational Software	5,000	4,739	261
4325	Instructional Materials & Supplies	45,000	44,500	500
4330	Office Supplies	20,000	20,000	-
4335	PE Supplies	-	500	(500)
4400	Noncapitalized Equipment	12,500	12,500	-
4410	Classroom Furniture, Equipment & S	11,000	21,000	(10,000)
4420	Computers (individual items less tha	-	50,000	(50,000)
4710	Student Food Services	94,500	58,625	35,875
4720	Other Food	-	100	(100)
	SUBTOTAL - Books and Supplies	246,400	378,294	(131,894)
5000 Services & Other Operating Expenses				
5101	CMO Fees	60,000	60,000	-
5200	Travel & Conferences	40,000	15,000	25,000
5210	Conference Fees	-	5,000	(5,000)
5215	Travel - Mileage, Parking, Tolls	-	20,000	(20,000)
5300	Dues & Memberships	6,000	5,333	667
5450	Insurance - Other	13,750	13,750	-
5500	Operations & Housekeeping	-	5,000	(5,000)
5510	Utilities - Gas and Electric	7,800	2,800	5,000
5605	Equipment Leases	5,400	3,672	1,728
5610	Rent	228,000	209,000	19,000
5615	Repairs and Maintenance - Building	12,000	12,000	-
5803	Accounting & Audit Fees	3,009	3,009	-

Magnolia Science Academy - Santa Ana

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5809	Banking Fees	500	1,400	(900)
5822	Other Professional Services	15,000	15,000	-
5824	District Oversight Fees	19,311	11,363	7,949
5843	Interest - Loans Less than 1 Year	500	500	-
5845	Legal Fees	25,000	25,000	-
5851	Marketing and Student Recruiting	24,000	24,000	-
5857	Payroll Fees	3,600	3,000	600
5863	Professional Development	19,000	19,000	-
5869	Special Education Contract Instructo	112,000	112,000	-
5872	Special Education Encroachment	6,077	3,869	2,208
5884	Substitutes	26,276	26,276	0
5887	Technology Services	18,000	17,059	941
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	-	3,900	(3,900)
5915	Postage and Delivery	4,800	4,800	-
SUBTOTAL - Services & Other Ope		650,024	621,731	28,293
6000 Capital Outlay				
6200	Buildings & Improvement of Building	-	-	-
SUBTOTAL - Capital Outlay		-	-	-
TOTAL EXPENSES		2,181,781	2,139,348	42,434
6900	Total Depreciation (includes Prior	30,500	18,270	12,230
TOTAL EXPENSES including Depreciation		2,212,281	2,157,618	54,664

Magnolia Science Academy - Santa Clara

Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)

SUMMARY

Revenue

General Block Grant	2,798,940	770,883	(2,028,057)
Federal Revenue	148,229	63,688	(84,541)
Other State Revenues	313,515	347,168	33,653
Local Revenues	42,000	-	(42,000)
Fundraising and Grants	80,000	15,500	(64,500)
Total Revenue	3,382,684	1,197,239	(2,185,445)

Expenses

Compensation and Benefits	2,104,697	1,066,860	1,037,837
Books and Supplies	138,577	80,670	57,907
Services and Other Operating Expense	845,281	688,291	156,990
Capital Outlay	129,607	6,051	123,556
Total Expenses	3,218,162	1,841,872	1,376,290

Operating Income (excluding Depreciation)	164,521	(644,633)	(809,154)
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<i>Operating Income (including Depreciation)</i>	268,207	(678,435)	(946,642)
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Fund Balance

Beginning Balance (Unaudited)	466,305	473,945	
Audit Adjustment	-	-	
Beginning Balance (Audited)	466,305	473,945	
Operating Income (including Depreciation)	268,207	(678,435)	

Ending Fund Balance (including Depreciation)	734,512	(204,490)	
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Total Enrolled	405	107	(298)
Total ADA	388.8	102.7	(286)

REVENUE

LCFF Entitlement

8011	Charter Schools LCFF - State Aid	780,077	252,703	(527,374)
8012	Education Protection Account Entitlement	487,498	144,372	(343,126)
8096	Charter Schools in Lieu of Property Tax	1,531,365	373,808	(1,157,557)
		2,798,940	770,883	(2,028,057)

8100	Federal Revenue			
8181	Special Education - Entitlement	77,760	50,752	(27,008)
8220	Child Nutrition Programs	42,969	6,880	(36,089)
8291	Title I	26,500	5,000	(21,500)

Magnolia Science Academy - Santa Clara

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8292	Title II	1,000	-	(1,000)
8293	Title III	-	1,056	1,056
SUBTOTAL - Federal Income		148,229	63,688	(84,541)
8300 Other State Revenues				
8381	Special Education - Entitlement (State	233,280	45,338	(187,942)
8520	Child Nutrition - State	1,940	554	(1,386)
8550	Mandated Cost Reimbursements	10,000	5,138	(4,862)
8560	State Lottery Revenue	68,295	18,592	(49,703)
8590	All Other State Revenue	-	277,546	277,546
SUBTOTAL - Other State Income		313,515	347,168	33,653
8600 Other Local Revenue				
8699	All Other Local Revenue	42,000	-	(42,000)
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		42,000	-	(42,000)
8800 Donations/Fundraising				
8801	Donations - Parents	-	500	500
8803	Fundraising	80,000	15,000	(65,000)
SUBTOTAL - Fundraising and Grant		80,000	15,500	(64,500)
TOTAL REVENUE		3,382,684	1,197,239	(2,185,445)
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	1,142,470	624,925	517,545
1300	Certificated Supervisor & Administ	290,170	173,536	116,634
SUBTOTAL - Certificated Employees		1,432,640	798,462	634,178
Classified Employees Summary				
2400	Classified Clerical & Office Salaries	169,225	51,135	118,090
2900	Classified Other Salaries	32,760	25,232	7,528
SUBTOTAL - Classified Employees		201,985	76,367	125,618

Magnolia Science Academy - Santa Clara

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
3000	Employee Benefits			
3100	STRS	127,138	81,847	45,291
3200	PERS	20,048	5,589	14,459
3300	OASDI-Medicare-Alternative	45,638	19,493	26,145
3400	Health & Welfare Benefits	188,500	67,500	121,000
3500	Unemployment Insurance	32,693	437	32,255
3600	Workers Comp Insurance	32,856	17,164	15,692
3900	Other Employee Benefits	23,200	-	23,200
	SUBTOTAL - Employee Benefits	470,072	192,031	278,041
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricula	7,000	2,000	5,000
4200	Books & Other Reference Materials	18,000	6,600	11,400
4315	Custodial Supplies	2,000	500	1,500
4320	Educational Software	5,500	5,500	0
4325	Instructional Materials & Supplies	24,000	16,050	7,950
4330	Office Supplies	28,500	28,500	-
4410	Classroom Furniture, Equipment & Su	800	3,000	(2,200)
4420	Computers (individual items less than	25,000	6,500	18,500
4430	Non Classroom Related Furniture, Eq	-	500	(500)
4700	Food	27,777	11,520	16,257
	SUBTOTAL - Books and Supplies	138,577	80,670	57,907
5000	Services & Other Operating Expenses			
5101	CMO Fees	60,000	-	60,000
5200	Travel & Conferences	-	5,000	(5,000)
5210	Conference Fees	5,000	5,000	-
5215	Travel - Mileage, Parking, Tolls	12,000	-	12,000
5220	Travel and Lodging	-	7,000	(7,000)
5300	Dues & Memberships	4,000	975	3,025
5450	Insurance - Other	27,945	10,765	17,181
5500	Operations & Housekeeping	-	2,500	(2,500)
5510	Utilities - Gas and Electric	52,260	6,000	46,260
5605	Equipment Leases	21,600	60,000	(38,400)
5610	Rent	500,000	311,245	188,755
5615	Repairs and Maintenance - Building	6,000	1,000	5,000
5617	Repairs and Maintenance - Other Equ	-	1,000	(1,000)
5631	Other Rentals, Leases and Repairs - !	-	66,800	(66,800)
5803	Accounting & Audit Fees	6,000	6,000	-
5809	Banking Fees	1,800	1,800	-
5822	Other Professional Services	20,620	3,120	17,500
5824	District Oversight Fees	27,989	7,709	20,281

Magnolia Science Academy - Santa Clara

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5830	Field Trips Expenses	7,000	-	7,000
5843	Interest - Loans Less than 1 Year	1,000	1,000	-
5845	Legal Fees	10,000	10,000	-
5851	Marketing and Student Recruiting	12,000	3,600	8,400
5857	Payroll Fees	2,640	4,004	(1,364)
5863	Professional Development	14,000	1,706	12,294
5884	Substitutes	20,979	12,188	8,792
5887	Technology Services	21,000	21,000	-
5893	Transportation - Student	-	118,080	(118,080)
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	6,624	16,000	(9,376)
5915	Postage and Delivery	4,824	4,800	24
SUBTOTAL - Services & Other Oper.		845,281	688,291	156,990
6000 Capital Outlay				
6100	Sites & Improvement of Sites	20,000	-	20,000
6200	Buildings & Improvement of Buildings	109,607	-	109,607
6400	Equipment	-	6,051	(6,051)
SUBTOTAL - Capital Outlay		129,607	6,051	123,556
TOTAL EXPENSES		3,218,162	1,841,872	1,376,290
6900	Total Depreciation (includes Prior Y	25,921	39,853	(13,932)
TOTAL EXPENSES including Depreciation		3,114,477	1,875,674	1,238,803

Magnolia Science Academy - San Diego

Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUMMARY			
Revenue			
General Block Grant	3,021,186	2,978,176	(43,010)
Federal Revenue	103,151	84,919	(18,232)
Other State Revenues	273,183	481,095	207,912
Local Revenues	107,000	108,800	1,800
Fundraising and Grants	20,000	20,000	-
Total Revenue	3,524,520	3,672,990	148,470
Expenses			
Compensation and Benefits	2,024,242	1,901,637	122,605
Books and Supplies	207,727	354,709	(146,982)
Services and Other Operating Exp	782,793	843,014	(60,220)
Capital Outlay	-	-	-
Total Expenses	3,014,762	3,099,359	(84,597)
Operating Income (excluding Depreciat	509,757	573,631	63,873
<i>Operating Income (including Depreciation)</i>	<i>459,757</i>	<i>529,012</i>	<i>69,254</i>
Fund Balance			
Beginning Balance (Unaudited)	557,901	615,301	
Audit Adjustment	-	-	
Beginning Balance (Audited)	557,901	615,301	
Operating Income (including Depr	459,757	529,012	
Ending Fund Balance (including Depre	1,017,659	1,144,313	
Total Enrolled	438	423	(15)
Total ADA	423.8	409.3	(15)
REVENUE			
LCFF Entitlement			
8011 Charter Schools LCFF - State Aid	812,997	678,457	(134,540)
8012 Education Protection Account Entitle	516,302	558,923	42,621
8096 Charter Schools in Lieu of Property T	1,691,887	1,740,796	48,909
	3,021,186	2,978,176	(43,010)
8100 Federal Revenue			
8181 Special Education - Entitlement	50,852	38,931	(11,921)
8220 Child Nutrition Programs	22,906	23,833	927
8291 Title I	28,593	22,155	(6,438)

Magnolia Science Academy - San Diego

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
8292	Title II	800	-	(800)
SUBTOTAL - Federal Income		103,151	84,919	(18,232)
8300	Other State Revenues			
8311	Other State Apportionments - Currer	-	-	-
8319	Other State Apportionments - Prior Y	-	-	-
8381	Special Education - Entitlement (Stai	209,764	180,632	(29,132)
8520	Child Nutrition - State	3,692	3,841	149
8550	Mandated Cost Reimbursements	5,933	5,064	(869)
8560	State Lottery Revenue	53,795	74,075	20,280
8590	All Other State Revenue	-	217,484	217,484
8593	Other State Revenue 3	-	-	-
SUBTOTAL - Other State Income		273,163	481,095	207,912
8600	Other Local Revenue			
8634	Food Service Sales	12,000	12,000	-
8636	Uniforms	30,000	30,000	-
8660	Interest	-	1,800	1,800
8693	Field Trips	35,000	35,000	-
8699	All Other Local Revenue	30,000	30,000	-
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		107,000	108,800	1,800
8800	Donations/Fundraising			
8802	Donations - Private	-	5,000	5,000
8803	Fundraising	20,000	15,000	(5,000)
SUBTOTAL - Fundraising and Grar		20,000	20,000	-
TOTAL REVENUE		3,524,520	3,672,990	148,470
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	1,194,357	1,178,805	15,553
1300	Certificated Supervisor & Adminis	226,144	208,731	17,413
SUBTOTAL - Certificated Employee		1,420,502	1,387,536	32,966

Magnolia Science Academy - San Diego

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
Classified Employees Summary				
2400	Classified Clerical & Office Salaries	71,919	59,885	12,034
2900	Classified Other Salaries	87,915	92,691	(4,776)
SUBTOTAL - Classified Employees		159,834	152,576	7,259
3000 Employee Benefits				
3100	STRS	133,199	129,113	4,086
3200	PERS	20,013	14,033	5,980
3300	OASDI-Medicare-Alternative	51,832	43,269	8,563
3400	Health & Welfare Benefits	161,200	154,222	6,978
3500	Unemployment Insurance	31,607	993	30,613
3600	Workers Comp Insurance	14,855	19,895	(5,040)
3900	Other Employee Benefits	31,200	-	31,200
SUBTOTAL - Employee Benefits		443,906	361,525	82,381
4000 Books & Supplies				
4100	Approved Textbooks & Core Curriculum	25,000	145,000	(120,000)
4200	Books & Other Reference Materials	10,500	10,500	-
4300	Materials & Supplies	-	50	(50)
4315	Custodial Supplies	9,000	9,000	-
4320	Educational Software	15,000	15,000	-
4325	Instructional Materials & Supplies	22,000	16,900	5,100
4330	Office Supplies	50,000	49,764	236
4335	PE Supplies	-	5,000	(5,000)
4340	Professional Development Supplies	-	3,000	(3,000)
4350	Uniforms	-	15,205	(15,205)
4400	Noncapitalized Equipment	-	1,300	(1,300)
4410	Classroom Furniture, Equipment & E	33,000	31,700	1,300
4420	Computers (individual items less tha	10,000	17,500	(7,500)
4700	Food	-	236	(236)
4710	Student Food Services	33,227	34,554	(1,327)
SUBTOTAL - Books and Supplies		207,727	354,709	(146,982)
5000 Services & Other Operating Expenses				
5101	CMO Fees	338,248	334,759	3,489
5200	Travel & Conferences	-	3,000	(3,000)
5210	Conference Fees	20,000	4,000	16,000
5215	Travel - Mileage, Parking, Tolls	-	3,000	(3,000)
5220	Travel and Lodging	-	10,000	(10,000)
5300	Dues & Memberships	5,400	5,400	-
5450	Insurance - Other	35,040	17,978	17,063
5510	Utilities - Gas and Electric	37,200	37,200	-

Magnolia Science Academy - San Diego

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5605	Equipment Leases	18,000	18,000	-
5615	Repairs and Maintenance - Building	-	4,800	(4,800)
5617	Repairs and Maintenance - Other Eq	9,600	4,800	4,800
5803	Accounting & Audit Fees	20,000	5,000	15,000
5809	Banking Fees	1,000	1,000	-
5819	School Programs - Other	-	42	(42)
5822	Other Professional Services	54,500	54,500	-
5824	District Oversight Fees	93,386	89,345	4,040
5830	Field Trips Expenses	15,000	45,000	(30,000)
5843	Interest - Loans Less than 1 Year	1,000	1,000	-
5845	Legal Fees	12,000	50,000	(38,000)
5851	Marketing and Student Recruiting	12,000	24,000	(12,000)
5857	Payroll Fees	150	3,590	(3,440)
5863	Professional Development	13,000	10,000	3,000
5869	Special Education Contract Instructo	55,000	55,000	-
5884	Substitutes	5,670	25,000	(19,330)
5887	Technology Services	19,200	19,200	-
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	17,400	17,400	-
SUBTOTAL - Services & Other Ope		782,793	843,014	(60,220)
6000	Capital Outlay			
6200	Buildings & Improvement of Building	-	-	-
SUBTOTAL - Capital Outlay		-	-	-
TOTAL EXPENSES		3,014,762	3,099,359	(84,597)
6900	Total Depreciation (includes Prior	50,000	44,619	5,381
TOTAL EXPENSES including Depreciation		3,064,762	3,143,978	(79,216)

MERF

Proposed Revised Budget FY 2015-16

	Budget		
	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)

SUMMARY**Revenue**

Local Revenues	4,787,533	4,727,533	(60,000)
Fundraising and Grants	-	250,000	250,000
Total Revenue	4,787,533	4,977,533	190,000

Expenses

Compensation and Benefits	2,415,009	2,778,672	(363,662)
Books and Supplies	87,874	87,874	-
Services and Other Operating Exp	2,056,672	2,091,472	(34,800)
Capital Outlay	-	-	-
Total Expenses	4,559,555	4,958,018	(398,462)

Operating Income (excluding Depreciat	227,978	19,515	(208,462)
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<i>Operating Income (including Depreciation)</i>	227,978	11,850	(216,128)
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Fund Balance

Beginning Balance (Unaudited)	-	689,915	
Audit Adjustment	-	-	
Beginning Balance (Audited)	-	689,915	
Operating Income (including Depreciat	227,978	11,850	

Ending Fund Balance (including Depreciat	227,978	701,765	
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8600 Other Local Revenue

8701	CMO Management Fee - MSA1	873,103	873,103	-
8702	CMO Management Fee - MSA2	873,103	873,103	-
8703	CMO Management Fee - MSA3	873,103	873,103	-
8704	CMO Management Fee - MSA4	163,707	163,707	-
8705	CMO Management Fee - MSA5	65,483	65,483	-
8706	CMO Management Fee - MSA6	65,483	65,483	-
8707	CMO Management Fee - MSA7	545,689	545,689	-
8708	CMO Management Fee - MSA8	873,103	873,103	-
8709	CMO Management Fee - MSA-SA	60,000	60,000	-
8711	CMO Management Fee - MSA-SC	60,000	-	(60,000)
8712	CMO Management Fee - MSA-SD	334,759	334,759	-
8999	Uncategorized Revenue	-	-	-

SUBTOTAL - Local Revenues	4,787,533	4,727,533	(60,000)
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8800 Donations/Fundraising

8802	Donations - Private	-	250,000	250,000
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MERF

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
SUBTOTAL - Fundraising and Grant		-	250,000	250,000
TOTAL REVENUE		4,787,533	4,977,533	190,000
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	-	-	-
1300	Certificated Supervisor & Adminis	322,900	320,000	2,900
SUBTOTAL - Certificated Employee		322,900	320,000	2,900
Classified Employees Summary				
2400	Classified Clerical & Office Salarie	1,568,629	1,948,475	(569,592)
2900	Classified Other Salaries	-	21,267	(21,267)
SUBTOTAL - Classified Employees		1,568,629	1,969,742	(590,859)
3000	Employee Benefits			
3100	STRS	34,647	-	34,647
3200	PERS	156,863	-	156,863
3300	OASDI-Medicare-Alternative	120,000	189,504	(69,504)
3400	Health & Welfare Benefits	195,500	170,618	24,882
3500	Unemployment Insurance	784	12,005	(11,221)
3600	Workers Comp Insurance	15,686	24,795	(9,109)
SUBTOTAL - Employee Benefits		523,481	488,930	34,550
4000	Books & Supplies			
4100	Approved Textbooks & Core Curricul	-	1,000	(1,000)
4200	Books & Other Reference Materials	10,000	-	10,000
4320	Educational Software	-	18,900	(18,900)
4325	Instructional Materials & Supplies	-	100	(100)
4330	Office Supplies	7,874	3,874	4,000
4340	Professional Development Supplies	-	-	-
4400	Noncapitalized Equipment	60,000	44,000	16,000
4420	Computers (individual items less tha	-	6,000	(6,000)
4700	Food	10,000	5,000	5,000
4720	Other Food	-	9,000	(9,000)
SUBTOTAL - Books and Supplies		87,874	87,874	-
5000	Services & Other Operating Expenses			
5200	Travel & Conferences	-	10,000	(10,000)
5210	Conference Fees	-	5,000	(5,000)
5215	Travel - Mileage, Parking, Tolls	-	5,000	(5,000)

MERF

Proposed Revised Budget FY 2015-16

		Budget		
		Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)
5220	Travel and Lodging	160,000	140,000	20,000
5300	Dues & Memberships	10,000	10,000	-
5450	Insurance - Other	14,400	14,400	-
5500	Operations & Housekeeping	32,272	20,272	12,000
5605	Equipment Leases	-	12,000	(12,000)
5610	Rent	150,000	150,000	-
5803	Accounting & Audit Fees	6,000	6,000	-
5809	Banking Fees	-	4,000	(4,000)
5812	Business Services	695,000	695,000	-
5820	Consultants - Non Instructional	252,000	307,000	(55,000)
5822	Other Professional Services	307,000	263,000	44,000
5845	Legal Fees	100,000	100,000	-
5851	Marketing and Student Recruiting	30,000	20,000	10,000
5857	Payroll Fees	-	15,800	(15,800)
5863	Professional Development	95,000	95,000	-
5887	Technology Services	61,000	61,000	-
5899	Miscellaneous Operating Expenses	-	-	-
5900	Communications	144,000	144,000	-
5915	Postage and Delivery	-	14,000	(14,000)
SUBTOTAL - Services & Other Oper		2,056,672	2,091,472	(34,800)
6000	Capital Outlay			
6200	Buildings & Improvement of Building	-	-	-
SUBTOTAL - Capital Outlay		-	-	-
TOTAL EXPENSES		4,559,555	4,958,018	(588,208)
6900	Total Depreciation (includes Prior	-	7,666	(7,666)
TOTAL EXPENSES including Depreciation		4,559,555	4,965,684	(595,874)



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III C
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of Changes in Financial Policies

Proposed Board Recommendation

I move that the Board approves the revisions to the financial policies as presented in the board agenda, item III C.

Background

As of July 1, 2015, EdTec initiated back-office service functions for Magnolia Public Schools. EdTec has been hired to provide a fully-outsourced solution that includes budgeting, financial statement preparation, accounting, accounts payable processing, training, government financial reporting, payroll, and audit support.

The proposed revised changes to the financial policies are based on the new functions provided by EdTec and reflect the new structure that will be effective and applicable for FY 2015-16.

Revised Policies

The following policies have been updated to reflect the new accounting and finance functions:

Cash

CSH101 Cash Boxes
CSH103 Problem Checks
CSH108 Inter-Account Bank Transfers
CSH109 Journal and Reclassification Entries
CSH110 Petty Cash Purchases
CSH112 Intercompany Receivables and Payables
CSH113 Financial Reserves

General & Administrative

G&A103 Travel and Entertainment
G&A104 Management Reports
G&A105 Period-End Review and Closing
G&A107 Taxes and Insurance
G&A115 Accrued Liabilities
G&A116 Notes Payable
G&A117 Financial and Tax Reporting
G&A118 Budgeting
G&A121 School Site Accounting



MAGNOLIA PUBLIC SCHOOLS

13950 Milton Ave. 200B Westminster, CA 92683

P: (714) 892-5066 F: (714) 362-9588

Purchasing

PUR102 General Purchasing
PUR103 Receiving and Inspection
PUR104 Accounts Payable and Cash
Disbursements
PUR105 Prepaid Expenses
PUR106 Reimbursements

Revenue

REV101 Sales Receipt Processing
REV102 Invoicing and Accounts Receivable
REV103 Process Billing
REV105 Revenue Recognition Grants and
Contributions
REV106 Gifts-In-Kind
REV107 Restricted Funds

Fixed Assets

INV102 Fixed Assets Capitalization &
Depreciation

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

SOP # CSH101 Revision: 1

Prepared by: Central Office

Effective Date: 2/14/13 11/12/15

Approved by: BOD

Title: CSH101 CASH BOXES

Policy: Proper internal control should be maintained over funds received by cashiers or sales clerks of any type, even at fundraising events at all times.

Purpose: To identify the practices for cash box control, including cash receipts, special tender items, cash payouts and reconciliation with deposits.

Scope: All personnel that deal with the cash transactions.

Responsibilities:

Principal is responsible for safeguarding / verifying and controlling all cash assets at each school.

School Office Manager is responsible for ensuring the completeness and accuracy of all opening, closing and intermediate transactions.

School Office Manager is responsible for overseeing all event transactions.

Procedure:

1.0 CASH BOX/SAFE

- 1.1 Each fundraiser or individual collecting cash should collect cash for events and safeguard properly. Once all cash has been collected, this individual should submit the cash received to the School Office Manager as soon as possible for placement in the cash box. It is important to ensure that only one person has responsibility for collecting cash as to limit any opportunities for misappropriation.
- 1.2 All cash collected must be collected by the School Office Manager, counted together with the School Principal and one other person, and signed off by all three individuals that the cash count is accurate. The funds will then be safely secured until deposited by a designee of the School Office Manager.
- 1.3 If the cash balance at the end of day exceeds \$1,000, a bank deposit will need to be made the same day. Otherwise, all bank deposits will need to be made by the last business day of the week. At the end of the week there should be no more than \$50 left in the cash box for the following week.
- 1.4 Bank deposit documentation needs to be emailed to EdTec, in PDF format, for entry into the general ledger on a weekly basis.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, Chief Financial Officer

SOP # CSH103 Revision: 1
Office
Effective Date: 11/12/15

Prepared by: Central
Approved by: BOD

Title: CSH103 PROBLEM CHECKS

Problem: To save time in returning and following-up on unsigned, checks marked "payment in full", or returned by the bank. These checks should be processed as follows and deposited.

Purpose: To describe how these types of checks should be handled before depositing.

Scope: This procedure applies to all checks received by the Organization.

Responsibilities:

EdTec is responsible for processing all check transactions for each school.

Definitions: NSF. Non-Sufficient Funds or NSF checks are those that are returned from the bank because the balance in the checking account was not high enough to cover the check. The check is then stamped NSF or "insufficient funds", "uncollected funds", or maybe "account closed".

Procedure:

1.0 UNSIGNED CHECKS

1.1 The word "over" should be typed or written on the line where the signature would normally appear. On the back, type "Lack of Signature Guaranteed" and then add the Organization name, manager's name, title and signature.

Note: This indicates to the bank that the Organization will take back the check as a charge against its account in the event it isn't honored. In the event the check is not honored, the Office Manager should immediately follow-up with the issuer.

1.2 Continue processing the check.

2.0 PARTIAL PAYMENT CHECKS MARKED "PAYMENT IN FULL"

2.1 If there's no dispute as to the amount, a check tendered for less than the amount due and marked "payment in full" (or similar wording) can be cashed without jeopardizing the right to recover the balance. However, if there's a bona fide dispute as to the amount owing, the Organization runs the risk that payment will be deemed to have settled the disputed claim for the lesser amount.

2.2 To overcome any potential pitfall, the check should be endorsed with the following statement "Check is accepted without prejudice and with full reservation of all rights under section 1-207 of the UNIFORM COMMERCIAL CODE (see Reference A).

- 2.3 Continue processing the check as per procedure CSH102 CASH RECEIPTS AND DEPOSITS.
- 2.4 The Office Manager should then work with the customer to resolve collection of the remaining balance due.

3.0 RETURNED CHECKS

- 3.1 A returned check for less than \$100 or stamped "uncollected funds," should be re-deposited the following day, if the check is not already stamped, "Do Not Re-Deposit".
- 3.2 For returned checks in amounts greater than \$100, the bank that the check is drawn against should be telephoned to determine if the check amount will clear the customer's account. If sufficient funds exist the check should be re-deposited. If the check is very large, consider taking the check directly to the issuing bank for recovery.

Note: The customer's account number should be the second number series located at the bottom center of the check.

4.0 REDEPOSITED CHECKS

- 4.1 In the event a re-deposited check is returned or if sufficient funds do not exist to cover the check, the Office Manager should contact the issuer by phone to report the problem and discuss how the matter will be resolved. Then issue a formal notice CSH103 Ex1 BAD CHECK NOTICE via certified mail with a return receipt requested to ensure the customer understands the seriousness of the issue.
- 4.2 Whenever a check is re-deposited more than once a handling fee should be considered.

References:

A. UNIFORM COMMERCIAL CODE (UCC)

The "Uniform Commercial Code" or UCC began as a model for each state legislature to modify and adopt as law in that state. Therefore, the UCC is not the same in every state. Each state's court system can interpret the UCC differently thereby creating different case law in that state and producing different results. Business people cannot assume that the law will be exactly the same in each state. For more information see the Secretary of State for each State in question.

B. BAD CHECK LAW

Bad Checks are considered part of the UCC and therefore are a matter of state law enforcement. Section 3-104(2)(b) of the UCC, defines a check as "a draft drawn on a bank and payable on demand." Each state has a different "Bad Check Law" see UCC above.

Postdated check: since it is not payable on demand, most states believe that the giving of a post-dated check does not constitute a present fraud nor is it within the scope of the bad check laws.

Payments for COD or pre-existing debt: In most cases, NSF checks are not considered under the bad check law if they are used to pay a note payment or to pay an invoice that is on account. However, if the debtor provides a creditor with a NSF check for a COD order, then that act does fall within the bad check laws.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office provider process	Oswaldo Diaz, Chief Financial Officer

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CSH103 Ex1 BAD CHECK NOTICE

Date:

CUSTOMER NAME
ADDRESS
CITY, STATE, ZIP

Dear Sir:

Payment on your Check No. _____ in the amount of \$ _____, presented to us on, {DAY MONTH YEAR} , has been returned by your bank and marked insufficient funds. We have re-deposited your check and attempted to collect on this check twice already.

We have verified with your bank that insufficient funds remain to clear this check. Therefore, we request that you replace this check with a certified check immediately.

Unless we receive the certified funds for the amount listed above within 15 days, we shall immediately begin appropriate legal action to protect our interest. Upon receipt of replacement funds we shall return the dishonored check.

Sincerely,

Office Manager
MAGNOLIA EDUCATION AND RESEARCH FOUNDATION

Certified Mail, Return Receipt Requested.

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SOP # CSH108 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: CSH108 INTER-ACCOUNT BANK TRANSFERS

Policy: To ensure the accuracy of the Organization's bank account records by proving documentation of bank transfers.

Purpose: To outline the practices for preparation of an inter-account bank transfer

Scope: This applies to all bank accounts maintained by the Organization.

Responsibilities:

Chief Executive Officer is responsible for review and approval of all inter-account bank transfers

Chief Financial Officer is responsible for performing all inter-account bank transfers.

Background: Errors or omissions can be made to the Organization's bank account records due to the many cash transactions that occur. Therefore, it is necessary to authorize all inter-account bank transfers.

Procedure:

1.0 INTER-ACCOUNT BANK TRANSFER

1.1 EdTec monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. EdTec recommends to the Chief Financial Officer when a transfer should be made to maximize the potential for earning interest or when funds are needed for processing payroll or other transfer needed. The Chief Financial Officer will determine when to make a transfer and in what amount. After the transfer has been initiated by the Chief Financial Officer, the Chief Executive Officer must log into the online banking system in order to complete the bank transfer process. A copy of the transfer is given to EdTec.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, Chief Financial Officer

SOP # CSH109 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: CSH109 JOURNAL ENTRIES AND RECLASSIFICATION ENTRIES

Policy: To ensure the accuracy of the Organization's books and records by proving documentation of journal entries and reclassification entries. All journal entries shall be authorized in writing by the Finance Manager initialing or signing the entries.

Purpose: To outline the practices for preparation of journal entries and reclassification entries.

Scope: This applies to all accounting transactions performed by the Organization.

Responsibilities:

The Chief Financial Officer is responsible for review and approval of all journal entries and reclassification entries.

EdTec is responsible for performing all journal entries and reclassification entries

Background: Journal entries can directly affect the presentation of financial statements. Therefore, it is necessary to authorize all journal and reclassification entries.

Procedure:

1.0 JOURNAL ENTRIES AND RECLASSIFICATION ENTRIES

1.1 The Chief Financial Officer the Financial Analysts and EdTec monitor the balances in the accounting records of the Organization.

All general ledger entries including audit adjusting entries, reclassification entries, or other such journal entries shall be supported by journal vouchers or other documentation, which shall include a reasonable explanation of each entry. Examples of such journal entries include:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Non-recurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of fixed assets
2. Amortization of prepaid expenses

- 3. Accruals of recurring expenses
- 4. Amortization of deferred revenue

Support for recurring journal entries shall be in the form of a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, in the form of a journal voucher.

It is the policy of MERF that all journal entries not originating from subsidiary ledgers shall be authorized in writing by the Chief Financial Officer initialing or signing the entries.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Revision of responsibilities	Oswaldo Diaz, Chief Financial Officer

SOP # CSH110 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: CSH110 PETTY CASH PURCHASES

Policy: The Organization does not permit the use of petty cash.

Scope: This applies to all petty cash transactions.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Removal of petty cash use	Oswaldo Diaz, Chief Financial Officer

SOP # CSH112 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

**Title: CSH112 INTERCOMPANY RECEIVABLES AND PAYABLES
(DUE TO/DUE FROM)**

Policy: To ensure that intercompany transactions between individual charter schools and the central office are processed correctly

Purpose: To outline the practices for intercompany transactions between individual charter schools and the central office

Scope: This applies to all charter schools operated by the Organization.

Responsibilities:

Chief Financial Officer is responsible for performing the intercompany transactions with approval from the Board of Directors.

The Finance Department is responsible for alerting EdTec regarding intercompany transactions. EdTec is responsible for recording it into the accounting system, and ensuring accuracy of fiscal year-end balances.

Background: Charter schools are highly dependent on government funding to operate. Government cuts and funding deferrals can result in cash shortages for schools. Therefore the need arises to allocate resources from other schools to cover any shortfall. It is necessary to correctly record transactions between the charter schools and the central office in order to properly determine each school's receivable/liability.

Procedure:

1.0 INTERCOMPANY TRANSACTIONS

1.1 The Chief Financial Officer, with the support of the Finance Department and EdTec, monitors cash balances daily for the charter schools. When a charter school realizes a need for funds, the Chief Financial Officer will assess resource levels for the other schools as well as the central office. If the central office does not have sufficient funds to advance to the charter school requestor, at the discretion of the Chief Financial Officer, the Chief Financial Officer may transfer funds from a charter school with surplus funds into the central office. The Chief Financial Officer may then transfer funds to the charter school requestor from the central office. For policy regarding inter-account bank transfers, refer to **CSH108 INTER-ACCOUNT BANK TRANSFERS**.

1.2 At the end of the fiscal year, each school's receivable or payable account will be reconciled in accordance with **G&A105 PERIOD-END REVIEW & CLOSING**. Once balances are reconciled, an agreement is prepared at the end of the fiscal year between each school and the central office to document the amount owed and repayment terms.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Revision of responsibilities	Oswaldo Diaz, CFO

SOP # CSH113 Revision: 1

Prepared by: Central Office

Effective Date: 11/12/15

Approved by: BOD

Title: CSH113 FINANCIAL RESERVES

Policy: To ensure each charter school maintains a fund reserve in order to protect itself from unforeseen revenue shortfalls or unexpected expenditures.

Purpose: To describe responsibilities and monitoring procedures over each charter school's fund reserve

Scope: This applies to all charter schools operated by the Organization.

Responsibilities:

EdTec is responsible for day to day monitoring of charter school cash accounts and ensuring their accuracy.

Chief Financial Officer is responsible for oversight over charter school cash accounts as to ensure that required fund reserve amounts are met.

Background: California regulations state that the following reserve amounts must be maintained:

- Greater of 5% of prior year operational expenditures or \$55,000 for districts with 0-300 ADA
- Greater of 4% of prior year operational expenditures or \$55,000 for districts with 301-1,000 ADA

Procedure:

1.0 FUND RESERVE BALANCES

1.1 EdTec will monitor the cash balance for each charter school to ensure its accuracy and to be able to project future amounts. This will be accomplished through timely bank reconciliations and regular budget vs. actual comparisons. This process is critical to quickly detect any potential cash shortages so expenditures can be modified or more resources can be requested.

1.2 If the required fund reserve amount for a charter school cannot be met, the Chief Financial Officer with the support of EdTec will need to determine where cash can be derived from in order to restore the fund balance. This can come from central office funds or from another charter school with surplus funds. See CSH112 INTERCOMPANY RECEIVABLES AND PAYABLES (DUE TO/DUE FROM) for this procedure.

Revision History:

Revision n	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service processes	Oswaldo Diaz, CFO

SOP # G&A103 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: G&A103 TRAVEL AND ENTERTAINMENT

Policy: All reservations required for business travel and entertainment will be made through the Purchase Manager or designated staff. Expenses are to be within established Organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the Organization's money as carefully and judiciously as they would their own.

The Organization recognizes that employees who travel far from home to represent the Organization's business interests must forego their living accommodations and may forfeit personal time. Accordingly, the Organization will make efforts to provide comfortable and secure accommodations for lodging, meals and travel for employees. However, these items are not intended to be perquisites and the Organization reserves the right to deny reimbursement of expenses that are considered lavish or extravagant.

Purpose: To provide guidelines for travel and entertainment expenses as they were actually spent, account for all advances promptly and accurately and to communicate the procedures for reimbursement.

Scope: This procedure applies to all departments and individuals who travel or entertain for the Organization.

Responsibilities:

Responsible Party: The individual employee and/or the Purchase Manager

- When the Purchase Manager does not make travel arrangements, each employee is responsible for making arrangements needed for business travel.
- The Purchase Manager may make travel arrangements when requested, provided that arrangements are made at least 15 days in advance.

The Finance Department will receive and review the expense report documentation and send to EdTec to process necessary employee reimbursement. (See PUR106, Reimbursements, for more detailed information.)

Procedure:

1.0 TRAVEL ARRANGEMENTS

1.1 All arrangements required for business travel are to be made individually or through the Purchase Manager. When possible, the Purchase Manager can solicit better corporate discounts and rates for hotels, airlines, car rental agencies and travel agencies. Employees benefit because they do not have to spend their own time comparing rates and making their own arrangements. If making your own arrangements, the employee must find the best possible travel pricing.

1.2 For maximum savings on airfares, this form should always be completed at least 15 days in advance unless an emergency trip is required.

1.3 It is preferable that all employees travel during non-working hours to maximize efficiency. The Purchase Manager will make arrangements for the trip as required and will return a travel itinerary and any tickets or reservation forms to the employee.

1.4 **Cash Advances** - To help ensure accurate and timely expense report preparation and reduce the additional paperwork required to process and track Cash Advances, the Organization generally **discourages** cash advances unless special circumstances apply. Employees are encouraged to use credit cards with a grace period to provide float time between incurring the expense and receiving reimbursement from the Organization.

If an employee requires a cash advance, a formal request must be made through CoolSIS as a check request. The advance request will then be forwarded to accounting for processing upon approval. Travel advance amounts are approved on an as needed basis.

When a cash advance is received, the employee will reduce their expense reimbursement by the amount of the cash advance. In the case where the cash advance exceeds the expenses for the report submitted, the remaining cash must be turned into the accounting department with the expense report. Amounts owed the Organization cannot be carried forward to future expense reports. Any advance outstanding will be deducted from the employee's paycheck.

1.5 **Direct Billings** - Direct billings to the Organization from motels, restaurants, etc. are not permitted unless previously authorized.

2.0 EXPENSE GUIDELINES

2.1 Air Travel - Airline reservations are based on the following criteria:

- Expediency: Getting the employee to their destination in an expedient way. (Direct flights when possible or connecting flights if necessary for faster flight schedules).
- Cost: Employees will fly coach class unless extenuating circumstances apply.
- Air Carrier: An employee's preferred airline can be utilized as long as expediency and cost factors are equal. In most cases, airfare will be directly billed to the Organization's credit card account.

On occasion, employees may have no alternative but to book their own flight. If this is the case, employees must use regularly scheduled airlines and obtain the lowest (discount) fare available. This may mean that employees will fly at times that are not always the most convenient for them.

2.2 Lodging - Lodging arrangements are based on value, convenience for the traveler and according to what is usual and customary Organization guide lines.

Whenever multiple employees are traveling to the same location, employees will be required to share accommodations if possible (i.e. male/male or female/female). Lodging accommodations will then be made for double rooms accordingly. If an employee is accompanied by a non-employee such as family or a friend, and therefore requires

separate accommodations, the employee will be responsible for payment of any excess lodging accommodations.

- 2.3 Meals - Employees on Organization business will be reimbursed for the actual cost of their lunch and dinner meals in accordance to applicable law. The cost of meals should be reasonably priced based on the locality.

Officers may include reimbursement of actual guest meals for the business of the Organization at their discretion. When officers are traveling under per-diem meal arrangements, and guest meals are paid for, that day's per-diem amount must be adjusted downward by \$15 and cannot be claimed.

See form PUR104 Accounts Payable and Cash Disbursements and PUR 106 Reimbursements for additional information regarding Meals.

- 2.4 Car Rentals – When possible, advance arrangements should be made by the Purchase Manager if a car is required at the destination, otherwise the employee is required to make their own car rental arrangements. Vehicle selection will be based upon the most cost-effective class that satisfies requirements for the employee(s) and any demonstration equipment.

Supplemental auto insurance coverage offered by car rental agencies must be purchased and will be reimbursed.

- 2.5 Personal Vehicles - An employee who uses their own automobile for business will be reimbursed according to IRS mileage reimbursement guidelines. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip.

The Organization assumes no responsibility for personal automobiles used for business. Further, any parking or speeding violation is the sole responsibility of the employee and each employee must have valid minimum automobile liability insurance as required by state law.

- 2.6 Telephone - Telephone charges from the hotel are not allowed unless it is an emergency.

- 2.7 Entertainment - Entertainment expenses are not allowed.

- 2.8 Miscellaneous Expenses - Any additional business expenses that are not categorized above should be listed under miscellaneous expenses and documented with all pertinent information to substantiate the expense.

- 2.9 Non-Reimbursable Expenses - Some expenses are not considered valid business expenses by the Organization, yet may be incurred for the convenience of the traveling individual. Since these are not expenses for the business then they are not reimbursable. (The following can be used as a guide of expenses, which are not reimbursable)

Examples include:

- Airline or travel insurance
- Airline or travel lounge clubs
- Shoe shine or Dry-cleaning (except for extended travel beyond 5 days)

- Movies or personal entertainment
- Books, magazines or newspapers
- Theft or loss of personal property
- Doctor bills, prescriptions, or other medical services
- Parking tickets, traffic tickets or Car towing if illegally parked
- Health club memberships
- Baby sitter or Pet care fees
- Barbers and Hairdressers

3.0 EXPENSE REPORT PREPARATION AND REIMBURSEMENT

3.1 All business reimbursement expenditures incurred by employees of the Organization are reimbursed through CoolSIS. Reimbursement receipts must be submitted monthly and any receipt that is older than 60 days will not be reimbursed at the discretion of the Chief Financial Officer.

Expense report forms must be filled out completely. Required original receipts for items charged must accompany all reimbursement documentation as well as uploaded into CoolSIS. Any questions regarding completion of the report should be directed to the employee's supervisor or the accounting department.

Upon completion, the expense report along with all attachments should be submitted to the employee's appropriate supervisor in CoolSIS for approval. After approval, the expense report is submitted to the accounting department for processing and reimbursement. In order to expedite reimbursement, the employee should ensure that the report is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office provider process	Oswaldo Diaz, CFO

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SOP # G&A104 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD/

Title: G&A104 MANAGEMENT REPORTS

Policy: EdTec will prepare summary reports of vital operating statistics for the Organization, including revenues, current debt, operating cash, accounts receivable and projected short-term cash flows. These reports are to be prepared and are to supplement detailed monthly and quarterly financial reports and are to be used for timely "hands-on" management.

Purpose: To provide the format and content requirements for preparation of the Financial Reports.

Scope: The procedure applies to EdTec and the Finance personnel required for preparation of these reports.

Responsibilities:

EdTec will be responsible for assuring effective and informative reporting for the Organization.

Finance Manager is responsible for preparing and maintaining a summary of all reports.

Procedure:

1.0 PREPARATION GUIDELINES

1.1 The logistics of preparing financial summaries will vary, depending on the accounting system used and the needs of the Organization. Most computerized systems offer an "executive summary" screen of critical financial information. The objective is to provide a quick recap of the financial status of the Organization that should lead to plans for corrective actions or adjustments.

Bi-monthly reports should be considered "exception reports" that provide management the necessary information to understand whether the Organization is progressing as planned.

The timing of reports is critical to the effective operation of the Organization. Reports should be prepared and distributed in a timely fashion following the end of the reporting period.

To improve readability, simplify preparation, and allow users to focus on the materiality of the data, all reporting should be rounded and/or plugged to the nearest \$1 increments when possible. Note: larger companies may wish to focus on \$100 or more increments.

1.2 If details are not available then use control totals and note on the report any estimates. Follow up with actual results as soon as practical. The preparer should keep in mind that the objective of the report is to provide a quick recap of the financial status of the Organization and not a time-consuming detailed

financial analysis. Leave exhausting details in the books for later analysis as required.

- 1.3 Make statements easy to read. Use the following style guidelines to improve readability:
 - Use 8-1/2 x 11 paper
 - Use a lot of “white space” on the page
 - Limit columns of figures to three columns
 - Omit cents and use thousands of dollars as appropriate. Indicate on the report the units used in a legend.
 - Indicate only significant expenses and group remaining items
 - The preparer should date (month/day/year) and initial all reports.
- 1.4 EdTec will file a copy of repetitive reports for later retrieval, auditing or trend analysis.
- 1.5 The Finance Manager will prepare and maintain a summary of all reporting. The summary will include the following categories:
 - Department or Functional Area
 - Name of Report
 - Purpose of the Report
 - Frequency of Preparation
 - Distribution of Copies
- 1.6 Updates of the summary will be issued to all Organization officers and department managers. Managers should use the summary to determine what information is being compiled and the format and distribution of reporting. Many times duplicate or redundant information gathering, reporting and filing can be avoided by merely changing the format or distribution of existing reports.

2.0 FINANCIAL REPORTS

- 2.1 The Chief Financial Officer and Finance Manager should review accounting program financial reports on a regular basis.

3.0 CASH FLOW REPORT

- 3.1 The Cash Flow Report represents a summary of the cash flowing through the Organization in the near term and identifies any potential shortfall that might occur in the near future before it occurs. The Cash Flow Report should be reviewed quarterly by the Chief Financial Officer. This report supplements the detailed monthly and quarterly financial statement reports and provides a quick look at the cash performance of the Organization.

- 3.2 The Cash Flow Report should include projected operating cash balances for each week with estimated cash receipts by major classifications and projected disbursements by major account classifications.
- 3.3 EdTec will notify the Chief Financial Officer of any shortfall so that the Organization may determine alternative courses of action to rectify the situation.

4.0 BUDGET VS. ACTUAL REPORT

- 4.1 The Budget vs. Actual Report represents a comparison of planned operating expenses to the actual expenses incurred for the period. The objective is to highlight results against plan, percentages and variances and thus provide a basis for management decisions. The Budget vs. Actual Report is prepared and maintained by EdTec on a monthly basis.
- 4.2 The Budget vs. actual report should be divided into three main components. 1) Current period budget, actual and variance totals, 2) a description of the major income and expense account classifications similar to the financial statements, and 3) the Current year-to-date budget, actual and variance totals. The percent column should be used to list each line as a percentage of total revenues. Alternatively, it can also represent the percentage variance or change from last period.

5.0 FINANCIAL STATEMENTS

- 5.1 The Chief Financial Officer, Chief Executive Officer, and the Board of Directors should review the Financial Statements bi-monthly for each board meeting. This report provides one indication of the performance of the Organization.
- 5.2 The Financial Statements typically are comprised of three main parts: The Statement of Financial Position, Statement of Activities, and the Statement of Cash Flows (Statement of Cash Flows quarterly).

The Statement of Financial Position lists all of the Organization's assets (cash, receivables, deposits, inventory, equipment, intellectual property, etc.), liabilities (debt, lease obligations, etc) and net assets. It identifies the assets (which are "the business") and the financiers, or debt and equity holders and the relationship between the two.

The Statement of Activities represents the Organization's operational sources of cash - revenue - or uses - business expenses and is typically divided into operating periods that represent months, quarters or years of operations. It identifies the profitability of the Organization as a function of the accounting decisions.

The Statement of Cash Flows is the difference between the Statement of Financial Position sources and uses of cash and the Statement of Activities sources and uses of cash. This difference assists in identifying the health of the Organization's operations. It identifies whether the Organization is producing cash or consuming cash and at what rate and from what sources.

- 5.3 The Financial Statements should be produced after the close of the Organization's period (see procedure G&A105 PERIOD-END REVIEW & CLOSING). The final Financial Statements form the basis for the Organization's formal presentations to the Board of Directors, or other stakeholders such as banks, outside agencies, or creditors in accordance with procedure G&A109 CONFIDENTIAL INFORMATION RELEASE.

References:**FINANCIAL ACCOUNTING STANDARDS BOARD (FASB)**

Since 1973, the Financial Accounting Standards Board (FASB www.fasb.org) has been the designated organization in the private sector for establishing standards of financial accounting and reporting. Those standards govern the preparation of financial reports. They are officially recognized as authoritative by the Securities and Exchange Commission (Financial Reporting Release No. 1, Section 101) and the American Institute of Certified Public Accountants (Rule 203, Rules of Professional Conduct, as amended May 1973 and May 1979). FASB pronouncements are the primary sources of GAAP.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

A collection of accounting principles. Typically includes the most recent developments of all generally accepted accounting principles (GAAP) as derived or collected from various technical pronouncements. Sources include FASB statements, interpretations, technical bulletins and concepts; American Institute of CPAs (AICPA); Accounting Principles Board opinions, accounting research bulletins, and position statements; and Securities and Exchange (SEC) financial reporting releases.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Revision of responsibilities	Oswaldo Diaz, CFO

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SOP # G&A105 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: G&A105 PERIOD-END REVIEW & CLOSING

Policy: An orderly, timely and comprehensive review of all general ledger accounts should be performed or directed by the Chief Financial Officer to ensure an accurate representation of the company's financial statements. These practices are aimed at proving that the financial accounts are accurate, and if not, are properly adjusted to make them accurate, prior to closing.

Purpose: To provide a general overview of the process to be completed for reviewing the accounting records at year-end or any particular month-end prior to closing.

Scope: These practices apply to all accounts. Typically, all financial accounts are reviewed and then closed out as of the company's year-end. Consequently, the procedures that follow are discussed in reference to year-end review. However, a sub-set of these procedures is also applicable to month-end reviews. Month-end procedures are identified near the end of this module.

Responsibilities:

EdTec is responsible for creating and reviewing all period-end activities to ensure the period-end financial statements accurately reflect the results of the Organization's activities. All final closing adjustments should be approved by the Chief Financial Officer.

The Financial Analysts are responsible for helping gather all documentation required to complete the period-end closing.

Definition: "Review" refers to the procedures involved in examining the financial statement balances at any given period to ascertain their accuracy.

"Closing" is the process of advancing from one month or period to the next or from one year to the next. In most computerized accounting systems the periods are closed by executing a menu command. Monthly closings usually involve nothing more than entering the next month and responding to the program's suggestion to print various month-end reports or inserting a password such that transactions cannot be entered back in time from a specific point. Even after moving to the next month, many accounting systems allow the user to return to previous months to enter or edit transactions.

The yearly closing is more rigorous since it involves re-setting all Statement of Activities accounts to zero. Once a year is "closed", some accounting systems do not allow the user to go back or open a closed period to make changes. So be careful, once the period is closed, it is

official and any adjustments that are required will need to be made in the current or next open period. The prior year should be password protected once it is closed to prohibit transactions being posted in the prior year.

Background: The financial statement is the most important management tool for the Chief Financial Officer. It is comprised of the statement of financial position and the statement of activities.

The statement of financial position accounts are measured at a moment in time, like a snapshot. They reflect a total of items at any particular time: a total of cash, accounts receivable, inventory, fixed assets, accounts payable, debts, and net assets retained in the company.

The statement of activities accounts are measured over a period of time, like a movie. They represent the sum total of transactions: sales, purchases, payroll, etc. The difference in sales less all related expenses equals the net income or loss for the period of time being measured.

Accounting is a double-entry system. Thus, each business transaction has two equal sides. For example, paying an expense decreases cash on the statement of financial position and increases an expense on the statement of activities. Getting paid for a service, fundraising, or grant revenue increases cash on the statement of financial position and increases revenue on the statement of activities. Because of this interdependency, the accuracy of the statement of activities is dependent upon the accuracy of the statement of financial position.

It is easier to prove the accuracy of the statement of financial position. Adding up how much each customer owes the store or reconciling cash to the bank statement is a much simpler process than attempting to add up each individual sales transaction on the statement of activities. For this reason, more time is actually spent on proving the accuracy of the statement of financial position.

Once the statement of financial position is proven, the statement of activities, in total, must be right! The only errors would be misclassifications, (i.e.: the phone bill could be incorrectly posted to the rent expense account). The accounts of the statement of activities are generally reviewed for reasonableness by comparing amounts to prior periods and analyzing ratios. However, the accounts of the statement of financial position are compared to actual totals of items counted (cash, receivables, inventory, payables, fixed assets, etc.).

The Chief Financial Officer or Finance Manager is encouraged to understand these concepts and to take the initiative to keep the financial statements as accurate as possible, regardless of how much an outside accounting service is utilized.

Procedure:

1.0 CLOSINGS PREPARATIONS

- 1.1 The steps to the actual period-end are not all performed on the exact end of the period. Some accounts cannot be "settled", proved, or reconciled until all third party information is received.

Bank statements from banks usually don't arrive until a couple weeks after a month end. And, many final payroll tax payments and yearly reconciliation forms aren't due until the end of the following month. Also needed are final bills from vendors, credit card statements, month end statements from vendors and year-end loan statements from banks and other financial institutions. All of this information is needed before a business can truly "close its books".

Fortunately, most accounting systems allow a business to continue posting transactions into subsequent months of the new year, without actually "closing" the previous year-end. The Finance Manager should be familiar with the specific software procedures for keeping the prior year open until all final closing adjustments have been made. It's not unusual for businesses to continue processing transactions for almost the entire next year before closing the prior year.

- 1.2 Compile all period-end documents in preparation for closing the accounting period. These documents include:

- Bank statements to all accounts
- Final payroll and tax amounts
- All final bills and month-end statements from vendors
- All credit card statements
- All year-end loan or debt statements
- All asset acquisition and disposition transactions
- All program costs

- 1.3 Fewer procedures are performed at month-end dates. At a minimum the following procedures would be expected for monthly closings:

- Reconcile all bank accounts
- Print and compare the aged receivables and payables to the general ledger. Make appropriate adjustments to balance the accounts.
- Review all Statement of Financial Position and Statement of Activities accounts for completeness
- Retain all above reports in a monthly summary file.

2.0 STATEMENT OF FINANCIAL POSITION: ASSETS

- 2.1 Prepare a year-end closing file to store all reconciliation documents and printed reports as described below.

- 2.2 **Cash accounts** - prepare the bank reconciliations for year-end balances per the bank statement to the balance per books for each account. The year-end reconciliation is especially important for preparing the final year-end financial statements to ensure that it is completely accurate.
- Show origination dates and description of each reconciling item. Prepare the necessary journal entries to adjust to the reconciliations. Prepare a summary of all petty cash and change drawer funds. Totals must agree with the general ledger. File all reconciliation reports in the year-end closing file.
- 2.3 **Accounts Receivable** – Print a detailed aged accounts receivable report and then reconciles it to the General Ledger. This can be prepared as soon as all accounts receivable are calculated as of year-end. Calculate possible allowances for uncollectible accounts. Adjust prior allowances to calculated amount. Write off any un-locatable differences. Retain a complete copy of the detailed accounts receivable, along with any reconciling adjustments in the year-end closing file.
- 2.4 **Inventory** – Supplies inventory may be small but should be evaluated periodically for cost increases.
- 2.5 **Capital Assets** - Update the detailed schedule of fixed assets with any additions and deletions and reconcile to the general ledger balances.
- 2.6 **Other Assets** - Other assets include utility or real estate deposits, prepaid insurance, advances to employees, and intangibles like store pre-opening costs. These should all be identified and documented. For example, a copy of the initial deposit with the utility company, or a list of the facility pre-opening costs with a schedule showing how much of those costs are to be amortized each year. File copies of these documents in the year-end closing file.

3.0 STATEMENT OF FINANCIAL POSITION: LIABILITIES AND NET ASSETS

- 3.1 Liabilities are shown as the amount to be paid in the subsequent period. If in doubt, record the liability.
- 3.2 **Accounts Payable** - Print a detailed aged accounts payable report and reconcile it to the general ledger. This is generally completed 2 to 4 weeks after the year-end to ensure that all vendor invoices relating to services and merchandise purchased have been received and entered.
- Compare all month-end vendor statements to balances per accounts payable and investigate any differences. Consider making adjustments for any significant unrecorded liabilities such as work started prior to year-end, but not yet billed by the supplier. Retain a complete copy of the accounts payable detail, along with any reconciling adjustments, in the year-end closing file.
- 3.3 **Accrued Expenses** - Review accruals for sales tax, payroll, payroll tax, payroll deductions payable, interest expense on short-term borrowings and long-term debt.
- 3.4 **Loan Debt** - Verify recorded accuracy of debt by ensuring the general ledger balances agree to year-end statements from lending institutions. Save all year-end statements in year-end closing file.
- 3.5 **Contingent Liabilities and Commitments** - Prepare a schedule of any outstanding litigation and possible losses. Prepare a schedule of all long-term rental agreements with amounts due by year for the next five years. Retain these schedules in the year-end closing file.
- 3.6 **Net Assets** - Record any changes in the Prior Period Adjustment category but ordinarily this account does not have any transactions directly posted to it.

4.0 STATEMENT OF ACTIVITIES: REVENUE & SUPPORT

- 4.1 **Revenue & Support** – Review all program billings, reimbursement billings, and any other donations.
- 4.2 Additionally, the Chief Financial Officer should periodically review revenue trends, cost associated with revenues, variable expenses and fixed expenses. Look for patterns, new trends, seasonal variances, or profitable emerging products that may indicate changes in customer or program behavior.
- 4.3 The Chief Financial Officer and/or Finance Manager should analytically review the revenue reports and explain all variances.

5.0 STATEMENT OF ACTIVITIES: EXPENSES

- 5.1 Each expense total should be compared to expense total from the year before (and budgets if applicable). Attempt to explain any unusual variances. Some expense items are directly related to asset or liability accounts and can be reconciled in conjunction with the related Statement of Financial Position account.

- 5.2 **Program Costs** - A detailed report should be produced of program costs and analyzed in relation to the associated revenues and to prior periods.
- 5.3 **Payroll** - At year-end, the various payroll expense accounts should agree to total gross payroll per payroll reports. Account for all deductions for W-3 reported to the Social Security Administration, 1099s for vendors, as well as FICA and other taxes reported accordingly.
- 5.4 **Bad Debt Expense** - Prepare a list of all accounts written off during the year. Note specifically any addition to the allowance for uncollectible accounts.
- 5.5 **Interest Expense** - Prepare a schedule of interest expense by source. Reconcile amounts to short-term borrowings and long-term debt.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, CFO

SOP # G&A107 Revision: 1

Prepared by: Central Office

Effective Date: 11/12/15

Approved by: BOD

Title: G&A107 TAXES AND INSURANCE

Policy: To ensure compliance with all Federal, state, local, and other regulatory taxation requirements

Purpose: To outline the general areas of taxation. To be used as a checklist or guide in complying with tax requirements related to each specific location and organizational structure.

Scope: This statement applies to the business activities of the company.

Responsibilities:

The Financial Analysts are responsible for determining all tax liabilities and fees, and the dates due

EdTec is responsible for ensuring the timely payment of all tax liabilities and fees..

Procedure:

1.0 ORGANIZATION FEES AND TAXES

1.1 Fees and taxes will vary depending on the legal structure of the business activity. The Organization is a Not-For-Profit organization; however, there may be from time to time revenue earned that is taxable as if the Organization were a For-Profit entity and those profits would be considered Unrelated Business Income and subject to tax.

1.2 The School Site Accountant should check with the secretary of state, registry of charitable trusts, the IRS, and any other agency that non-profit organizations may pay fees with in order to ensure all fees are paid in a timely manner. Failure to pay such fees can result in the loss of the company's legal status or structure.

2.0 UNRELATED BUSINESS INCOME TAX

2.1 Activities conducted not related to the exempt purpose of the Organization can be subject to unrelated business income tax.

3.0 PAYROLL FEES AND TAXES

3.1 The Federal and state governments charge an **unemployment tax**, based on a specified minimum amount of each worker's salary level. For most states, the rate can change from business to business depending on the Company's history of claims and the economic health of the state in which the Company is located.

3.2 **Worker's compensation insurance** may be imposed by a state like a tax. It can also vary based on the amount of payroll, past history of worker's compensation claims, and the type of work in which the business is engaged. This coverage is generally arranged through an insurance company.

- 3.3 At the Federal level, payroll is taxed at a uniform rate for **Social Security** and **Medicare**. These two taxes are evenly shared between the company and the employee up to certain levels of income. Additionally, personal income taxes, based on the employee's compensation, must be **withheld** from the employee's earnings and remitted to the government by the company, along with the company's and employee's share of **Social Security** and **Medicare** taxes.
- 3.4 In California, a portion of the employee's compensation is also **withheld** and remitted to the state by the Organization.
- 3.5 Other payroll withholdings, mandated by Federal or state requirements, may require wage garnishments to fulfill a bankruptcy edict or childcare payment requirement.
- 3.6 The Treasury Department and or the Internal Revenue Service (IRS) collects all monies due the Federal Government. Technically, withholding amounts deducted from a paycheck are considered the government's money and the business owner is temporarily holding the money, in deposit, until it can be transferred to the government. Any failure to pay in a timely fashion is considered a serious matter by the IRS and will not be ignored.
- The IRS will impose a penalty for failing to pay the required withholding amounts on time. In addition, interest will be charged until the amount is paid. Both interest and penalties imposed by the IRS can add up significantly. Therefore, the IRS is not a good source to "borrow" money from if cash is tight.
- Note: Money due the IRS is NOT dischargeable in bankruptcy.
- 3.7 Certain local municipalities charge an **Earnings tax** based on payroll, income, assets, stock options granted or any combination. Check with the city clerk for details.

4.0 EXCISE TAXES

- 4.1 There are many different federal government taxes or fees imposed on the commerce of different types of businesses. The following represents the most common.
- 4.2 Penalties and interest may result from any of the following acts.
- Failing to collect and pay over tax as the collecting agent.
 - Failing to keep adequate records.
 - Failing to file returns.
 - Failing to pay taxes.
 - Filing returns late.
 - Filing false or fraudulent returns.
 - Paying taxes late.
 - Failing to make deposits.

- Depositing taxes late.
- Making false statements relating to tax.
- Failing to register.

5.0 OTHER TAXES AND CREDITS

5.1 Many state, counties, and cities impose **real estate taxes**. The Organization should ensure that where possible the Organization has applied for exemption from property taxes as a non-profit organization.

5.3 **Sales Taxes** – at this time, the Organization does not sell any products and is not subject to sales tax.

6.0 TAX PAYMENTS

6.1 The School Site Accountant should create and maintain a detailed tax calendar as a guide, which provides a sample guide to some of the most common taxes. The guide should serve a reminder of tax due dates.

7.0 INSURANCE

7.1 Insurance needs for a business can be grouped in two broad categories, those that are directed at safeguarding assets and those that are furnished as employee benefits. Employee benefit insurance such as, health insurance, disability insurance and key man life insurance, should be considered in light of its importance in the entire employee compensation mix and in light of the personal needs of the company's owner(s).

7.2 Insurance used for safeguarding company's assets includes: property, casualty, key-man and professional liability insurance, as well as auto insurance, errors and omissions, directors' liability or business interruption insurance. The levels and terms of these policies should be determined based upon the value of the assets at risk and creditor or state and local requirements.

7.3 Business with a lot of employees should consider employment practices liability insurance covers businesses against some types of employee lawsuits including:

- Sexual harassment
- Discrimination
- Wrongful termination
- Breach of employment contract
- Negligent evaluation
- Failure to employ or promote
- Wrongful discipline
- Deprivation of career opportunity

- Wrongful infliction of emotional distress
- Mismanagement of employee benefit plans

7.4 Certificates of insurance may be required to be on file or on display depending on governmental requirements. It is important to consider that the insurance policy is a contract. Each year's policy should be saved in a permanent file. A product liability suit can go back many years, and if the potential claim is significant, the protection afforded by the prior year's insurance coverage will be improved if that year's policy has been saved.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, CFO

SOP # G&A115 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: G&A115 ACCRUED LIABILITIES

Policy: The Organization will establish a list of commonly incurred expenses that may require accrual at the end of the fiscal year accounting period.

Purpose: The purpose of this policy is to properly recognize and accrue liabilities.

Scope: This applies to potential liabilities.

Responsibilities:

The Financial Analysts with the support of EdTec are responsible for ensuring that the accrued liabilities are properly accounted for.

Background: Accrued liabilities are liabilities that have been incurred such as vacation pay but have not been paid.

Procedure:

1.0 Accrued Liabilities

1.1 Some of the expenses that shall be accrued by MERF at the end of an accounting period are:

- Salaries and wages
- Payroll taxes
- Vacation pay/Compensated absences
- Rent
- Interest on notes payable
- Insurance premiums
- Audit fees
- Charter Management Organization fees

Revision History:

Revision n	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider	Oswaldo Diaz, CFO

SOP # G&A116 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: G&A116 NOTES PAYABLE

Policy: It is the policy of MERF to maintain a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule shall be based on the underlying loan documents.

Purpose: The purpose of this policy is to properly track and recognize all notes payable and other similar obligations.

Scope: This applies to notes, loans, lines of credit, and obligations of the Organization.

Responsibilities:

EdTec is responsible for ensuring that all notes, loans, and other similar obligations are properly accounted for.

Background: Properly tracking and monitoring long term debt such as loans is important such that as payments become due, the Organization has sufficient cash flow to honor the obligation.

Procedure:

1.0 NOTES PAYABLE

1.1 Prepare a schedule that shall be based on the underlying loan documents and shall include all of the following information:

1. Name and address of lender
2. Date of agreement or renewal/extension
3. Total amount of debt or available credit
4. Amounts and dates borrowed
5. Description of collateral, if any
6. Interest rate
7. Repayment terms
8. Maturity date
9. Address to which payments should be sent
10. Contact person at lender
11. Loan covenants, if applicable

2.0 ACCOUNTING AND CLASSIFICATION

2.1 An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next

year shall be classified as a current liability in the statements of financial position of MERF. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statements of financial position.

- 2.2 Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

- 2.3 A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

3.0 NON-INTEREST-BEARING NOTES PAYABLE

- 3.1 As a charitable organization, MERF may from time to time receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, it shall be the policy of MERF to record contribution income for any unpaid interest.

- 3.2 For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid by MERF.

- 3.3 For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate the difference between a normal interest rate for that type of loan and the rate, if any, which is required to be paid by MERF. The difference between the cash proceeds of the note and the present value shall be recorded as contribution income in the period the loan is made. Thereafter, interest expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Changes in responsibilities	Oswaldo Diaz, CFO

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SOP # G&A117 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: G&A117 FINANCIAL AND TAX REPORTING

Policy: The Organization will prepare annual and monthly financial statements as management considers necessary and prepare non-profit tax information and tax information returns within eight months of the fiscal year close.

Purpose: The purpose is to control and prepare consistent and accurate financial statements and tax returns that are relied upon by both internal and external parties.

Scope: This applies to financial statements and tax reporting documents.

Responsibilities:

Chief Financial Officer or his designee is responsible for preparing all tax documents and ensuring Organization financial statements are accurate.

EdTec is responsible for preparing all Organization financial statements.

Background: Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to MERF. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

Procedure:

1.0 STANDARD FINANCIAL STATEMENTS

1.1 Prepare the basic financial statements at year end and as considered necessary for reporting purposes. The basic financial statements of the Organization are maintained and prepared by MERF on an Organization wide basis and shall include:

1. **Statements of Financial Position** - reflects assets, liabilities and net assets of MERF and classifies assets and liabilities as current or non-current/long-term.
2. **Statements of Activities** - presents support, revenues, expenses, and other changes in net assets of MERF, by category of net asset (unrestricted, temporarily restricted and permanently restricted)

2.0 FREQUENCY OF PREPARATION

- 2.1 The objective of the EdTec is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies shall apply:
- 2.2 A standard set of financial statements described in the preceding section shall be produced on a bi-monthly basis for presentation at the Board of Directors meeting. The standard set of financial statements described in the preceding section shall be supplemented by the following schedules:
1. Individual statements of activities on a departmental and functional basis (and/or program/grant basis)
 2. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts

The bi-monthly set of financial statements shall be prepared on the cash basis of accounting with exception of year-end reports where accrual method of accounting must be used. Year-end report must include all receivables, accounts payable received by the end of the reporting period, and actual depreciation expense.

3.0 REVIEW AND DISTRIBUTION

- 3.1 All financial statements and supporting schedules shall be reviewed and approved by the Chief Financial Officer, prior to being issued by EdTec. They should be signed by the preparer and the Chief Executive Officer.
- 3.2 After approval by the Chief Financial Officer, a complete set of monthly financial statements shall, including the supplemental schedules described above, shall be distributed to the following individuals:
1. All members of the Finance and Audit Committee of the Board
 2. Chief Executive Officer
 3. School Principals and any other employee with budget-monitoring responsibilities will receive only the budget vs. actual report
- 3.3 Financial statements may include an additional supplemental schedule prepared or compiled by the Chief Financial Officer. The purpose of this schedule is to provide known explanations for material budget variances in accordance with MERF'S budget monitoring policies. Also included is a list which lists all invoices that have not been paid at the end of the year and all revenues, if any, that have not been received.

4.0 ANNUAL FINANCIAL STATEMENTS

- 4.1 A formal presentation of MERF's annual financial statements shall be provided by the independent auditor to the full Board of Directors at MERF's annual meeting. This presentation will be preceded by a meeting with MERF's Finance and Audit Committee, at which the Finance and Audit Committee will vote to accept or reject the annual financial statements.

5.0 GOVERNMENT RETURNS

- 5.1 MERF must be aware of its tax and information return filing obligations and comply with all such requirements of the Federal government, California and local jurisdictions. Filing requirements of MERF include, but are not limited to, filing annual information returns with the Internal Revenue Service (IRS), California charitable solicitation reports, annual reports for corporations, property tax returns, income tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll withholding tax returns.

6.0 FILING OF RETURNS

- 6.1 It is the policy of MERF to become familiar with the obligations in each jurisdiction and to comply with all known filing requirements. The Chief Financial Officer shall be responsible for identifying all filing requirements and assuring that MERF is in compliance with all such requirements.
- 6.2 It is also the policy of MERF to file complete and accurate returns with all authorities. MERF shall make all efforts to avoid filing misleading, inaccurate or incomplete returns.
- 6.3 Reports and returns which may be required to be filed by MERF include, but are not limited to, the following returns:
1. **Form 990** - Annual information return of tax-exemption of MERF, filed with IRS. Form 990 for MERF is due on the **fifteenth day of November, annually.**
 2. **Form 990-T** – Annual tax return to report MERF'S unrelated trade or business activities (if any), filed with the IRS. Form 990-T is due on the **fifteenth day of November, annually.**
 3. **Form 199** – Exempt Organization Annual Information Statement or Return (California) – This form is due on the **fifteenth day of November, annually.**
 4. **Form 5500** - Annual return for MERF'S employee benefit plans. Form 5500 is due on the **fifteenth day of November, annually.**
 5. **Federal and State Payroll Returns** - Filed on a quarterly or annual basis.

6. **Form RRF-1** – Registration/Renewal Fee Report to Attorney General of California. This form is due on the **fifteenth day of November, annually**.
 7. **SF-SAC** – The Office of Management and Budget requires all Form SF-SAC and Single Audit submissions to be submitted on the Federal Audit Clearinghouse (FAC) Internet Data Entry System. The due date is established by OMB Circular A-133.
 8. **Form 1099's** – See **PUR101 VENDOR SELECTION**.
- 6.4 MERF'S fiscal and tax year-end is June 30. All annual tax and information returns of MERF Form 990, Form 990-T are filed on the accrual basis of reporting.
- 6.5 Federal and all applicable California payroll tax returns are prepared by the Chief Financial Officer, in consultation with MERF'S independent auditor and the pension plan third-party administrator.
- 6.6 It is the policy of MERF to comply with all California payroll tax requirements by withholding and remitting payroll taxes to California for each MERF employee.

7.0 PUBLIC ACCESS TO INFORMATION RETURNS

- 7.1 Under regulations that became effective in 1999, MERF is subject to Federal requirements to make the following forms "widely available" to all members of the general public:
1. The three most recent annual information returns (Form 990), and
 2. MERF'S original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.
- 7.2 It is the policy of MERF to adhere to the following guidelines in order to comply with the preceding public disclosure requirements:
1. Anyone appearing in person at the offices of MERF during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The Chief Financial Officer shall be responsible for maintaining this copy of each form and for making it available to all requesters.
 2. For all written requests for copies of forms received by MERF, the Organization shall require pre-payment of all copying and shipping charges. For requests for copies that are received without pre-payment, MERF will notify the requester of this policy via phone call or by letter within 7 days of receipt of the original request.

3. The copying cost charged by MERF for providing copies of requested forms shall be \$1.00 for the first page copied and \$0.20 for each subsequent page. All copies shall be shipped to requesters via Priority Mail, thus, shipping charges will be a standard \$5.00 per shipment.
4. After payment is received by MERF, all requested copies should be shipped to requesters in accordance with applicable laws. Making of all copies and shipping within legal time period shall be the responsibility of the Accounting Department.
5. For requests for copies made in person during normal business hours, copies shall be provided while the requester waits provided the request is for twenty-five (25) or less copied pages. Requests for copies in excess of 25 pages but less than 100 pages will be available the next business day. All requests in excess of 100 pages will be sent to the requestor in accordance with applicable laws.
6. MERF shall accept certified checks and money orders for requests for copies made in person. MERF shall accept certified checks and money orders or personal checks as payment for copies of forms requested in writing. Personal checks must clear the bank prior to the copies being made and delivered to the requestor.

8.0 UNRELATED BUSINESS ACTIVITIES

- 8.1 Identification and Classification of unrelated business activities must be separately identified.
- 8.2 It is the policy of MERF to properly identify and classify income-producing activities that are unrelated to MERF's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts shall be segregated in separate accounts in the general ledger of MERF in order to facilitate tracking and accumulation of unrelated trade or business activities.
- 8.3 It is the policy of MERF to file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is not subject to any public access or disclosure requirements. Accordingly, it is the policy of MERF not to distribute copies of Form 990-T to anyone other than management and the Board of Directors of MERF.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, CFO

SOP # G&A118 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: G&A118 BUDGETING

Policy: The School Site Principals with the support of EdTec are responsible for preparing, monitoring, and implementing the annual school site budget. The School Site Principal must have the school site budget approved by the Board of Directors no less than 60 days before the fiscal year end. It is the School Site Principal's responsibility to work with the central office in order to acquire the necessary budgetary information to implement their program. The budget may be revised as needed.

An annual Organization-wide budget shall be prepared on the accrual basis of accounting and the budget shall be adopted by the Board of Directors. The budget may be revised as needed. It is the policy of the Organization to adopt a final annual operating budget at least 60 days before the beginning of MERF's fiscal year.

Purpose: A budget is a management commitment of a plan for present and future MERF activities that will ensure survival. It provides an opportunity to examine the composition and viability of MERF's programs and activities simultaneously in light of all available resources

Scope: This applies to all departments and chart of accounts of the Organization.

Responsibilities:

Principal is responsible for providing information to EdTec so that the back-office service provider can prepare the annual site budget and make revisions as needed.

The Finance Department is responsible for reviewing the school site and Organization-wide budgets and budget revisions.

Edtec is responsible for preparing monthly budget vs. actual comparison reports.

Background: Budgeting is an integral part of managing MERF in that it is concerned with the translation of MERF's goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the MERF's financial and human resources. A budget is a management commitment of a plan for present and future MERF activities that will ensure survival. It provides an opportunity to examine the composition and viability of MERF's programs and activities simultaneously in light of all available resources.

Procedure:

1.0 PREPARATION AND ADOPTION

- 1.1 The school site budgets will be developed by the School Site Principals and EdTec., The Organization-wide budget will be prepared by the Chief Financial Officer with the support of EdTec. They will gather proposed budget information from all School Site Accountants and others with budgetary responsibilities and prepare the first draft of the budget. Budgets proposed and submitted by each department should be accompanied by a narrative explanation of the sources and uses of funds and explaining all material fluctuations in budgeted amounts from prior years.
- 1.2 After appropriate revisions and a compilation of all school site budgets by EdTec, a draft of the school site budgets and Organization-wide budget will be presented to the Chief Financial Officer for discussion, revision, and preliminary approval. The Chief Executive Officer is responsible for the final approval of all budgets.
- 1.3 The final budget is then submitted by the Chief Financial Officer to the Board of Directors for adoption. School Site Principals shall be present at the Board of Directors budget approval meeting.
- 1.4 It is the policy of MERF to adopt a final annual operating budget at least 60 days before the beginning of the MERF's fiscal year. In addition, the Accounting Department must setup the new fiscal year accounts, to input the budget into the accounting system and establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts), to ensure proper classification of activities and comparison of budget versus actual once the new year commences.

2.0 MONITORING PERFORMANCE

- 2.1 MERF will monitor its financial performance by comparing and analyzing actual results with budgeted amounts. This function will be accomplished in conjunction with the monthly financial reporting process described earlier.
- 2.2 On a monthly basis, budget reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by EdTec and distributed to each respective School Principal by the 20th of the following month.
- 2.3 The financial reports will also be distributed, on a bi-monthly basis, to the Board of Directors. The Chief Financial Officer and School Site Principal, with the

support of EdTec, will be responsible for answering budget questions posed at the Board meetings.

- 2.4 The Chief Financial Officer will also institute an on-going monitoring plan to ensure the fiscal operations effectively implement all Federal and State requirements and to ensure the safeguarding of Federal and State funds and assets.

3.0 BUDGET MODIFICATION

- 3.1 After a budget has been approved by the Board of Directors and adopted by MERF, reclassifications of budgeted expense amounts may be made by EdTec, with approval from the Chief Financial Officer.
- 3.2 Budget reclassifications of any amount are at the discretion of the Chief Financial Officer.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office provider process	Oswaldo Diaz, CFO

SOP # G&A121 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: G&A121 SCHOOL SITE ACCOUNTING

Policy: It is the policy of MERF to consider each school to be a separate and distinct financial accounting entity in order to maintain an accurate fund accounting system.

Purpose: The purpose of this policy is to clearly define relationships between each school and with the business office in regards to financial accounting.

Scope: This applies to the Organization's charter schools and business office.

Responsibilities:

EdTec, with the support of the Financial Analysts, is responsible for timely and accurate recording of transactions, providing useful management information, and properly reporting such information for various user needs.

The Chief Financial Officer is responsible for overseeing the Financial Analysts and providing assistance where needed.

Background: Separate accounting for each of the charter schools is critical in order to monitor budget performance and to determine how to allocate resources.

Procedure:

1.0 SEPARATE ACCOUNTING

1.1 EdTec will utilize the same accounting policies for each school they are responsible for. Consistency in accounting will ensure that the charter schools can be evaluated using the same benchmarks and will assist in evaluating performance.

1.2 Each Charter School will have its own accounting file to assist in maintaining separate accounting for each school, and a separate bank account to avoid comingling of funds.

2.0 FUNDRAISING

2.1 Fundraising generated from each school may not be transferred to another school.

2.2 Revenues from fundraising will be recorded in the accounting system using the resource tracking system in order to account for funds received from different events. Funds may be used for operating purposes unless restricted by the donor or explicitly restricted by the event.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office provider processes	Oswaldo Diaz, CFO

SOP # PUR102 Revision: 2

Prepared by: Central Office

Effective Date: 11/12/15

Approved by: BOD

Title: PUR102 GENERAL PURCHASING

Policy: All purchases of goods and services shall be consistent with the Board-approved budget. The investment in supplies and capital equipment will be facilitated through the Purchasing Department, maintained at the lowest effective level and supervised consistent with a common set of procedures and controls as required by all regulatory and customer contract requirements.

Purpose: To outline the actions to be taken for 1) the procurement of supplies and capital equipment, 2) the completion of related documents.

Scope: This procedure applies to the purchase of all supplies and capital equipment for all departments within the Organization.

Responsibilities:

All personnel that require a product or service must complete a request in CoolSIS specifying items for purchase and obtain required approvals.

Chief Financial Officer and the Finance Department are responsible for using good purchasing methods, optimizing price savings, quality or value of products, vendor working relationships, placing orders with approved suppliers, negotiating pricing with suppliers, and forwarding all paperwork to EdTec accounts payable for payment.

EdTec accounts payable is responsible for payment of invoices only after satisfactory completion or delivery of goods or services has been made.

The School Site Personnel and Other Designated Individuals are responsible for receiving, inspecting materials, and forwarding all paperwork to a designated agent at EdTec.

Procedure:

1.0 ORDER DETERMINATION AND REQUISITION

1.1 Purchasing should obtain the optimal price for any purchases. All purchases above \$5,000 require at least 3 quotes to be obtained. Quotes may be submitted by the requestor, Controller or the Purchase Manager can obtain the 3 quotes. The quotes are entered into CoolSIS along with evaluation and selection of the best option by the requestor. The Chief Financial Officer reviews the 3 quotes and forwards the recommendations to the Chief Executive Officer for final review and decision.

1.2 For purchases of goods and supplies, a request in CoolSIS will be prepared by the originating individual or department. The CoolSIS request should be completed

and approved with the following items and any additional supporting documentation:

- Complete description with part or model numbers and link to website if available
- Engineering drawings and specifications
- Type, Class, Grade required
- Quantity required
- Date required
- Requesting department, account code, and allowance/resource code
- Recommended vendor or source if applicable
- Other requirements
- Special shipping requirements
- Special inspection requirements upon receipt

For the following purchases, additional information is required:

- Textbooks – Full ISBN
- Airline tickets - passenger(s) legal name(s), date of birth, gender, departure/arrival airport codes and exact dates
- Vehicle rentals - vehicle type, exact dates and exact pick up/drop off locations

1.3 If the requisition is for subcontracted services:

- A complete description of the service to be performed
- Engineering drawings and specifications if appropriate
- Requirements for qualification of personnel
- Other documents such as insurance forms, etc.
- Quality standards to be applied

1.4 Purchasing/Accounting will analyze terms, vendor, pricing, quantity breaks, etc., and will order accordingly in the Organization's best interest. Purchasing will notify the requester of any material variances prior to placement of the order.

1.5 Reimbursements for purchases made by staff will be processed upon proper authorization through CoolSIS.

2.0 ORDER PLACEMENT

2.1 Requestor is responsible for completing a purchase order form for all orders. This can be processed through CoolSIS. Purchase orders are exempted for items such as salaries and related costs, utilities, and instate travel, or where a contract exists.

- 2.2 If there are any requirements for items to be inspected at the supplier's or the Organization's premises by the Organization or our customer, the arrangements and method of product release shall be included in the purchasing information.
- 2.4 Buyers must review their purchase orders for accuracy. The buyer submits their authorization through CoolSIS indicating the review was performed.
- 2.5 Orders can be placed with the vendor either by telephone, fax, internet or mail. When placing orders by telephone, the vendor contact and date of order should be noted and a confirming copy of the order sent to the vendor. Pre-approval for any purchase is always required.
- 2.6 Purchasing is responsible for communicating with those receiving the supplies, following-up on shipping, delivery, and expediting and partial shipments of ordered items. Purchasing can either telephone vendors or use a PUR102 Ex1 PURCHASE ORDER FOLLOW-UP form to verify, trace or expedite orders.

3.0 RECORDKEEPING AND MATCHING

- 3.1 When Purchase Orders are issued, the Purchasing and Accounting copies will be placed in an Open File until the items are received. The Open File should be reviewed on a weekly basis to determine whether any orders need follow up.
- 3.2 Items will be received in accordance with procedure PUR103 RECEIVING AND INSPECTION. The completed vendor's packing list is kept at the site where the shipment was received.
- 3.4 For partial shipments, a note will be made in CoolSIS to identify the shipment as partially received. The original Purchase Order will be kept in the open file until all items are received.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	2/13/15	Segregation of duties and limits	Oswaldo Diaz, CFO
2	11/12/15	Inclusion of back-office service provider processes	Oswaldo Diaz, CFO

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PUR102 Ex1 PURCHASE ORDER FOLLOW-UP

To:

Date: _____

Please rush a reply to us by fax or telephone on the information requested below. Thank you.

Our Purchase Order #: _____

From:

Dated: _____

Please Respond To Our Request As Indicated Below

- Please rush shipment. Advise delivery date: _____
- Has shipment been made? Advise carrier/date: _____
- Partial shipment received. Balance to ship when? _____
- Can you ship in accordance with our requested date? _____
- This shipment will be shipped via what? _____
- Price on Terms do not match quotation: _____
- Please review attached and confirm accuracy of all information and prices. Acknowledge below.
- These items are not taxable. Our Tax Exempt No. is _____. Please revise invoice.
- Incorrect calculations on invoice noted. See attached and verify.
- Other _____

Comments or Reply: _____

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SOP # PUR103 Revision: 1

Prepared by: Central Office

Effective Date: 11/12/15

Approved by: BOD

TITLE: PUR103 RECEIVING AND INSPECTION

Policy: All parts, components, goods and materials will be received in an organized manner and inspected for conformance prior to stocking or use in order to provide an initial quality control inspection. Any items or shipments rejected will be properly quarantined from other inventory items until disposition.

Purpose: This procedure outlines the steps for the receiving and inspection of materials, components, or parts and the disposition of rejected items.

Scope: This procedure applies to the receipt of all purchases.

Responsibilities:

Anyone Performing the Receiving Function are responsible for receiving, inspecting materials, filing receiving documents at site, and marking purchase order as received.

Purchasing is responsible for accepting or rejecting damaged goods.

EdTec is responsible for payment of invoices.

The Finance Department will review and authorize all rejections.

Procedure:

1.0 RECEIVING

1.1 A "receiver" is any form used to record the specific types and counts of product or materials received. Usually, the receiver is provided by the vendor and is not part of the Organization's system at all.

An example of this would be a detailed packing slip, furnished by the vendor with the shipment. The packing slip should be kept at the school site.

All incoming product or materials are to be counted and reconciled with what was originally purchased. Discrepancies must be recorded.

1.2 All incoming shipments must be examined for apparent package damage. If the shipment has apparent damage, notify Purchasing/Accounting immediately. Purchasing will decide to either accept or reject the shipment from the carrier and/or file a freight claim.

1.3 If the shipment shows no signs of damage or the Purchase Manager or School Site Principal or designee has decided to accept a damaged shipment, count the shipping pieces (i.e., packages, boxes but not the contents; see Inspection below) and confirm with the bill of lading and note any exceptions (i.e., package damage or shortages).

2.0 INSPECTION

- 2.1 At the receiving holding area, each shipment should be unpacked and all items piece counted and matched to the packing list. If a packing list is not available, complete as an example PUR103 Ex1 RECEIVING AND INSPECTION REPORT.
- 2.2 The shipment will then be inspected for conformance according to the inspection level required for each part number (see PUR103 Ex3 INVENTORY INSPECTION LEVELS). If multiple part number classes are included in the shipment, each class will be segregated and inspected accordingly.
- 2.3 Any previously undiscovered damage to individual inventory items should be noted on the inspection report and immediately followed up with the vendor.

3.0 REJECTION, DISCREPANCIES AND DISPOSITION

- 3.1 Any count discrepancies will be noted on the packing list or as an example PUR103 Ex2 RECEIVING AND INSPECTION REPORT, signed and forwarded to Purchasing. Purchasing will then follow-up with the vendor to resolve the shipping discrepancy.
- 3.2 If there is a non-conformance discrepancy, the suspect goods will be red-tagged and separated (quarantined) from other parts and immediately placed in a separate holding area for disposition.
- 3.3 If only partial goods in the shipment are of non-conformance, the accepted goods should be noted on the paperwork and stocked or placed in use per above procedure.
- 3.4 Complete as an example PUR103 Ex2 RECEIVING AND INSPECTION REPORT for any rejected parts. Accounting will review and authorize all rejections and complete Part II of the report.
- 3.5 Goods found to be in conformance or suitable for their intended use and accepted by Accounting will have the red tag removed and be returned to the receiving area or location the product is needed for use. Accounting will note on the report the justification for any accepted parts and forward the report along with the packing list to the Purchase Manager.

Goods rejected by Accounting will continue to be quarantined and red tagged until disposed. Purchasing will determine and arrange for the appropriate disposition of rejected items (i.e., return to vendor for credit, scrap, etc.).
- 3.6 Unidentified shipments should be resolved by the Purchase Manager. Contact the Chief Financial Officer to resolve any suspicious looking packages.

Revision History:

Revision n	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Changes to responsibilities	Oswaldo Diaz, CFO

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PUR103 Ex2 RECEIVING AND INSPECTION REPORT

PART I RECEIVING

Date: _____

Vendor/Supplier/Subcontractor: _____

P.O. Or Contract No.: _____

Item No.	Description	INSPECTION Criteria	QUANTITIES					
			Ordered	Received	Inspected	Accepted	Rejected	

Received By: _____

PART II INSPECTION

Inspected By: _____

Sample Lot

Conformance/Discrepancies to Specifications

		YES	NO		YES	NO
Lot Size: _____	Shipping Damage	<input type="checkbox"/>	<input type="checkbox"/>	Functional	<input type="checkbox"/>	<input type="checkbox"/>
Sample Qty: _____	Markings/Finish	<input type="checkbox"/>	<input type="checkbox"/>	Dimensions	<input type="checkbox"/>	<input type="checkbox"/>
	Attributes	<input type="checkbox"/>	<input type="checkbox"/>	Other	<input type="checkbox"/>	<input type="checkbox"/>

Accepted: _____ Date: _____ Rejected: _____ Date: _____

Place in Stock

Cause for Rejection: _____

Forward to Next Operation

PART III REJECTED PARTS DISPOSITION

Return to Vendor

Conditional Acceptance Approvals

Signature

Signature

Remarks: _____

Further comments may be noted on back of report or additional sheets if necessary.

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PUR103 Ex3 INVENTORY INSPECTION LEVELS

The following are generic descriptions of the type of inspections that should be performed for various classes of inventory items. These descriptions are not completely comprehensive for all the possible types of inventory that can be received and therefore, the inspector should use appropriate judgment to determine any special inspection procedures that may be necessary for unique items.

The inspection levels are intended to be cumulative in that higher level inspections will also include all lower level inspection procedures.

The percentage of the total parts inspected will be according to the part number specifications. For example, an inspection level indication of "Level II, 25" would require that 25% of the parts received in the shipment will be examined at a Level II inspection.

If defects or rejected items are discovered within a shipment and less than a 100% inspection has been performed, the receiving inspector will consult with the Quality Control Manager to determine the appropriate action for assurance of the remainder of the shipment.

- Level I: Visual inspection of the shipment or lot. Items appear reasonably to match packing list description(s). Nothing comes to the attention of the inspector as noticeable defects or as unusual and unordinary.
- Level II: Actual hands-on visual inspection of individual parts. Each part inspected will be analyzed for the quality of workmanship and construction and the appearance of any defects.
- Level III: A functional test of the part will be performed as appropriate for the item. For example, pneumatic parts should indicate function when attached to compressed air source; moving parts should rotate, slide etc.; electrical components should operate, light, etc.
- Level IV: The part will be inspected against a set performance or measurement standard as indicated in the part file. For example, structural items will be measured for compliance to drawings within specified tolerances; electrical and mechanical devices will function according to specified performance standards.

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SOP # PUR104 Revision: 2
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: PUR104 ACCOUNTS PAYABLE AND CASH DISBURSEMENTS

Policy: Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments. All accounts payable and cash disbursements will have documented pre-approval, and the authorization limits are stated in the below Responsibilities section.

Purpose: To explain the practices for documenting, recording and issuing payments for accounts payable transactions. (Note: Payments, disbursements, and expenditures result from accounts payable transactions)

Scope: This procedure applies to all purchases including, contractors, consultants, and merchandise and non-merchandise purchases.

Responsibilities:

The Principal at each school site is responsible for reviewing and approving payments under \$5,000 in CoolSIS, in accordance with the approved budget.

The Chief Financial Officer is responsible for reviewing and approving payments up to \$10,000 in accordance with the approved budget. The Chief Executive Officer may assign the Chief Academic Officer, the Chief of Staff, the Chief External Officer or Regional Directors the authority to approve expenditures up to \$10,000.

The Chief Executive Officer is responsible for reviewing and approving payments over \$10,000 in accordance with the board approved budget, as well as up to \$10,000 for non-budgeted items.

EdTec is responsible for payment of invoices in a timely manner.

Background: Properly recording liabilities is generally a three-step process, particularly, for merchandise purchases.

The first step is recording the liability upon receipt of merchandise, using the purchase order estimates or other documentation as a guideline. For accuracy and timeliness of data, a liability should be recorded as soon as the Organization receives the purchased items.

Consultant projects are not recognized as a liability until the invoicing from the consultant is received unless and accrual has been recorded to recognize the total estimated cost of the consultant's services.

By necessity, this initial recording is usually an estimate or encumbrance and can be finalized when the actual invoice arrives. This is why a

Purchase Order is so important for merchandise purchases. It documents the Organization's understanding of how much each item will cost, per the vendor's terms. This includes estimates for freight and any other charges.

The second step takes place when the vendor's invoice is received. At this point the actual liability is finalized, with any necessary adjustments to the item costs, freight, or other charges.

The third step involves the preparation, issuance of payment for the goods received, and subsequent filing of all paperwork for easy retrieval.

Procedure Overview:

Cash disbursements are generally made for:

1. Payments to vendors for goods and services
2. Taxes/license fees
3. Staff training and development
4. Memberships and subscriptions
5. Meeting expenses
6. Employee reimbursements
7. Marketing/promotional materials

Checks are processed throughout the week.

Requests for cash disbursements are submitted to Accounting through CoolSIS. Documentation for CoolSIS requests can be in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee expense report or reimbursement request

All invoices must be approved by the appropriate staff prior to being submitted to accounts payable. Accounts payable will determine the account code for each invoice.

Approvals for reimbursement requests must be obtained prior to the purchase. The Organization is not obligated to reimburse requests where prior approval was not obtained; however this decision is made at the discretion of the Chief Financial Officer.

Every employee reimbursement or purchase request must be documented in CoolSIS. Please see PUR106 Reimbursements for more details.

Requests for payment are reviewed in CoolSIS by the Principal, Controller, or Chief Financial Officer dependent on purchase amount. The appropriate personnel:

1. Verifies expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information
4. Provides date of payment taking into account cash flow projections
5. Submits to the School Site Accountant for processing

EdTec processes all payments and:

1. Immediately enters them into the Accounts Payable module unless it is paid upon receipt on the same day
2. Prints checks according to allocation and payment date provided by the authorizing party
3. Submits checks, with attached backup documentation, to Chief Financial Officer for approval and signature.
4. Mails checks and appropriate backup documentation
5. Files all backup documentation in the appropriate file
6. Monitors accounts payable throughout the month

Procedure:

1.0 DOCUMENTING ACCOUNTS PAYABLE

1.1 The following documents will be forwarded to EdTec accounts payable as a PDF batch for temporary filing and subsequent matching to form an accounts payable voucher package:

- Purchase Order from CoolSIS
- Vendor invoice
- Vendor/Consultant contract

1.2 Once EdTec has received all of the above documents, the following steps will be performed to ensure proper authorization, validity of purchase, receipt of purchased items or services and accuracy of amounts.

- The purchase order should be evaluated for proper authorization and the nature of the purchase and pricing as shown on the invoice reviewed for validity.
- The quantities shown shipped or delivered on the invoice will be compared to the packing slip and/or receiving reports if items have been received by the

designee of each site. Any discrepancies must be followed-up and resolved prior to commencing with the disbursement process.

- Calculations on the invoice will be recomputed such as quantities received multiplied by unit price and totals.

2.0 RECORDING NON-MERCHANDISE PAYABLES

- 2.1 Non-merchandise expenditures like utilities, rent, insurance, taxes, repairs, professional fees, etc., are generally not recorded through the purchase order routine. However, there may be other documentation, like contracts, requisitions, and other agreements. These should be filed in the applicable vendor file as documentary support. Upon receipt of the invoice, the charges should be entered into the payable system and coded to the appropriate expense account.
- 2.2 Generally, once invoices (both merchandise and non-merchandise) have been entered, they can be filed in the respective vendor files, ordered by date. To guard against misfiling an un-entered invoice, consider stamping "entered" on each invoice when it's recorded in accounts payable. It is also helpful to note the entered date and initial the entry.

3.0 PAYMENT OF ACCOUNTS PAYABLE

- 3.1 Accounts payable systems generally provide an aged accounts payable report and list the open payables within the accounting system. Open payables are reviewed by EdTec. The Chief Financial Officer should select the bills to be paid based on the funds available and a projection of cash flow or receipts over the coming week. Once complete, process the disbursements by either printing the check, electronic online bill pay, wire transfer, or ACH withdrawal for the selected bills to be paid.

Note: Accounts payable should normally be paid within seven days or sooner of their payment term unless otherwise determined by the Chief Financial Officer.

- 3.2 Any vendor credits which are amounts owed to the Organization should be applied to amounts currently owed to the vendor when determining payment. These are normally received in the form of a credit memo or adjusting invoice. These should be entered into the system like any other invoice and applied to the next payment being made. There is no reason to "age" a credit memo.
- 3.3 Pull all Invoices to be paid from the files and match them with the printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation. Present the materials to the Chief Financial Officer for review and signing.
- 3.4 Immediately ensure that all printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation are signed and approved and correctly recorded in the accounting system. Stamp the invoices "paid" to document they've been paid. Use only checks that incorporate a two stub plus check form in order to attach one stub to the paid invoice and the other to the remittance copy of the Invoice.

- 3.5 If one check or electronic online bill pay pays several Invoices then either photocopy the stub or print the electronic online bill pay screen print and attach a copy to each paid Invoice or consider attaching all paid Invoices to the one check stub or the electronic online bill pay document. File all resulting documentation according to check number sequentially in the checks paid binders.
- 3.6 Mail the checks as soon as possible once checks have been posted and "paid" by the system. It is not advisable to "hold" checks for additional days after posting. This practice usually occurs when there are insufficient cash flows. However holding checks increases the difficulty of projecting cash flow, reduces cash balance accuracy, and causes confusion when trying to reconcile accounts payable vendor balances. None of these balances will be accurate if printed checks are held back from mailing. If cash flow is insufficient to mail the checks, then it is advisable not to post and print checks in the first place.

4.0 MANUAL CHECKS

- 4.1 The Organization does not permit the use of manual checks.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	2/13/15	Revision of Purchase limits	Oswaldo Diaz, CFO
2	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, CFO

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SOP # PUR105 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: PUR105 PREPAID EXPENSES

Policy: It is the policy of MERF to treat payments of expenses that have a time-sensitive future benefit as prepaid expenses and to amortize these items over the corresponding time period. For purposes of this policy, prepaids are only accounted for at the end of the fiscal year and the amount that is considered to be prepaid remains at the discretion of the Chief Financial Officer.

Purpose: To ensure the proper payment and accounting of expenses that have a future benefit allocated over time.

Scope: Any transaction that is currently paid that has a value that can be amortized over a future time period.

Responsibilities:

The Chief Financial Officer is responsible for reviewing and authorizing prepaid expenses.

The Finance Department with the support of EdTec is responsible for processing prepaid payments and amortizing the prepaid cost of the expected future life of the prepaid asset.

Background: Prepaid expenses are very common and allow the Organization to on occasion take advantage of pre-paying for certain expenses and thus recovering discounts or ensuring that a certain expense is fully paid.

Procedure:

1.0 ACCOUNTING TREATMENT

1.1 Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statements date shall be classified as non-current assets.

2.0 PROCEDURES

2.1 As part of the account coding process performed during the processing of accounts payable at the end of the fiscal year, all incoming vendor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Finance Department shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This

schedule shall be reconciled to the general ledger balance as part of the monthly closeout process.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Revision of responsibilities	Oswaldo Diaz, CFO

SOP # PUR106 Revision: 2
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: PUR106 REIMBURSEMENTS

Policy: Internal controls are required to ensure that only valid and authorized reimbursements are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments.

Purpose: To explain the practices for documenting, recording and issuing payments for reimbursement transactions.

Scope: This procedure applies to all reimbursements.

Responsibilities:

The Principal at each school site is responsible for reviewing and approving payments under \$5,000 in Coolsis, in accordance with the approved budget.

The Chief Financial Officer is responsible for reviewing and approving payments up to \$10,000 in accordance with the approved budget. The Chief Executive Officer may assign the Chief Academic Officer, the Chief of Staff, the Chief External Officer or Regional Directors the authority to approve expenditures up to \$10,000.

The Chief Executive Officer is responsible for reviewing and approving payments over \$10,000 in accordance with the board approved budget, as well as up to \$10,000 for non-budgeted items.

EdTec accounts payable is responsible for payment of reimbursements in a timely manner. A timely manner is defined as within three weeks of submission.

Background: Properly recording reimbursements is generally a three-step process.

The first step is accurately submitting reimbursement receipts along with a reimbursement authorization form.

The second step is obtaining the appropriate authorization.

The third step involves the preparation, issuance of reimbursement payment in a timely manner, and subsequent filing of all paperwork for easy retrieval.

Procedure Overview:

Reimbursements are generally made for:

1. Travel and conferences
2. Mileage

3. Meals
4. School/classroom supplies
5. Allowable academic expenses
6. Student awards
7. Other expenses

Reimbursement checks are processed on three week cycle or sooner.

Requests for cash disbursements are submitted to Accounting through CoolSIS. Documentation for CoolSIS requests can be in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee expense report or reimbursement request

All reimbursement requests must be approved by the appropriate staff prior to being submitted to accounts payable. Accounts payable will determine the account code for each invoice.

Every employee reimbursement or purchase request must be documented in CoolSIS with travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approving for reimbursement as follows:

Travel and Conferences - an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose. This includes itemized receipts for parking, tolls and bridges, car rentals, taxis, and conference receipts. (See G&A103, Travel and Entertainment policy for more detailed information.)

Car Rentals – When possible, advance approvals are recommended. The employee is required to make their own car rental arrangements. Vehicle selection will be based upon the most cost-effective class that satisfies requirements for the employee(s) and any demonstration equipment.

Supplemental auto insurance coverage offered by car rental agencies must be purchased and will be reimbursed.

Mileage/Personal Vehicles - An employee required to use their own automobile for business will be reimbursed in accordance with the current IRS mileage reimbursement rate. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip.

The Organization assumes no responsibility for personal automobiles used for business. Further, any parking or speeding violation is the sole responsibility of the employee.

Meals and Entertainment - a receipt must be provided showing the cost of food, beverage, and gratuities, including the names of every person for whom food or beverage was provided, and the specific business purpose. Entertainment expenses are disallowed.

Meal and Entertainment tips are limited to 15% (unless automatically assessed by the eating establishment) of the pre-tax meal total cost and any tip that is in excess of the pre-tax meal total cost will not be reimbursed. For example, a meal that costs \$10 may have an 8% sales tax bringing the total meal price before tip to \$10.80. Figure the tip on the \$10 amount at 15% or \$1.50 and that amount of tip or less is reimbursable. If you tipped more than a \$1.50, that difference is not reimbursable. You are always allowed to tip less than 15% should you choose to do so.

School/Classroom Supplies, Allowable Academic Expenses, and Student Awards – these expenditures are subject to the approval of the Principal. Gifts of any kind are never allowed. Student awards may only be paid from non-ADA and unrestricted sources. In other words, student awards may be paid from unrestricted fundraising or from other unrestricted sources of income, subject to approval of the Principal and/or Central Office.

Other Expenditures - a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

Non-Reimbursable Expenses - Some expenses are not considered valid business expenses by the Organization, yet may be incurred for the convenience of the traveling individual. Since these are not expenses for the business then they are not reimbursable. (The following can be used as a guide of expenses, which are not reimbursable)

Examples include:

- Airline or travel trip interruption insurance
- Airline or travel lounge clubs
- Shoe shine or Dry-cleaning (except for extended travel beyond 5 days)
- Movies or personal entertainment
- Books, magazines or newspapers
- Theft or loss of personal property
- Doctor bills, prescriptions, or other medical services

- Parking tickets, traffic tickets or Car towing if illegally parked
- Health club memberships
- Baby sitter or Pet care fees
- Barbers and Hairdressers

Requests for reimbursement payments are reviewed in CoolSIS by the Principal, Chief Financial Officer, or Chief Executive Officer, dependent on purchase amount. The appropriate personnel:

1. Verifies and matches expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information
4. Provides date of payment taking into account cash flow projections
5. Submits to the School Site Accountant for processing

Accounts Payable processes all payments and:

1. Immediately enters them into the Accounts Payable module, unless paid upon receipt on the same day
2. Prints checks according to allocation and payment date provided by the approving party
3. Submits checks, with attached backup documentation, to Chief Financial Officer for approval and signature
4. Stamps invoice "paid"
5. Mails checks and appropriate backup documentation
6. Files all backup documentation in the appropriate file
7. Monitors accounts payable throughout the month

Procedure:

1.0 DOCUMENTING REIMBURSEMENTS

All business reimbursement expenditures incurred by employees of the Organization are reimbursed through CoolSIS. Reimbursement receipts must be submitted monthly and any receipt that is older than 60 days will not be reimbursed at the discretion of the Chief Financial Officer.

Expense report forms must be filled out completely. Required original receipts for items charged must accompany all reimbursement documentation as well as uploaded into CoolSIS. Any questions regarding completion of the report should be directed to the employee's supervisor or the accounting department.

Upon completion, the expense report along with all attachments should be submitted to the employee's appropriate supervisor in CoolSIS for approval. After approval, the expense report is submitted to the accounting department for processing and reimbursement. In order to expedite reimbursement, the employee should ensure that the report is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	2/13/15	Amount limit changes. Mileage reimbursement rate.	Oswaldo Diaz, CFO
2	11/12/15	Inclusion of back office service provider and amount limit changes.	Oswaldo Diaz, CFO

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SOP # REV101 Revision: 1

Prepared by: Central Office

Effective Date: 11/12/15

Approved by: BOD

Title: REV101 SALES RECEIPT PROCESSING

Policy: To ensure the most accurate process for billing for services, sales receipts will be properly evaluated and approved prior to entry into the accounting system.

Purpose: This procedure outlines the activities and responsibilities involved in verifying the acceptability of all sales receipts.

Scope: These procedures are to be followed for all sales receipts.

Responsibilities:

EdTec approves sales receipt documentation.

Procedure:

1.0 DOCUMENT VERIFICATION

1.1 Sales Receipts are often used for Parenting Fees and other similar fees. Verify that all of the correct documents have been used and are present to support the sales receipt transaction. The following documents are required to complete the Sales Receipt transaction:

- Document identifying what the money collected is for
- Approval or authorized signature for the course
- Customer, parent, or other correspondence or support documentation, etc
- Complete the EdTec Deposit Log

1.2 Verify that all required information is available to complete the sales receipt.

1.3 Review the customer's Accounts Receivable aging and determine that the customer is current with their payments and that the new sales receipt will not affect their balance.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, CFO

SOP # REV102 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: REV102 INVOICING, ACCOUNTS RECEIVABLE, RECEIVABLE ACCRUALS

Policy: The Finance Department is responsible for the timely preparation and distribution of invoices to optimize cash flow and customer payments. The Finance Department with the support of EdTec will also maintain accurate records over Accounts Receivables and Accruals and abide by proper internal controls.

Purpose: To explain the methods for the preparation of invoices, accounts receivable, and receivable accruals records processing.

Scope: This procedure applies to all revenue earned and services provided by the company.

Procedure:

1.0 SALES RECEIPT REVIEW

1.1 A formal invoice is not always applicable such as when service fees are collected for items such as Parenting.

1.2 The SALES RECEIPT should contain all pertinent billing information as part of the company's sales receipt procedure. However, as part of proper internal control, Billing will verify the information contained on the customer's sales receipt documentation.

As part of this review process, the propriety and accuracy of contact information, prices, description of services, extensions and footings will be determined.

2.0 INVOICE PREPARATION AND POSTING

2.1 The next sequentially numbered Invoice (see example REV102 Ex1 INVOICE) will be prepared from the information from the Federal, State, or Local Grant or Contract Language including all reimbursable costs and will include the invoice date, service item, description of services or billing information, quantity, rate, class or program code, price and extended amounts and the customer's billing addresses.

2.2 Post the invoice by saving the transaction.

3.0 DISTRIBUTION

3.1 Send one copy of the invoice to the customer and retain a second copy of the invoice in the customer file.

4.0 ACCOUNTS RECEIVABLE

4.1 Accounts Receivable will receive and process payments from customers in accordance with the CASH RECEIPTS procedure.

- 4.2 On a monthly basis, Accounts Receivable will generate an aged trial balance of customers' accounts with individual invoice information and days outstanding and will forward to Finance Manager and Chief Financial Officer for their follow up on any aged invoices.
- 4.3 Accounts Receivable will generate monthly statements of outstanding customers' accounts and issue them to customers no later than 10 days after each month end.
- 4.4 Accounts Receivable will issue Credit Memos to customers upon receipt of approved changes in the terms.

5.0 RECEIVABLE ACCRUALS

- 5.1 Monthly receivable accruals are at the discretion of the Chief Financial Officer and the Finance Manager when those amounts are reasonably known and quantifiable. Fiscal year end receivable accruals are required to be quantified and recorded no later than August 15th.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back office service provider	Oswaldo Diaz, CFO

REV102 Ex1 INVOICE

INVOICE NO. _____

CUSTOMER:

Item	Description	Qty	Rate	Class	Amount
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Total

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**REV102 Ex 2 ACCOUNTS RECEIVABLE
WRITE-OFF AUTHORIZATION**

Customer: _____

Date: _____

Invoice No's:

Amount of Write-Off

TOTAL

\$

JUSTIFICATION

Summary of Collection Actions To Date:

(Include brief description of collection actions taken by accounting, other Company departments and outside collection agency or legal, if applicable)

Approvals:

Credit Manager: _____

Date: _____

Controller: _____

Date: _____

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SOP # REV103 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: REV103 PROJECT(Grant/Contract) REVENUE: PROGRESS BILLING

Policy: Progress billings will be made to clients on a timely basis throughout the life of the project. Projects are typically considered Federal, State, and Local Grant contracts. These billings will be accurate and easily understood by both parties involved.

Purpose: The purpose for creating progress billings is to obtain payment for the portion of labor and materials, i.e. "reimbursed costs" used up to a certain point in time and before the project is fully completed. This improves the cash flow typical of long-term projects or assignments. This procedure applies to all Federal, State, and Local Grants and Contracts, Service agreements or Projects provided by the Organization.

Scope: This procedure applies to all service agreements or projects provided by the Organization.

Responsibilities:

The Finance Department is responsible for the confirmation of all final program amounts and is responsible for knowing the correct procedures to be followed for each contract.

Procedure:

1.0 CONTRACT TYPES

1.1 Reimbursement for Services. Progress billing for Reimbursement for Services contracts requires School Site Accountants to be up to date and monitor the services being provided according to the terms of each contract. The School Site Accountant will enter into the reimbursement request the allowable costs that may be billed according to the contract. From time to time and at the end of the contract, the Chief Financial Officer reviews the billings of the contract and ensures that all available opportunities to recover reimbursable costs have been considered.

1.2 Set Contracts. Set contracts such as with the individual charter schools involve reimbursement for costs such as building rental and an allowance for the amount of apportionment attendance earned. Although the contract is set by terms of the contract, since student attendance can vary, the invoicing for these types of contracts is the same amount throughout the fiscal year and reconciled at the end of the year to account for the final attendance counts.

2.0 BREAKDOWN OF CONTRACT AMOUNT

2.1 The Finance Department with the support of EdTec is responsible for the final reconciliation of all grant and other contracts at the end of the year by reviewing final billings prepared by the School Site Accountant and/or the School Principal. Normally, the contractual agreement will specify the procedures for payment and may also specify the form of the breakdown of contract amount that is required. Care should be taken to be sure that all costs, services, and fees are fully billed and accounted for in each contract.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office provider and revision of responsibilities.	Oswaldo Diaz, CFO

SOP # REV105 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: REV105 REVENUE RECOGNITION - GRANTS AND CONTRIBUTIONS

Policy: The Organization receives revenue from several types of transactions. It is the policy of the Organization to separate and recognize revenue from grants and contributions separately in the financial statements of the Organization and to comply with all current Federal and California rules regarding solicitation and collection of charitable contributions.

Purpose: To provide a separate accounting of grant and contribution income.

Scope: This procedure applies to all grant and contribution income.

Responsibilities:

Chief Financial Officer and the Finance Department direct the separate accounting for grant revenue and contributions received.

EdTec ensures that grant and contribution revenues are separately tracked within the accounting system.

Definition:

Contribution - An unconditional transfer of cash or other assets to the Organization, or a settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity acting other than as an owner.

Condition - A donor-imposed stipulation that specifies a future and uncertain event whose occurrence or failure to occur gives the promisor a right of return of the assets it has transferred to the Organization or releases the promisor from its obligation to transfer its assets.

Restriction - A donor-imposed stipulation that specifies a use for the contributed asset that is more specific than broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in the Organization's articles of incorporation and bylaws. Restrictions on the Organization's use of an asset may be temporary or permanent.

Nonreciprocal Transfer - A transaction in which an entity incurs a liability or transfers assets to the Organization without directly receiving value from the Organization in exchange.

Promise to Give - A written or oral agreement to contribute cash or other assets to the Organization.

Exchange Transaction - A reciprocal transaction in which the Organization and another entity each receive and sacrifice something of approximately equal value

Procedure:

1.0 GRANT AND CONTRIBUTION REVENUE RECOGNITION

1.1 **Grant income** – Recognized as income when received, based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards). The types of grant income typically received by the Organization are:

- (a) Education payments for MERF Charter services.
- (b) Various Federal, State, and Local grants and contracts.
- (c) Other types of grant income may be received from time to time.

At year-end, grant income that has been incurred but not yet received are accrued to conform with generally accepted accounting principles.

1.2 **Contributions** - Recognized as income when received, unless accompanied by restrictions or conditions (see the next section on contribution income).

1.3 CONTRIBUTIONS RECEIVED

A. Distinguishing Contributions from Exchange Transactions

The Organization may receive income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. The Organization shall consider the following criteria, and any other relevant factors, in determining whether income will be accounted for as contribution income, exchange transaction revenue, or both:

1. The Organization’s intent in soliciting the asset, as stated in the accompanying materials;
2. The expressed intent of the entity providing resources to the Organization (i.e. does the resource provider state its intent is to support the Organization’s programs or that it anticipates specified benefits in exchange?);

3. Whether the method of delivery of the asset is specified by the resource provider (exchange transaction) or is at the discretion of the Organization (contribution);
4. Whether payment received by the Organization is determined by the resource provider (contribution) or is equal to the value of the assets/services provided by the Organization, or the cost of those assets plus a markup (exchange transaction);
5. Whether there are provisions for penalties (due to nonperformance) beyond the amount of payment (exchange transaction) or whether penalties are limited to the delivery of assets already produced and return of unspent funds (contribution); and
6. Whether assets are to be delivered by the Organization to individuals or other than the resource provider (contribution) or whether they are delivered directly to the resource provider or to individuals or the Organization is closely connected to the resource provider.

B. Accounting for Contributions

The Organization shall recognize contribution income in the period in which the Organization receives restricted or unrestricted assets in nonreciprocal transfers, or unconditional promises of future nonreciprocal asset transfers, from donors. Contribution income shall be classified as increases in unrestricted, temporarily restricted, or permanently restricted net assets based on the existence or absence of such restrictions. See REV107 Restricted Funds for more details.

Unconditional promises to give shall be recorded as assets and increases in temporarily restricted net assets (contribution income) of the Organization in the period that the Organization receives evidence that a promise to support the Organization has been made. Unconditional promises to give that are to be collected within one year shall be recorded at their face value, less any reserve for uncollectible promises, as estimated by management. Unconditional promises to give that are collectible over time periods in excess of one year shall be recorded at their discounted net present value. Accretion of discount on such promises to give shall be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that shall be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to the Organization at the time the Organization receives a promise from a donor.

When the final time or use restriction associated with a contributed asset has been met, a reclassification between temporarily restricted and unrestricted net assets shall be recorded.

When it receives support in the form of volunteer labor, the Organization shall record contribution income and assets or expenses if one of the following two criteria is met:

1. The contributed service creates or enhances a nonfinancial asset (such as a building or equipment), or
2. The contributed service possesses all three of the following characteristics:
 - a. It is the type of service that would typically need to be purchased by the Organization if it had not been contributed,
 - b. It requires specialized skills (i.e. formal training in a trade or profession), and
 - c. It is provided by an individual possessing those specialized skills.

Contributed services that meet one of the two preceding criteria shall be recorded at the fair market value of the service rendered.

C. Receipts and Disclosures

The Organization and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and its underlying regulations. To comply with those rules, the Organization shall adhere to the following guidelines with respect to contributions received by the Organization.

For any separate contribution received by the Organization, it shall provide a receipt to the donor. The receipt shall be prepared by the School Principal. All receipts prepared by the Organization shall include the following information:

1. The amount of cash received and/or a description (but not an assessment of the value) of any noncash property received;
2. A statement of whether the Organization provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received by the Organization from the donor, and
3. If any goods or services were provided to the donor by the Organization, a description and good faith estimate of the value of those goods or services.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Change in responsibilities	Oswaldo Diaz, CFO

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SOP # REV106 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: REV106 GIFTS-IN-KIND

Policy: MERF may accept contributions of goods or services that can be used to advance the mission of MERF and/or any of its schools or may be converted readily into cash. When accepting a gift-in-kind, the receiver must ask the donor to complete as an example REV106 Ex1 GIFT-IN-KIND FORM. Once the donor has completed the form, the receiver must sign the form and send it immediately to the central office for processing.

Purpose: To ensure that Gift-In-Kind transactions are handled in accordance with IRS guidelines and are properly recorded.

Scope: All Gift-In-Kind transactions.

Responsibilities:

Receiver is responsible for assessing the gift for usefulness to the Organization.

School Principal is responsible for handling donor documentation.

The Financial Analysts are responsible for assessing value of gift and informing EdTec so that it can be recorded into the accounting system.

Definition: **Gifts-In-Kind** - Transactions categorized as a voluntary contribution of goods or services that can be used to advance the mission of MERF or can be readily converted to cash and may qualify as a charitable deduction for the person(s) making the gift.

Contributed services cannot be counted as a gift and do not qualify as a charitable tax deduction to the donor. However, a donor of services may be able to deduct expenses incurred while performing said services. In such cases, the donor should be advised to consult with a tax accountant.

Background: The IRS has specific regulations regarding gifts-in-kind. This policy outlines the process an employee of MERF should follow when presented with a gift-in-kind. It limits the liability that may inadvertently be assumed by placing value on gifts or by accepting a gift that does not advance the mission of MERF or cannot be readily converted to cash. It further assures that a donor will receive timely acknowledgement of his/her contribution.

Procedure:

1.0 RECEIPT OF GIFT

1.1 When presented with a potential gift-in-kind, an individual must assess if the gift can be used to advance the mission of MERF or could be readily converted to cash. If there is any question as to whether the contribution meets either of these

criteria, the individual should contact his/her immediate supervisor or the central office.

- 1.2 If the gift is accepted, the individual should offer an immediate and sincere expression of gratitude. At that time, the donor should be given a Gift-In-Kind form and be encouraged to complete the form at that time. If the donor is unable or unwilling to complete the form, the receiver may complete the form, write "N/A" as the estimated fair market value, and enter that the form was completed by him/her in the note section in the lower right hand corner.

The individual accepting the gift cannot offer tax advice or dictate the value of the contribution. It is the responsibility of the donor to determine the fair market value of the contribution. **Note:** the value is for MERF internal gift reporting and accounting only; the donor's receipt and/or acknowledgement will not indicate value in any way that could be construed as an endorsement of its value.

- 1.3 If the item is personal property of the donor and is valued at more than \$5,000, the donor must obtain a certified appraisal. The appraisal cannot be dated more than 60 days from the date of the donation. It must be prepared, signed and dated by a qualified appraiser. Federal law requires that the donor pay for the appraisal. (The cost of the appraisal is also tax deductible). This value will be used for gift reporting purposes only.

What constitutes a qualified appraisal:

- I. Appraiser must hold himself or herself out to the public as an appraiser and state credentials showing that he or she is qualified to appraise the type of property being valued.
- II. Appraiser must value the property no more than 60 days before the date of gift; it can be done after the gift has been accepted by the MERF.
- III. Appraiser cannot be (1) the donor, (2) the donee (MERF), (3) any party to the transaction, (4) an appraiser used regularly by (1), (2) or (3), or anyone employed or related to (1),(2), or (3).

The appraisal must contain the following information:

- 1. A description of the item
 - 2. Its physical condition
 - 3. The date (or expected date) of the contribution
 - 4. Name, address and tax ID number of the appraiser
 - 5. Qualifications of the appraiser including his/her background, experience and education
 - 6. A statement that the appraisal was prepared for income tax purposes
 - 7. Date the item was valued
 - 8. Appraised fair market value of the item
 - 9. Method of valuation (income approach; market data approach; replacement cost minus depreciation approach.)
 - 10. Appraiser must complete Part IV of Section B on form 8283
- 1.4 The individual accepting the gift will sign and date the Gift-In-Kind form only after the donor has irrevocably turned over the gift-in-kind. Once signed, the

form should be turned over to the School Principal immediately for processing and acknowledgement.

- 1.5 The School Principal will notify the School Site Accountant of the contribution. The School Site Accountant will then provide necessary information to EdTec so that it can be assigned as an asset or income to the appropriate school or to the central office.

2.0 COMPLIANCE

- 2.1 The IRS allows an individual to deduct the full fair market value of a donated item if it is kept by MERF and used for one of its tax-exempt purposes. If the item is to be converted to cash, then the donor may claim a deduction of the cost value or the fair market value, whichever is less. **It is the sole responsibility of the donor to determine the value of a contributed item; the receiver cannot assign a value to the donated item(s).**
- 2.2 Upon receipt of a gift-in-kind, MERF will issue an acknowledgement to the donor along with a copy of the Gift-In-Kind form. The acknowledgement will contain only a description of the contribution and will not include a statement as to the value of the contribution. It will further contain a statement as to what, if any, goods or services were given in exchange for the contribution. MERF cannot issue an acknowledgement for contributions that cannot be used or readily converted to cash.
- 2.3 For gifts with values exceeding \$5,000, the donor must complete all parts of IRS form 8283 and submit the form to MERF for signature. The School Principal, the Chief Financial Officer and the Chief Executive Officer are the only individuals authorized to sign 8283 forms.

If MERF has signed an IRS form 8283 and then sells, exchanges or otherwise transfers the gift within two years from the date of gift, the central office must file a donee information return, IRS form 8282, within 125 days of disposing the property. MERF will advise the donor if such a transaction occurs as it may affect the charitable tax deduction for which they qualify.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Inclusion of back-office service provider process	Oswaldo Diaz, CFO

REV106 Ex1 GIFT-IN-KIND CONTRIBUTION FORM

Date: _____

Event Name (if applicable): _____

Donor Information:

Donor Name _____

Contact Person _____

Address _____

City _____ State _____ Zip _____

Daytime phone _____ E-mail Address _____

Gift Description: _____

Estimated fair market value (by donor): \$ _____

Special instructions (e.g., item delivery or pick up, restrictions, etc.):

Please return this form to:

Finance Department Phone: (714)892-5066
13950 Milton Ave. Fax: (714)362-9588
Suite 200B
Westminster, CA 92683

Per IRS regulations, any item you value over \$500 requires IRS Form 8283; any item you value over \$5,000 requires Form 8283 and a written appraisal.

This form does not serve as a receipt for this contribution, but is intended for our internal record keeping purposes only. A receipt describing the items or merchandise donated will be mailed to the address supplied above. Magnolia Educational & Research Foundation is unable to include the estimated value on the donor receipt. It is the responsibility of the donor to substantiate the fair market value for his/her own tax purposes. The donation of services, although very valuable and much appreciated, is generally not considered tax deductible by the IRS. Please consult with your tax advisor to determine the tax implications of your gift.

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SOP # REV107 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: REV107 RESTRICTED FUNDS

Policy: To properly record and track funds with restrictions in order to ensure the donor's intended uses are met, assist with cash flow planning purposes, and to stay within compliance with laws relating to use of restricted funds.

Purpose: Generally accepted accounting principles require the Organization to classify funds based on the restrictions provided by the donor. These classifications may be unrestricted, temporarily restricted or permanently restricted. Donor restrictions should be in writing, to ensure proper treatment.

Scope: This procedure applies to funds received that are classified as temporarily or permanently restricted.

Responsibilities:

EdTec is responsible for recording restricted donations and releases from restrictions properly in the accounting system. EdTec is also responsible for periodic reconciliation of restricted asset totals and monitoring restrictions to determine whether they have been met.

Chief Financial Officer is responsible for monitoring of restrictions and determining whether fulfilling restrictions can be viable for the Organization.

Definition:

Unrestricted Net Assets - net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by board designation.

Temporarily Restricted Net Assets - net assets whose use are limited by donors to either a specified purpose or a later date. Pledges receivable are considered to be temporarily restricted because of an inference that uncollected amounts are intended for future periods.

Permanently Restricted Net Assets - net assets whose use are restricted in perpetuity, such as endowments.

Procedure:

1.0 RESTRICTED FUNDS

1.1 At the time revenue is earned by the Organization, the Financial Analysts with the support of EdTec will review any related documentation associated with the revenue to determine whether there are any restrictions on the money. Examples

of restrictions are individual donations given with the intent of supporting a particular program or campaign, a grant received to operate a specific program or project, and donations received to hold in perpetuity. This information can be found on the award letter or on the financial instrument itself. If the revenue is determined to contain restrictions, EdTec will record in a separate class in the accounting system to keep separate from unrestricted funds.

- 1.2 **Temporarily Restricted Funds** – These funds will be monitored for satisfaction of donor restrictions on a regular basis. Once stipulations are met, they are reclassified from temporarily restricted funds to unrestricted funds regardless of when the related expenses will occur. This is known as “net assets released from restrictions.”
- 1.3 **Permanently Restricted Funds** – These funds are restricted by the donor for a designated purpose or time restriction that will never expire. The intent is that the principle balance of the contribution will remain as an investment forever, and the Organization will utilize the interest and investment returns, such as with an endowment.

2.0 ACCOUNTING FOR RESTRICTED FUNDS

- 2.1 In addition to the obligation to its donors, the Organization is bound by law to spend contributed dollars as designated. If a condition on restricted funding has not been fulfilled and the money has been spent, the donor can demand that the funds be returned, pursue legal action, or contact the Office of the Attorney General. It is of the utmost importance that donor restricted funds are handled properly.
- 2.2 Do not budget to spend money unavailable to Organization. When planning and budgeting, be mindful of any and all of the time and activity restrictions present on restricted funds. Understand how restrictions will impact cash flow and availability of funds.
- 2.3 Educate staff and board members who are accountable for the Organization’s financial decisions so that they fully understand funding restrictions. Know when the restrictions are satisfied and how to release the funds from restriction.
- 2.4 When analyzing financial reports, pay close attention to unrestricted funds and, unless you are making decisions regarding programming for which the funds have been restricted, avoid basing decisions on restricted funds. Try to focus your attention on the “Unrestricted” amounts. Formatting financial report with columns that delineate unrestricted and restricted funds can be very helpful.
- 2.5 Most restrictions on funds directly relate to the grant or fundraising request. When researching and applying for grants, be aware of any challenges that potential restrictions could present to the Organization.
- 2.6 Fundraising letters and appeals can inadvertently place restrictions on donations. Be certain that managers and donors understand the purpose of contributed dollars and understand if restrictions are present. Also, be certain that staff charged with fundraising understand that appeals can lead to restricted gifts.

- 2.7 Work with staff to understand the true cost of programming. Allocate all direct costs associated with a program. These allocations help to prepare more accurate budgets for grants and fundraising appeals, and better utilize contributions restricted to specific programs to ease the pressure on limited general operating dollars.

Revision History:

Revision	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Change in responsibilities	Oswaldo Diaz, CFO

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SOP # INV102 Revision: 1
Effective Date: 11/12/15

Prepared by: Central Office
Approved by: BOD

Title: INV102 FIXED ASSET CAPITALIZATION & DEPRECIATION

Policy: Asset acquisitions with a useful life expectancy of greater than one year and with a minimum threshold amount as specified by the Chief Financial Officer should be capitalized by the Organization and depreciated.

Purpose: The purpose of this procedure is to delineate the capitalization and depreciation methods for various asset groups.

Scope: All acquisitions of capital assets for the Organization.

Definitions: Capitalization - Capitalization is the method chosen to record the purchase of a fixed asset on the Organization's accounting books. If an asset is capitalized then it is not expensed in the same year the asset is purchased. Instead the asset is generally recorded on the balance sheet and individually on an asset schedule. Examples of capital expenditures are purchases of land, buildings, machinery, office equipment, leasehold improvements and vehicles. The asset is expensed each year as depreciation.

Depreciation - is an annual income tax deduction that allows the write-down or write-off of the cost of the asset over its estimated useful life to recover the cost or other basis of certain property over the time the property is used. It is an allowance expense for the wear and tear, age, deterioration, or obsolescence of the property.

As an asset ages and is used by the Organization, its value declines. It, in effect, becomes worth less and less over time. The declining value or usefulness of the asset over time is represented as a discount that is applied to the original purchase price. At the end of the asset's depreciation period, (and/or useful life), its value on the balance sheet will be zero, or fully-depreciated. At the same time, the individual depreciation expenses will have all been recorded on the income statement.

Note: Land is not depreciated because land does not wear out, become obsolete, or get used up. But, the building on the land is depreciated. Land is generally viewed as an appreciating asset while all other capital assets are generally viewed as depreciating over time, with use. But, unlike depreciation, an asset's appreciation is not recorded on the books until the asset is sold, which is when the assets appreciation is realized.

Cost basis – The total amount paid for the asset, in cash or kind, is considered the "cost-basis". This should include all charges relating to the purchase, such as the purchase price, freight charges and installation, if applicable. The cost basis is not the market value or list price of the

asset. It is the total amount invested in the purchase or the total amount paid.

Procedure:

1.0 CAPITALIZATION

- 1.1 All assets with a useful life of greater than one year and costing more than \$5,000 will be capitalized and (except for land) will be recorded in the depreciation records.

Bulk computer, software, and other technology purchases with an aggregate value of \$25,000 or more are captured as fixed assets regardless of individual price of item.

In addition, remodeling modifications and replacement costs of integral structural components are only capitalized when such costs incurred exceed \$50,000. Depreciation or amortization is computed on the straight-line basis over the useful lives of the assets.

Any asset that does not meet the above criteria will be expensed such as small tools and equipment or repairs and maintenance.

- 1.2 The cost basis of furniture and equipment assets will include all charges relating to the purchase of the asset including the purchase price, freight charges and installation if applicable.
- 1.3 Leasehold improvements including painting are to be capitalized if they relate to the occupancy of a new office or a major renovation of an existing office or site. Expenditures incurred in connection with maintaining an existing facility in good working order should be expensed as a repair.
- 1.4 The cost of buildings should include all expenditures related directly to its acquisition or construction. This cost includes materials, labor and overhead incurred during construction, and fees, such as attorney's and architect's and building permits.
- 1.5 Maintain proper files on the details to all acquisitions, expenditures, and maintenance performed on all assets. These records are vital for proper tax preparation and are used during yearly tax reporting and planning.

2.0 DEPRECIATION

- 2.1 The depreciation methods/lives for assets must be selected at the time the asset is first placed into service in order to ensure consistent financial reporting and tax compliance.

The Organization uses the straight-line method of depreciation.

The following represents a sample of the useful lives that the Organization may use for financial reporting purposes:

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor	20
Buildings		20 - 50
HVAC systems	Heating, ventilation, and air systems	10 - 20
Roofing		20
Interior construction	Leasehold improvements	20 - 25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression systems	25
Outdoor equipment	Playground, radio towers, tanks	20
Machinery & tools	Shop & maintenance equipment,	3 - 15
Custodial equipment	Floor scrubbers, vacuums, other	7 - 15
Furniture & accessories	Classroom & other furniture	10 - 20
Business machines	Fax, duplicating & printing	3 - 10
Copiers		3 - 10
Communication equipment	Mobile, portable radios	3 - 7
Computer hardware	PCs, printers, network hardware	3 - 5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative or long-term	10 to 20
Audio visual equipment	Projectors, cameras (still & digital)	5 - 10
Athletic equipment	Wrestling mats, weight machines	7 - 10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	5 - 10

- 2.2 The lowest life permitted by tax regulations for asset classes should be selected to optimize depreciation deductions.
- 2.3 Regardless of the depreciation rate required an Organization can elect to use a different method for financial statement purposes. Such method should be justified based on the expected useful life of the asset.
- 2.4 Depreciation will be recorded in the accounting system at the end of the fiscal year.

Revision History:

Revision n	Date	Description of changes	Requested By
0	2/14/13	Initial Release	
1	11/12/15	Revision of capitalization policy relating to technology aggregate purchases	Oswaldo Diaz, CFO

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MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III D
Date:	November 12, 2015
To:	Board of Directors
From:	Terri Boatman, Director of Human Resources
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of the Paycom Contract

Proposed Board Recommendation

I move that the Board to approve the purchase and use of the Paycom system as an HRIS/Time Reporting System.

Background

Although Coolsis has been modified to store employee information, it does not function as a proper HRIS/Time Reporting System that provides access to accurate information, ease in storing employee data, verifiable and accurate time cards or employee indicative data such as start dates and ending dates of employee, pay changes, or transfers.

In addition we are out of compliance with the following requirements per CA and federal law:

- According to State of CA, every employer shall keep accurate information with respect to each employee including the following:
 - (1) Full name, home address, occupation and social security number.
 - (2) Birth date, if under 18 years, and designation as a minor.
 - (3) Time records showing when the employee begins and ends each work period. Meal periods, split shift intervals and total daily hours worked shall also be recorded. Meal periods during which operations cease and authorized rest periods need not be recorded.
 - (4) Total wages paid each payroll period, including value of board, lodging, or other compensation actually furnished to the employee.
 - (5) Total hours worked in the payroll period and applicable rates of pay. This information shall be made readily available to the employee upon reasonable request.
 - (6) When a piece rate or incentive plan is in operation, piece rates or an explanation of the incentive plan formula shall be provided to employees. An accurate production record shall be maintained by the employer.



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(B) Every employer shall semimonthly or at the time of each payment of wages furnish each employee, either as a detachable part of the check, draft, or voucher paying the employee's wages, or separately, an itemized statement in writing showing: (1) all deductions; (2) the inclusive dates of the period for which the employee is paid; (3) the name of the employee or the employee's social security number; and (4) the name of the employer, provided all deductions made on written orders of the employee may be aggregated and shown as one item.

(C) All required records shall be in the English language and in ink or other indelible form, properly dated, showing month, day and year, and shall be kept on file by the employer for at least three years at the place of employment or at a central location within the State of California. An employee's records shall be available for inspection by the employee upon reasonable request.

(D) Clocks shall be provided in all major work areas or within reasonable distance thereto insofar as practicable.

- **Meal and Rest Periods**

Our current system does not allow for us to track if hourly employees are taking their required meal periods as required by the CA State Law before the end of the 5th hours. We have no system to pay meal time penalties if this did not occur.

- **Time keeping Policy for CA:**

We are to provide a system which employees can verify the hours worked. (See attached)

- **Paid Time Off**

We don't have a system to track accurate PTO usage and accruals.

- **Recruiting**

No formal system in place to tracking our recruiting efforts. Candidates interviewed and the disposition.

No application method

- **I-9 and Immigration**

Current processes allows for errors in the creation of I9's.

No formal system to purge documents as required by law

No system to track expiration dates of work authorizations



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- **Other Compliance Errors**

No easy, accurate method to track expired credentials or TB Tests
No way to ensure a start date occurs after the receipt of fingerprints.

A RFP was placed asking companies to provide quotes and summary of services. Three proposals were returned:

Paycom
PeopleStrategy
Helios

We also examined other systems including Zenefits, and ADP.

We have selected Paycom as it has the full functionality that we need to manage all aspects of the employee cycle from talent acquisitions, onboarding, employee portals, compliance, and time and attendance. Paycom will provide geo-coded/IP specific timeclock capabilities so that we can monitor and track employee time and attendance as well as usage of paid time off.

We feel that Paycom is the best mid-size enterprise system which will support the organization as we grow, ensure compliance and maintain employee records.

Budget Implications

The financial cost of selecting Paycom versus our current payroll company is \$42,000 this year, but drops in future years after the implementation upfront costs of \$22,500. This is an average annual increase in payroll cost of less than \$3,500 and allows us to become completely compliant with all requirements. EdTec will continue to process our payroll checks with no contract change required. Our contract with EdTec did not include HRIS.

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

Attachments

Grid that tracks the components of each system.

HRIS System Comparison

Componet	Paycom		PeopleStrategy		Helios	
	Y/N	Notes	Y/N	Notes	Y/N	Notes
Applicant Tracking	Yes	Included in pricing	Yes		No	Somewhat available
Integration with payroll system	Yes	Included in pricing	Yes		No	Need a secondary vendor
Performance Management and the ability to create and track evaluations	YES	Included in pricing	No	Available, but not included in price	No	
Timekeeping and attendance tracking	Yes	Included in pricing	Yes		No	
Payroll processing	Yes	Included in pricing	Yes		No	
Onboarding platform which includes e-signature of relevant documents	Yes	Included in pricing	Yes		Yes	Includes new hire document
I9 completion and storage per federal guidelines	Yes	Included in pricing	Yes	Included Everify	No	
Reporting capabilities	Yes	Included in pricing	Yes		Yes	
Applicant tracking and talent acquisition	Yes	Included in pricing	Yes		No	
Job and pay history	Yes	Included in pricing	Yes		Yes	
Tracking of paid time off banks and approvias	Yes	Included in pricing	Yes		Yes	
Linkage to benefits platform	Yes	Included in pricing	No	Available, but not included in price	No	
Electronic form processing	Yes	Included in pricing	Yes		Yes	
ACA reporting	Yes	Included in pricing	No		No	
Training Management	Yes	Included in pricing	No		No	
Integration /interface with general ledger	Yes	Included in pricing	Yes		No	
Tracking of Credentials	Yes	Included in pricing	Yes		Yes	Credentials are automatically tracked and the data is uploaded from the CTC site. Reminders are sent.
Tracking of TB testings	Yes	Included in pricing	Yes		Yes	Results are tracked

Pricing	Annual	Initial	Annual	Initial	Annual	Initial
		\$97,081.68	\$22,500.00	\$72,795.00	7,995.00	\$19,960.00

Able to Meet January 1 Implementation	Yes	Yes	Yes
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MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III E
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Frank Gonzalez, Chief Growth Officer
RE:	Magnolia Science Academy Santa Ana, Gym Building

Proposed Board Recommendation

I move that the board authorize staff to request bids to develop the gymnasium building for Magnolia Science Academy Santa Ana. Staff will present a detailed plan to the Magnolia Board of Directors Facility Committee in December 2015 with a detailed schedule, sources and uses statement and a cost analysis to the schools 5-year budget for review. Staff will return to the Magnolia Board of Directors for authorization to proceed with the project and award contracts to build the gym in January 2016.

Background

Magnolia Public Schools is currently constructing a new facility for up to 1,020 students in grades TK-12th grade for MSA Santa Ana. The construction of the two story school building, outdoor play areas, landscaping and parking lots will be completed in late July 2016. The school will occupy the new facility on or about August 22, 2016. The State Allocation Board voted to convert the award at its September 2015 meeting to 'Funded Final Apportionment' with full funding expected to be received in the next six (6) weeks.

During the planning, design and development of the project, a gymnasium/multipurpose room with an attached serving kitchen and covered lunch shelter with tables was designed and approved by all state agencies including the California Department of Education (CDE) and the Division of the State Architect (DSA). At that time in 2013 it was determined that the Prop. 1D award did not provide sufficient funding to construct the gymnasium building as the estimate for construction of the gym was approximately \$2.5-\$2.7MM. Additionally revenue rates during that time were low and a different financing option could not be found. Consequently during the initial bid period the construction of the gym building was pulled from the construction bid package due to lack of available funding. It then took Magnolia Public Schools over a year and a half to receive Financial Soundness Determination from the California School Finance Authority, with the project being rebid in Spring 2015 and awarded in July 2015. The Prime General contract awarded to RC Construction services for the construction of the school building and site development for \$12.5MM does not include construction of the gym building.



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The leadership team has been exploring ways to construct the gym. We have utilized the expertise of existing professionals that are working on the project to develop a preliminary schedule and plan; preliminary estimates to construct the gymnasium; discussed the construction of the gym with the Prime General Contractor, GC Construction; and, sought multiple financing options.

The construction and on time delivery of the school building is of primary importance to MSA Santa Ana. The construction scope and schedule dictates that the construction of the gym building be coordinated with the existing General Contractor, RC Construction, who is delivering the school building and associated site improvements in July 2016.

Timing

Various options are being explored to allow for construction of the gymnasium building. The current preferred plan is to begin construction of the gymnasium building in March 2016, after the school building has been erected, which would mean that the gym building would be delivered during the holiday break in January 2017. The schedule can potentially be shortened by 60-90 days through careful planning and coordination with the general contractor. Details on the plan and schedule can be found in the attached document, 'MSA SA Conceptual Gym Schedule.' The intent is to deliver the gym building in an efficient manner while maintaining high quality construction standards.

Issues and Solutions

1. Given that the construction of the gymnasium will be financed privately, what is the appropriate manner to bid and award the prime general contract? Multiple options are being explored, including an amendment to the existing contracts, public bids and private bids following MPS policy.
2. Completion of the gymnasium is currently scheduled to be after the start of the school year. Up to 60-90 days can potentially be cut from the schedule with planning and coordination.
3. Multiple financing options are being explored to keep the costs of the gym as affordable as possible for MSA Santa Ana.
4. Student safety is paramount. We will ensure student safety by completing the shell of the gymnasium building before school begins and students are present.

Budget Implications

Magnolia Science Academy Santa Ana has received state Proposition 1D Funding. Half of the funding for the project is a grant from the state while the other half is a 30-year loan at 3% interest, which makes the project affordable. The first payment for the facility is not due until one year after occupancy, allowing the school to stabilize its budget and begin to build reserves in future years.



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Once MSA Santa Ana has increased enrollment, the school will have sufficient funding to pay for the cost of constructing the gymnasium building.

Financing of at least 10 years at prevailing interest rates are being sought, which would make the construction of the gym affordable. We have already started exploring financing options including financing through bond companies, commercial banks and Community Development Financial Institutions. A full sources and uses statement and cost analysis will be brought to the Facilities Committee in December 2015 for review and feedback.

Name of Staff Originator:

Frank Gonzalez, Chief Growth Officer

Attachments

Conceptual Gym Construction Options Schedule
Preliminary Estimate to Construct Gymnasium Building

MSA SANTA ANA**GYM BUILDING ESTIMATED COSTS-PRELIMINARY**

GENERAL CONDITIONS	\$	26,000.00
CONCRETE	\$	145,000.00
REBAR	\$	36,400.00
MASONRY	\$	348,400.00
STEEL	\$	26,000.00
METAL DECK	\$	30,000.00
ROOF	\$	60,000.00
SHEET METAL	\$	11,000.00
DRYWALL/METAL STUDS	\$	245,000.00
PAINT	\$	45,000.00
PLUMBING/FIRE SPRINKLERS	\$	165,000.00
HVAC	\$	115,000.00
ELECTRICAL	\$	170,000.00
LOW VOLTAGE	\$	58,000.00
FIRE ALARM	INC	
SUBTOTAL	\$	1,480,800.00
CONTINGENCY	\$	148,080.00
GC FEE @ 5%	\$	72,753.00
BOND @1%	\$	15,508.00
INSURANCE @1.5%	\$	22,918.00
BUILDER'S RISK	\$	10,000.00
CONSTRUCTION MANAGEMENT	\$	95,000.00
A + E CONSTRUCTION SERVICES	\$	105,000.00
TOTAL	\$	1,950,059.00



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III F
Date:	November 12, 2015
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Caprice Young, Ed.D., CEO & Superintendent
RE:	Magnolia Properties Management, Inc. Board Appointments

Proposed Board Recommendation

Accept the resignation of Ismail Hakki Karaman, Mekan Muhammedov, and Melik Sayin from the board of Magnolia Properties Management, Inc., and appoint Serdar Orazov, John Helgeson and Johnathan Williams to the board.

Background

Magnolia Properties Management, Inc. (“MPM”), a California nonprofit public benefit corporation is the sole member of MPM Sherman Way LLP, the legal entity holding the tax-exempt bonds used to finance the Magnolia Science Academy facility purchase through the California State Financing Authority. MPM was formed in 2012 and in the same year received a determination letter from the Internal Revenue Service recognizing it as exempt from taxation under Section 501(a) of the Internal Revenue Code of 1986 (the “Code”) as an organization described in Section 501(c)(3) of the Code. MPM provides property development and maintenance services for schools operated by Magnolia Public Schools (MERF) and was formed as a supporting organization for Magnolia Public Schools. MPM’s mission is to own, operate, and maintain, either directly or as the sole member of a California limited liability company, real estate for use as charter schools. Such facilities are then leased to the various schools operated by Magnolia Public Schools.

According to the bylaws of MPM, the MPS board is responsible for appointing the members of the MPM board. As the current members of the MPM board are no longer able to continue in their capacity, the MPS board must reappoint new board members to govern MPM.

Requirements to serve on the MPM board are that the individuals must not be members of the staff of MPS or relatives of the employees of MPS. In addition, no more than one of the three MPM board members may be a member of the MPS board of directors. The MPM board is a completely independent decision making body from MPS. The responsibilities of the MPM board include arranging for and approving the annual audit of MPM, and reviewing and approving decisions necessary to insure the financial integrity of MPM. The MPM board is staffed by the CEO and CFO of MPS, and outside counsel Neal Millard of Musik Peeler. The Directors and Officers insurance will be updated to reflect the change in board membership.

The biographies of the proposed board members are below:



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Serdar Orazov is the Controller of the Church Divinity School of the Pacific (Graduate School) in Berkeley, CA. He has ten years of experience in finance and operations in the private and public sector, including the Magnolia Public Schools where he served as a business manager and senior accountant for six years. He holds an MBA from Moscow Aviation Institute (State Technical University) and a BS in textile engineering from International University in Ashgabat, Turkmenistan.

John Helgeson is the Executive Vice President of Strategic Planning and Growth of the Learn 4 Life charter schools. He has more than twenty years in private and public school development and finance, having been a co-Founder of Charter School Capital in 2004 after serving in development officer roles for the University of Southern California and the Webb School. He earned his BA from the University of California, Berkeley.

Johnathan Williams is the Chief Executive Officer/Co-Founder of The Accelerated School. During his distinguished career in education, he has served as a Commissioner of the Los Angeles City Recreation and Parks Commission, a Board Member of the California State Board of Education, and a founding Board Member of the California Charter Schools Association. He earned his BA and teaching credential from the University of California, Los Angeles.

Budget Implications

No budget implications

Name of Staff Originator:

Caprice Young, CEO and Superintendent

Attachments

None



Magnolia Public Schools

Board Of Directors

Board Agenda Item #	III G
Date:	November 12, 2015
To:	Board of Directors
From:	Terri Boatman, Director of Human Resources
Staff Lead:	Caprice Young, CEO & Superintendent
RE:	Approval of the Performance Cycle

Proposed Board Recommendation

I move that the Board approves the Performance Cycle Guidelines

Background

These guidelines outline Magnolia Public Schools Performance Evaluation process for individual performance in addition to the performance of the home office staff. The guidelines set expectations around goal setting dates, evaluation dates, and ratings criteria.

Budget Implications

No budget implications

Name of Staff Originator:

Caprice Young, CEO & Superintendent

Attachments

Magnolia Public Schools Performance Evaluation Process

Magnolia Public Schools Performance Evaluation Timeline and Process

Introduction

The vision of Magnolia Public Schools (MPS) is that our graduates are scientific thinkers who contribute to the global community as socially responsible and educated members of society. It is MPS' mission to provide a college preparatory educational program emphasizing science, technology, engineering, art and math (STEAM) in a safe environment that cultivates respect for self and others. All MPS employees are expected to learn, grow, and commit to the vision and mission of MPS within their respective roles and responsibilities. The successful work of MPS employees can only be realized in a culture where there is learning, open and honest communication, teamwork, effective use of data, and accountability. The MPS evaluation process is designed to contribute to the organization's pursuit of excellence in education.

The Purposes of Evaluation

The performance review process helps the employee and the supervisor build on the strengths of the employee and identify those areas the employee needs improvement to become more effective and efficient at her/his job. Performance evaluation allows the supervisor and employee to mutually establish goals, engage in two-way dialogue about performance, identify areas of improvement, and evaluate results which may provide a basis and documentation for compensation increases, transfers, promotion, reassignment, or disciplinary action.

In addition to individual performance evaluation, MPS also conducts an evaluation of the Home Office to help the Board assess the strengths and challenges of the Home Office in supporting high student achievement, providing service to the school sites, ensuring the sustainability of the organization, and stewarding resources. The first section of this document outlines the evaluation timeline for school site personnel, teachers and non-certificated employees. The second section outlines the timeline for the performance process for principals and Home Office staff. The last section describes the process for the individual and home office 360 review cycle.

The Evaluation Process Timeline for School Site Personnel

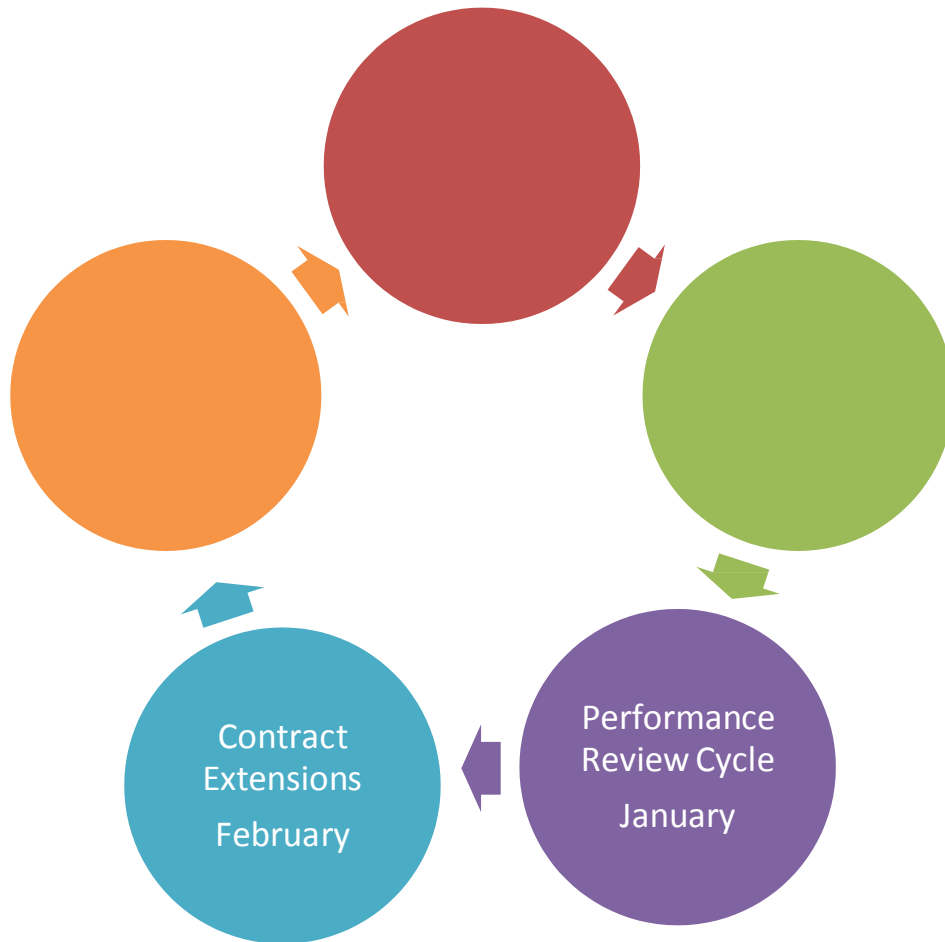
The timing of the process is intended to support team goal setting prior to the start of the school year, following the board adoption of the year's objectives and budget. The organization will use technology to support the performance management process. Employees will enter their goals in August during professional development following individual meetings with their Principal/Manager, who will review and approve them. Following the first report card and initial formative assessment of the students, the school site staff members will participate in their first evaluation. The second evaluation follows the end of the first semester as the school site teams reflect on their mid year progress. Because we want to provide new contracts for the following year to staff as early as possible, the contracts will be timed shortly thereafter and will be based on the previous year's end of year evaluation (for continuing employees) and the first two evaluations. Some personnel may be required to participate in development plans, delaying decision-making regarding continuing contracts. The process timeline for reviews is as follows based on employee types:

Teachers:

Goal Setting	1 st weeks of August
1 st Evaluation	Last 2 weeks of October
2 nd Evaluation	Mid-January
Compensation/Contract	Late February/Early March
End of Year Evaluation	May/June

All Non-Certificated Employees (Non-Teaching Personnel)

Goal Setting	1 st weeks of August
1 st Goal Meeting	Last 2 weeks of October
Performance Review	Mid-January
Compensation/Contract	Late February/Early March
End of Year Evaluation	June



The Evaluation Process Timeline for Home Office Employees and Principals

The goal setting and performance cycle for Home Office employees and principals follows a different cycle that aligns with the budget cycle and the approval of the budgets by the Board. Principals and Home Office employees will set goals at the end of the fiscal year so that implementation and measurement will begin at the start of the new fiscal year and to inform the site-based staff process prior to the August professional development goal setting.

Goal Setting	June 30th
1st Goal Meeting	Early November
Performance Review	February
Compensation/Contract	March
Budget prep and goal identification for new school	February-May
End of Year Performance/ Goal Setting for Upcoming	June



Standards and Expectations

Principal evaluations follow the process established by the Chief Academic Officer. Home Office employees are evaluated based on a combination of individual category ratings, goal attainment and 360 feedback on an individual basis and the home office results. The five categories are: professional competency, management and organization, professional development, collegiality and professionalism, and professional qualities and characteristics (these are further defined in a more detailed document and are tailored to each role).

Home Office Individual and Functional 360 Reviews

In an effort to gauge the effectiveness of the Home Office staff, the Home Office utilizes an external survey agent to administer a customer satisfaction survey. This survey is routed to

school principals and other internal and external stakeholders to get 360 degree feedback on staff/departmental effectiveness. The 360 Review process is done once a year in November and will center on functional effectiveness, as well as the leadership for each function. This survey is separate from the annual student, parent and staff survey conducted in the spring according to timelines established by charter school authorizers. Questions include performance on goal attainment and customer service based on specific metrics.* This 360 review is completed in November in order for data for improvement early in the school year and to inform the goal setting process during the budget development for the coming year. The CEO and the functional leaders create the action plans with stakeholder and board input.

The home office 360 review and data is shared with the Board as a part of the CEO report on the effectiveness of the home office. Survey data results and action plans for improvement are presented in the CEO report, as well as organizational goal attainment for the previous school year. Test score data, financial results and enrollment figures become available during the five months following the close of the school and fiscal year.

* During 2015, the 360s will focus on improvement from 2014 and will help establish metrics for future years.



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III.H.
Date:	11.12.2015
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Andy Gokce, Chief-of-Staff
RE:	Approval of Board Resolutions for New Charter Petitions

Proposed Board Recommendation

Approve the attached board resolution authorizing the filing of new charter petitions as follows:

Orange County/San Diego Region

1. Magnolia Science Academy (TK-12) – Anaheim (MSA-Anaheim) Charter Petition for a five-year term (2017-2022) to be submitted to the Anaheim Union High School District (AUHSD) for approval;
2. Magnolia Science Academy (TK-12) – Santa Ana 2 (MSA-Santa Ana 2) Charter Petition for a five-year term (2017-2022) to be submitted to the Santa Ana Unified School District (SAUSD) for approval; and,
3. Magnolia Science Academy (TK-12) – Garden Grove (MSA-Garden Grove) Charter Petition for a five-year term (2016-2021) to be submitted to the Garden Grove Unified School District (GGUSD) for approval;
4. Magnolia Science Academy (TK-12) – San Diego 2 (MSA- Oceanside) Charter Petition for a five-year term (2017-2022) to be submitted to the Oceanside Unified School District for approval.

Los Angeles/Bay Area Region

1. Magnolia Science Academy (TK-12) – San Lorenzo (MSA-San Lorenzo) Charter Petition for a five-year term (2016-2021) to be submitted to the San Lorenzo Unified School District (SLUSD) for approval;
2. Magnolia Science Academy (TK-12) – Los Angeles #9 (Empowerment Congress and West Adams Neighborhood Council Areas) Charter Petition for a five-year term (2017-2022) to be submitted to the Los Angeles Unified School District (LAUSD) for approval.
3. Magnolia Science Academy (TK-12) – Los Angeles #10 (West San Fernando Valley) Charter Petition for a five-year term (2017-2022 or 2016-2021) to be submitted to the Los Angeles Unified School District (LAUSD) for approval; and,
4. Magnolia Science Academy (TK-12) – Los Angeles #11 (East San Fernando Valley) Charter Petition for a five-year term (2017-2022 or 2016-2021) to be submitted to the Los Angeles Unified School District (LAUSD) for approval.



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Background

Magnolia has been receiving consistent requests from community members, parents and potential students for new schools in their neighborhoods in the past 6 months. Earlier this fall, the board approved resolutions supporting the filing of new charter petitions in Fremont Unified School District and Anaheim City School District. Since that decision, the State of California has been turned down by the US Department of Education for the next round of federal charter school grant funding. Therefore, Magnolia staff has accelerated the analysis of growth opportunities in order to be eligible for the remaining charter school funds that will be allocated this year but may be spent over two years. Magnolia Home Office analyzed high demand areas for potential growth and prepared the list of new schools for our board's consideration.

The locations have been selected based on:

1. Maintaining our current regions;
2. Identifying neighborhoods with high concentrations of low socioeconomic student populations (generally above 55%);
3. Selecting school districts (or sections of school districts) with low academic performance compared with others in each region (generally in Program Improvement Year 3 and above) and with achievement gap issues where economically disadvantaged students are academically behind their peers;
4. Identified or reasonable likelihood of available facilities;
5. Our ability forecast sources of students and sustainable budgets;
6. Support for charter schools at County Office of Education level; and,
7. Avoiding unnecessary overlap with other high quality charter schools so that together we can reach more high need students.

Budget Implications

We will apply Public Charter Schools Grant Program (PCSGP) for all our new schools. The proposed schools have positively balanced budgets starting in the first year without including the PCSGP funds. PCSGP funds will make our schools financially even better. Two of the three Los Angeles schools will be eligible for Walton Family Foundation start up grants. By opening schools in cohorts, we will be able to grow the schools more effectively and to provide shared resources at scale more quickly using our new regional structure.

Name of Staff Originator:

Andy Gokce, Chief-of-Staff

Attachments

Resolutions for New Charter Petitions



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Appendix: Notes on our Analysis

Orange County

In September 2015, the State Allocation Board approved the release of 17.4 million dollars for a state-of-the-art school facility in Santa Ana for Magnolia Science Academy – Santa Ana. We broke ground for Magnolia’s new facility in September, 2015 with the presence and support of mayors, assembly members, board of education members and community leaders.

Since the groundbreaking ceremony at MSA-Santa Ana’s new construction site, community and education leaders of Orange County have approached Magnolia administration multiple times. They expressed their support, asking and encouraging for more expansion in Orange County with a concentration on under-privileged communities. Through these efforts, Magnolia administration became aware of the parent trigger option at Palm Lane Elementary School in Anaheim, CA. MPS Board of Directors authorized their CEO in September, 2015 to move forward and engage in conversation with parent trigger group at Palm Lane Elementary School in Anaheim, CA.

After detailed analysis of Orange County districts and communities for their current education programs, test scores, graduation and college enrollment rates, Magnolia administration has come up with the following possible locations for Magnolia’s future expansion plans in Orange County: Anaheim, CA, Santa Ana, CA, Garden Grove, CA and Tustin, CA. Historically, Magnolia has been very successful with similar student populations in Los Angeles and Orange Counties. We will move forward with filing our charter petitions if our board approves these expansion plans.

Please see an analysis of potential cities in which Magnolia can open new school sites and satisfactorily serve the student population.

Anaheim, CA: Anaheim, CA has a high concentration of low-achieving and low-income students with low scores on state tests.

District Name	FRL	2013 API	Enrollment	English Learners
Anaheim City	86%	769	19,164	60%
Anaheim Union High	73%	777	31,659	21%

Magnolia achieved outstanding results with similar student populations in Los Angeles. We would like to open a K-6 school within the boundaries of Anaheim City Elementary School District in 2016-17 Academic Year. This school will have 720 students in grades K-6.

We would like to serve Anaheim students and families with another K-12 school. This school will start with grades K-3 in 2017-18 Academic Year, will add one grade level until it reaches full capacity.



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Santa Ana, CA: Santa Ana Unified has the highest concentration of high-need students as described. We would like to serve Santa Ana students and families with another K-12 school. This school will start with grades K-3 in 2017-18 Academic Year, will add one grade level until it reaches full capacity.

District Name	FRL	API	Enrollment	English Learners
Santa Ana Unified	86%	743	56,815	46%

Garden Grove, CA: Garden Grove Unified has an overall 75% Free and Reduced Lunch student ratio and a 42% English Learners.

District Name	FRL	API	Enrollment	English Learners
Garden Grove Unified	75%	820	46,177	42%

Garden Grove's 2013 API was 820 but the district has many schools below the targeted 800 API threshold.

School	2013 API
Bryant Elementary	794
C. C. Violette Elementary	779
Clinton-Mendenhall Elementary	779
Dwight D. Eisenhower Elementary	727
Earl Warren Elementary	789
Edward Russell Elementary	725
Genevieve M. Crosby Elementary	754
Heritage Elementary	774
Linton T. Simmons Elementary	799
Mabel Carver Elementary	737
Newhope Elementary	774
Skylark Elementary	755
Wakeham Elementary	760
Izaak Walton Intermediate	787
Stephen R. Fitz Intermediate	782
Los Amigos High	726
Rancho Alamitos High	770
Santiago High	749

We would like to serve Garden Grove students and families with a K-12 school. This school will start with grades K-3 in 2016-17 Academic Year, will add one grade level until it reaches full capacity.



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Bay Area

Fremont, CA: A group of parents (over 110 parents) approached Magnolia management to inquire about the possibility of opening an MSA in Fremont, CA. Our Bay Area Coordinator Yilmaz Ak has been working with the parent group, communicating with all stakeholders including the school district and county office of education members for a Magnolia Science Academy in Fremont, CA. The group with the leadership of Mr. Ak collected more than 150 signatures for a new school in Fremont.

We would like to serve Fremont students and families with a K-12 school. This school will start with grades K-6 in 2017-18 Academic Year, will add one grade level until reaches full capacity.

San Leandro, CA: Mr. Ak also has been working for potential expansion in San Leandro, CA (San Lorenzo Unified School District). He contacted district and county officials, inquired about a possible expansion and received positive feedback.

We would like to serve San Leandro students and families with a K-12 school. This school will start with grades K-3 in 2017-18 Academic Year, will add one grade level until reaches full capacity.

Los Angeles and San Diego Petitions

For San Diego and Los Angeles, see attached data sheets. The San Fernando Valley petitions are being created as feeder schools for our existing 6-12 grade programs (Data Sheets not included); however, we are submitting them for TK-12 to ensure flexibility.



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MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-1

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy – Anaheim (MSA-Anaheim) Charter Petition for a five-year term (2017-2022) to be submitted to the Anaheim Union High School District (AUHSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-Anaheim Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

Date



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MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-2

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy – Santa Ana 2 (MSA-Santa Ana 2) Charter Petition for a five-year term (2017-2022) to be submitted to the Santa Ana Unified School District (SAUSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-Santa Ana 2 Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

Date



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MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-3

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy – Garden Grove (MSA-Garden Grove) Charter Petition for a five-year term (2016-2021) to be submitted to the Garden Grove Unified School District (GGUSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-Garden Grove Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

Date



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MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-4

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy - Oceanside (MSA-Oceanside) Charter Petition for a five-year term (2017-2022) to be submitted to the Oceanside Unified School District (OUSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-Oceanside Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

Date



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MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-5

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy – San Lorenzo (MSA-San Lorenzo) Charter Petition for a five-year term (2016-2021) to be submitted to the San Lorenzo School District (SLzSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-San Lorenzo Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

Date



MAGNOLIA PUBLIC SCHOOLS

13950 Milton Ave. 200B Westminster, CA 92683

P: (714) 892-5066 F: (714) 362-9588

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-6

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy – 9 (MSA-9) Charter Petition for a five-year term (2017-2022) to be submitted to the Los Angeles School District (LAUSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-9 Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

Date



MAGNOLIA PUBLIC SCHOOLS

13950 Milton Ave. 200B Westminster, CA 92683

P: (714) 892-5066 F: (714) 362-9588

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-7

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy – 10 (MSA-10) Charter Petition for a five-year term (2017-2022) to be submitted to the Los Angeles School District (LAUSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-10 Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

Date



MAGNOLIA PUBLIC SCHOOLS

13950 Milton Ave. 200B Westminster, CA 92683

P: (714) 892-5066 F: (714) 362-9588

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

BOARD RESOLUTION

Resolution No. 2015112-8

WHEREAS, the Board of Directors of Magnolia Public Schools (MPS) (“the Board”) has now reviewed the terms and conditions for Magnolia Science Academy – 11 (MSA-11) Charter Petition for a five-year term (2017-2022) to be submitted to the Los Angeles School District (LAUSD) for approval;

NOW, THEREFORE, BE IT RESOLVED that, the Board authorizes the filing of the MSA-11 Charter Petition, and that the following individuals are authorized to take all steps necessary pursuant to their roles to seek the approval of the Charter Petition:

- Caprice Young, will serve as the “Chief Executive Officer,”
- Burak Atar will serve as the “Financial Manager,”
- Ms. Michelle Crumpton, Chief Academic Officer, will serve as the “Lead Petitioner,” and is hereby authorized to sign the Charter Petition and to take all steps necessary for approval.

PASSED AND ADOPTED by the Board of Directors at a meeting held on November 12, 2015, by the following vote:

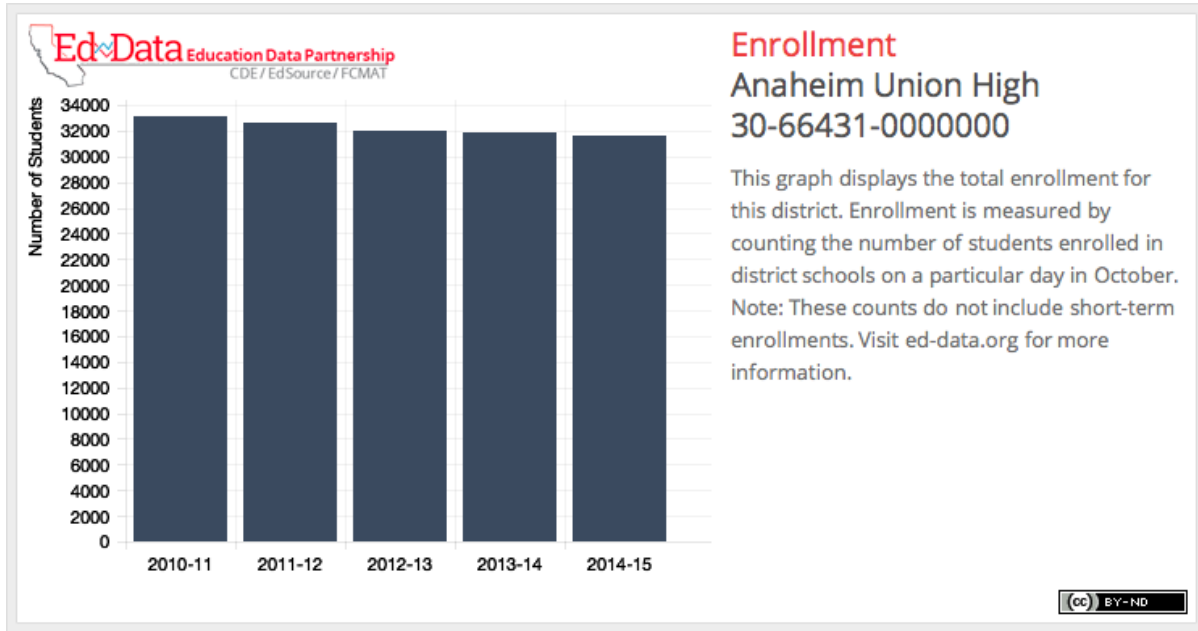
AYES: NOES: ABSENT: ABSTAIN:

Saken Sherkanov, Secretary
MERF Board of Directors

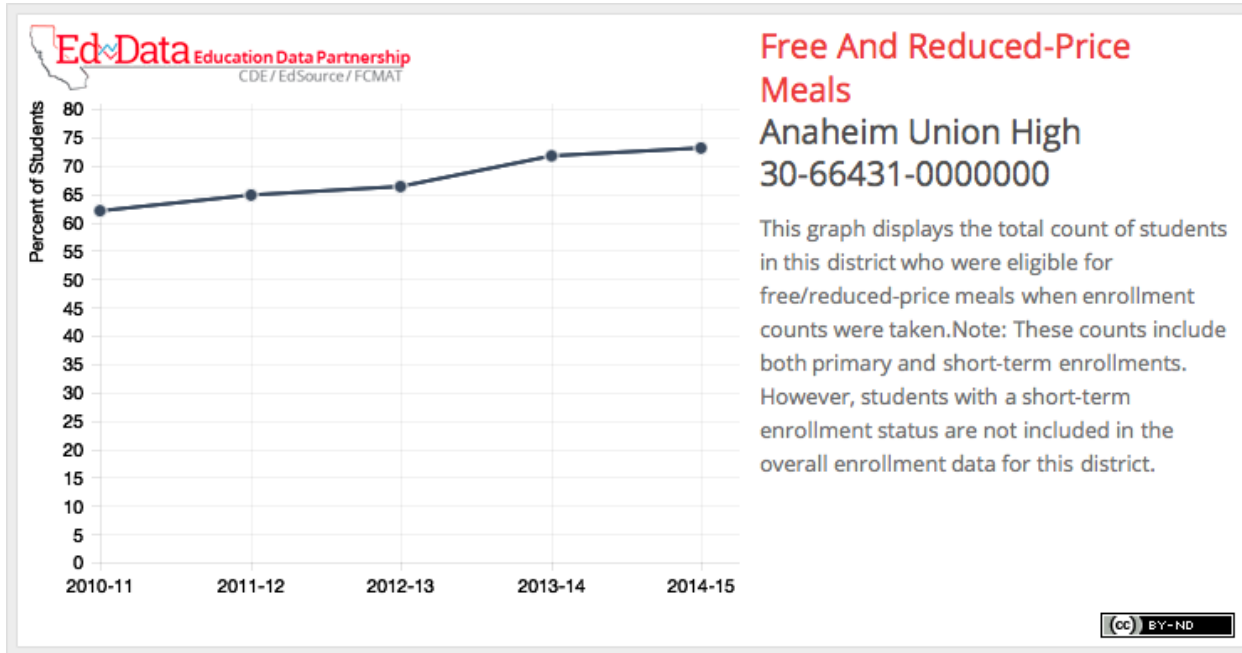
Date

ANAHEIM UNION SCHOOL DISTRICT KEY METRICS

ENROLLMENT TREND



POVERTY: INCREASING POVERTY RATES



ACADEMIC LOW PERFORMANCE OVER TIME



Local Educational Agency (LEA) Report PI Status and Grade Spans 2013-14 Program Improvement (PI) Report

California Department of Education
Analysis, Measurement, &
Accountability Reporting Division
7/30/2014

LEA: Anaheim Union High
LEA Type: 7-12 High
County: Orange
CD Code: 30-66431

2013 AYP and PI Links:

- LEA Chart
- LEA Report
- LEA List of Schools
- County List of Schools

(An LEA is a school district, county office of education, or statewide benefit charter.)

2012-13 APR		2012-13 State API			2013 Federal AYP and PI		
Summary	Glossary	Base	Guide	Growth	AYP	PI	Guide

PI Status: In PI

PI Placement 2013-14: Year 3
 Prior PI Placement: Year 3
 First Year of PI Implementation: 2008-2009
 Special Conditions:

Met Adequate Yearly Progress (AYP) Criteria

	English-Language Arts	Mathematics	Academic Performance Index (API)	Graduation Rate
2012	No	No	Yes	No
2013	No	No	Yes	No

SBAC RESULTS, ELA, ECONOMICALLY DISADVANTAGED:

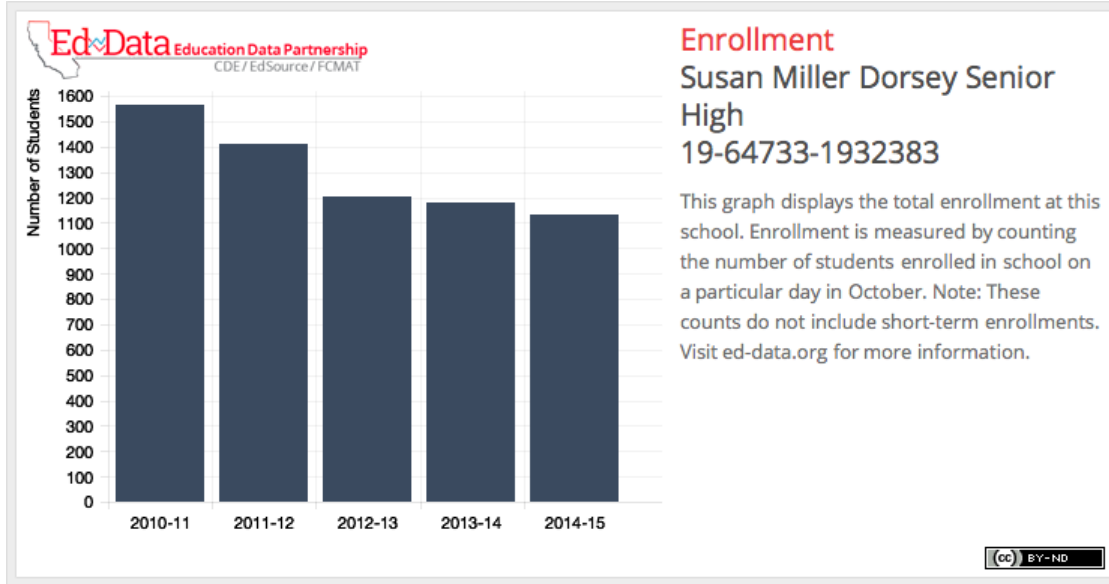
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	N/A	N/A	N/A	N/A	6 %	5 %	16 %	9 %
Standard Met	N/A	N/A	N/A	N/A	23 %	25 %	35 %	27 %
Standard Nearly Met	N/A	N/A	N/A	N/A	29 %	33 %	29 %	30 %
Standard Not Met	N/A	N/A	N/A	N/A	42 %	37 %	20 %	33 %

SBAC RESULTS MATH, ECONOMICALLY DISADVANTAGED:

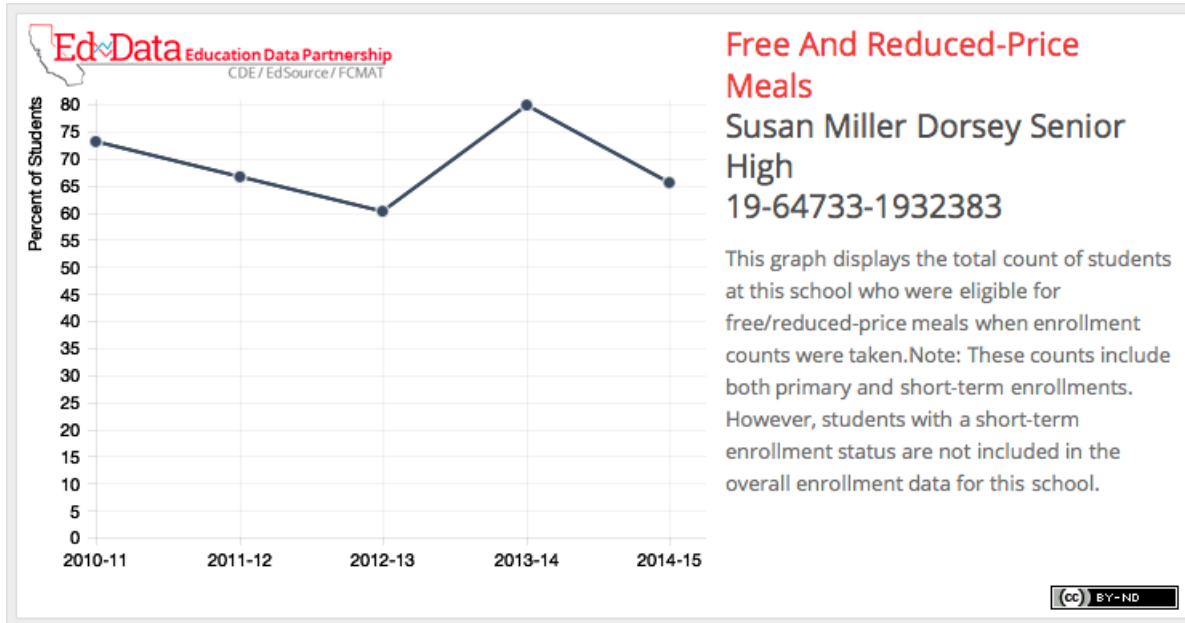
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	N/A	N/A	N/A	N/A	8 %	8 %	7 %	8 %
Standard Met	N/A	N/A	N/A	N/A	15 %	12 %	14 %	14 %
Standard Nearly Met	N/A	N/A	N/A	N/A	32 %	26 %	24 %	27 %
Standard Not Met	N/A	N/A	N/A	N/A	46 %	54 %	54 %	51 %

LAUSD DORSEY HIGH SCHOOL KEY METRICS

ENROLLMENT TREND



POVERTY: INCREASING POVERTY RATES



ACADEMIC LOW PERFORMANCE OVER TIME

School: Susan Miller Dorsey Senior High
 LEA: Los Angeles Unified
 County: Los Angeles
 CDS Code: 19-64733-1932383
 School Type: High

2013 AYP and PI Links:

School Chart
School Report
LEA List of schools
County List of Schools

(An LEA is a school district, county office of education, or statewide benefit charter.)

Direct Funded Charter School: No

2012-13 APR		2012-13 State API			2013 Federal AYP and PI		
Summary	Glossary	Base	Guide	Growth	AYP	PI	Guide

PI Status: In PI

PI Placement 2013-14: Year 5
 Prior PI Placement: Year 5
 First Year of PI Implementation: 2001-2002
 Made 2013 Adequate Yearly Progress (AYP): No
 Special Conditions:

SBAC RESULTS, ELA, ECONOMICALLY DISADVANTAGED:

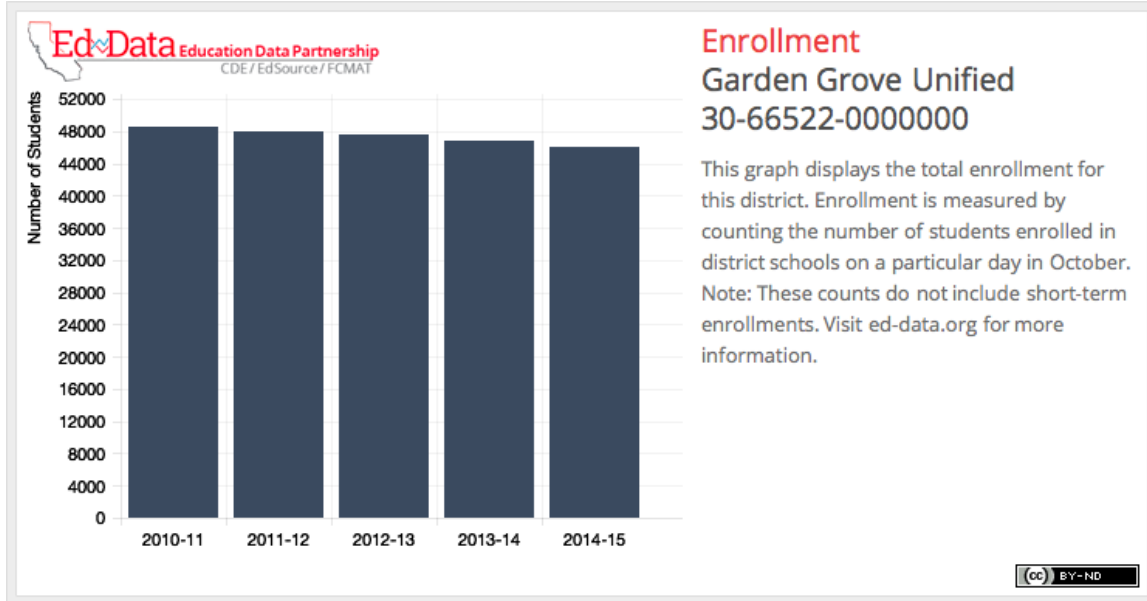
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	N/A	N/A	N/A	N/A	N/A	N/A	2 %	2 %
Standard Met	N/A	N/A	N/A	N/A	N/A	N/A	24 %	24 %
Standard Nearly Met	N/A	N/A	N/A	N/A	N/A	N/A	44 %	44 %
Standard Not Met	N/A	N/A	N/A	N/A	N/A	N/A	30 %	30 %

SBAC RESULTS MATH, ECONOMICALLY DISADVANTAGED:

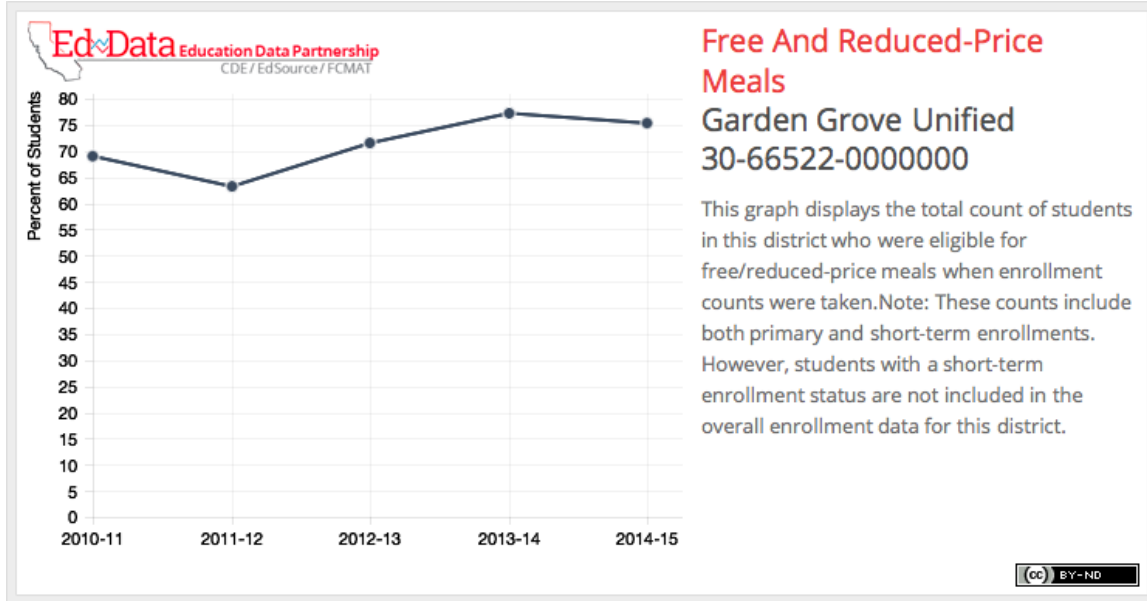
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	N/A	N/A	N/A	N/A	N/A	N/A	0 %	0 %
Standard Met	N/A	N/A	N/A	N/A	N/A	N/A	5 %	5 %
Standard Nearly Met	N/A	N/A	N/A	N/A	N/A	N/A	15 %	15 %
Standard Not Met	N/A	N/A	N/A	N/A	N/A	N/A	80 %	80 %

GARDEN GROVE UNIFIED SCHOOL DISTRICT KEY METRICS

ENROLLMENT TREND



POVERTY: INCREASING POVERTY RATES



ACADEMIC LOW PERFORMANCE OVER TIME



Local Educational Agency (LEA) Report PI Status and Grade Spans 2013-14 Program Improvement (PI) Report

California Department of Education
Analysis, Measurement, &
Accountability Reporting Division
7/30/2014

LEA: Garden Grove Unified
LEA Type: Unified
County: Orange
CD Code: 30-66522

2013 AYP and PI Links:

LEA Chart
LEA Report
LEA List of Schools
County List of Schools

(An LEA is a school district, county office of education, or statewide benefit charter.)

2012-13 APR		2012-13 State API			2013 Federal AYP and PI		
Summary	Glossary	Base	Guide	Growth	AYP	PI	Guide

PI Status: In PI

PI Placement 2013-14: Year 3
 Prior PI Placement: Year 3
 First Year of PI Implementation: 2008-2009
 Special Conditions:

Met Adequate Yearly Progress (AYP) Criteria

	English-Language Arts	Mathematics	Academic Performance Index (API)	Graduation Rate
2012	No	No	Yes	No
2013	No	No	Yes	Yes

SBAC RESULTS, ELA, ECONOMICALLY DISADVANTAGED:

	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	14 %	13 %	15 %	13 %	12 %	14 %	25 %	15 %
Standard Met	20 %	19 %	25 %	29 %	32 %	36 %	35 %	28 %
Standard Nearly Met	26 %	22 %	21 %	30 %	28 %	28 %	25 %	26 %
Standard Not Met	40 %	45 %	38 %	27 %	28 %	22 %	16 %	31 %

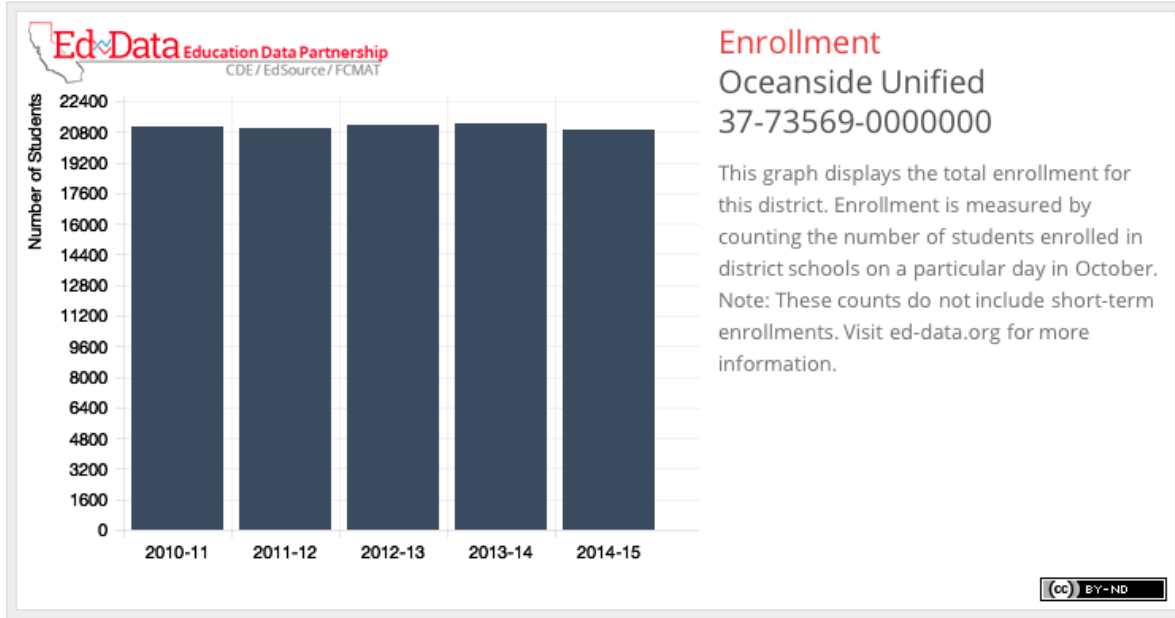
[English Language Arts/Literacy Scale Score Ranges](#)

SBAC RESULTS MATH, ECONOMICALLY DISADVANTAGED:

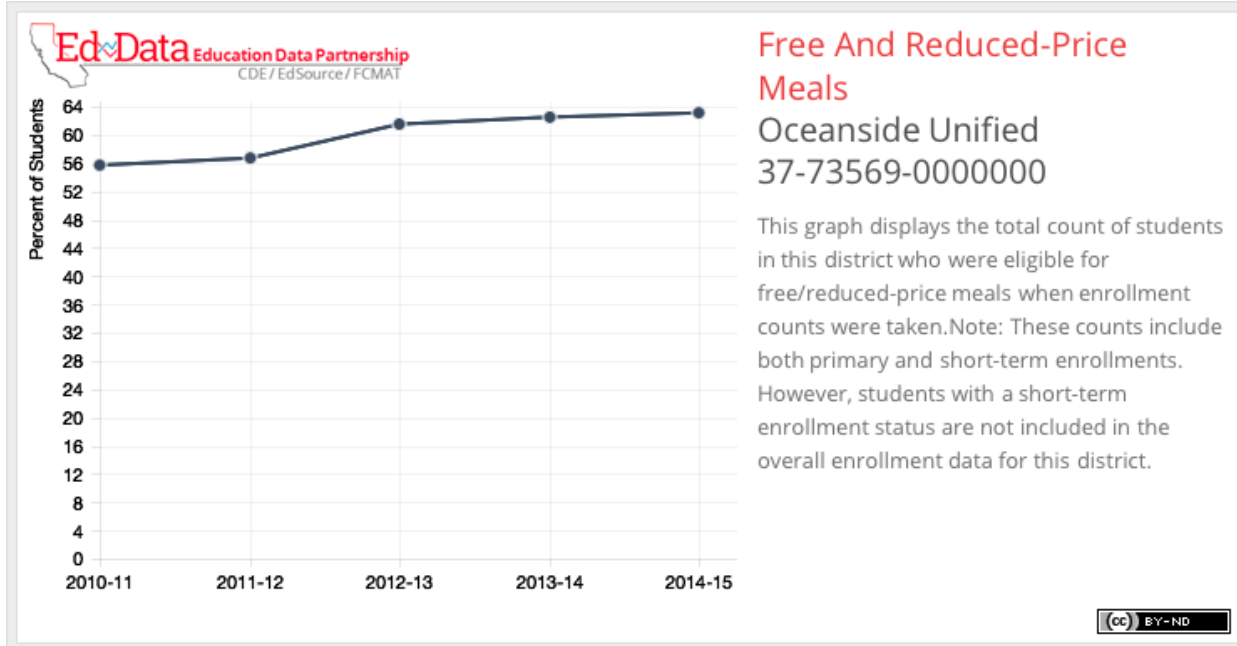
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	11 %	9 %	12 %	14 %	14 %	18 %	11 %	13 %
Standard Met	25 %	20 %	14 %	20 %	20 %	19 %	22 %	20 %
Standard Nearly Met	28 %	39 %	30 %	34 %	27 %	26 %	28 %	30 %
Standard Not Met	36 %	33 %	44 %	33 %	38 %	37 %	39 %	37 %

OCEANSIDE SCHOOL DISTRICT KEY METRICS

ENROLLMENT TREND



POVERTY: INCREASING POVERTY RATES



ACADEMIC LOW PERFORMANCE OVER TIME

LEA: Oceanside Unified
 LEA Type: Unified
 County: San Diego
 CD Code: 37-73569

2013 AYP and PI Links:

LEA Chart
LEA Report
LEA List of Schools
County List of Schools

(An LEA is a school district, county office of education, or statewide benefit charter.)

2012-13 APR		2012-13 State API			2013 Federal AYP and PI		
Summary	Glossary	Base	Guide	Growth	AYP	PI	Guide

PI Status: In PI

PI Placement 2013-14:

Year 3

Prior PI Placement:

Year 3

First Year of PI Implementation:

2006-2007

Special Conditions:

Met Adequate Yearly Progress (AYP) Criteria

	English-Language Arts	Mathematics	Academic Performance Index (API)	Graduation Rate
2012	No	No	Yes	No
2013	No	No	Yes	No

SBAC RESULTS, ELA, ECONOMICALLY DISADVANTAGED:

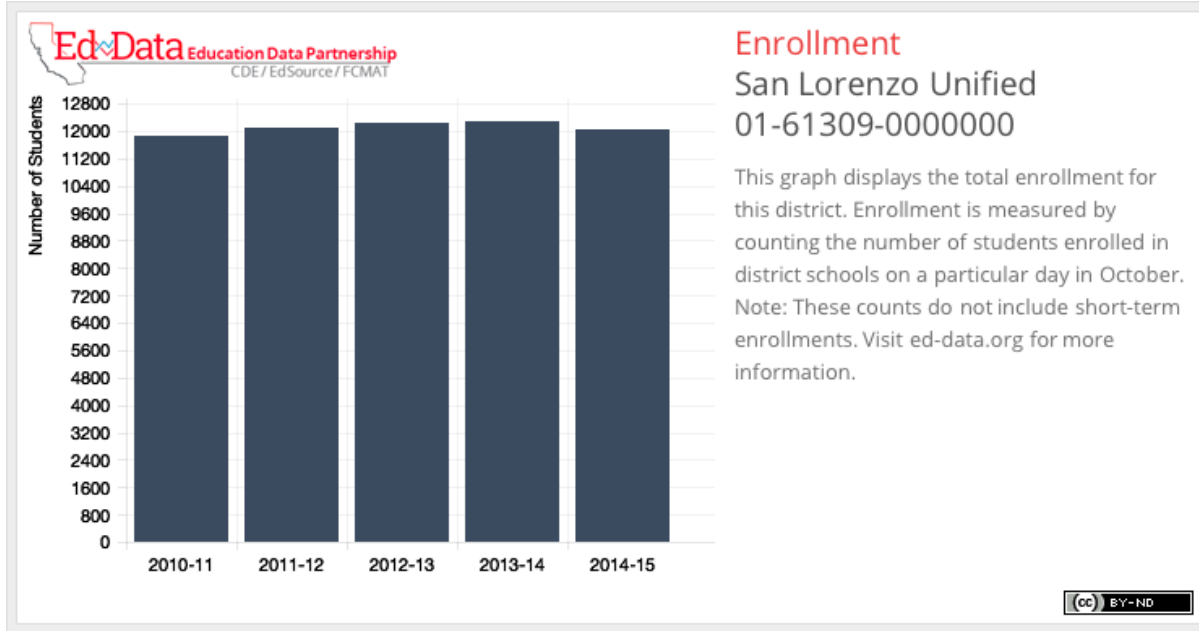
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	6 %	7 %	6 %	5 %	6 %	6 %	8 %	6 %
Standard Met	13 %	16 %	19 %	25 %	25 %	29 %	22 %	21 %
Standard Nearly Met	30 %	24 %	26 %	31 %	28 %	35 %	26 %	29 %
Standard Not Met	51 %	53 %	49 %	38 %	41 %	31 %	40 %	44 %

SBAC RESULTS MATH, ECONOMICALLY DISADVANTAGED:

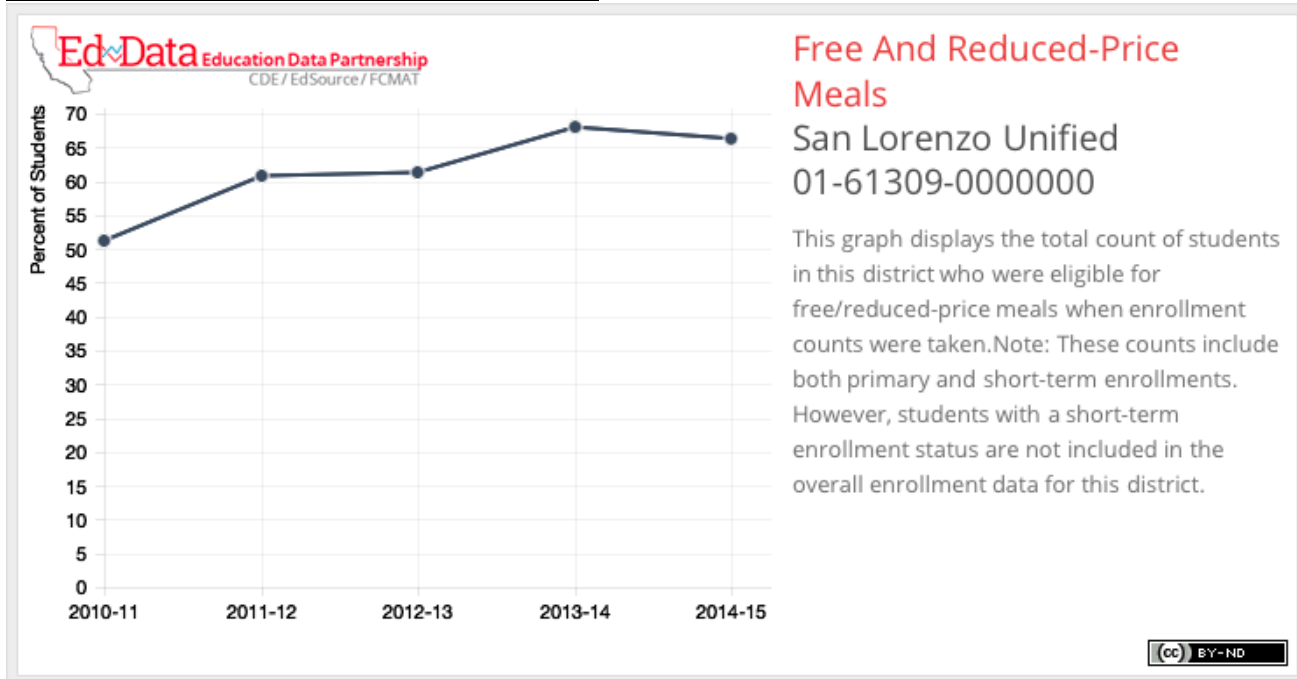
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	6 %	7 %	8 %	5 %	6 %	11 %	7 %	7 %
Standard Met	21 %	19 %	15 %	14 %	21 %	14 %	17 %	18 %
Standard Nearly Met	32 %	41 %	30 %	37 %	35 %	32 %	30 %	34 %
Standard Not Met	41 %	34 %	47 %	44 %	36 %	43 %	46 %	41 %

SAN LORENZO SCHOOL DISTRICT KEY METRICS

ENROLLMENT TREND



POVERTY: INCREASING POVERTY RATES



ACADEMIC LOW PERFORMANCE OVER TIME

LEA: San Lorenzo Unified
 LEA Type: Unified
 County: Alameda
 CD Code: 01-61309

2013 AYP and PI Links:

LEA Chart
LEA Report
LEA List of Schools
County List of Schools

(An LEA is a school district, county office of education, or statewide benefit charter.)

2012-13 APR		2012-13 State API			2013 Federal AYP and PI		
Summary	Glossary	Base	Guide	Growth	AYP	PI	Guide

PI Status: In PI

PI Placement 2013-14:

Year 3

Prior PI Placement:

Year 3

First Year of PI Implementation:

2004-2005

Special Conditions:

Met Adequate Yearly Progress (AYP) Criteria

	English-Language Arts	Mathematics	Academic Performance Index (API)	Graduation Rate
2012	No	No	Yes	No
2013	No	No	No	No

SBAC RESULTS, ELA, ECONOMICALLY DISADVANTAGED:

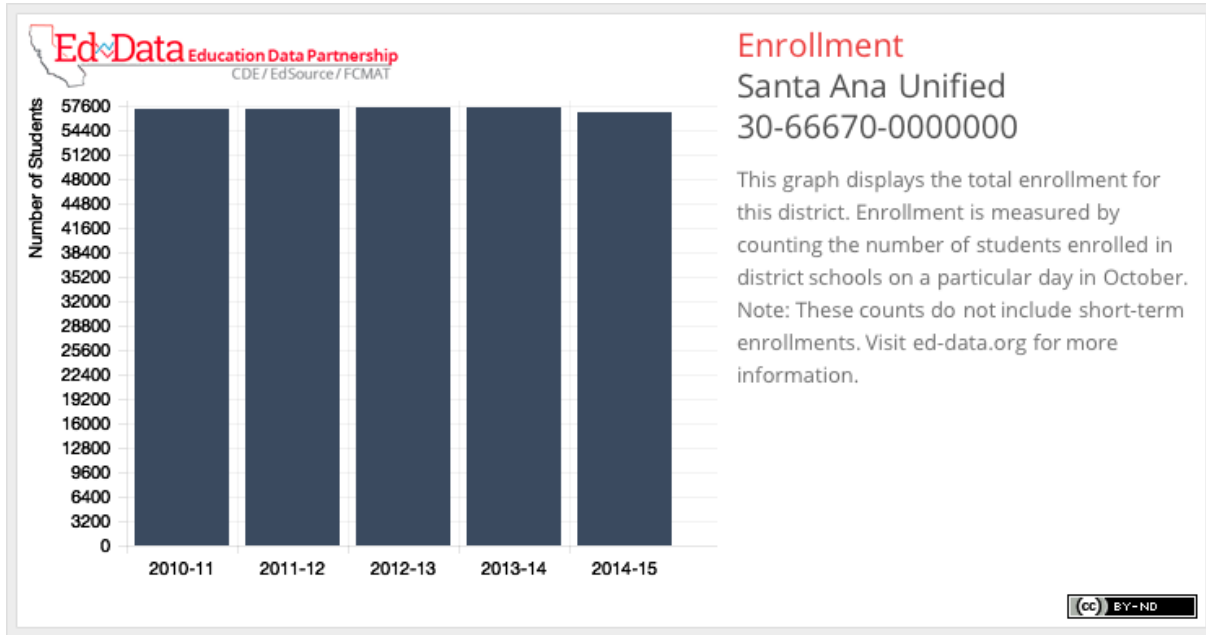
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	5 %	5 %	5 %	2 %	4 %	4 %	13 %	5 %
Standard Met	15 %	14 %	20 %	16 %	15 %	23 %	28 %	18 %
Standard Nearly Met	27 %	24 %	26 %	30 %	29 %	35 %	25 %	28 %
Standard Not Met	53 %	58 %	50 %	50 %	52 %	38 %	31 %	48 %

SBAC RESULTS MATH, ECONOMICALLY DISADVANTAGED:

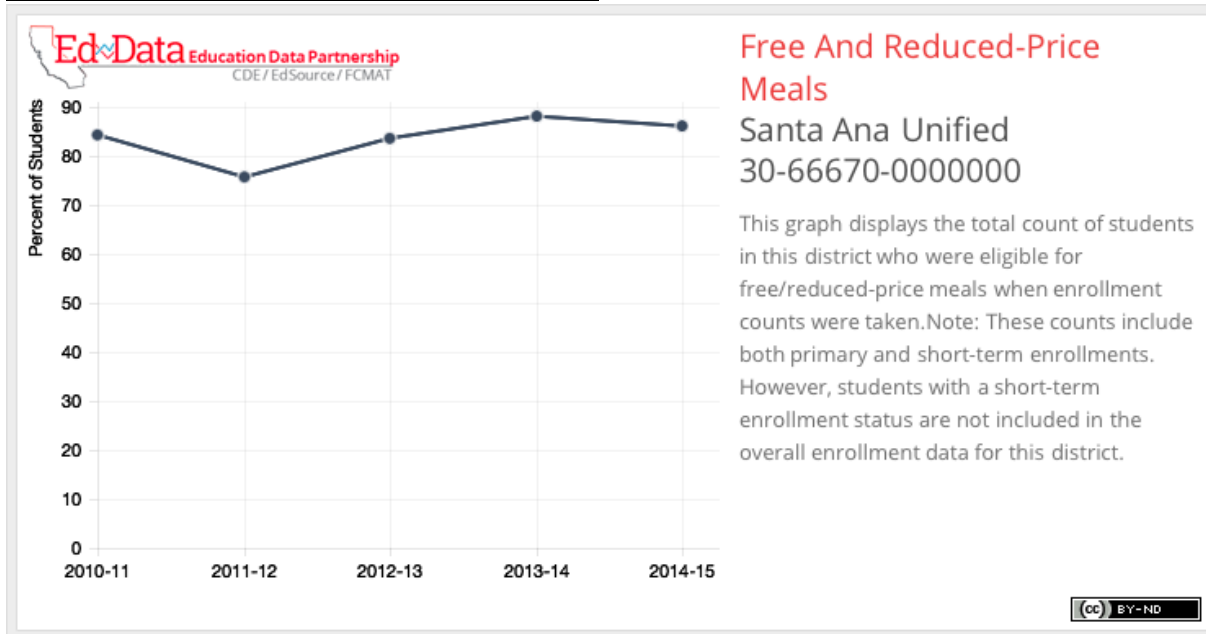
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	4 %	3 %	5 %	5 %	5 %	5 %	6 %	5 %
Standard Met	18 %	15 %	8 %	10 %	14 %	7 %	14 %	12 %
Standard Nearly Met	28 %	39 %	31 %	34 %	33 %	25 %	23 %	31 %
Standard Not Met	50 %	43 %	56 %	51 %	48 %	63 %	57 %	52 %

SANTA ANA SCHOOL DISTRICT KEY METRICS

ENROLLMENT TREND



POVERTY: INCREASING POVERTY RATES



ACADEMIC LOW PERFORMANCE OVER TIME

LEA: Santa Ana Unified
 LEA Type: Unified
 County: Orange
 CD Code: 30-66670

2013 AYP and PI Links:

LEA Chart
LEA Report
LEA List of Schools
County List of Schools

(An LEA is a school district, county office of education, or statewide benefit charter.)

2012-13 APR		2012-13 State API			2013 Federal AYP and PI		
Summary	Glossary	Base	Guide	Growth	AYP	PI	Guide

PI Status: In PI

PI Placement 2013-14: Year 3
 Prior PI Placement: Year 3
 First Year of PI Implementation: 2004-2005
 Special Conditions:

Met Adequate Yearly Progress (AYP) Criteria

	English-Language Arts	Mathematics	Academic Performance Index (API)	Graduation Rate
2012	No	No	Yes	No
2013	No	No	No	No

SBAC RESULTS, ELA, ECONOMICALLY DISADVANTAGED:

	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	5 %	7 %	6 %	4 %	3 %	3 %	10 %	5 %
Standard Met	12 %	14 %	20 %	18 %	19 %	24 %	27 %	19 %
Standard Nearly Met	28 %	23 %	27 %	34 %	27 %	36 %	31 %	29 %
Standard Not Met	55 %	56 %	48 %	45 %	51 %	36 %	31 %	47 %

SBAC RESULTS MATH, ECONOMICALLY DISADVANTAGED:

	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade	All
Standard Exceeded	6 %	5 %	5 %	3 %	4 %	8 %	4 %	5 %
Standard Met	20 %	18 %	10 %	11 %	15 %	15 %	14 %	15 %
Standard Nearly Met	29 %	39 %	31 %	31 %	30 %	29 %	26 %	31 %
Standard Not Met	45 %	38 %	54 %	55 %	52 %	48 %	56 %	49 %



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	IV A
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Alfredo Rubalcava, Chief External Officer
RE:	Quarterly Report of Media Coverage from Larson Communications

Proposed Board Recommendation

Information only, no action needed.

Review MPS Quarterly media report for the months of July-September 2015.

Background

MPS goal is to inform the Board about our media coverage for the months of July-September 2015. One of the underlying goals of this quarterly media report was to speak to local media in San Jose and Santa Ana in order to spur awareness about our school programs, thus, increasing enrollment in both MSA-SA and MSA-SC.

Budget Implications

No budget implications

Name of Staff Originator:

Alfredo Rubalcava, Chief External Officer

Attachments

MPS narrative and analysis of quarterly media report for July-Sept 2015.
Larson Communications Quarterly Media Report for July-Sept. 2015

Quarterly Report Analysis
Outreach and Communications Department
July – September 2015

Summary

The Outreach and Communications Department and C-Level team reviewed and analyzed the last quarterly report from Larson Communications based off of the representation of Magnolia's brand and push to increase enrollment at MSA Santa Clara and MSA Santa Ana.

In order to reach out to prospective parents in the neighborhoods around MSA Santa Clara's new campus, Larson secured both Spanish and English radio interviews with CEO Dr. Young and Chief External Officer Alfredo Rubalcava on KLIV – Silicon Valley News and Radio Kaliente. We also received positive coverage in the largest area newspaper, the San Jose Mercury News. Along with the effective communication around Santa Clara, MSA Santa Ana also received two positive features in the Orange County Register. The executed efforts in outreach done for both MSA Santa Clara and Santa Ana highlighted the impact that Magnolia can have on the community by bringing a quality, STEAM-focused program into these new neighborhoods. These stories will help bring about an increase in enrollment and give local authorizers a positive view of Magnolia that will likely result in future facilities decisions.

Overall, these positive stories gained traction and reached current and prospective parents, staff, authorizers and potential donors. Unfortunately, along with the positive coverage, we still continue to experience negative legacy stories around the misperception of the Gulen movement and inappropriate staff conduct, which somewhat mitigated the positive. Continuing to tell Magnolia's positive story on our own terms will be critical to overcoming these legacy stories, which, we believe will continue to be unfairly used by critics. Furthermore, as we move into the next quarter we will begin to utilize search engine optimization, which will allow our external audience to quickly and easily find us on search engines such as Google and Yahoo, and also pursue local human-interest stories. This brings our total for the year to 52 placements, with 38 positive and 14 negative ones.

Larson Communications provides a critical external communications and crisis management expertise that is necessary to move Magnolia away from years of bad press the organization has accumulated. We believe we're on the right track with their work. Their work has created momentum in the positive direction with regard to the tone and content of news stories about the organization, but it is critical we continue to generate positive stories to push the negative stories further down in search results for Magnolia. Larson is also helping our communications team build its social media reach, enhance the effectiveness of internal communications (to families, staff, newsletters, etc.) and be able to generate hyper-local news stories on events, positive trends and stories happening at individual schools.



MAGNOLIA
PUBLIC SCHOOLS

Magnolia Public Schools Communications Report July – September 2015

Summary

In the summer of 2015, Larson Communications (LC) worked with Magnolia Public Schools to not only continue to proactively define Magnolia's brand, but to communicate more effectively to further drive enrollment at MSA Santa Clara and MSA Santa Ana. In order to reach out to prospective parents in the neighborhoods around MSA Santa Clara's new campus, **LC pitched and secured both Spanish-language and English radio interviews with Magnolia administrators and received positive coverage in the largest area newspaper, the San Jose Mercury News.** All of these stories were focused on MSA Santa Clara's facilities, drawing attention to the high-quality education that school provides in their new San Jose neighborhood. The goal of this local campaign was to help increase enrollment and give local authorizers a positive view of Magnolia that will likely inform future facilities decisions.

In Orange County, **LC worked with both the education reporters and editorial board at the Orange County Register to secure two positive news stories about MSA Santa Ana and Magnolia schools throughout the state.** These strong news stories for MSA Santa Ana showed that a respected, experienced education reform leader is now at the helm of Magnolia. The articles were positive and optimistic about the impact Magnolia can have on the community by bringing a quality, STEM-focused educational program there. Similar to San Jose, the purpose of the campaign was to help drive school enrollment, assist with future facilities issues and building general goodwill in the community for future expansion.

Overall, these positive stories continue to bolster Magnolia's brand of student achievement and success, appealing to current and prospective parents, staff, authorizers and possible donors. These past three months saw a total of **12 news placements**, with articles in the *Orange County Register*, *San Jose Mercury News* and radio stories. Furthermore, we contained a possibly negative story in the *Orange County Register* about perceived ties between Magnolia and the Gulen movement. This brings our total for the year to 50 news placements, with 38 positive stories and 12 negative ones.

While stories about Magnolia are trending in the positive direction, LC would like to point out that there is a broader challenge that Magnolia must address. Unfortunately, stories like the teacher who was arrested for conducting a relationship with a non-Magnolia student as well as legacy stories on the Gulen movement that mention Magnolia, continue to come up on the first several search pages of the schools.

Unfortunately, incidents like the staff misconduct situation are common in U.S. public schools. They generate strong interest when they hit and in time, move further down in the search results. The bigger issue is stories about the repeated claims in articles of ties to Gulen as well as old articles suggesting fiscal mismanagement. LC believes that the more we are able to generate positive media coverage and get Magnolia's story out on our own terms, the more effectively Magnolia will be at minimizing the impact. However, this is a process that will happen over time, and we must be prepared to weather the storm. The more we distance ourselves from the issues and allegations from 2013 and 2014, while continuing to raise awareness about the good work Magnolia is doing, the more these stories will be minimized. However, we strongly advise Magnolia to consider hiring a search engine optimization (SEO) consultant to begin work on minimizing some of the more damaging stories that come up when the organization is searched.

Improvements in SEO will be invaluable, particularly in the organization's efforts to increase enrollment and expand.

Media Placements

Charter Schools in Santa Ana

- [“Santa Ana has become a nucleus for county charter schools.”](#) *The Orange County Register*, Aug. 26, 2015.
- [“Education reformer turns sights on Santa Ana,”](#) *The Orange County Register*, Sep. 26, 2015.

MSA 3 (Carson) Teacher Arrested

- [“Long Beach man arrested after O.C. deputies say he had inappropriate electronic conversations with underage girl.”](#) *The Orange County Register*, Sept. 11, 2015.
- [“Carson teacher arrested in alleged sexual relationship with underage girl.”](#) *Daily Breeze*, Sept. 11, 2015.
- [“Underage sexting alleged; girls coach, Carson teacher faces chargers.”](#) *My News LA*, Sept. 11, 2015.
- [“Gülen-affiliated school in US stirred by teacher's inappropriate relation with minor.”](#) *Daily Sabah*, Sept. 12, 2015.
- [“Police Suspect their May Be Multiple Victims of Hockey Coach Accused of Sexting Teen.”](#) *San Clemente Patch*, Sept. 14, 2015.
- [“Mark Falkowski Goes From Classroom to Courtroom for Alleged Sexting with Girl.”](#) *OC Weekly (blog)*, Sept. 15, 2015.

MSA Santa Clara

- Interview with *KLIV – Silicon Valley News*, 1590 San Jose, Sept. 2, 2015.
- [“San Jose: Charter school seeks Southern Lumber site.”](#) *San Jose Mercury News*, Sept. 14, 2015.
- Interview with *Radio Kaliente*, 1370 San Jose, Sept. 21, 2015.

Miscellaneous:

- [“California, Speaks Immorality in Gülen Schools” \(Translated Title\) “California, Gülen Okulundaki Ahlaksızlığı Konuşuyor,” \(Original\) Turkishny](#), Sept. 13, 2015.

Magnolia Public Schools Media Audit

Overall, individual media audits of MPS' schools still produce results that reflect the network's recent troubles – especially LAUSD's investigation as well as mentions in anti-Gülen blog posts. The following reflects the news articles that came up in the first 10 pages of Google searches (not including public listings for the schools) for each individual school as of Oct. 30, 2015.

Magnolia – Reseda:

- Notable hits:
 - [Post navigation LAUSD charters score well on U.S. News & World Report list](#), *LA Schools Report*, May 15, 2015.
 - [Magnolia schools remain open but relationship with Accord changes](#), *LA Schools Report*, July 31, 2014
 - [Muralist Levi Ponce makes his mark on Reseda](#), *Los Angeles Daily News*, December 29, 2013.
 - [Magnolia Science Academy, Reseda- Crackhouse, hobos and skid row OH MY](#), *Magnolia Science Academy – A Gülen Charter School Blog*, November 22, 2010.
- Analysis:
 - MSA-Reseda is most recently associated with its positive ranking from the US News and World Report. Other recent mentions of the school are mostly positive, with a few caveat connected to the history of the network. The only truly negative mentions come from anti-Gülen blogs.

Magnolia – Valley:

- Notable hits:
 - [JUST IN: LAUSD expands probe into Magnolia charter schools](#), *LA Schools Report*, July 17, 2015.
 - [LAUSD's financial probe of Magnolia broadens to six more charter schools](#), *Los Angeles Daily News*, July 21, 2014
- Analysis:
 - MSA-Valley has not been in the news often over the last few years. Most news articles that came up associate the school with the network's past scandals and LAUSD probe. The school is also negatively featured in anti-Gulen blogs.

Magnolia – Carson:

- Notable hits:
 - [Underage sexting alleged; girls coach, Carson teacher faces charges](#), *My News LA*, September 11, 2015.
 - [JUST IN: LAUSD expands probe into Magnolia charter schools](#), *LA Schools Report*, July 17, 2015.
- Analysis:
 - MSA-Carson was recently associated with the coach's sexual harassment scandal. Other news articles are mostly associated with the network's past scandals and the anti-Gulen rhetoric.

Magnolia – Venice:

- Notable hits:
 - [JUST IN: LAUSD expands probe into Magnolia charter schools](#), *LA Schools Report*, July 17, 2015.
 - [LAUSD Probing Charter Schools, Says They're Financially Insolvent](#), *Venice-Mar Visa Patch*, July 24, 2014.
- Analysis:
 - MSA-Venice was mostly recently associated with MPS' scandals and LAUSD's probing, as well as the anti-Gulen rhetoric.

Magnolia – Hollywood:

- Notable hits:
 - [JUST IN: LAUSD expands probe into Magnolia charter schools](#), *LA Schools Report*, July 17, 2015.
 - [Four Hollywood Schools on State's Earthquake Hazard Report](#), *Hollywood Patch*, April 8, 2011.
 - [Gulen Charter Schools BOOMING h1-b Visa Fraud contributes to Homeless and laid off American Teachers](#), *Gulen Charter Schools in the USA*, December 20, 2010
- Analysis:
 - MSA-Hollywood's news audit produces mostly negative news placements in regards to MPS' scandals and the anti-Gulen rhetoric.

MSA – Palms:

- Notable hits:
 - [JUST IN: LAUSD expands probe into Magnolia charter schools](#), *LA Schools Report*, July 17, 2015.
 - [Judge blocks LAUSD from shutting down Magnolia charter schools in Northridge, Palms](#), *The Los Angeles Daily News*, July 25, 2014.
 - [Judge questions legality of LAUSD's effort to close Magnolia charter schools](#), *LA Schools Report*, July 24, 2015.
- Analysis:
 - MSA-Palms' news audit produces mostly placement related to LAUSD's probe of MPS.

MSA – Van Nuys

- Notable hits:
 - [JUST IN: LAUSD expands probe into Magnolia charter schools](#), *LA Schools Report*, July 17, 2015.
 - [Live Coverage: LAUSD in court trying to close Magnolia Science Academy charter schools](#), *Los Angeles Daily News*, July 17, 2015.
 - [Judge questions legality of LAUSD's effort to close Magnolia charter schools](#), *LA Schools Report*, July 24, 2015.
 - [US Charter School Muslim Founder Fethullah Gülen: "Explode yourselves like a bomb against the US"](#), *Freedom Outpost*, December 26, 2014.
 - [LA Charter Schools Face Closure Amid Financial Questions](#), *CBS Los Angeles*, July 21, 2014.
 - [Exclusive: FBI Whistleblower and Teacher Expose Islamic Gülen Movement Infiltrating U.S. Through Charter Schools](#), *Truth in Media*, July 28, 2014.
 - [LA Judge Grants Injunction to Keep Magnolia Charter Schools Open](#), *Educationnews.org*, July 29, 2014.
- Analysis:
 - MSA-Van Nuys is mostly associated with LAUSD's probe of MPS and anti-Gülen rhetoric.

MSA – Bell

- Notable hits:
 - [JUST IN: LAUSD expands probe into Magnolia charter schools](#), *LA Schools Report*, July 17, 2015.
 - [Judge questions legality of LAUSD's effort to close Magnolia charter schools](#), *LA Schools Report*, July 24, 2015.
 - [L.A. Unified ends effort to close embattled charter schools](#), *Los Angeles Times*, March 11, 2015.
 - [US Charter School Muslim Founder Fethullah Gülen: "Explode yourselves like a bomb against the US"](#), *Freedom Outpost*, December 26, 2014.
 - [Sheriff Leroy Baca to Deliver Keynote Address At Magnolia Science Academy](#), *The Street*, May 24, 2010.
 - [Exclusive: FBI Whistleblower and Teacher Expose Islamic Gülen Movement Infiltrating U.S. Through Charter Schools](#), *Truth in Media*, July 28, 2014.
- Analysis:
 - MSA-Bell is mostly associated with LAUSD's probe of MPS and anti-Gülen rhetoric.

MSA – San Diego

- Notable hits:
 - [Magnolia charter troubles having an impact beyond LA Unified](#), *LA School Report*, July 18, 2014.
 - [Parents hot about charter schools without AC](#), *Fox 5 San Diego*, Sept. 4, 2013.
 - [Scott Barnett vs. San Diego Unified is the Least Surprising Fight Ever](#), *Voice of San Diego*, Jan. 27, 2015.
 - [Sale of San Carlos land puts charter school in limbo](#), *La Mesa Courier*, Jun. 26, 2015.
 - [One in Custody, All Lockdowns at San Diego-Area School Lifted](#), *NBC 7 San Diego*, Mar. 6, 2015.
 - [US Charter School Muslim Founder Fethullah Gülen: "Explode yourselves like a bomb against the US"](#), *Freedom Outpost*, December 26, 2014.
 - [Classes Resume After Security Threats At 5 San Diego County Schools](#), *KPBS*, Mar. 6, 2015.
- Analysis:
 - MSA-San Diego's news audit produces mostly recent news placement about troubles at the schools (e.g. security threat, facility), as well as anti-Gülen rhetoric.

MSA – Santa Clara

- Notable hits:
 - [Santa Clara County School Board extends charter for Magnolia Science Academy](#), *San Jose Mercury News*, Jan. 24, 2015.

- [Magnolia charter troubles having an impact beyond LA Unified](#), *LA School Report*, July 18, 2014.
 - [Santa Clara Middle School Holds Medieval Catapulting Competition](#), *ABC 7 News*, Apr. 02, 2015.
 - [CA Charter Schools Linked to Reclusive Turkish Imam Face Closure](#), *Nonprofit Quarterly*, Jul. 23, 2014.
 - [Middle College GPA Screw-Up Has Lasting Consequences for Students](#), *The Santa Clara Weekly*, Mar. 18, 2015.
 - [US Charter School Muslim Founder Fethullah Gülen: “Explode yourselves like a bomb against the US”](#), *Freedom Outpost*, December 26, 2014.
- Analysis:
- MSA-Santa Clara’s media audit produces mostly placements about the school’s troubles as well as anti-Gülen’s rhetoric.

MSA – Santa Ana

- Notable hits:
- [Santa Ana has become a nucleus for county charter schools](#), *OC Register*, Aug. 28, 2015.
 - [SAUSD considering a charter school that may be part of a Turkish Islamic sect](#), *New Santa Ana*, Aug. 26, 2013.
 - [CA Charter Schools Linked to Reclusive Turkish Imam Face Closure](#), *Nonprofit Quarterly*, Jul. 23, 2014.
 - [US Charter School Muslim Founder Fethullah Gülen: “Explode yourselves like a bomb against the US”](#), *Freedom Outpost*, December 26, 2014.
 - [Charters Face Difficult Odds](#), *The Howler*, Sept. 20, 2015.
 - [LAUSD Probing Charter Schools Says They’re Financially Insolvent](#), *Patch*, Jul. 24, 2014.
- Analysis:
- Besides one positive mention in an article about the charter school boom in Santa Ana county, MSA-Santa Ana’s media audit produces mostly placements about MPS’ troubles and anti-Gülen rhetoric.

Next Steps

This fall, we recommend continuing our work building on the positive momentum created through the first half of the year with proactive media campaigns. These stories will range from highlighting student accomplishments to reinforcing Magnolia’s financial responsibility and stability through independent sources. LC recommends continuing this momentum by utilizing the communications plan that’s now in place as well as augmenting that plan with a strategic social media plan as well as SEO work.

LC is currently working with the Magnolia team to strengthen social media platforms and makes sure that all messaging is aligned with the messaging and goals of the Magnolia strategic communications plan. This includes prioritizing social media platforms, making branding more consistent and aligning stories between platforms. LC will also continue to provide strategic counsel on both internal and external communications which will further Magnolia’s ability to serve students and families.

In an effort to further drive positive coverage of Magnolia, LC recommends getting coverage for feel-good human-interest stories, like the student who is courageously battling Leukemia and the efforts her school is making to keep her engaged in her classroom work while she undergoes treatment. Also, we recommend proactively announcing Magnolia’s intentions in Nevada. We will pitch an op-ed by Caprice on the importance of tailoring instruction to gifted students, while also continuing our support to the Magnolia communications team to help them generate community news coverage of local school events.

If we continue to proactively push out positive stories that gain attention, we will build our brand as that of a high-performing, STEM-focused school system preparing students for college and career. LC is confident that together we can continue to mine and pitch these stories, spreading awareness of Magnolia’s brand and pave the path towards the organization serving even more students.



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	IV B
Date:	November 12, 2015
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Alfredo Rubalcava, Chief External Officer
RE:	Outreach Quarterly Report and "PFST" forms for all schools

Proposed Board Recommendation

Information item, no action required.

Discuss objectives and goals of the MPS outreach plan. Also, review the Outreach quarterly report for all MPS schools. Lastly, discuss the purpose and objective of the "Partnership for Success Timeline" forms used by all Magnolia Schools.

Background

MPS goal is to inform the Board about updates regarding our Outreach activities across all Magnolia Schools. As stated in our MPS goals for the 15-16 school year, one of our major goals for our MPS outreach plan is to identify and integrate community services to strengthen our school programs, family practices, and student development and learning. Additionally, MPS's goal is to empower our parents to be the real accountability backstops for our educational system. As such, we want all of our parents to be fully engaged in all school and communal activities through the utilization of our "Partnership for Success Timeline" forms.

Budget Implications

No budget implications

Name of Staff Originator:

Alfredo Rubalcava, Chief External Officer

Attachments

PFST forms for all MPS schools and Outreach Quarterly activity log for all MPS schools.

MPS Authorizers: District, County, State Board & Council			
			Meeting with District staff/Attending District Events/VIP's coming to schools
Los Angeles Unified School District	George Mckenna	Board Member (vice president)	george.mckenna@lausd.net Attended one GM event
	Monica Garcia	Board Member	monica.garcia@lausd.net Met with Director Lizette patron on 08/06/15 at 11 a.m. Attended two MG events
	Scott Schmerelson	Board Member	scott.schmerelson@lausd.net Met with Silvia Martinez on 08/13/15 at 1 p.m. Attended five SS events
	Steve Zimmer	Board Member (president)	steve.zimmer@lausd.net Attended one SZ event
	Ref Rodriguez	Board Member	ref.rodriguez@lausd.net Attended eight RR events
	Monica Ratliff	Board Member	monica.ratliff@lausd.net Attended two MR events
	Richard Vladovic	Board Member	richard.vladovic@lausd.net Met with Director Dulce Lopez on 08/05/15 at 10 a.m. Attended one RV event
	Ramon Cortines	LAUSD Superintendent	ramon.cortines@lausd.net Attended one RC event
Los Angeles County office of Educ	Thomas A Saenz	President	saenz_thomas@lacoed.edu
	Douglas R. Boyd	Vice President	boyd_douglas@lacoed.edu
	Katie Braude	Board Member	braude_katie@lacoed.edu
	Gabriella Holt	Board Member	holt_gabriella@lacoed.edu
	Alex Johnson	Board Member	johnson_alex@lacoed.edu
	Monte E. Perez	Board Member	perez_monte@lacoed.edu
	Rebecca J. Turrentine	Board Member	turrentine_rebecca@lacoed.edu
	Dr. Arturo Delgado	Superintendent	delgado_arturo@lacoed.edu
Santa Ana Unified School District	Cecilia Iglesias	Board Member (vice president)	iglesias4sausd@gmail.com
	Rob Richardson	Board Member	rob.richardson@earthlink.net
	Jose Alfredo Hermende	Board Member	714.558.5501
	John Palacio	Board member (president)	714.558.5501
	Valerie Amezcu	Clerk	714.558.5501
	Dr. Rick Miller	Superintendent	antonette.roberto@sausd.us
Orange County Board of Education	Robert Hammond	Chair	714-966-4000 robert@robertforocbe.com RH came to MSA-SA and Groundbreaking. Attended 2 RH events
	David L. Boyd	Board Of Trustee	714-966-4000 ocbe@ocde.us
	Ken L. Williams Jr.	Board of Trustee	714-966-4000 ocbe@ocde.us
	John W. Bedell	Board of Trustee	714-966-4000 ocbe@ocde.us
	Linda Lindholm	Vice Chair	714-966-4000 ocbe@ocde.us
	Dr. Al Mijares	Superintendent	714-966-4000 ocbe@ocde.us
CA State Board of Education	Dr. Michael Kirst	President	916-319-0827 sbe@cde.ca.gov.
	Dr. Illene Strauss	Vice president	916-319-0827 sbe@cde.ca.gov.
	Ms. Sue Barr	Board Member	916-319-0827 sbe@cde.ca.gov.
	Mr. Bruce Holaday	Board Member	916-319-0827 sbe@cde.ca.gov.
	Dr. Aida Molina	Board Member	916-319-0827 sbe@cde.ca.gov.
	Dr. Feliza I. Ortiz-Licon	Board Member	916-319-0827 sbe@cde.ca.gov. MPS staff and Parents met with FOL at event
	Ms. Patricia Ann Rucke	Board Member	916-319-0827 sbe@cde.ca.gov.
	Dr. Nicolasa Sandoval	Board Member	916-319-0827 sbe@cde.ca.gov.
	Dr. Ting L. Sun	Board Member	916-319-0827 sbe@cde.ca.gov.
	Ms. Trish Boyd William	Board Member	916-319-0827 sbe@cde.ca.gov.
	Michael McFarland	Student member	sbe@cde.ca.gov.
	Tom Torlakson	SSPI	Phone: 916-319-0800 Spoke with SSPI on Southwest Airlines
San Diego Unified School District	Kevin Beiser	Board Member	kevinbeiser@sandi.net
	Marnie Foster	Board President	mfoster@sandi.net
	Michael Mcquary	Board Member	mmquary@sandi.net
	John Lee Evans	Board Vice President	johnleeevans@sandi.net
	Richard Barrera	Board Member	rbarrera1@sandi.net
	Cindy Marten	Superintendent	qualityassurance@sandi.net
Santa Clara County of Education	Michael Chang	Board Member	(408) 453-6500 michael_chang@sccoe.org
	Joseph Di Salvo	Board Member	(408) 453-6500 josephsds1@aol.com
	Darcie Green	President	(408) 453-6500 darcie_green@sccoe.org
	Rosemary Kamei	Board Member	(408) 453-6500 rosemary_kamei@sccoe.org
	Grace H. Mah	Board Member	(408) 453-6500 grace_mah@sccoe.org
	Claudia Rossi	Board Member	(408) 453-6500 claudia_rossi@sccoe.org
	Anna Song	Board Member	(408) 453-6500 anna_song@sccoe.org
	John R. Gundry	Superintendent	(408) 453-6500

MPS Elected officials: U.S. Congress, State Senate, State Assembly, Board of Supervisors, City Council, & Neighborhood Council					
				Meeting scheduled or completed with legislative staff/elected official for the 15-16' school year (Date xx/xx/xx)	
MSA-1/ MSA-5	Bob Blumenfeld	City Council	jack.sripona@lacity.org	BB working on Expansion project for MSA-1	Attended 10 BB events
	Sheila Kuehl	County Supervisor	Sheila@bos.lacounty.org	Met with Angie Ayala and Genethia on 10/22 at 10am	AA and GR Visited MSA-1
	Fran Pavley	State Senate	rosalba.gonzalez@sen.ca.gov	Met with Rosalba Gonzales on 7/27/15 at 10 a.m.	Attended 1 FP event
	Matthew Dababneh	State Assembly	assemblymember.dababneh@assembly.ca.gov	Met with Oscar Lopez, Education Deputy on October 2 at 2p.m	
MSA-3	Brad Sherman	US Congress	brad.sherman@mail.house.gov		MSA-1 visited BS office
	Mike Gipson	State Assembly	barry.heads@asm.ca.gov		Attended 2 MG events
	Isadore Hall III	State Senate	sharnette.clemons@sen.ca.gov		
	Mark Ridley Thomas	County Supervisor	MarkRidleyThomas@bos.lacounty.gov	Met with Emily and Ronald on 8/31 at 1p.m.	Attended 1 MRT event
	Lula Davis Homes	Carson City Council	lholmes@carson.ca.us		
MSA-2	U.S. Congresswoman	Janice Hahn	JaniceHahn@mail.house.gov		
	Elito M. Santaria	Mayor of Carson City Council	myfrancison@yahoo.com		
	Nury Martinez	City Council	councilmember.martinez@lacity.org		
	Sheila Kuehl	County Supervisor	Sheila@ bos.lacounty.gov	Met with Angie Ayala and Genethia on 10/22 at 10am	AA and GR visited MSA-1
	Fran Pavley	State Senate	rosalba.gonzalez@sen.ca.gov	Met with Rosalba Gonzales on 7/27/15 at 10 a.m.	Attended 1 FP event
	Adrin Nazarian	State Assembly	Dora.Esparza@asm.ca.gov	Met with Angie Amayo on a monthly basis	Attended 4 AN events
	Brad Sherman	US Congress	brad.sherman@mail.house.gov		MSA-1 visited BS office
MSA-4	Mike Bonin	City Council	mike.bonin@lacity.org	Met with Daniel O. on Sept 15 at 9am	
	Mark Ridley Thomas	County Supervisor	MarkRidleyThomas@bos.lacounty.gov	Met with Emily and Ronald on 8/31 at 1p.m.	Attended one MRT event
	Holly Mitchell	State Senate	senator.mitchell@sen.ca.gov		
	Sebastian Ridley Thomas	State Assembly	scott.malsin@asm.ca.gov		
MSA-6	Karen R. Bass	US Congress	jacqueline.hamilton@mail.house.gov		
	Paul Koretz	City Council	elaine.deleon@lacity.org		
	Mark Ridley-Thomas	County Supervisor	MarkRidleyThomas@bos.lacounty.gov		
	Holly Mitchell	State Senate	senator.mitchell@sen.ca.gov		
MSA-7	Sebastian Ridley Thomas	State Assembly	scott.malsin@asm.ca.gov		
	Karen R. Bass	US Congress	jacqueline.hamilton@mail.house.gov		
	Mitchell Englander	City Council	info@MitchEnglander.org		
	Sheila Kuehl	County Supervisor	Sheila@bos.lacounty.gov	Met with Angie Ayala and Genethia on 10/22 at 10am	
	Robert Hetzberg	State Senate	raj.dhillon@sen.ca.gov		Attended one RH event
	Mathew Dababneh	State Assembly	assemblymember.dababneh@assembly.ca.gov	Met with Oscar Lopez, Education Deputy on October 2 at 2p.m	
	Brad Sherman	US Congress	brad.sherman@mail.house.gov		MSA-1 visited BS's Office
MSA-8 Bell	Hilda Solis	County Supervisor	firstdistrict@bos.lacounty.gov	Meeting scheduled with district deputy Jessica Marquez on 11/04/15 at 10 a.m.	Attended one HS event
	Nestor Valencia	City Council	nvalencia@cityofbell.org	Met with Nestor Valencia on October 12, 2015	Attended 6 city of Bell events.
	Ali Saleh	Mayor	asaleh@cityofbell.org		
	Ana Quintana	City Council	amquintana@cityofbell.org		
	Fidencio Joel Gallardo	City Council	fjgallardo@cityofbell.org		
	Alicia Romero	City Council	aromero@cityofbell.org		
	Anthony Rendon	State Assembly	Ronald.Lawrence@asm.ca.gov	Met with Deputy Director Ronald Gonzales-Lawrence on 7/28/15 at 10 a.m.	Attended one AR event
	Ricardo Lara	State Senate	senator.lara@sen.ca.gov	Met with field representative Jesus Diaz on 7/21/15 at 10 a.m.	Attended one RL event
	Lucille Royball Allard	US Congress	lucille.royball-allard@mail.house.gov	Met with Field Deputy Lizette Escobedo on August 21 at 10 am.	LE visited MSA-8 Bell
	MSA-SD	Brian Maeinschein	State Assembly	lance.witmond@asm.ca.gov	
Marty Block		State Senate	joyce.temporal@sen.ca.gov		
San Diego Elected Officials	Susan Davis, 53rd District	U.S Congress	202-225-2040		
	Diane Jacob District 2	SD County Board of supervisors	dianne.jacob@sdcounty.ca.gov		
	Kevin L. Faulconer	Mayor	kevinfaulconer@sandiego.gov		
	Sherri Lightner	Council President- Dist. 1	sherrilightner@sandiego.gov		
	Lorie Zapf	Council Member- Dist. 2	loriezapf@sandiego.gov		
	Todd Gloria	Council President- Dist. 3	toddgloria@sandiego.gov		
	Myrtle Cole	Council Member- Dist. 4	myrtlecole@sandiego.gov		
	Mark Kersey	Council Member- Dist. 5	markkersey@sandiego.gov		
	Chris Cate	Council Member- Dist. 6	chriscate@sandiego.gov		
	Scott Sherman	Council Member- Dist. 7	scottsherman@sandiego.gov	Met with Scott Sherman to discuss MSA-SD facilities	
MSA-SJ	David Alvarez	Council Member- Dist. 8	davidalvarez@sandiego.gov		
	Marti Emerald	Council Member- Dist. 9	martimerald@sandiego.gov		
	Eduardo Luna	City Auditor	cityauditor@sandiego.gov		
	Nora Campos	State Assembly	Erasmoviveros@asm.ca.gov		
	Jim Beall	State Senate	(408) 286-8318		
	Zoe Lofgren	US Congress	(408) 271-8700		
	Mike Wasserman	County Supervisor, District 1	mike.wasserman@bos.sccgov.org		
	Sam Liccardo	Mayor			
	Charles "Chappie" Jones	Council Member-District 1	408 535-3500		
	Raul Peralez,	Council Member-District 3	408 535-3500		
Magdalena Carrasco, District 5	Council Member-District 5	408 535-3500			
Tam Nguyen, District 7	Council Member-District 7	408 535-3500			
Donald Rocha, District 9	Council Member-District 9	408 535-3500			
Ash Kalra, District 2	Council Member-District 2	408 535-3500			
Manh Nguyen, District 4	Council Member-District 4	408 535-3500			
Pierluigi Oliverio, District 6	Council Member-District 6	408 535-3500			
Vice Mayor Rose Herrera, District 8	Council Member-District 8	408 535-3500			
Johnny Khamis, District 10	Council Member-District 10	408 535-3500			

MSA-SA	Matthew Harper	State Assembly	david.taylor@asm.ca.gov	Met with Matthew Harper in district office on August 26	
	John Moorlach	State Senate	trish.lenkiewicz@sen.ca.gov		
	Loretta Sanchez, 46th District	US Congress	(714) 621-0102	District staff attended the MSA-SA groundbreaking on August 7th	
	Andrew Do, 1st District	OC Board of Supervisors	Brian.Probolsky@ocgov.com	Attended the groundbreaking ceremony on August 7th	
Santa Ana City Council	Miguel Pulido	Mayor of Santa Ana	mpulido@santa-ana.org	Attended and spoke at one city council meeting on October 20, 2015	
Santa Ana City Council	Vince Sarmiento	City Council, Ward 1	vsarmiento@santa-ana.org		
Santa Ana City Council	Michele Martinez	City Council, Ward 2	mmartinez@santa-ana.org		
Santa Ana City Council	Angelica Amezcua	City Council, Ward 3	AAmezcua@santa-ana.org		
Santa Ana City Council	David Benavides	City Council, Ward 4	dbenavides@santa-ana.org	Attended the groundbreaking for MSA-SA on August 7th	
Santa Ana City Council	Roman Reyna	City Council, Ward 5	rreyna@santa-ana.org		
Santa Ana City Council	Sal Tinajero	City Council, Ward 6	stinajero@santa-ana.org		
Santa Ana City Council	Miguel Pulido	Mayor of Santa Ana	mpulido@santa-ana.org		
Santa Ana City Council	Vince Sarmiento	City Council, Ward 1	vsarmiento@santa-ana.org		
Santa Ana City Council	Michele Martinez	City Council, Ward 2	mmartinez@santa-ana.org		
Santa Ana City Council	Angelica Amezcua	City Council, Ward 3	AAmezcua@santa-ana.org		
Santa Ana City Council	David Benavides	City Council, Ward 4	dbenavides@santa-ana.org		
Santa Ana City Council	Roman Reyna	City Council, Ward 5	rreyna@santa-ana.org		
Santa Ana City Council	Sal Tinajero	City Council, Ward 6	stinajero@santa-ana.org		



In celebration of Hispanic Heritage Month
Magnolia Science Academy 1 & Reseda Neighborhood Council
 Present a special screening of the Award Winning Film

HOMEBOUND

Thursday October 8th. 6:00 pm.
 18118 Sherman Way
 Reseda, CA 91335
 Free
 Q & A with Director and Cast

The poster features a central image of a man and a woman looking out over a field of flowers. Below the title 'HOMEBOUND', there are several award logos and a small text block mentioning the film's production details.



ESCUELA PRIMARIA Y SECUNDARIA

MAGNOLIA PUBLIC SCHOOLS

STEM

Magnolia Public Schools' vision is to graduate students who are scientific thinkers that contribute to the global community as socially responsible and educated members of society.

MAGNOLIA PUBLIC SCHOOLS

STEM

Magnolia Public Schools' vision is to graduate students who are scientific thinkers that contribute to the global community as socially responsible and educated members of society.

SCIENCE TECHNOLOGY
 ENGINEERING MATH

MAGNOLIA SCIENCE ACADEMY - 3

SCIENCE TECHNOLOGY
 ENGINEERING MATH

The image shows a booth for Magnolia Science Academy - 3. Two people, a man and a woman, are standing behind a table covered with a dark blue cloth. The table has several green bags and informational materials. The booth is flanked by two tall blue banners with the Magnolia Public Schools logo and the word 'STEM' in large letters. The background consists of red and yellow bleachers.









MSA-1 Reseda

Partnerships for Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Student Name

Student Grade Level

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name Of Family Member(S) Present	Staff Signature
Orientation	8/7/15		
Back to School Night	9/3/15		
Fall: Parent Teacher Conferences	9/30/15 & 10/1/15		
Spring: Parent Teacher Conferences	3/9/16 & 3/10/16		
School Site Council (SSC) <i>(all meetings begin at 3:20pm - see dates to right)</i>	10/29/15 12/3/15 2/11/16 3/14/16		
Local Control & Accountability Plan (LCAP) <i>(see dates to right)</i>	10/29/15 12/3/15 2/11/16 3/14/16		
English Language Advisory Committee (ELAC) <i>(all meetings begin at 8:15 a.m.- see dates to right)</i>	10/29/15 12/3/15 2/11/16 3/14/16		
Title I Info Meetings <i>(see dates to right)</i>	9/11/15 11/6/15 2/12/16 4/1/16		
Parent Task Force (PTF) <i>(all meetings begin at 6pm - see dates to right)</i>	9/11/15 10/2/15 11/6/15 12/4/15 2/12/16 3/4/16 4/1/16 5/6/16		

Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged to a minimum of 5 of the options below:

	Options	Date(s)	Verification/Staff Signature
<i>Monthly</i>	School Assemblies	9/11/15 11/13/15 1/29/16 3/18/16 5/27/16	
<i>Monthly</i>	Coffee with the Principal	2 nd Friday of each month @ 8:30 a.m.	
<i>Upon Request</i>	Field Trip Volunteer	<i>Will be announced</i>	
<i>April</i>	Career Day	<i>Will be announced</i>	
<i>Will be announced</i>	Parent Workshops (computer classes, health & wellness, etc.)		
<i>Will be announced</i>	Parent Trainings (i.e. Ipad, Coolsis, Common Core)		
	College Nights/Workshops	9/3/15 9/30/15	
<i>Upon Parent Request</i>	Home Visit		
<i>Will be announced</i>	City Council Meeting		
	Fair/Community Event	10/8/15 1/23/16 3/18/16 4/30/16 5/6/16	
	Other: _____		
	Other: _____		

What you need to know about your Partnerships For Success Timeline...

- Partnerships For Success is an important aspect at Magnolia Science Academy-1. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact **Ms. Okamura** at jhokamura@magnoliapublicschools.org

It is not mandatory to participate; it is however highly encouraged.

"When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents' education level"
"At the end of the day, the most overwhelming key to a child's success is the positive involvement of parents" Jane D. Hull

Partnerships For Success Timeline are due no later than June 5, 2016

MSA-2 Valley Partnerships for Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative _____

Relationship to Student _____

Student Name _____

Student Grade Level _____

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name Of Family Member(S) Present	Staff Signature
Orientation	8/6/15		
Back to School Night	8/27/15		
Fall: Parent Teacher Conferences	10/2/15 (1:00-5:00 p.m.)		
Spring: Parent Teacher Conferences	3/11/16 (1:00-5:00 p.m.)		
School Site Council (SSC) <i>(all meetings begin at 3:20pm - see dates to right)</i>	10/12/15 11/9/15 12/14/15 (1:00 p.m.) 1/25/16 2/8/16 3/7/16		
Local Control & Accountability Plan (LCAP) <i>(see dates to right)</i>	9/4/15 (4:00 PM) 10/19/15 (6:30 p.m.) 10/23/15 (8:30 a.m.) 11/13/15 (8:30 a.m.)		
English Language Advisory Committee (ELAC) <i>(all meetings begin at 8:15 a.m.- see dates to right)</i>	9/21/15 10/14/15 11/18/15 2/10/16 3/9/16		
Title I Info-Nights <i>(see dates to right)</i>	9/4/15 2/2/16 (6:30 p.m.)		
Parent Task Force (PTF) <i>(all meetings begin at 4pm - see dates to right)</i>	9/4/15 10/2/15 11/6/15 12/4/15 1/22/16 2/5/16 3/4/16 4/1/16 5/6/15		

MSA-2 Valley

Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged to a minimum of 5 of the options below:

	Options	Date(s)	Verification/Staff Signature
<i>Monthly</i>	School Assemblies	TBA	
<i>Weekly</i>	2nd Cup of Coffee with the Principal	Fridays @ 8:30 a.m.	
<i>Monthly</i>	Field Trip Volunteer	<i>Will be announced</i>	
<i>April</i>	Career Day	<i>Will be announced</i>	
<i>Will be announced</i>	Parent Workshops (computer classes, health & wellness, etc.)		
<i>Will be announced</i>	Parent Trainings (i.e. Ipad, Coolsis, Common Core)		
<i>Will be announced</i>	College Nights/Workshops		
<i>Upon Parent Request</i>	Home Visit		
	City Council Meeting		
	Fair/Community Event		
	Other: _____		
	Other: _____		

What you need to know about your Partnerships For Success Timeline...

- Partnerships For Success is an important aspect at Magnolia Science Academy-2 Valley. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact **Mr. Compagno: jcompagno@magnoliapublicschools.org**

It is not mandatory to participate; it is however highly encouraged.

“When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents’ education level”

"At the end of the day, the most overwhelming key to a child's success is the positive involvement of parents" Jane D. Hull

Partnerships For Success Timeline are due no later than June 5, 2016!

Nombre del padre, tutor, o relativa _____

Relación con el estudiante _____

Nombre Del Estudiante _____

Grado de Estudiante _____

Eventos Escolares Esperados

Al menos un miembro de la familia mayor de 18 se les anima a asistir a los siguientes eventos escolares:

Evento	Fecha	Nombre de los miembros de la familia presentes	Firma del personal
Orientación	8/6/15		
Noche de Regreso a Clases	8/27/15		
Otoño: Conferencias de Padres y Maestros	10/2/15 (1:00-5:00 p.m.)		
Primavera: Conferencias de Padres y Maestros	3/11/16 (1:00-5:00 p.m.)		
Consejo del Plantel Escolar (SSC, por sus siglas en ingles) <i>(todas las juntas empezaran a las 3:20pm vea las fechas a la derecha)</i>	10/12/15 11/9/15 12/14/15 (1:00 p.m.) 1/25/16 2/8/16 3/7/16 4/11/16 5/9/16		
Local Control & Accountability Plan (LCAP) <i>(vea las fechas a la derecha)</i>	9/4/15 (4:00 PM) 10/19/15 (6:30 p.m.) 10/23/15 (8:30 a.m.) 11/13/15 (8:30 a.m.) 12/4/15 (3:20 p.m.) 12/11/15 (1:00 p.m.)		
English Language Advisory Committee (ELAC) <i>(todas las juntas empezaran a las 8:15 am vea las fechas a la derecha)</i>	9/21/15 10/14/15 11/18/15 2/10/16 3/9/16 5/11/16		
Title I Info-Nights <i>(vea las fechas a la derecha)</i>	9/4/15 2/2/16 (6:30 p.m.)		
Parent Task Force (PTF) <i>(todas las juntas empezaran a las 6:00 pm vea las fechas a la derecha)</i>	9/4/15 10/2/15 11/6/15 12/4/15 1/22/16 2/5/16 3/4/16 4/1/16 5/6/15		

Servicios familiares hora oportunidades adicionales

Al menos un miembro de la familia mayor de 18 se les anima participar en un mínimo de 5 eventos de las siguientes opciones:

Fecha(s)	Opciones	Fecha(s)	Verificación
<i>Mensual</i>	Asambleas Escolares	9/25/15 10/23/15 12/11/15 1/15/16 2/19/16 3/18/16 4/29/16 5/27/16	
<i>Semanal</i>	2^{da} Taza de Café con el Director	viernes @ 8:30 a.m.	
<i>Mensual</i>	Voluntario durante Salida de Campo	<i>Serán anunciados</i>	
<i>Abril</i>	Día de Carreras		
<i>Serán anunciados</i>	Talleres de padres (computación, salud y bienestar, etc.)		
<i>Serán anunciados</i>	Entrenamiento de Padres (i.e. Ipad, Coolsis, "Common Core")		
<i>Serán anunciados</i>	Noches de Universidades/Talleres		
<i>Solicitado por padres</i>	Visita al Hogar		
	Junta del Consejo Municipal		
	Feria/Evento Comunitario		
	Otro: _____		
	Otro: _____		

Lo que usted necesita saber acerca de sus alianzas hacia el éxito línea de tiempo

- Asociaciones hacia el éxito es un aspecto importante en Magnolia Science Academy-3. Apreciamos y valoramos a los padres tiempo reservado para contribuir en el éxito de su hijo y la escuela.
- Si usted tiene alguna pregunta, por favor póngase en contacto con **Ms. Vallejo** cvallejo@magnoliapublicschools.org

Aunque no es obligatorio para participar no obstante, es muy animado.

"Cuando los padres participan, los estudiantes logran más, independientemente de su estatus socioeconómico, origen étnico / racial, o el nivel de educación de los padres"

"Al final del día, la clave más abrumadora para el éxito de un niño es la participación positiva de los padres" Jane D. Hull

¡Formulario de Alianzas para el éxito debe ser entregado a más tardar el 05 de junio 2016!



MSA-3 Carson

Partnerships for Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Student Name

Student Grade Level

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name Of Family Member(S) Present	Staff Signature
Orientation	8/8/15 8/14/15 8/15/15		
Back to School Night	9/3/15		
Fall: Parent Teacher Conferences	10/1/15 & 10/2/15 (2:00-6:00 p.m.)		
Spring: Parent Teacher Conferences	3/10/16 & 3/11/16 (2:00-6:00 p.m.)		
School Site Council (SSC) <i>(all meetings begin at 3:20pm - see dates to right)</i>	9/14/15 10/12/15 11/9/15 12/14/15 (1:00 p.m.) 1/25/16 2/8/16 3/7/16 4/11/16 5/9/16		
Local Control & Accountability Plan (LCAP) <i>(see dates to right)</i>	10/19/15 (6:30 p.m.) 10/23/15 (8:30 a.m.) 11/13/15 (8:30 a.m.) 12/4/15 (3:20 p.m.) 12/11/15 (1:00 p.m.)		
English Language Advisory Committee (ELAC) <i>(all meetings begin at 8:15 a.m.- see dates to right)</i>	9/9/15 10/14/15 11/18/15 2/10/16 3/9/16 5/11/16		
Title I Info-Nights <i>(see dates to right)</i>	9/28/15 (6:30 p.m.) 10/2/15 (6:30 p.m.)		
Parent Task Force (PTF) <i>(all meetings begin at 6pm - see dates to right)</i>	9/28/15 10/26/15 11/30/15 1/25/16 2/22/16 3/14/16 4/25/16 5/23/16		

Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged do a minimum of 5 of the options below:

	Options	Date(s)	Verification/Staff Signature
<i>Monthly</i>	School Assemblies	9/25/15 10/23/15 12/11/15 1/15/16 2/19/16 3/18/16 4/29/16 5/27/16	
<i>Weekly</i>	2nd Cup of Coffee with the Principal	Fridays @ 8:30 a.m.	
<i>Monthly</i>	Field Trip Volunteer	<i>Will be announced</i>	
<i>April</i>	Career Day	<i>Will be announced</i>	
<i>Will be announced</i>	Parent Workshops (computer classes, health & wellness, etc.)		
<i>Will be announced</i>	Parent Trainings (i.e. Ipad, Coolsis, Common Core)		
<i>Will be announced</i>	College Nights/Workshops		
<i>Upon Parent Request</i>	Home Visit		
	City Council Meeting		
	Fair/Community Event		
	Other: _____		
	Other: _____		

What you need to know about your Partnerships For Success Timeline...

- Partnerships For Success is an important aspect at Magnolia Science Academy-3. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact **Ms. Vallejo** cvallejo@magnoliapublicschools.org

It is not mandatory to participate; it is however highly encouraged.

"When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents' education level"
"At the end of the day, the most overwhelming key to a child's success is the positive involvement of parents" Jane D. Hull

Partnerships For Success Timeline are due no later than June 5, 2016!

Nombre del padre, tutor, o relativa

Relación con el estudiante

Nombre Del Estudiante

Grado de Estudiante

Eventos Escolares Esperados

Al menos un miembro de la familia mayor de 18 se les anima a asistir a los siguientes eventos escolares:

Evento	Fecha	Nombre de los miembros de la familia presentes	Firma del personal
Orientación	8/8/15 8/14/15 8/15/15		
Noche de Regreso a Clases	9/3/15		
Otoño: Conferencias de Padres y Maestros	10/1/15 & 10/2/15 (2:00-6:00 p.m.)		
Primavera: Conferencias de Padres y Maestros	3/10/16 & 3/11/16 (2:00-6:00 p.m.)		
Consejo del Plantel Escolar (SSC, por sus siglas en ingles) <i>(todas las juntas empezaran a las 3:20pm vea las fechas a la derecha)</i>	9/14/15 10/12/15 11/9/15 12/14/15 (1:00 p.m.) 1/25/16 2/8/16 3/7/16 4/11/16 5/9/16		
Local Control & Accountability Plan (LCAP) <i>(vea las fechas a la derecha)</i>	10/19/15 (6:30 p.m.) 10/23/15 (8:30 a.m.) 11/13/15 (8:30 a.m.) 12/4/15 (3:20 p.m.) 12/11/15 (1:00 p.m.)		
English Language Advisory Committee (ELAC) <i>(todas las juntas empezaran a las 8:15 am vea las fechas a la derecha)</i>	9/9/15 10/14/15 11/18/15 2/10/16 3/9/16 5/11/16		
Title I Info-Nights <i>(vea las fechas a la derecha)</i>	9/28/15 (6:30 p.m.) 10/2/15 (6:30 p.m.)		
Parent Task Force (PTF) <i>(todas las juntas empezaran a las 6:00 pm vea las fechas a la derecha)</i>	9/28/15 10/26/15 11/30/15 1/25/16 2/22/16 3/14/16 4/25/16 5/23/16		

Servicios familiares hora oportunidades adicionales

Al menos un miembro de la familia mayor de 18 se les anima participar en un mínimo de 5 eventos de las siguientes opciones:

Fecha(s)	Opciones	Fecha(s)	Verificación
<i>Mensual</i>	Asambleas Escolares	9/25/15 10/23/15 12/11/15 1/15/16 2/19/16 3/18/16 4/29/16 5/27/16	
<i>Semanal</i>	2^{da} Taza de Café con el Director	viernes @ 8:30 a.m.	
<i>Mensual</i>	Voluntario durante Salida de Campo	<i>Serán anunciados</i>	
<i>Abril</i>	Día de Carreras		
<i>Serán anunciados</i>	Talleres de padres (computación, salud y bienestar, etc.)		
<i>Serán anunciados</i>	Entrenamiento de Padres (i.e. Ipad, Coolsis, "Common Core")		
<i>Serán anunciados</i>	Noches de Universidades/Talleres		
<i>Solicitado por padres</i>	Visita al Hogar		
	Junta del Consejo Municipal		
	Feria/Evento Comunitario		
	Otro: _____		
	Otro: _____		

Lo que usted necesita saber acerca de sus alianzas hacia el éxito línea de tiempo

- Asociaciones hacia el éxito es un aspecto importante en Magnolia Science Academy-3. Apreciamos y valoramos a los padres tiempo reservado para contribuir en el éxito de su hijo y la escuela.
- Si usted tiene alguna pregunta, por favor póngase en contacto con Ms. Vallejo cvallejo@magnoliapublicschools.org

Aunque no es obligatorio para participar no obstante, es muy animado.

"Cuando los padres participan, los estudiantes logran más, independientemente de su estatus socioeconómico, origen étnico / racial, o el nivel de educación de los padres"

"Al final del día, la clave más abrumadora para el éxito de un niño es la participación positiva de los padres" Jane D. Hull

¡Formulario de Alianzas para el éxito debe ser entregado a más tardar el 05 de junio 2016!



MSA -4 Venice
Partnership for Success Timeline
Academic Year 2015 - 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Student Name

Student Grade Level

Expected School Events

Atleast one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name of Family Member(s) Present	Staff Signature
Orientation	8/15/2015		
Back to School Night	9/3/2015		
Fall: Parent Teacher Conferences	10/1/2015 10/2/2015		
Spring: Parent Teacher Conferences	3/4/2015 3/5/2015		
School Site Council (SSC)	10/9/2015 6pm 11/20/15 6:00pm 1/15/16 6:00PM 3/18/16 6:00PM 4/22/2016 6:00PM		
Local Control & Accountability Plan (LCAP)	11/20/15 6:00pm		
English Language Sub-Committee (ELAC)	10/23/15 5:30pm 12/7/15 8:30AM		
Title I	9/12/15 10AM		

Parent Task Force (PTF)	10/9/2015 6pm 11/20/15 6:00pm 1/15/16 6:00PM 3/18/16 6:00PM 4/22/2016 6:00PM		
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Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged to do a minimum of 5 of the options below

	Options	Dates	Verification / Staff Signatures
Monthly	School Assembly	9/24/15 10/22/15 12:10pm 11/19/15 8am 2/18/16 3/17/16 4/21/16 5/19/16	
Weekly	2nd Cup of Coffee with the Principal		
Monthly	Field Trip Volunteer	10/14/2015	
April	Career Day		
Will be Announced	Parent Workshops (computer classes, health & wellness, etc.)		
Will be Announced	Parent Trainings (i.e. Ipad, Coolsis, Common Core)		
Will be Announced	College Nights / Workshops		
Upon Parent Request	Home Visit		
	City Council Meeting		
	Fair / Community Event		
	Other: _____		
	Other: _____		

What you need to know about your Partnerships for Success Timeline.....

*Partnerships For Success is an important aspect at Magnolia Science Academy -4. We appreciate and value the time parents set aside to contribute in the success of their child and the school.

*If you have any questions, please contact Mrs. Lisa Ross - lross@magnoliapublicschools.org

It is not mandatory to participate; it is however highly encouraged.

"When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents' education level" "At the end of the day, the most overwhelming key to a child's success is the positive involvement of parents." Jane D. Hull

Partnership For Success Timeline are due no later than June 5, 2016!



MSA -4 Venice

Linea de tiempo: Asociaciones para el exito

Año Academico 2015 - 2016

Nombre del padre, tutor, o relativa

Relacion con el estudiante

Nombre Del Estudiante

Grado de Estudiante

Eventos Escolares Esperados

Al menos un miembro de la familia mayor de 18 se les anima a asistir a los siguientes eventos escolares:

Evento	Fecha	Nombre de los miembros de familia presente	Firma del Personal
Orientacion			
Noche de Regreso a Clases			
Otoño: Conferencias de Padres y Maestros			
Consejo del Plantel Escolar (SSC, por sus siglas en ingles) <i>(todas las juntas empezaran a las 3:20pm vea las fechas a la derecha)</i>			
Local Control & Accountability Plan (LCAP) <i>(vea las fechas a la derecha)</i>			
Local Control & Accountability Plan (LCAP) <i>(vea las fechas a la derecha)</i>			
English Language Advisory Committee (ELAC) <i>(todas las juntas empezaran las 8:15 am vea las fechas a la derecha)</i>			
Tirle I Info Nights <i>(Vea las fechas a la derecha)</i>			
Parent Task Force (PTF) <i>(todas las juntas empezaran a la 6:00pm vea las fechas a la derecha)</i>			

Servicios familiares hora oportunidades adicionales

Al menos un miembro de la familia mayor de 18 se les anima participar en un mimimo de 5 eventos de las sigueintes opciones:

	Options	Dates	Verification / Staff Signatures
<i>Mensual</i>	Asamblea Escolares	8/15/2015	
<i>Semanal</i>	2da Taza de Café con el Director	9/3/2015	
<i>Mensual</i>	Voluntario durante Salida de Campo	10/1/2015 10/2/2015	
<i>Abril</i>	Dia de Carreras	3/4/2015 3/5/2015	
<i>Seran anunciados</i>	Tallered de Padres (computacion, salud y bienestar, etc)	10/9/2015 6pm 11/20/15 6:00pm 1/15/16 6:00PM 3/18/16 6:00PM	
<i>Seran anunciados</i>	Entrenamiento de Padres (i.e.Ipad, Coolsis, "Common Core")	11/20/15 6:00pm	
<i>Seran anunciados</i>	Noches de Universidades / Talleres	10/23/15 5:30pm 12/7/15 8:30AM	
<i>Solicitado por Padres</i>	Vista al Hogar	9/12/15 10AM	
	Junta del Consejo Municipal	10/9/2015 6pm 11/20/15 6:00pm	
	Feria / Evento Comunitario		
	Otro: _____		
	Otro: _____		

Lo que usted necesita saber acerca de sus alianzas hacia el exito linea de tiempo....

*Asociaciones hacia el exito es un aspecto importante en Magnolia Academia de Ciencias -4. Apreciamos y valoramos a los padres tiempo reservado para contribuir en el exito de su hijo y la escuela.

*Si usted tiene alguna pregunta, por favor pongase en contacto con Mrs. Lisa Ross a lross@magnoliapublicschools.org

Aunque no es obligatorio para participar no onstante, es muy animado.

"Cuando los padres participan, los estudiantes logran mas, independientemente de su estatus socioeconomico, origen etnico / racial, o el nivel de educacion de los padres" "Al fin del día, la clave mas abrumadora para el exito de un niño es la participacion positiva de los padres" Jane D. Hull

Formulario de Alianzas para el exito debe ser entregado a mas tardar el 05 de Junio 2016!



MSA-5
Partnerships Toward Success Timeline
Academic Year 2015 – 2016

Name of Parent, Guardian, or

Relationship to student:

**Expected School
 Events**

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name of Family Member(s) Present	Staff Signature
Back to School Night	Wednesday, September 3rd 4pm		
Parent Task Force (Meetings begin at 3pm)	August 20 September 17 October 15 November 19 December 10 January 21 February 18 March 17 April 14 May 12		
Parent Teacher Conferences	9/30 & 10/1 3/3&3/4		
ELAC	9/10,11/12,1/28, &3/31		
School Site Council	9/3, 11/5, 1/28, 3/3, 5/5		
Workshops	8/27, 11/19, 1/20,		
Coffee with the Principal	11/18, 1/13, 3/09, 5/11		
Local Control & Accountability Plan	8/20		
Title I Meeting	9/17		
Eighth Grade Parent Meetings	11/20 & 3/18		
School Assemblies	Monthly		



Magnolia Science Academy- 5 Reseda

18230 Kittridge St, Reseda CA 91335

P: (818) 705-5676 F: (818) 705-5627

<http://msa5.magnoliascience.org>

What you need to know about your Partnerships Toward Success Timeline...

- Partnerships Toward Success is an important aspect at Magnolia Science Academy. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact Mr. Brad Plonka at bplonka@magnoliapublicschools.org

Although it is not mandatory to participate it is however highly encouraged.

“When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents’ education level”

“At the end of the day, the most overwhelming key to a child’s success is the positive involvement of parents” Jane D. Hull

Partnerships Toward Success Timeline are due no later than June 5, 2016

MSA-6 Palms

Partnerships for Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative _____

Relationship to Student _____

Student Name _____

Student Grade Level _____

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name Of Family Member(S) Present	Staff Signature
Orientation	8/7/15 8/15/15	Most of the parents attended to orientation meeting. There was an election for PTF as well on 8/15/15.	
Back to School Night	8/27/15	Most of the parents, especially new parents (6 th grade parents) attended to this meeting. Prior to this meeting we had Back to school BBQ and parents enjoyed the food.	
Fall: Parent Teacher Conferences	10/1/15 10/2/15 (2:00-5:00 p.m.)	After sending 1 st progress report, we held this meeting and many parents attended, talked to their child's teachers.	
Spring: Parent Teacher Conferences	3/3/16 3/4/16 (2:00-5:00 p.m.)		
School Site Council (SSC)	10/30/15 12/11/15 2/19/16 3/11/16		
Local Control & Accountability Plan (LCAP)	10/24/15 12/12/15		
English Language Advisory Committee (ELAC)	10/28/15 12/9/15 2/24/15 4/13/16		
Title I Meetings	10/24/15 12/12/15		
Parent Task Force (PTF) <i>Meetings start at 6:00 pm</i>	9/16/15 10/14/15 11/10/15 12/9/15 1/13/16 2/10/16 3/9/16 4/13/16 5/11/15		

MSA-6 Palms

Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged to a minimum of 5 of the options below:

	Options	Date(s)	Verification/Staff Signature
<i>Monthly</i>	School Assemblies	Every Monday and Friday mornings	
<i>Monthly</i>	Coffee with the Principal	2 nd Friday of each month @ 8:30 a.m.	
<i>Monthly</i>	Field Trip Volunteer		
<i>May</i>	Career Day	5/20/16	
<i>Will be announced</i>	Parent Workshops (computer classes, health & wellness, etc.)		
<i>Will be announced</i>	Parent Trainings (i.e. Ipad, Coolsis, Common Core)		
<i>Will be announced</i>	College Nights/Workshops		
<i>Upon Parent Request</i>	Home Visit		
	City Council Meeting		
	Fair/Community Event		

What you need to know about your Partnerships For Success Timeline...

- Partnerships For Success is an important aspect at Magnolia Science Academy-6 Palms. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact **Mr. Terzi: jterzi@magnoliapublicschools.org**

It is not mandatory to participate; it is however highly encouraged.

"When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents' education level"
"At the end of the day, the most overwhelming key to a child's success is the positive involvement of parents" Jane D. Hull

Nombre del padre, tutor, o relativa

Relación con el estudiante

Nombre Del Estudiante

Grado de Estudiante

Eventos Escolares Esperados

Al menos un miembro de la familia mayor de 18 se les anima a asistir a los siguientes eventos escolares:

Evento	Fecha	Nombre de los miembros de la familia presentes	Firma del personal
Orientación	8/7/15 8/15/15		
Noche de Regreso a Clases	8/27/15		
Otoño: Conferencias de Padres y Maestros	10/1/15 10/2/15 (2:00-5:00 p.m.)		
Primavera: Conferencias de Padres y Maestros	3/3/16 3/4/16 (2:00-5:00 p.m.)		
Consejo del Plantel Escolar (SSC, por sus siglas en ingles)	10/30/15 12/11/15 2/19/16 3/11/16		
Local Control & Accountability Plan (LCAP) (10/24/15 12/12/15		
English Language Advisory Committee (ELAC)	10/28/15 12/9/15 2/24/15 4/13/16		
Title I Meeting	10/24/15 12/12/15		
Parent Task Force (PTF) <i>(todas las juntas empezaran a las 6:00 pm vea las fechas a la derecha)</i>	9/16/15 10/14/15 11/10/15 12/9/15 1/13/16 2/10/16 3/9/16 4/13/16 5/11/15		

Servicios familiares hora oportunidades adicionales

Al menos un miembro de la familia mayor de 18 se les anima participar en un mínimo de 5 eventos de las siguientes opciones:

Fecha(s)	Opciones	Fecha(s)	Verificación
<i>Mensual</i>	Asambleas Escolares		
<i>Semanal</i>	2^{da} Taza de Café con el Director		
<i>Mensual</i>	Voluntario durante Salida de Campo	<i>Serán anunciados</i>	
<i>Abril</i>	Día de Carreras	<i>Serán anunciados</i>	
<i>Serán anunciados</i>	Talleres de padres (computación, salud y bienestar, etc.)	<i>Serán anunciados</i>	
<i>Serán anunciados</i>	Entrenamiento de Padres (i.e. Ipad, Coolsis, “Common Core”)	<i>Serán anunciados</i>	
<i>Serán anunciados</i>	Noches de Universidades/Talleres	<i>Serán anunciados</i>	
<i>Solicitado por padres</i>	Visita al Hogar	<i>Serán anunciados</i>	
	Junta del Consejo Municipal		
	Feria/Evento Comunitario		

Lo que usted necesita saber acerca de sus alianzas hacia el éxito línea de tiempo

- Asociaciones hacia el éxito es un aspecto importante en Magnolia Science Academy-6 Palms. Apreciamos y valoramos a los padres tiempo reservado para contribuir en el éxito de su hijo y la escuela.
- Si usted tiene alguna pregunta, por favor póngase en contacto con **Mr. Terzi** jterzi@magnoliapublicschools.org

Aunque no es obligatorio para participar no obstante, es muy animado.

"Cuando los padres participan, los estudiantes logran más, independientemente de su estatus socioeconómico, origen étnico / racial, o el nivel de educación de los padres"

"Al final del día, la clave más abrumadora para el éxito de un niño es la participación positiva de los padres" Jane D. Hull



MSA-7 Northridge

Partnerships for Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Student Name

Student Grade Level

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name Of Family Member(S) Present	Staff Signature
Orientation	08/14/15		
Back to School Night	09/02/15		
Fall: Parent Teacher Conferences	10/05/15-10/09/15 (7:30am- 4:00pm)		
Spring: Parent Teacher Conferences	02/29/16- 3/04/16 (7:30-4:00 p.m.)		
School Site Council (SSC) <i>(all meetings begin at 3:20pm - see dates to right)</i>	10/14/15 12/09/15 02/09/15 04/13/15 (3:30-4:30)		
Local Control & Accountability Plan (LCAP) <i>(see dates to right)</i>	10/ 23/15 11/ 13/15 12/ 04/15		
English Language Advisory Committee (ELAC) <i>(all meetings begin at 8:15 a.m.- see dates to right)</i>	11/06/15 01/18/15 03/07/15 05/09/15		
Title I Meeting <i>(see dates to right)</i>	10/02/15		
Parent Task Force (PTF) <i>(all meetings begin at 6pm - see dates to right)</i>	09/11/15 10/02/15 11/06/15 12/04/15 02/12/15 03/11/15 04/08/15 05/06/15 @2:45 in Room 2		

Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged to do a minimum of 5 of the options below:

	Options	Date(s)	Verification/Staff Signature
<i>Monthly</i>	School Award Assemblies	09/25/15 10/29/15 12/04/15 02/26/15 04/29/15	
<i>Monthly</i>	Coffee with the Principal	10/23/15 Second Fridays of each month (Except for Jan./Feb)	
<i>Monthly</i>	Field Trip	Various Times and Dates	
<i>September</i>	College/Career Week	09/28/15-10/02/15	
<i>Will be announced</i>	Parent Workshops/Trainings	TBD	
	Home Visit	Various Times and Dates	
	Spelling Bee	01/21/15	
	International Day	11/13/15	
	Book Fair	02/22/15-02/26/15	
	Talent Show	05/20/15	

What you need to know about your Partnerships For Success Timeline...

- Partnerships For Success is an important aspect at Magnolia Science Academy-7. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact [Mrs.Vazquez evazquez@magnoliapublicschools.org](mailto:Mrs.Vazquez.evazquez@magnoliapublicschools.org)

It is not mandatory to participate; it is however highly encouraged.

*“When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents’ education level”
“At the end of the day, the most overwhelming key to a child’s success is the positive involvement of parents” Jane D. Hull*

Partnerships For Success Timeline are due no later than June 5, 2016!

Nombre del padre, tutor, o relativa

Relación con el estudiante

Nombre Del Estudiante

Grado de Estudiante

Eventos Escolares Esperados

Al menos un miembro de la familia mayor de 18 se les anima a asistir a los siguientes eventos escolares:

Evento	Fecha	Nombre de los miembros de la familia presentes	Firma del personal
Orientación	08/14/15		
Noche de Regreso a Clases	09/02/15		
Otoño: Conferencias de Padres y Maestros	10/05/15-10/09/15 (7:30am- 4:00pm)		
Primavera: Conferencias de Padres y Maestros	02/29/16- 3/04/16 (7:30-4:00 p.m.)		
Consejo del Plantel Escolar (SSC, por sus siglas en ingles)	10/14/15 12/09/15 02/09/15 04/13/15 (3:30-4:30)		
Local Control & Accountability Plan (LCAP) <i>(vea las fechas a la derecha)</i>	10/ 23/15 11/ 13/15 12/ 04/15		
English Language Advisory Committee (ELAC) <i>(todas las juntas empezaran a las 8:15 am vea las fechas a la derecha)</i>	11/06/15 01/18/15 03/07/15 05/09/15		
Title I Meeting <i>(vea las fechas a la derecha)</i>	10/02/15		
Parent Task Force (PTF) <i>(todas las juntas empezaran a las 6:00 pm vea las fechas a la derecha)</i>	09/11/15 10/02/15 11/06/15 12/04/15 02/12/15 03/11/15 04/08/15 05/06/15 @2:45 in Room 2		

Servicios familiares hora oportunidades adicionales

Al menos un miembro de la familia mayor de 18 se les anima participar en un mínimo de 5 eventos de las siguientes opciones:

Fecha(s)	Opciones	Fecha(s)	Verificación
<i>Mensual</i>	Asambleas Awards	09/25/15 10/29/15 12/04/15 02/26/15 04/29/15 Weekly Morning assemblies (Announcements/ Character Traits)	
<i>Mensual</i>	Café con el Director	10/23/15 Second Fridays of each month (Except for Jan./Feb)	
<i>Mensual</i>	Salida de Campo	Various Dates and Times	
<i>Septiembre</i>	College/ Career Week	09/28/15-10/02/15	
<i>Serán anunciados</i>	Entrenamiento y Talleres de padres	TBD	
	Visita al Hogar	Various Times and Dates	
	Spelling Bee	01/21/15	
	International Day	11/13/15	
	Book Fair	02/22/15-02/26/15	
	Talent Show	05/20/15	
	Otro: _____		
	Otro: _____		

Lo que usted necesita saber acerca de sus alianzas hacia el éxito línea de tiempo

- Asociaciones hacia el éxito es un aspecto importante en Magnolia Science Academy-7. Apreciamos y valoramos a los padres tiempo reservado para contribuir en el éxito de su hijo y la escuela.
- Si usted tiene alguna pregunta, por favor póngase en contacto con **Mrs.Vazquez evazquez@magnoliapublicschools.org**

Aunque no es obligatorio para participar no obstante, es muy animado.

"Cuando los padres participan, los estudiantes logran más, independientemente de su estatus socioeconómico, origen étnico / racial, o el nivel de educación de los padres"

"Al final del día, la clave más abrumadora para el éxito de un niño es la participación positiva de los padres" Jane D. Hull

¡Formulario de Alianzas para el éxito debe ser entregado a más tardar el 05 de junio 2016!

Partnerships for Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Student Name

Student Grade Level

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name of Family Member(s) Present	Staff Signature
<p>Parent Task Force Time: 6pm Location: MPR</p>	<p>Thursday, Aug. 20th Thursday, Sept. 10th Thursday, Oct. 1st Thursday, Nov. 5th Thursday, Dec. 3rd Thursday, Jan. 14th Thursday, Feb. 4th Thursday, Mar. 3rd Thursday, Apr. 7th Thursday, May 5th</p>		
<p>English Learners Advisory Council (ELAC) Meeting #1 Time: 6pm Location: D114</p>	<p>Wednesday, August 26th</p>		
<p>Advisory School Council (ASC) Time: 6pm Location: D106</p>	<p>Thursday, August 27th</p>		
<p>Welcome Back Assembly 2:30-3:25pm, Space is limited Please call MSA office to RSVP</p>	<p>Friday, August 28th</p>		
<p>Back to School Night Event begins at 6pm</p>	<p>Wednesday, September 3rd</p>		
<p>8th grade Level Meeting Time: 6pm Location: MPR</p>	<p>Thursday, September 17th</p>		
<p>Parent Conferences Call the MSA office to schedule an appointment</p>	<p>Wed. Oct. 7th, Day 1- 2:30-4:30pm and Thurs. Oct. 8th, Day 2- 5:00-7:00pm</p>		
<p>High School Fair Open to all families</p>	<p>Thursday October 8th during parent conference night in the quad area</p>		
<p>Fall Music Concert Time: 4:30- 6:00pm Location: MPR</p>	<p>Thursday, November 19th</p>		
<p>Red Ribbon Week Campaign Participate in our pledge to help our community Say No to Drugs http://redribbon.org/</p>	<p>October 23rd to October 31st</p>		

Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged do a minimum of 5 of the options below:

Date(s)	Options	Date(s)	Verification
Monthly	Parent Workshops	Calendar is available in the MSA 8 Bell Office	
Daily 7:30-8:15 a.m.	Breakfast in the classroom (B.I.C) Leaders		
Ongoing	TECH HELP Meet in our tech support team to get help navigating CoolSIS and e-mail		
Ongoing	Participation in school emergency drills		
Ongoing	Chaperone a fieldtrip		
Ongoing	Assist with a student club		
Daily 7:00-8:00 a.m.	Assist with student drop off zone		
Ongoing	Translate documents into other languages		
	Community Outreach: Volunteer with Parents on Patrol Attend City Council Meeting Volunteer at the City of Bell Haunted House construction and Dia de Los Muertos event		
	Other- Please specify:		

What you need to know about your Partnerships for Success Timeline...

- Partnerships for Success is an important aspect at Magnolia Science Academy. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact Ms. Lopez.

Although it is not mandatory to participate, it is however highly encouraged.

“When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents’ education level”

“At the end of the day, the most overwhelming key to a child’s success is the positive involvement of parents”

Jane D. Hull

Partnerships for Success Timeline are due no later than June 5, 2016!

Nombre del padre, tutor, o guardian

Relación con el estudiante

Nombre Del Estudiante

Grado Del Estudiante

Eventos Escolares Esperados

Al menos un miembro de la familia mayores de 18 años se les anima a asistir a los siguientes eventos escolares:

Evento	Fecha	Nombre de los miembro	Firma del personal
Grupo de La Fuerza de Padres Todas las reuniones comienzan a las 6pm	Jueves, Agosto 20 Jueves, Sept. 10 Jueves, Oct. 1 Jueves, Nov. 5 Jueves, Dic. 3 Jueves, Enero 14 Jueves, Feb. 4 Jueves, Mar. 3 Jueves, Apr. 7 th Jueves, May 5 th		
Inglés Estudiantes Consejo Asesor (IECA) reunión #1 Hora: 6pm Localización: D114	Miercoles, Agosto 26 Miercoles, Dic. 16 Miercoles, Mayo 11		
Consejo escolar de asesoramiento (CEA) Hora: 6pm Localización: D106	Jueves, Agosto. 27 Jueves, Dic. 17 Jueves, Dic. 12		
Montejo de Bienvenida 2:30-3:25 pm., espacio es limitado favor de llamar a la oficina para reservar su espacio.	Viernes, Agosto 28		
Noche de Regreso a la Escuela	Miercoles, Septiembre 3		
Reunión octavo grado Hora: 6pm Localización: MPR	Jueves, Septiembre 17		
Conferencias con los padres Favor de llamar a la oficina de MSA para hacer una cita	Mier. Oct. 7, Dia 1- 2:30-4:30pm and Jueves. Oct. 8, Dia 2- 5:00-7:00pm		
Feria de la escuela secundaria abierto a todas las familias	Jueves Octubre 8		
Campaña de la Semana del Listón Rojo Participe en nuestro compromiso de ayudar a nuestra comunidad Diga no a las drogas http://redribbon.org/	Octubre 23 a Octubre 31		
Otoño Concierto de música Hora: 4:30 – 6:00pm Localizacion: MPR	Jueves, Noviembre 19		

Oportunidades adicionales

Al menos un miembro de la familia mayor de 18 años se les anima a atender un mínimo de 5 eventos de las siguientes opciones:

Fecha(s)	Opciones	Fecha(s)	Verificación
<i>Mensual</i>	<i>Talleres para Padres</i>		
Diario 7:30am- 8:15 a.m.	<i>Desayuno en el salón de clases (D.S.C) Líderes</i>		
	AYUDA TECH Conosca a nuestro equipo de soporte técnico para obtener ayuda para navegar CoolSIS y su correo electrónico		
	<i>La participación en simulacros de emergencia de la escuela</i>		
	Ayude con un club de estudiantes		
	Ayudar con la gota de estudiantes fuera de zona		
	Traducir documentos en otros idiomas		
	Alcance comunitario: Voluntarios con los Padres de la Patrulla Asistir a reuniones Ayuntamiento Voluntario en la Ciudad de la construcción de la casa encantada de Bell y el evento del Día de Los Muertos		
	Otros (especificar:)		

Lo que usted necesita saber acerca de sus alianzas hacia el éxito

- Alianzas para el éxito es un aspecto importante en la Academia de Ciencias de Magnolia. Apreciamos y valoramos a los padres y el tiempo reservado para contribuir en el éxito de su hijo y la escuela.
- Si usted tiene alguna pregunta, por favor póngase en contacto con Ms. Lopez

Aunque no es obligatorio para participar, es recomendado.

"Cuando los padres participan, los estudiantes logran más, independientemente de su estatus socioeconómico, origen étnico / racial, o el nivel de educación de los padres"

"Al final del día, la clave más abrumadora para el éxito de un niño es la participación positiva de los padres"
Jane D. Hull

Alianzas para el éxito cronograma debido a más tardar el 05 de junio 2016!



MSA-Santa Ana

Partnerships for Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Student Name

Student Grade Level

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name Of Family Member(S) Present	Staff Signature
Orientation	8/27/2015		
Back to School Night	9/17/2015		
Fall: Parent Teacher Conferences	10/15/15 & 10/16/15		
Spring: Parent Teacher Conferences	3/24//15 & 3/25/15		
School Site Council (SSC) <i>(all meetings begin at 3:20pm - see dates to right)</i>	10/23/15 11/20/15 12/18/15 01/22/16		
Local Control & Accountability Plan (LCAP) <i>(see dates to right)</i>	9/17/15 11/11/15 1/13/16 2/11/16 5/11/16		
English Language Advisory Committee (ELAC) <i>(all meetings begin at 8:15 a.m.- see dates to right)</i>	N/A		
Title I Info-Nights <i>(see dates to right)</i>	TBD		
Parent Task Force (PTF) <i>(all meetings begin at 3pm - see dates to right)</i>	10/20/15 11/10/15 12/01/15 1/05/16 2/02/16		

Additional Family Service Hours Opportunities

At least one family member over the age of 18 is encouraged to do a minimum of 5 of the options below:

	Option	Date(s)	Verification/Staff Signature
<i>Monthly</i>	School Assemblies	10/02/15 11/06/16 12/4/15	
<i>Weekly</i>	2nd Cup of Coffee with the Principal	11/13/15 8am 12/04/15 3pm 01/08/16 8am 1/22/16 3pm	
<i>Monthly</i>	Field Trip Volunteer	<i>Will be announced</i>	
<i>April</i>	Career Day	<i>Will be announced</i>	
<i>Will be announced</i>	Parent Workshops (computer classes, health & wellness, etc.)	TBD	
<i>Will be announced</i>	Parent Trainings (i.e. Ipad, Coolsis, Common Core)	TBD	
<i>Will be announced</i>	College Nights/Workshops (all meetings are from 3:00pm-4:00pm)	9 th grade 9/24/15 12 th grade 10/15/15 10 th & 11 th grade 01/28/16	
<i>Upon Parent Request</i>	Home Visit	Teachers are Scheduling with home visit parents	
	City Council Meeting	Every 1 st and 3 rd Tuesday of each month @5pm	
	Santa Ana Community Forums	11/10/15 6-8pm Delhi Center 11/16/15 6-8pm Latino Health Access 11/21/15 9-11am Southwest Senior Center	

What you need to know about your Partnerships for Success Timeline...

- Partnerships For Success is an important aspect at Magnolia Science Academy-SA. We appreciate and value the time parents set aside to contribute in the success of their child and the school.
- If you have any questions, please contact **Mrs. Carrillo** ecarrillo@magnoliapublicschools.org

It is not mandatory to participate; it is however highly encouraged.

"When parents are involved, students achieve more, regardless of socioeconomic status, ethnic/racial background, or the parents' education level"

"At the end of the day, the most overwhelming key to a child's success is the positive involvement of parents" Jane D. Hull

Partnerships For Success Timeline are due no later than June 5, 2016!

Nombre del padre, tutor, o relativa

Relación con el estudiante

Nombre Del Estudiante

Grado de Estudiante

Eventos Escolares Esperados

Al menos un miembro de la familia mayor de 18 se les anima a asistir a los siguientes eventos escolares:

Evento	Fecha	Nombre de los miembros de la familia presentes	Firma del personal
Orientación	8/27/2015		
Noche de Regreso a Clases	9/17/15		
Otoño: Conferencias de Padres y Maestros	10/15/15 & 10/16/15		
Primavera: Conferencias de Padres y Maestros	3/24/16 & 3/25/15		
Consejo del Plantel Escolar (SSC, por sus siglas en ingles) <i>(todas las juntas empezaran a las 3:20pm vea las fechas a la derecha)</i>	10/23/15 11/20/15 12/18/15 01/22/16		
Local Control & Accountability Plan (LCAP) <i>(vea las fechas a la derecha)</i>	9/17/15 11/11/15 1/13/16 2/11/16 5/11/16		
English Language Advisory Committee (ELAC) <i>(todas las juntas empezaran a las 8:15 am vea las fechas a la derecha)</i>	n/a		
Title I Info-Nights <i>(vea las fechas a la derecha)</i>	n/a		
Parent Task Force (PTF) <i>(todas las juntas empezaran a las 6:00 pm vea las fechas a la derecha)</i>	10/20/15 11/10/15 12/01/15 1/05/16 2/02/16		

Servicios familiares hora oportunidades adicionales

Al menos un miembro de la familia mayor de 18 se les anima participar en un mínimo de 5 eventos de las siguientes opciones:

Fecha(s)	Opciones	Fecha(s)	Verifi
Mensual	Asambleas Escolares	10/02/15 11/06/16 12/4/15	
Semanal	2^{da} Taza de Café con el Director	11/13/15 8am 12/04/15 3pm 01/08/16 8am 1/22/16 3pm	
Mensual	Voluntario durante Salida de Campo	Serán anunciados	
Abril	Día de Carreras	Serán anunciados	
Serán anunciados	Talleres de padres (computación, salud y bienestar, etc.)	Serán anunciados	
Serán anunciados	Entrenamiento de Padres (i.e. Ipad, Coolsis, "Common Core")	Serán anunciados	
Serán anunciados	Noches de Universidades/Talleres	9 th grade 9/24/15 12 th grade 10/15/15 10 th & 11 th grade 01/28/16	
Solicitado por padres	Visita al Hogar	Los Maestros estan haciendo cita con los padres	
	Junta del Consejo Municipal	Serán anunciados	
	Santa Ana Foros De La Comunidad	11/10/15 6-8pm Delhi Center 11/16/15 6-8pm Latino Health Access 11/21/15 9-11am Southwest Senior Center	

Lo que usted necesita saber acerca de sus alianzas hacia el éxito línea de tiempo

- Asociaciones hacia el éxito es un aspecto importante en Magnolia Science Academy-SA. Apreciamos y valoramos a los padres tiempo reservado para contribuir en el éxito de su hijo y la escuela.
- Si usted tiene alguna pregunta, por favor póngase en contacto con **Mrs. Carrillo** ecarrillo@magnoliapublicschools.org

Aunque no es obligatorio para participar no obstante, es muy animado.

"Cuando los padres participan, los estudiantes logran más, independientemente de su estatus socioeconómico, origen étnico / racial, o el nivel de educación de los padres"

"Al final del día, la clave más abrumadora para el éxito de un niño es la participación positiva de los padres" Jane D. Hull

¡Formulario de Alianzas para el éxito debe ser entregado a más tardar el 05 de junio 2016!

Partnerships Toward Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Student Name

Student Grade Level

Expected School Events

At least one family member over the age of 18 is highly encouraged to attend the following school events.

Event	Date	Name of Family Member(s) Present	Staff Signature
Back to School Night	Thursday, September 10 th – event begins at 6pm		
Parent Task Force <i>(all meetings begin at 6:30pm - see dates to right)</i>	Thursday, Sept. 3 rd Thursday, Oct. 1 st Thursday, Nov. 5 th Thursday, Dec. 3 rd Thursday, Jan. 7 th Thursday, Feb. 4 th Thursday, March 3 rd Thursday, April 7 th Thursday, May 5 th Thursday, June 2 nd		
Bingo Night	Friday, September 4 th – event begins at 6pm		
Science Demonstration Derby Day	Friday, October 9 th		
Fall Dance	Thursday, October 29 th – event begins at 4pm		
Thanksgiving Potluck/Meal	Friday, November 20 th		
Band Winter Concert	Friday, December 11 th –		
Talent Show	Thursday, December 17 th		
University Showcase	Friday, January 29 th –		
Winter Dance	Thursday, February 4 th – event begins at 4pm		
Walk-a-thon	Friday, March 11 th		
Science and Engineering Festival @Petco Park	Saturday, March 12 th		
Multicultural Food Festival	Friday, April 29 th		



Partnerships Toward Success Timeline

Academic Year 2015 – 2016

Name of Parent, Guardian, or Relative

Relationship to Student

Band Spring Concert	<i>Friday, May 20th – event begins at 6pm</i>		
School Olympics	<i>Friday, June 10th</i>		

TBD:

February ? Science Olympiad

March ? Countywide Spelling Bee

April ? San Diego Steam Expo

June ? Spring Dance



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	V A
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Michelle Hurst-Crumpton, Chief Academic Officer
RE:	Academic Board Report

Proposed Board Recommendation

Information only, no action needed.

Background

The Academic Team is providing onsite support to Magnolia Science Academy 3 due to a large amount of staff turnover since the beginning of the school year. Support is being given also in light of the loss of administrative staff. Teacher support, core curriculum support and school culture are the areas of focus.

Professional Development

MPS held its first Practitioners Symposium on October 16, 2015 at Magnolia Science Academy 8 in Bell, California. This was a day designed to share best practices across all MPS schools. Teachers held a panel where they discussed the school year and what they perceived to be areas of refinement and success. We are hoping to hold a second symposium in the spring of 2016. Each school participated with the exception of MSA 2 (WASC Visit) and Santa Clara.

MAP TESTING

Last year we were able to work with NWEA to align our formative assessment, MAP, to the Common Core Curriculum. As expected, the rigor of Common Core is reflected in the results. Our scores show significant increase from Fall to Fall in our results.

As our teachers and administrators become even more familiar with Common Core, this alignment should become more transparent in the outcomes for our students. MAP data can give MPS the momentum, through the disaggregation of data, to reach our academic growth targets and goals for this academic year. All Deans of Academics and principals are working in conjunction with the academic team to utilize this information for interventions, grouping and progressive programming for our advanced students.

The following information is a representation of comparative Fall-to-Fall results for our schools, based on RIT scores.



MAGNOLIA PUBLIC SCHOOLS

13950 Milton Ave. 200B Westminster, CA 92683

P: (714) 892-5066 F: (714) 362-9588

PLEASE SEE ATTACHED:

MAP comparative data across our network

Upcoming Event

November 17, 2015 the Academic Team Retreat will be held at the Holiday Inn Long Beach. Our Facilitator will be Dr. Casey Reason. (Biography Attached)

This daylong event will include MPS Leadership as well as our school leaders. You are invited to join us for the Keynote Address and dinner at 6:00pm. (Please see the attached flyer).

Budget Implications

No budget implications

Name of Staff Originator:

Michelle Hurst-Crumpton, Chief Academic Officer

Attachments

MAP Reports

Bio: Dr. Casey Reason

Invitation November 17, 2015



MAGNOLIA
PUBLIC SCHOOLS

Tell me and I forget. Teach me and I remember. Involve me and I learn.

Benjamin Franklin

FIRST ANNUAL PRACTITIONERS SYMPOSIUM FALL CONFERENCE
SESSION SCHEDULE

Date: October 16, 2015

Location: MSA 8

Time: 8:00am-3:00pm

	ROOM: D114	ROOM: D112	ROOM: E106	ROOM: E104	ROOM: D106	ROOM: E101	ROOM: D111	ROOM: D108
Breakfast 8:00-8:30	Breakfast in the Auditorium Opening Remarks: Dr. Young							
Session 1 8:35-9:30		Mrs. Estes	Ms. Babaie		Mr. Angood	Mr. Cortez	SPED MEETING	Ms. Meiling
Session 2 9:40-10:40	Ms. Buckley	Mr. Bray and Ms. Talcott	Ms. Anderson	Mr. Delmuro and Mr. Garcia	Mr. Angood	Coach Karchikyan	SPED MEETING	College Counseling?
Session 3 10:50-11:50	Ms. Buckley	Mrs. Estes	Ms. Babaie	Mr. Delmuro and Mr. Garcia	FLL Robotics Workshop		SPED MEETING	Ms. Bracha, Ms. Combs Ms. Garcia, Mrs. Rivera, and Ms. Toccooli,
Lunch 12:00-1:00	Lunch Location: Outside cafeteria							
Session 4 1:10-2:10	Ms. Rivera	Ms. Bracha	Ms. Khwells Ms. Robertson		FLL Robotics Workshop		Mrs. Morley and Mrs. Fotolyan	College Counseling?
Closing 2:15-3:00	Closing Remarks: Ms. Crumpton Awards Ceremony							
NOTES:	Office Managers Meeting: Computer Lab E102	College Counselors: Room #	Special Education Meeting: D111					

FIRST ANNUAL PRACTITIONERS SYMPOSIUM FALL CONFERENCE SESSION SCHEDULE

	ROOM: E105	ROOM: D114	ROOM: D112	ROOM: E106	ROOM: E104	ROOM: D106	ROOM: E101	ROOM: D111	ROOM: D108
Breakfast 8:00-8:30	Breakfast in the Auditorium Opening Remarks: Dr. Young								
Session 1 8:35-9:30				MSA-6 Google Classroom	MSA-8 Rigor for ALL students in the S. S Classroom	MSA-SD Schology- the digital classroom	MSA-8 The Arts & Core Curriculum	SPED MEETING	The Creative Classroom
Session 2 9:40-10:40		MSA- SD Blended Learning (Math Classroom)	MSA-8 Bringing council into your classroom	MSA-3 Immersion for Foreign Language	MSA-1 Analyzing Rhetoric in one sentence	MSA-SD Schology- the digital classroom	MSA-1 Classroom Management Strategies	SPED MEETING	
Session 3 10:50-11:50	FLL Robotics Workshop	MSA- SD Blended Learning (Math Classroom)	MSA-8 Bringing council into your classroom	MSA-6 Google Classroom	MSA-8 Rigor for ALL students in the S. S Classroom			SPED MEETING	MSA-7 Wallis Focus School Grant Arts in the Core Curriculum
Lunch 12:00-1:00	Lunch Location: Outside cafeteria/ Auditorium								
Session 4 1:10-2:10	FLL Robotics Workshop	MSA-7 Calendar Math	MSA-7 Novel Based Instruction (Upper Grades)	MSA-5 Scientific Literacy Lesson				MSA-1 Increasing student Achievement (Focused on Special populations)	
Closing 2:15-3:00	Closing Remarks: Ms. Crumpton Awards Ceremony								
NOTES:	Office Managers Meeting: Computer Lab E102			Special Education Meeting: D111					

Projected Proficiency Summary Report



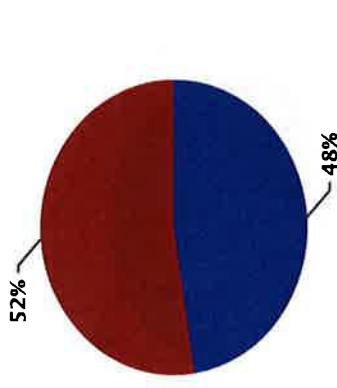
Aggregate by District by School

Term: Fall 2015-2016
 District: Magnolia Public Schools
 Grouping: None

Mathematics

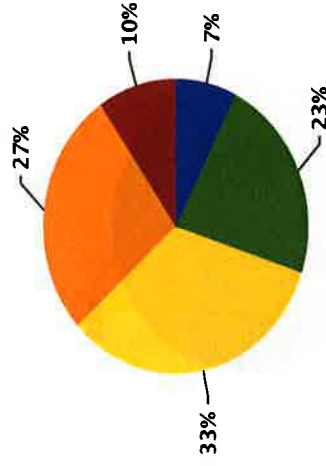
State Test Name: CAHSEE

School	Student Count	AYP Not Pass Count	AYP Not Pass Percent	AYP Pass Count	AYP Pass Percent
MSA Santa Ana	48	24	50.0%	24	50.0%
MSA Santa Clara	24	7	29.2%	17	70.8%
MSA-1 Reseda	199	77	38.7%	122	61.3%
MSA-2 Valley	134	70	52.2%	64	47.8%
MSA-3 Carson	134	86	64.2%	48	35.8%
MSA-4 Venice	89	65	73.0%	24	27.0%
Total	628	329	52.4%	299	47.6%



State Test Name: STAR

School	Student Count	Far Below Basic Count	Far Below Basic Percent	Below Basic Count	Below Basic Percent	Basic Count	Basic Percent	Proficient Count	Proficient Percent	Advanced Count	Advanced Percent
MSA San Diego	423	10	2.4%	64	15.1%	129	30.5%	164	38.8%	56	13.2%
MSA Santa Ana	81	5	6.2%	20	24.7%	23	28.4%	19	23.5%	14	17.3%
MSA Santa Clara	67	1	1.5%	4	6.0%	11	16.4%	23	34.3%	28	41.8%
MSA-1 Reseda	267	29	10.9%	77	28.8%	98	36.7%	55	20.6%	8	3.0%
MSA-2 Valley	307	33	10.7%	84	27.4%	110	35.8%	70	22.8%	10	3.3%
MSA-3 Carson	280	25	8.9%	98	35.0%	110	39.3%	46	16.4%	1	0.4%
MSA-4 Venice	69	5	7.2%	26	37.7%	24	34.8%	13	18.8%	1	1.4%
MSA-5 Hollywood	145	33	22.8%	54	37.2%	47	32.4%	11	7.6%	0	0.0%
MSA-6 Palms	161	19	11.8%	43	26.7%	66	41.0%	28	17.4%	5	3.1%
MSA-7 Van Nuys	228	19	8.3%	43	18.9%	50	21.9%	60	26.3%	56	24.6%
MSA-8 Bell	485	61	12.6%	170	35.1%	165	34.0%	81	16.7%	8	1.6%
Total	2513	240	9.6%	683	27.2%	833	33.1%	570	22.7%	187	7.4%



Explanatory Notes

This report shows students' projected performance on the state assessment(s) based on NWEA alignment/linking studies. Performance categories are defined by the state and are specific to each state. For any state that does not have an alignment/linking study, NWEA uses the 40th percentile from the norming study to forecast basic proficiency and the 70th percentile to forecast proficient-plus. Proficiency is projected from MAP assessments administered in Fall 2015-2016 to state test(s) administered in Spring 2015-2016.

Projected Proficiency Summary Report

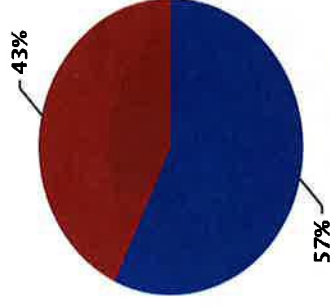
Aggregate by District by School

Term: Fall 2015-2016
District: Magnolia Public Schools
Grouping: None

Reading

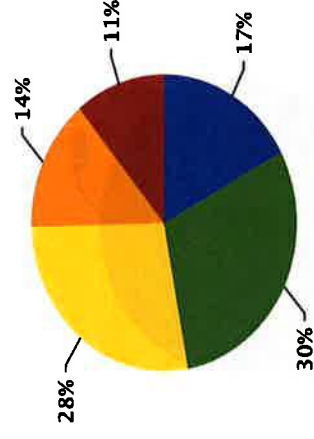
State Test Name: CAHSEE

School	Student Count	AYP Not Pass		AYP Pass	
		Count	Percent	Count	Percent
MSA Santa Ana	47	22	46.8%	25	53.2%
MSA Santa Clara	28	5	17.9%	23	82.1%
MSA-1 Reseda	211	71	33.6%	140	66.4%
MSA-2 Valley	134	53	39.6%	81	60.4%
MSA-3 Carson	134	73	54.5%	61	45.5%
MSA-4 Venice	61	41	67.2%	20	32.8%
Total	615	265	43.1%	350	56.9%



State Test Name: STAR

School	Student Count	Far Below Basic		Below Basic		Basic		Proficient		Advanced	
		Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent
MSA San Diego	423	10	2.4%	28	6.6%	77	18.2%	149	35.2%	159	37.6%
MSA Santa Ana	81	4	4.9%	6	7.4%	21	25.9%	24	29.6%	26	32.1%
MSA Santa Clara	72	1	1.4%	0	0.0%	9	12.5%	23	31.9%	39	54.2%
MSA-1 Reseda	265	21	7.9%	51	19.2%	77	29.1%	94	35.5%	22	8.3%
MSA-2 Valley	307	44	14.3%	49	16.0%	83	27.0%	100	32.6%	31	10.1%
MSA-3 Carson	281	24	8.5%	53	18.9%	96	34.2%	85	30.2%	23	8.2%
MSA-4 Venice	12	4	33.3%	3	25.0%	5	41.7%	0	0.0%	0	0.0%
MSA-5 Hollywood	145	31	21.4%	27	18.6%	49	33.8%	33	22.8%	5	3.4%
MSA-6 Palms	154	19	12.3%	21	13.6%	46	29.9%	42	27.3%	26	16.9%
MSA-7 Van Nuys	232	33	14.2%	32	13.8%	64	27.6%	55	23.7%	48	20.7%
MSA-8 Bell	472	78	16.5%	83	17.6%	146	30.9%	128	27.1%	37	7.8%
Total	2444	269	11.0%	353	14.4%	673	27.5%	733	30.0%	416	17.0%



Explanatory Notes

This report shows students' projected performance on the state assessment(s) based on NWEA alignment/linking studies. Performance categories are defined by the state and are specific to each state. For any state that does not have an alignment/linking study, NWEA uses the 40th percentile from the norming study to forecast basic proficiency and the 70th percentile to forecast proficient-plus.

Proficiency is projected from MAP assessments administered in Fall 2015-2016 to state test(s) administered in Spring 2015-2016.

You are cordially invited to attend the
MPS Academic Team Retreat



Special Guest:
Casey Reason

Tuesday, November 17th
Retreat 10:00am– 5:00pm
Dinner 6:00 - 7:30pm
Holiday Inn (Long Beach Airport Hotel)
2640 North Lakewood Blvd.
Long Beach, CA 90815

Keynote presentation:
Thoughtfully Led

Schools today face substantially accelerated performance expectations. Furthermore, technology has brought blinding speed to our communication. It's brought the outside world, in-affording unprecedented availability, access, input, and transparency. Does this change the leadership that's required today? The answer is YES! Today leadership isn't about org charts. It's about creating culture. It isn't about meeting standard. It's about breaking paradigms around what's possible. This presentation is about strategies for maximizing human performance.

Resources:
Stop Leading Like It's Yesterday!



Stop Leading Like
It's Yesterday! *

Leading a Learning
Organization



Mirror Images

*First 50 individuals will receive the book
Stop Leading Like It's Yesterday



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About

Our Story

In 2003, Casey started his first company, Highpoint Learning, providing specialized consulting and development work in instructional design. Highpoint Learning grew into what is known today as Casey Reason Companies (CRC) with employees and corporate partners working in multiple national and international locations. Casey has dedicated his career to helping organizations and the people who work within them develop passionately engaged teams by directly tying his message to each group’s specific leadership challenges.

Our Team

Casey’s company employs several highly trained support staff with many years of experience working in virtual learning and supporting adult learning initiatives. He also has a management team that includes doctorally prepared leaders with many years of experience in instructional design.

Our Partnerships

Dr. Reason believes that deep, lasting change can emerge when networks of highly energized people come together. If you are a leader in an organization who is doing work associated with Dr. Reason’s research agenda; we would love to hear from you! Casey has a very diverse and expansive network of colleagues who may be interested in researching your organization; helping you learn more

About Dr. Casey Reason

Dr. Casey Reason has worked with leaders from all over the world on breakthrough leadership strategies designed to improve performance and overcome resistance to change. Casey has dedicated his career to helping organizations and the people who work within them develop passionately engaged teams by directly tying his message to each group’s specific leadership challenges.



[Learn More](#)

about your work and helping us continue to explore the connection between leading, learning, and change.

Interested in becoming a research partner?

If you are a graduate student working on a master's or doctoral thesis and have followed Dr. Reason's work, we would like to help you continue to explore and expand on his work. If you would like to discuss opportunities for us to collaborate with you, please contact us!

Categories

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Phone: 602.753.6478

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info@caseyreason.com

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MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	V B
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Review of Quarterly Financial Statements

Proposed Board Recommendation

Written report. No action required.

Financial Highlights

Consolidated Revenue

Local Control Funding Formula Entitlements

The major source of revenue to Magnolia Public Schools (MPS) is the Local Control Funding Formula (LCFF) apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These unrestricted revenues are based upon each school's ADA multiplied by the LCFF applicable to each of the schools.

The 2015-16 State budget made public on June 17, 2015 included a reduction of the Local Control Funding Formula gap closure from \$6.176 billion proposed in the May Revision to \$5.994 billion, lowering the gap closure percentage from 53.08% in May to 51.52%. The current percentage of 51.52% can change throughout the course of the current fiscal year as new data become available.

MPS consolidated revenue for the quarter ended September 30, 2015 reflects the reduction caused by the LCFF gap closure:

**MPS LCFF Entitlements
(For the Quarter Ended September 30, 2015)**

LCFF Entitlement		
8011	Charter Schools LCFF - State Aid	1,914,128
8012	Education Protection Account Entitlement	1,097,844
8096	Charter Schools in Lieu of Property Taxes	1,425,558
MPS General Block Grant		4,437,529

Federal and Other State Revenue



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MPS schools received federal education entitlements totaling \$126,000 and Special Education revenue totaling \$410,000 for the quarter ended September 30, 2015.

The State Controller's Office released the 2014-15 fourth quarter Lottery apportionments on September 30, 2015. The actual fourth quarter apportionments are up slightly from the projections provided in July 2015. State Lottery had a slight increase from budget estimates of \$145 per ADA to \$181 per ADA (\$140 per ADA in unrestricted Lottery revenues and \$41 per ADA in Proposition 20 revenues).

MPS schools received Lottery apportionments totaling \$42,000 as of September 30, 2015. It is expected that the 2015-16 first quarter Lottery apportionment will be released at the end of December, and will include adjustments due to the recalculations of 2013-14 and 2014-15 based on final Lottery revenue and actual ADA reports.

MPS School Revenue (For the period ended September 30, 2015)

Revenue	Actual YTD
General Block Grant	4,437,529
Federal Revenue	126,165
Other State Revenues	462,220
Local Revenues	273,676
Fundraising and Grants	13,608
Total Revenue	5,313,200

Consolidated Expenditures

Compensation and Benefits totaling \$4.5 million reflect a reduction of Certificated and Classified employees based on the lower than expected enrollment for MSA-SC.

Books and supplies totaling \$1.0 million includes core curriculum expenses and McGraw Hill textbook purchases for FY 2015-16.

MPS School Expenses (For the period ended September 30, 2015)

Expenses	Actual YTD
Compensation and Benefits	4,521,425
Books and Supplies	1,025,446
Services and Other Operating Expenditures	2,139,981
Capital Outlay	41,143
Total Expenses	7,727,995



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Home Office

Revenue

Home Office revenue totaling \$1.3 million represents the CMO expense allocation that was approved by the board during FY 2014-15. The Home Office Expense Allocation is designed to maintain reserves for economic uncertainties at the individual charter school level and as a consolidated organization.

Expenditures

Compensation and Benefits totaling \$631,000 reflect new non-budgeted positions in academic, regional leadership, and business and human resources. The increase was offset by the removal of two business positions that had been included in the budget of FY 2015-16, that will not be hired until FY 2016-17.

Home Office (For the Period Ended September 30, 2015)	
Revenue	Actual YTD
Local Revenues	1,311,723
Fundraising and Grants	25,000
Total Revenue	1,336,723
Expenses	
Compensation and Benefits	631,350
Books and Supplies	33,192
Services and Other Operating Expenditures	463,830
Capital Outlay	-
Total Expenses	1,128,372
Operating Income (excluding Depreciation)	208,351

Name of Staff Originator: Oswaldo Diaz, Chief Financial Officer

Magnolia Public Schools

September 2015 Financial Presentation



October 27, 2015

Kristin Dietz, Aubrey Marsh and Cindy Frantz

Agenda

- ❖ State Budget Update
- ❖ 2015/16 Forecast Update - Consolidated
 - ❖ Financial Summary
 - ❖ Opportunities and Potential Threats
 - ❖ Budget vs. Actual Summary by Site
 - ❖ YTD ADA Comparison
- ❖ Exhibits
 - ❖ Budget vs. Actual Detail – by site

State Budget Update

Final June State Budget approval included slightly lower LCFF implementation rate, one-time funding for schools, and revised SB740 eligibility



- LCFF Rate Decrease
 - Final gap closure percentage of 51.52% vs. May Revise rate of 53%

- One-time mandated cost reimbursement / mandated block grant funding
 - \$528 per Prior Year ADA – unrestricted funds, intended to cover professional development, new teacher training, and Common Core implementation
 - Not in approved budgets – increased revenues across all sites

- State Lottery
 - \$181/ADA – approved budgets estimated \$145/ADA

- SB740 update
 - Eligibility for SB740 grant lowered to 55% (from previous threshold of 70%)

- CSFIGP Incentive Grant Program
 - Awarded to MSA-2, MSA-4, and MSA-5

FY 16 Educator Effectiveness Entitlement

Detailed information published this month on one-time funding for improving teacher quality



- One-time grant from state to fund teacher quality improvement initiatives
- Amount is \$1,466 per certificated FTE reported in CALPADS in FY15
- 80% of funds disbursed in December 2015; 20% in March 2016
- Funds can be spent over 3 years (FY16-FY18)
- Four major types of eligible expenses
 - Beginning teacher and administrator support and mentoring (including BTSA induction)
 - Professional development and support for teachers identified as needing improvement
 - Professional development for teachers and admin aligned to state content standards
 - Professional development focused on mentoring and coaching certificated staff
- Schools must approve plan and track expenses to be in compliance
 - Present expenditure plan at board meeting; approve it at subsequent meeting
 - Provide detailed expenditure report to CDE on or before July 1, 2018
 - Format for reporting still in development
 - Will require number of teachers, admin, and paras who received professional development
 - Likely to also request list of specific expenditures
- Magnolia will receive a combined **\$312,913** from this grant

Forecast – Consolidated by Site

Forecasted Operating Income of \$1.55M after depreciation, with combined ADA of 3,335



	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16
	Current Forecast - MSA-1	Current Forecast - MSA-2	Current Forecast - MSA-3	Current Forecast - MSA-4	Current Forecast - MSA-5	Current Forecast - MSA-6	Current Forecast - MSA-7	Current Forecast - MSA-8	Current Forecast - MSA-SA	Current Forecast - MSA-SC	Current Forecast - MSA-SD	Current Forecast - MERF	Current Forecast - TOTAL
SUMMARY													
Revenue													
General Block Grant	4,914,540	4,221,852	4,062,033	1,594,460	1,226,157	1,375,307	2,386,946	4,091,513	1,136,266	770,883	2,978,176	-	28,758,133
Federal Revenue	737,286	297,775	601,468	222,232	136,848	109,779	292,506	292,852	290,627	63,688	84,919	-	3,129,979
Other State Revenues	1,306,172	643,821	941,388	272,664	240,694	226,103	701,489	781,510	324,146	347,168	481,095	-	6,266,250
Local Revenues	34,000	99,256	34,509	30,534	4,000	4,000	63,967	66,810	34,000	-	108,800	4,727,533	5,207,410
Fundraising and Grants	35,000	25,000	10,000	10,000	3,000	10,000	50,000	20,000	17,500	15,500	20,000	250,000	466,000
Total Revenue	7,026,998	5,287,703	5,649,398	2,129,890	1,610,699	1,725,189	3,494,908	5,252,685	1,802,539	1,197,239	3,672,990	4,977,533	43,827,772
Expenses													
Compensation and Benefits	3,164,092	2,472,466	2,661,541	1,010,597	828,548	784,522	1,671,109	2,737,527	1,139,323	1,066,860	1,901,637	2,778,672	22,216,895
Books and Supplies	928,664	683,524	787,954	227,395	152,900	215,690	357,677	736,116	378,294	80,670	354,709	87,874	4,991,467
Services and Other Operating Expenditures	2,705,608	1,789,873	1,791,208	652,796	471,686	424,382	1,238,852	1,708,513	621,731	688,291	843,014	2,091,472	15,027,424
Capital Outlay	10,400	-	-	-	-	11,905	12,788	-	-	6,051	-	-	41,144
Total Expenses	6,808,765	4,945,863	5,240,703	1,890,788	1,453,134	1,436,499	3,280,425	5,182,156	2,139,348	1,841,872	3,099,359	4,958,018	42,276,930
Operating Income (excluding Depreciation)	218,234	341,841	408,695	239,102	157,565	288,689	214,483	70,529	(336,808)	(644,633)	573,631	19,515	1,550,841
<i>Operating Income (including Depreciation)</i>	152,066	307,117	396,165	229,881	140,364	298,194	203,949	62,995	(355,078)	(678,435)	529,012	11,850	1,298,079
Fund Balance													
Beginning Balance (Unaudited)	2,101,135	987,700	513,286	502,151	890,631	485,437	762,024	2,896,467	2,300,710	473,945	615,301	689,915	13,218,702
Operating Income (including Depreciation)	152,066	307,117	396,165	229,881	140,364	298,194	203,949	62,995	(355,078)	(678,435)	529,012	11,850	1,298,079
Ending Fund Balance (including Depreciation)	2,253,201	1,294,817	909,451	732,033	1,030,995	783,631	965,972	2,959,462	1,945,632	(204,490)	1,144,313	701,765	14,516,781
<i>Ending Fund Balance as a % of Expenses</i>	<i>33%</i>	<i>26%</i>	<i>17%</i>	<i>39%</i>	<i>71%</i>	<i>55%</i>	<i>29%</i>	<i>57%</i>	<i>91%</i>	<i>-11%</i>	<i>37%</i>	<i>14%</i>	<i>34%</i>
Total Enrolled	542	485	465	183	150	168	291	489	145	107	423	-	3,448
Total ADA	526	473	446	174	143	165	282	474	141	103	409	-	3,335

Forecast vs. Budget – MSA-1

Forecasted Operating Income of \$152K after depreciation, an increase of \$121.3K from the Approved Budget.



	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	724,867	4,910,326	4,914,540	4,214	4,189,673
Federal Revenue	27,117	715,235	737,286	22,051	710,169
Other State Revenues	76,748	1,034,658	1,306,172	271,514	1,229,424
Local Revenues	8,210	34,000	34,000	-	25,790
Fundraising and Grants	1,850	35,000	35,000	-	33,150
Total Revenue	838,793	6,729,220	7,026,998	297,779	6,188,205
Expenses					
Compensation and Benefits	699,228	3,037,855	3,164,092	(126,237)	2,464,864
Books and Supplies	57,840	927,664	928,664	(1,000)	870,824
Services and Other Operating Expenditures	526,884	2,698,001	2,705,608	(7,607)	2,178,724
Capital Outlay	10,400	-	10,400	(10,400)	-
Total Expenses	1,294,352	6,663,521	6,808,765	(145,244)	5,514,412
Operating Income (excluding Depreciation)	(455,560)	65,699	218,234	152,535	673,793
<i>Operating Income (including Depreciation)</i>	<i>(445,159)</i>	<i>30,699</i>	<i>152,066</i>	<i>121,367</i>	<i>597,226</i>
Fund Balance					
Beginning Balance (Unaudited)	2,101,135	-	2,101,135		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	2,101,135	-	2,101,135		
Operating Income (including Depreciation)	(445,159)	30,699	152,066		
Ending Fund Balance (including Depreciation)	1,655,975	30,699	2,253,201		
Total Enrolled		550	542	(8)	
Total ADA		533.5	525.7	(8)	

Includes addition of one-time discretionary funds & Educator Eff. Funding

- Salaries based on current contracted positions / rates

Forecast vs. Budget – MSA-2

Forecasted Operating Income of \$307.1K after depreciation, an increase of \$238.4K from the Approved Budget.

	Actual YTD	Approved Budget	Current Forecast	(Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	596,061	4,330,206	4,221,852	(108,354)	3,625,791
Federal Revenue	21,913	242,378	297,775	55,397	275,862
Other State Revenues	64,894	363,289	643,821	280,531	578,927
Local Revenues	55,976	55,000	99,256	44,256	43,280
Fundraising and Grants	1,231	25,000	25,000	-	23,769
Total Revenue	740,076	5,015,874	5,287,703	271,830	4,547,628
Expenses					
Compensation and Benefits	601,180	2,703,724	2,472,466	231,258	1,871,285
Books and Supplies	438,442	423,562	683,524	(259,962)	245,083
Services and Other Operating Expenditure	228,449	1,770,647	1,789,873	(19,226)	1,561,424
Capital Outlay	-	-	-	-	-
Total Expenses	1,268,071	4,897,933	4,945,863	(47,930)	3,677,792
Operating Income (excluding Depreciation)	(527,995)	117,940	341,841	223,900	869,836
<i>Operating Income (including Depreciation)</i>	(527,995)	68,694	307,117	238,422	835,112
Fund Balance					
Beginning Balance (Unaudited)	987,700	-	987,700		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	987,700	-	987,700		
Operating Income (including Depreciation)	(527,995)	68,694	307,117		
Ending Fund Balance (including Depreciation)	459,705	68,694	1,294,817		
Total Enrolled		495	485	(10)	
Total ADA		482.6	472.9	(10)	

Includes addition of one-time discretionary funds & Educator Eff. Funding

Salaries are based on actual contracted positions

Chromebooks moved from CapEx and additional textbooks

Forecast vs. Budget – MSA-3

Forecasted Operating Income of \$396.1K after depreciation,
an **decrease of \$76.3K** from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	601,247	4,366,759	4,062,033	(304,726)	3,460,786
Federal Revenue	21,681	613,936	601,468	(12,468)	579,787
Other State Revenues	64,993	662,571	941,388	278,817	876,395
Local Revenues	74,055	5,500	34,509	29,009	(39,546)
Fundraising and Grants	-	10,000	10,000	-	10,000
Total Revenue	761,976	5,658,766	5,649,398	(9,368)	4,887,422
Expenses					
Compensation and Benefits	615,212	2,661,639	2,661,541	98	2,046,329
Books and Supplies	267,399	741,354	787,954	(46,600)	520,555
Services and Other Operating Expenditures	132,496	1,733,232	1,791,208	(57,976)	1,658,712
Capital Outlay	-	-	-	-	-
Total Expenses	1,015,107	5,136,225	5,240,703	(104,478)	4,225,596
Operating Income (excluding Depreciation)	(253,131)	522,541	408,695	(113,846)	661,826
<i>Operating Income (including Depreciation)</i>	<i>(253,131)</i>	<i>472,541</i>	<i>396,165</i>	<i>(76,376)</i>	<i>649,296</i>
Fund Balance					
Beginning Balance (Unaudited)	513,286	-	513,286		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	513,286	-	513,286		
Operating Income (including Depreciation)	(253,131)	472,541	396,165		
Ending Fund Balance (including Depreciation)	260,155	472,541	909,451		
Total Enrolled		470	465	(5)	
Total ADA		451.2	446.4	(5)	

Corrected LCFF using FCMAT

One-time discretionary funds were not budgeted

Books based on actual McGraw Hill purchase

Includes Title I consulting (SES and Saturday School) Services

Forecast vs. Budget – MSA-4

Forecasted Operating Income of \$229.8K after depreciation, an increase of \$45.2K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	296,931	1,866,585	1,594,460	(272,125)	1,297,529
Federal Revenue	10,773	120,178	222,232	102,054	211,459
Other State Revenues	33,523	152,358	272,664	120,305	239,141
Local Revenues	25,494	5,000	30,534	25,534	5,040
Fundraising and Grants	1,648	10,000	10,000	-	8,352
Total Revenue	368,370	2,154,121	2,129,890	(24,231)	1,761,520
Expenses					
Compensation and Benefits	265,919	1,081,300	1,010,597	70,703	744,678
Books and Supplies	12,996	178,967	227,395	(48,428)	214,399
Services and Other Operating Expenditures	103,332	694,178	652,796	41,382	549,464
Capital Outlay	-	-	-	-	-
Total Expenses	382,247	1,954,445	1,890,788	63,657	1,508,541
Operating Income (excluding Depreciation)	(13,877)	199,676	239,102	39,426	252,979
<i>Operating Income (including Depreciation)</i>	<i>(13,877)</i>	<i>184,676</i>	<i>229,881</i>	<i>45,205</i>	<i>243,758</i>
Fund Balance					
Beginning Balance (Unaudited)	502,151	-	502,151		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	502,151	-	502,151		
Operating Income (including Depreciation)	(13,877)	184,676	229,881		
Ending Fund Balance (including Depreciation)	488,274	184,676	732,033		
Total Enrolled		220	183	(37)	
Total ADA		209.0	173.9	(35)	

- Less LCFF funding due to drop in enrollment
- Added one-time funds, CSFIGP, and EFF

Overspent on books & supplies

(37)
(35)

Forecast vs. Budget – MSA-5

Forecasted Operating Income of \$140.3K after depreciation, an increase of \$57.8K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	137,520	1,369,146	1,226,157	(142,989)	1,088,637
Federal Revenue	5,572	65,198	136,848	71,650	131,276
Other State Revenues	59,813	106,490	240,694	134,204	180,881
Local Revenues	463	4,000	4,000	-	3,537
Fundraising and Grants	80	3,000	3,000	-	2,920
Total Revenue	203,448	1,547,833	1,610,699	62,866	1,407,251
Expenses					
Compensation and Benefits	160,761	873,235	828,548	44,686	667,788
Books and Supplies	4,560	104,400	152,900	(48,500)	148,340
Services and Other Operating Expenditures	47,484	469,584	471,686	(2,101)	424,201
Capital Outlay	-	-	-	-	-
Total Expenses	212,805	1,447,219	1,453,134	(5,915)	1,240,329
Operating Income (excluding Depreciation)	(9,357)	100,614	157,565	56,951	166,922
<i>Operating Income (including Depreciation)</i>	(9,357)	82,614	140,364	57,750	149,721
Fund Balance					
Beginning Balance (Unaudited)	890,631	-	890,631		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	890,631	-	890,631		
Operating Income (including Depreciation)	(9,357)	82,614	140,364		
Ending Fund Balance (including Depreciation)	881,274	82,614	1,030,995		
Total Enrolled		170	150	(20)	
Total ADA		161.5	142.5	(19)	

- Less funding due to drop in enrollment
- Add one-time funding and EFF

Increase due to book purchases

Forecast vs. Budget – MSA-6

Forecasted Operating Income of \$298.2K after depreciation,
an increase of \$87.9K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	208,192	1,309,037	1,375,307	66,270	1,167,115
Federal Revenue	8,027	99,722	109,779	10,057	101,752
Other State Revenues	24,094	119,616	226,103	106,487	202,009
Local Revenues	-	4,000	4,000	-	4,000
Fundraising and Grants	4,253	10,000	10,000	-	5,748
Total Revenue	244,565	1,542,375	1,725,189	182,813	1,480,623
Expenses					
Compensation and Benefits	190,252	779,091	784,522	(5,431)	594,270
Books and Supplies	6,690	106,526	215,690	(109,164)	209,000
Services and Other Operating Expenditures	72,874	434,422	424,382	10,040	351,508
Capital Outlay	11,905	-	11,905	(11,905)	0
Total Expenses	281,721	1,320,039	1,436,499	(116,460)	1,154,778
Operating Income (excluding Depreciation)	(37,156)	222,336	288,689	66,353	325,845
<i>Operating Income (including Depreciation)</i>	<i>(25,251)</i>	<i>210,336</i>	<i>298,194</i>	<i>87,858</i>	<i>323,445</i>
Fund Balance					
Beginning Balance (Unaudited)	485,437	-	485,437		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	485,437	-	485,437		
Operating Income (including Depreciation)	(25,251)	210,336	298,194		
Ending Fund Balance (including Depreciation)	460,186	210,336	783,631		
Total Enrolled		170	168	(2)	
Total ADA		166.6	164.6	(2)	

Added One-time funds and Educator Eff. Funding

Textbook and computer purchases

Forecast vs. Budget – MSA-7

Forecasted Operating Income of 201.1K after depreciation, an increase of 45.7K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	368,619	2,520,779	2,386,946	(133,833)	2,018,327
Federal Revenue	14,606	252,632	292,506	39,874	277,900
Other State Revenues	41,799	558,813	701,489	142,675	659,689
Local Revenues	40,071	27,000	63,967	36,967	23,896
Fundraising and Grants	1,006	50,000	50,000	-	48,994
Total Revenue	466,101	3,409,224	3,494,908	85,684	3,028,807
Expenses					
Compensation and Benefits	367,295	1,651,837	1,671,109	(19,272)	1,303,814
Books and Supplies	34,781	337,491	357,677	(20,186)	322,895
Services and Other Operating Expenditures	303,446	1,258,657	1,238,852	19,805	935,406
Capital Outlay	12,788	19,000	26,788	(7,788)	14,001
Total Expenses	718,309	3,266,985	3,294,426	(27,441)	2,576,116
Operating Income (excluding Depreciation)	(252,209)	142,239	200,482	58,243	452,691
<i>Operating Income (including Depreciation)</i>	(239,421)	155,439	201,149	45,709	440,570
Fund Balance					
Beginning Balance (Unaudited)	762,024	764,370	762,024		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	762,024	764,370	762,024		
Operating Income (including Depreciation)	(239,421)	155,439	201,149		
Ending Fund Balance (including Depreciation)	522,603	919,809	963,172		
Total Enrolled		300	291	(9)	
Total ADA		294.0	282.3	(12)	

Enrollment decline resulted in reduced LCFF funding

One time grant significantly increased State Revenue

Slight increase in both salaries and books & supplies

Forecast vs. Budget – MSA-8

Forecasted Operating Income of \$62.9K after depreciation, a increase of \$83.3K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	651,418	4,355,404	4,091,513	(263,891)	3,440,095
Federal Revenue	16,477	305,941	292,852	(13,089)	276,375
Other State Revenues	50,032	541,593	781,510	239,918	731,479
Local Revenues	39,868	40,000	66,810	26,810	26,942
Fundraising and Grants	794	20,000	20,000	-	19,206
Total Revenue	758,588	5,262,937	5,252,685	(10,252)	4,494,097
Expenses					
Compensation and Benefits	666,703	2,951,755	2,737,527	214,228	2,070,824
Books and Supplies	103,676	480,338	736,116	(255,779)	632,440
Services and Other Operating Expenditures	423,664	1,715,279	1,708,513	6,766	1,284,849
Capital Outlay	-	113,200	-	113,200	-
Total Expenses	1,194,043	5,260,572	5,182,156	78,415	3,988,114
Operating Income (excluding Depreciation)	(435,455)	2,366	70,529	68,163	505,983
<i>Operating Income (including Depreciation)</i>	<i>(435,455)</i>	<i>(20,274)</i>	<i>62,995</i>	<i>83,269</i>	<i>498,449</i>
Fund Balance					
Beginning Balance (Unaudited)	2,896,467	3,108,231	2,896,467		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	2,896,467	3,108,231	2,896,467		
Operating Income (including Depreciation)	(435,455)	(20,274)	62,995		
Ending Fund Balance (including Depreciation)	2,461,012	3,087,957	2,959,462		
Total Enrolled		495	489	(6)	
Total ADA		480.2	474.3	(6)	

Salary forecast has increased from approved budget

New computer and printer purchases

Forecast vs. Budget – MSA-SA

Forecasted Operating Loss of \$335K after depreciation, a decrease of \$630.6K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	93,363	1,931,126	1,136,266	(794,860)	1,042,903
Federal Revenue	-	340,684	290,627	(50,056)	290,627
Other State Revenues	14,177	161,998	324,146	162,148	309,969
Local Revenues	5,889	34,000	34,000	-	28,111
Fundraising and Grants	2,216	20,000	17,500	(2,500)	15,284
Total Revenue	115,645	2,487,808	1,802,539	(685,268)	1,686,895
Expenses					
Compensation and Benefits	210,811	1,285,358	1,139,323	146,034	928,512
Books and Supplies	49,803	246,400	378,294	(131,894)	328,491
Services and Other Operating Expenditures	115,625	650,024	621,731	28,293	506,106
Capital Outlay	-	-	-	-	-
Total Expenses	376,238	2,181,781	2,139,348	42,434	1,763,109
Operating Income (excluding Depreciation)	(260,594)	306,026	(336,808)	(642,835)	(76,215)
<i>Operating Income (including Depreciation)</i>	(260,594)	275,526	(355,078)	(630,605)	(94,485)
Fund Balance					
Beginning Balance (Unaudited)	2,300,710	276,785	2,300,710		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	2,300,710	276,785	2,300,710		
Operating Income (including Depreciation)	(260,594)	275,526	(355,078)		
Ending Fund Balance (including Depreciation)	2,040,116	552,312	1,945,632		
Total Enrolled		250	145	(105)	
Total ADA		242.5	140.7	(102)	

Reduction in ADA -> less funding

One-time discretionary funds and Educator Eff. Funding

Forecast vs. Budget – MSA-SC

Forecasted Operating Loss of 678.4K after depreciation, a decrease of \$946.6K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	271,748	2,798,940	770,883	(2,028,057)	499,135
Federal Revenue	-	148,229	63,688	(84,541)	63,688
Other State Revenues	-	313,515	347,168	33,653	347,168
Local Revenues	252	42,000	-	(42,000)	(252)
Fundraising and Grants	5	80,000	15,500	(64,500)	15,496
Total Revenue	272,004	3,382,684	1,197,239	(2,185,445)	925,235
Expenses					
Compensation and Benefits	361,464	2,104,697	1,066,860	1,037,837	705,397
Books and Supplies	14,365	138,577	80,670	57,907	66,305
Services and Other Operating Expenditures	120,965	845,281	688,291	156,990	567,326
Capital Outlay	6,051	129,607	6,051	123,556	-
Total Expenses	502,844	3,218,162	1,841,872	1,376,290	1,339,027
Operating Income (excluding Depreciation)	(230,840)	164,521	(644,633)	(809,154)	(413,793)
<i>Operating Income (including Depreciation)</i>	(224,789)	268,207	(678,435)	(946,642)	(453,646)
Fund Balance					
Beginning Balance (Unaudited)	473,945	466,305	473,945		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	473,945	466,305	473,945		
Operating Income (including Depreciation)	(224,789)	268,207	(678,435)		
Ending Fund Balance (including Depreciation)	249,156	734,512	(204,490)		
Total Enrolled		405	107	(298)	
Total ADA		388.8	102.7	(286)	

Significant drop in enrollment led to less funding

Forecasted expenses have been reduced by 43%

Forecast vs. Budget – MSA-SD

Forecasted Operating Income of \$529K after depreciation, an increase of \$69.2K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
General Block Grant	487,563	3,021,186	2,978,176	(43,010)	2,490,613
Federal Revenue	-	103,151	84,919	(18,232)	84,919
Other State Revenues	32,147	273,183	481,095	207,912	448,948
Local Revenues	23,399	107,000	108,800	1,800	85,401
Fundraising and Grants	526	20,000	20,000	-	19,474
Total Revenue	543,634	3,524,520	3,672,990	148,470	3,129,356
Expenses					
Compensation and Benefits	382,601	2,024,242	1,901,637	122,605	1,519,036
Books and Supplies	34,893	207,727	354,709	(146,982)	319,816
Services and Other Operating Expenditures	64,764	782,793	843,014	(60,220)	778,250
Capital Outlay	-	-	-	-	-
Total Expenses	482,257	3,014,762	3,099,359	(84,597)	2,617,102
Operating Income (excluding Depreciation)	61,377	509,757	573,631	63,873	512,254
<i>Operating Income (including Depreciation)</i>	61,377	459,757	529,012	69,254	467,635
Fund Balance					
Beginning Balance (Unaudited)	615,301	557,901	615,301		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	615,301	557,901	615,301		
Operating Income (including Depreciation)	61,377	459,757	529,012		
Ending Fund Balance (including Depreciation)	676,678	1,017,659	1,144,313		
Total Enrolled		438	423	(15)	
Total ADA		423.8	409.3	(15)	

One time grant increased revenues

Forecast has increased due to Textbooks

Forecast vs. Budget – MERF

Forecasted Operating Income of 11.8K after depreciation, a decrease of \$216K from the Approved Budget.



	Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY					
Revenue					
Local Revenues	1,311,723	4,787,533	4,727,533	(60,000)	3,415,811
Fundraising and Grants	25,000	-	250,000	250,000	225,000
Total Revenue	1,336,723	4,787,533	4,977,533	190,000	3,640,811
Expenses					
Compensation and Benefits	631,350	2,415,009	2,778,672	(363,662)	2,337,068
Books and Supplies	33,192	87,874	87,874	-	54,682
Services and Other Operating Expenditures	463,830	2,056,672	2,091,472	(34,800)	1,627,642
Capital Outlay	-	-	-	-	-
Total Expenses	1,128,372	4,559,555	4,958,018	(398,462)	4,019,392
Operating Income (excluding Depreciation)	208,351	227,978	19,515	(208,462)	(378,581)
<i>Operating Income (including Depreciation)</i>	208,351	227,978	11,850	(216,128)	(386,247)
Fund Balance					
Beginning Balance (Unaudited)	689,915	-	689,915		
Audit Adjustment	-	-	-		
Beginning Balance (Audited)	689,915	-	689,915		
Operating Income (including Depreciation)	208,351	227,978	11,850		
Ending Fund Balance (including Depreciation)	898,266	227,978	701,765		

Forecast includes 5 additional employees, new 401K plan expense

YTD ADA Comparison

Actual ADA as of September is on track with the current forecasted ADA

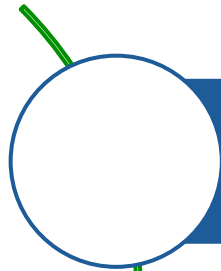


Site	Approved Budget Enrollment	Forecasted Enrollment	Forecasted ADA	Actual Cumulative ADA	ADA Variance %	ADA Variance	Actual ADA %
MSA-1	550	542	525.74	527.70	0.00	1.96	97%
MSA-2	495	485	472.88	468.62	-0.01	-4.25	97%
MSA-3	470	465	446.40	443.08	-0.01	-3.32	95%
MSA-4	220	183	173.85	179.19	0.03	5.34	98%
MSA-5	170	150	142.50	142.08	0.00	-0.42	95%
MSA-6	170	168	164.64	162.81	-0.01	-1.83	97%
MSA-7	300	291	282.27	282.57	0.00	0.30	97%
MSA-8	495	489	474.33	480.22	0.01	5.89	98%
MSA-SA	250	145	140.65	141.90	0.01	1.25	98%
MSA-SC	405	107	102.72	99.79	-0.03	-2.93	93%
MSA-SD	438	423	409.25	409.86	0.00	0.61	97%
Total	3963	3448	3335.23	3337.83	0.00	2.60	97%

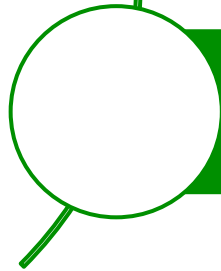
*MSA-SA and MSA-SC only includes August Data

On the Horizon

Future presentations to include more in-depth analyses as additional information becomes available



Cash Flow Forecasts



Grant & Program Analyses

Exhibits

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	724,867	4,910,326	4,914,540	4,214	4,189,673	15%
Federal Revenue	27,117	715,235	737,286	22,051	710,169	4%
Other State Revenues	76,748	1,034,658	1,306,172	271,514	1,229,424	6%
Local Revenues	8,210	34,000	34,000	-	25,790	24%
Fundraising and Grants	1,850	35,000	35,000	-	33,150	5%
Total Revenue	838,793	6,729,220	7,026,998	297,779	6,188,205	12%
Expenses						
Compensation and Benefits	699,228	3,037,855	3,164,092	(126,237)	2,464,864	22%
Books and Supplies	57,840	927,664	928,664	(1,000)	870,824	6%
Services and Other Operating Expenditures	526,884	2,698,001	2,705,608	(7,607)	2,178,724	19%
Capital Outlay	10,400	-	10,400	(10,400)	-	100%
Total Expenses	1,294,352	6,663,521	6,808,765	(145,244)	5,514,412	19%
Operating Income (excluding Depreciation)	(455,560)	65,699	218,234	152,535	673,793	
<i>Operating Income (including Depreciation)</i>	(445,159)	30,699	152,066	121,367	597,226	
Fund Balance						
Beginning Balance (Unaudited)	2,101,135	-	2,101,135			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	2,101,135	-	2,101,135			100%
Operating Income (including Depreciation)	(445,159)	30,699	152,066			
Ending Fund Balance (including Depreciation)	1,655,975	30,699	2,253,201			73%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	550	542	(8)		
Total ADA	533.5	525.7	(8)		

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	322,308	3,407,053	3,274,065	(132,988)	2,951,757	10%
8012	Education Protection Account Entitlement	183,667	702,273	775,753	73,480	592,086	24%
8096	Charter Schools in Lieu of Property Taxes	218,892	801,000	864,721	63,721	645,829	25%
		724,867	4,910,326	4,914,540	4,214	4,189,673	15%
8100 Federal Revenue							
8181	Special Education - Entitlement	25,601	105,985	104,444	(1,542)	78,842	25%
8220	Child Nutrition Programs	-	378,550	378,550	-	378,550	0%
8291	Title I	-	210,000	202,757	(7,243)	202,757	0%
8292	Title II	-	2,700	8,035	5,335	8,035	0%
8293	Title III	-	18,000	41,984	23,984	41,984	0%
8297	PY Federal - Not Accrued	1,516	-	1,516	1,516	-	100%
	SUBTOTAL - Federal Income	27,117	715,235	737,286	22,051	710,169	4%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	1,322	-	1,322	1,322	-	100%
8381	Special Education - Entitlement (State)	75,426	298,611	294,267	(4,343)	218,841	26%
8520	Child Nutrition - State	-	34,648	34,648	-	34,648	0%
8545	School Facilities Apportionments	-	450,000	394,305	(55,695)	394,305	0%
8550	Mandated Cost Reimbursements	-	20,000	14,884	(5,116)	14,884	0%
8560	State Lottery Revenue	-	81,400	95,159	13,759	95,159	0%
8590	All Other State Revenue	-	-	321,588	321,588	321,588	0%
8593	ASES	-	150,000	150,000	-	150,000	0%
	SUBTOTAL - Other State Income	76,748	1,034,658	1,306,172	271,514	1,229,424	6%
8600 Other Local Revenue							
8634	Food Service Sales	158	5,000	5,000	-	4,842	3%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8636	Uniforms	1,303	10,000	10,000	-	8,697	13%
8690	Other Local Revenue	1,897	19,000	19,000	-	17,103	10%
8999	Uncategorized Revenue	4,853	-	-	-	(4,853)	
SUBTOTAL - Local Revenues		8,210	34,000	34,000	-	25,790	24%
8800	Donations/Fundraising						
8803	Fundraising	1,850	35,000	35,000	-	33,150	5%
SUBTOTAL - Fundraising and Grants		1,850	35,000	35,000	-	33,150	5%
TOTAL REVENUE		838,793	6,729,220	7,026,998	297,779	6,188,205	12%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	395,350	1,732,854	1,757,093	(24,238)	1,361,743	23%
1300	Certificated Supervisor & Administrator Salari	63,312	358,176	378,034	(19,858)	314,722	17%
	SUBTOTAL - Certificated Employees	458,662	2,091,030	2,135,127	(44,097)	1,676,465	21%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	44,673	95,539	164,213	(68,675)	119,540	27%
2900	Classified Other Salaries	45,716	176,124	175,674	450	129,958	26%
	SUBTOTAL - Classified Employees	90,389	271,663	339,887	(68,225)	249,498	27%
3000	Employee Benefits						
3100	STRS	48,449	219,539	223,057	(3,518)	174,608	22%
3200	PERS	5,165	15,602	18,900	(3,298)	13,735	27%
3300	OASDI-Medicare-Alternative	13,151	53,892	60,164	(6,272)	47,014	22%
3400	Health & Welfare Benefits	71,709	266,500	307,500	(41,000)	235,791	23%
3500	Unemployment Insurance	6,422	38,039	32,281	5,759	25,858	20%
3600	Workers Comp Insurance	-	30,715	32,175	(1,460)	32,175	0%
3900	Other Employee Benefits	5,280	50,875	15,000	35,875	9,720	35%
	SUBTOTAL - Employee Benefits	150,176	675,163	689,078	(13,915)	538,902	22%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	3,963	250,000	250,000	0	246,037	2%
4200	Books & Other Reference Materials	886	26,000	26,000	-	25,114	3%
4315	Custodial Supplies	1,309	34,000	34,000	-	32,691	4%
4320	Educational Software	2,341	38,000	32,850	5,150	30,509	7%
4325	Instructional Materials & Supplies	4,855	-	5,150	(5,150)	295	94%
4326	Art & Music Supplies	1,345	-	5,000	(5,000)	3,655	27%
4330	Office Supplies	2,010	30,000	29,500	500	27,490	7%
4340	Professional Development Supplies	421	-	1,000	(1,000)	579	42%
4345	Non Instructional Student Materials & Supplies	2,724	50,000	45,000	5,000	42,276	6%
4346	Teacher Supplies	170	-	500	(500)	330	34%
4400	Noncapitalized Equipment	-	70,000	70,000	-	70,000	0%
4410	Classroom Furniture, Equipment & Supplies	4,145	5,000	5,000	-	855	83%
4420	Computers (individual items less than \$5k)	9,754	15,000	13,187	1,813	3,433	74%
4430	Non Classroom Related Furniture, Equipment & Supplies	1,420	-	1,813	(1,813)	393	78%
4700	Food	22,499	409,664	409,664	-	387,165	5%
	SUBTOTAL - Books and Supplies	57,840	927,664	928,664	(1,000)	870,824	6%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	Shared Management Fee - CMO	291,034	873,103	873,103	(0)	582,069	33%
5200	Travel & Conferences	493	40,000	36,768	3,232	36,275	1%
5210	Conference Fees	1,251	-	3,000	(3,000)	1,749	42%
5215	Travel - Mileage, Parking, Tolls	337	-	500	(500)	163	67%
5300	Dues & Memberships	-	7,000	7,854	(854)	7,854	0%
5450	Insurance - Other	-	41,250	41,250	-	41,250	0%
5500	Operations & Housekeeping	967	29,400	29,400	-	28,433	3%
5510	Utilities - Gas and Electric	16,107	42,600	42,600	-	26,493	38%
5605	Equipment Leases	3,106	24,000	24,000	-	20,894	13%
5610	Rent	139,906	600,000	600,000	-	460,094	23%
5611	Prop 39 Related Costs	-	-	-	-	-	
5615	Repairs and Maintenance - Building	9,233	36,000	35,000	1,000	25,767	26%
5617	Repairs and Maintenance - Other Equipment	378	-	1,000	(1,000)	622	38%
5803	Accounting Fees	-	-	5,000	(5,000)	5,000	0%
5808	Service 3	-	-	-	-	-	
5809	Banking Fees	48	1,500	1,500	-	1,452	3%
5813	School Programs - After School Program	8,219	150,000	150,000	-	141,781	5%
5814	School Programs - Academic Competitions	100	-	100	(100)	-	100%
5819	School Programs - Other	3,875	50,000	49,900	100	46,025	8%
5820	Consultants - Non Instructional	147	29,000	24,000	5,000	23,853	1%
5821	Consultants - Non Instructional - Custom 2	-	-	-	-	-	
5822	Other Professional Services	-	70,000	69,000	1,000	69,000	0%
5824	District Oversight Fees	10,751	49,103	49,145	(42)	38,394	22%
5830	Field Trips Expenses	3,058	20,000	20,000	-	16,942	15%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5843	Interest - Loans Less than 1 Year	-	283,876	283,876	-	283,876	0%
5845	Legal Fees	-	20,000	20,000	-	20,000	0%
5851	Marketing and Student Recruiting	-	18,000	18,000	-	18,000	0%
5857	Payroll Fees	1,161	250	3,366	(3,116)	2,205	34%
5861	Prior Yr Exp (not accrued)	1,502	-	1,502	(1,502)	-	100%
5863	Professional Development	855	85,000	86,900	(1,900)	86,045	1%
5869	Special Education Contract Instructors	125	50,000	50,000	-	49,875	0%
5872	Special Education Encroachment	20,206	80,919	79,742	1,177	59,537	25%
5884	Substitutes	-	53,200	54,280	(1,080)	54,280	0%
5887	Technology Services	7,820	28,200	28,200	0	20,380	28%
5893	Transportation - Student	964	-	1,000	(1,000)	36	96%
5899	Miscellaneous Operating Expenses	3,589	-	-	-	(3,589)	
5900	Communications	1,633	9,600	9,600	-	7,967	17%
5915	Postage and Delivery	19	6,000	6,022	(22)	6,003	0%
SUBTOTAL - Services & Other Operating Exp.		526,884	2,698,001	2,705,608	(7,607)	2,178,724	19%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
6200	Buildings & Improvement of Buildings	10,400	-	10,400	(10,400)	- 100%
	SUBTOTAL - Capital Outlay	10,400	-	10,400	(10,400)	- 100%
	TOTAL EXPENSES	1,294,352	6,663,521	6,808,765	(145,244)	5,514,412 19%
6900	Total Depreciation (includes Prior Years)	-	35,000	76,567	(41,567)	76,567 0%
	TOTAL EXPENSES including Depreciation	1,283,952	6,698,521	6,874,932	(176,411)	5,590,979 19%

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	596,061	4,330,206	4,221,852	(108,354)	3,625,791	14%
Federal Revenue	21,913	242,378	297,775	55,397	275,862	7%
Other State Revenues	64,894	363,289	643,821	280,531	578,927	10%
Local Revenues	55,976	55,000	99,256	44,256	43,280	56%
Fundraising and Grants	1,231	25,000	25,000	-	23,769	5%
Total Revenue	740,076	5,015,874	5,287,703	271,830	4,547,628	14%
Expenses						
Compensation and Benefits	601,180	2,703,724	2,472,466	231,258	1,871,285	24%
Books and Supplies	438,442	423,562	683,524	(259,962)	245,083	64%
Services and Other Operating Expenditures	228,449	1,770,647	1,789,873	(19,226)	1,561,424	13%
Capital Outlay	-	-	-	-	-	-
Total Expenses	1,268,071	4,897,933	4,945,863	(47,930)	3,677,792	26%
Operating Income (excluding Depreciation)	(527,995)	117,940	341,841	223,900	869,836	
<i>Operating Income (including Depreciation)</i>	(527,995)	68,694	307,117	238,422	835,112	
Fund Balance						
Beginning Balance (Unaudited)	987,700	-	987,700			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	987,700	-	987,700			100%
Operating Income (including Depreciation)	(527,995)	68,694	307,117			
Ending Fund Balance (including Depreciation)	459,705	68,694	1,294,817			36%
Total Enrolled		495	485	(10)		
Total ADA		482.6	472.9	(10)		

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	254,996	2,987,772	2,761,831	(225,941)	2,506,835	9%
8012	Education Protection Account Entitlement	153,712	621,173	682,251	61,078	528,539	23%
8096	Charter Schools in Lieu of Property Taxes	187,353	721,261	777,771	56,510	590,417	24%
		596,061	4,330,206	4,221,852	(108,354)	3,625,791	14%
8100 Federal Revenue							
8181	Special Education - Entitlement	21,913	95,878	93,941	(1,937)	72,029	23%
8291	Title I	-	135,000	128,406	(6,594)	128,406	0%
8292	Title II	-	2,000	-	(2,000)	-	
8293	Title III	-	9,500	1,131	(8,369)	1,131	0%
8296	Other Federal Revenue	-	-	74,297	74,297	74,297	0%
	SUBTOTAL - Federal Income	21,913	242,378	297,775	55,397	275,862	7%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	335	-	335	335	-	100%
8381	Special Education - Entitlement (State)	64,559	270,135	264,678	(5,457)	200,119	24%
8382	Special Education Reimbursement (State)	-	10,012	10,012	-	10,012	0%
8550	Mandated Cost Reimbursements	-	10,765	11,895	1,130	11,895	0%
8560	State Lottery Revenue	-	72,377	85,590	13,213	85,590	0%
8590	All Other State Revenue	-	-	271,310	271,310	271,310	0%
	SUBTOTAL - Other State Income	64,894	363,289	643,821	280,531	578,927	10%
8600 Other Local Revenue							
8636	Uniforms	5,955	30,000	30,000	-	24,045	20%
8682	Summer Program	43,951	-	43,951	43,951	-	100%
8690	Other Local Revenue	5,766	10,000	10,000	-	4,234	58%

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8693	Field Trips	-	15,000	15,000	-	15,000	0%
8720	Refunds	305	-	305	305	-	100%
SUBTOTAL - Local Revenues		55,976	55,000	99,256	44,256	43,280	56%
8800	Donations/Fundraising						
8802	Donations - Private	56	-	100	100	44	56%
8803	Fundraising	1,175	25,000	24,900	(100)	23,725	5%
SUBTOTAL - Fundraising and Grants		1,231	25,000	25,000	-	23,769	5%
TOTAL REVENUE		740,076	5,015,874	5,287,703	271,830	4,547,628	14%

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES						-	
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	349,655	1,581,425	1,472,237	109,188	1,122,582	24%
1300	Certificated Supervisor & Administrator Salaries	70,341	297,358	234,598	62,759	164,257	30%
SUBTOTAL - Certificated Employees		419,996	1,878,782	1,706,835	171,947	1,286,839	25%
Classified Employees Summary							
2100	Classified Instructional Aide Salaries	-	-	-	-	-	
2200	Classified Support Salaries	-	-	-	-	-	
2300	Classified Supervisor & Administrator Salaries	-	-	-	-	-	
2400	Classified Clerical & Office Salaries	32,794	130,636	165,006	(34,370)	132,213	20%
2600	Classified Bonuses & Extra Pay	-	-	-	-	-	
2900	Classified Other Salaries	23,445	50,421	59,766	(9,345)	36,322	39%
SUBTOTAL - Classified Employees		56,238	181,058	224,772	(43,715)	168,534	25%
3000	Employee Benefits						
Employee Benefits Summary							
3100	STRS	43,156	193,018	177,177	15,841	134,021	24%
3200	PERS	4,990	18,891	22,900	(4,009)	17,910	22%
3300	OASDI-Medicare-Alternative	9,043	46,048	45,047	1,001	36,004	20%
3400	Health & Welfare Benefits	67,502	324,000	266,663	57,337	199,161	25%
3500	Unemployment Insurance	256	1,030	961	69	706	27%
3600	Workers Comp Insurance	-	30,898	25,111	5,787	25,111	0%
3900	Other Employee Benefits	-	30,000	3,000	27,000	3,000	0%
SUBTOTAL - Employee Benefits		124,947	643,885	540,859	103,026	415,912	23%

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	226,833	170,000	260,000	(90,000)	33,167	87%
4200	Books & Other Reference Materials	1,485	30,000	30,000	-	28,515	5%
4315	Custodial Supplies	-	6,000	6,000	-	6,000	0%
4320	Educational Software	9,700	10,000	10,000	-	300	97%
4325	Instructional Materials & Supplies	13,192	-	13,500	(13,500)	308	98%
4326	Art & Music Supplies	1,138	-	1,500	(1,500)	362	76%
4330	Office Supplies	7,555	35,000	25,000	10,000	17,445	30%
4335	PE Supplies	778	-	1,000	(1,000)	222	78%
4340	Professional Development Supplies	775	-	2,000	(2,000)	1,225	39%
4345	Non Instructional Student Materials & Supplies	341	35,000	34,000	1,000	33,659	1%
4346	Teacher Supplies	119	-	250	(250)	131	48%
4350	Uniforms	467	-	500	(500)	33	93%
4400	Noncapitalized Equipment	-	15,000	15,000	-	15,000	0%
4410	Classroom Furniture, Equipment & Supplies	13,444	25,000	25,000	-	11,556	54%
4420	Computers (individual items less than \$5k)	160,968	-	160,968	(160,968)	-	100%
4700	Food	401	97,562	97,562	-	97,161	0%
4720	Other Food	1,244	-	1,244	(1,244)	-	100%
	SUBTOTAL - Books and Supplies	438,442	423,562	683,524	(259,962)	245,083	64%
	Books & Supplies Summary						
4100	Approved Textbooks & Core Curricula Materia	226,833	170,000	260,000	(90,000)	33,167	87%
4200	Books & Other Reference Materials	1,485	30,000	30,000	-	28,515	5%
4300	Materials & Supplies	34,066	86,000	93,750	(7,750)	59,684	36%
4400	Noncapitalized Equipment	174,412	40,000	200,968	(160,968)	26,556	87%
4700	Food	1,645	97,562	98,806	(1,244)	97,161	2%
	SUBTOTAL - Books and Supplies	438,442	423,562	683,524	(259,962)	245,083	64%
5000	Services & Other Operating Expenses						
5101	Shared Management Fee - CMO	145,517	873,103	873,103	(0)	727,586	17%
5200	Travel & Conferences	715	10,000	8,038	1,962	7,323	9%

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5210	Conference Fees	854	30,000	30,714	(714)	29,861	3%
5215	Travel - Mileage, Parking, Tolls	152	-	200	(200)	48	76%
5300	Dues & Memberships	2,943	6,000	6,000	-	3,057	49%
5450	Insurance - Other	-	37,125	37,125	-	37,125	0%
5500	Operations & Housekeeping	-	8,400	8,400	-	8,400	0%
5605	Equipment Leases	843	14,400	14,400	-	13,557	6%
5610	Rent	-	144,000	144,000	-	144,000	0%
5615	Repairs and Maintenance - Building	937	6,000	5,000	1,000	4,063	19%
5617	Repairs and Maintenance - Other Equipment	611	-	1,000	(1,000)	389	61%
5803	Accounting Fees	-	-	8,345	(8,345)	8,345	0%
5809	Banking Fees	48	1,000	1,000	-	952	5%
5813	School Programs - After School Program	1,105	-	1,105	(1,105)	-	100%
5814	School Programs - Academic Competitions	227	-	1,000	(1,000)	773	23%
5815	Consultants - Instructional	-	75,000	75,000	-	75,000	0%
5819	School Programs - Other	2,288	-	3,000	(3,000)	712	76%
5820	Consultants - Non Instructional	6,448	26,345	18,000	8,345	11,552	36%
5822	Other Professional Services	4,880	60,000	56,000	4,000	51,120	9%
5824	District Oversight Fees	8,674	43,302	42,219	1,084	33,545	21%
5830	Field Trips Expenses	1,379	35,000	35,000	-	33,621	4%
5843	Interest - Loans Less than 1 Year	-	1,000	1,000	-	1,000	0%
5845	Legal Fees	4,500	30,000	30,000	-	25,500	15%
5851	Marketing and Student Recruiting	260	24,000	24,000	-	23,740	1%
5857	Payroll Fees	1,036	300	3,686	(3,386)	2,650	28%
5861	Prior Yr Exp (not accrued)	13,888	-	13,888	(13,888)	-	100%
5863	Professional Development	6,853	119,946	118,000	1,946	111,148	6%
5869	Special Education Contract Instructors	-	60,000	60,000	-	60,000	0%
5872	Special Education Encroachment	17,294	73,203	71,724	1,479	54,429	24%
5884	Substitutes	-	58,923	60,326	(1,403)	60,326	0%
5887	Technology Services	2,071	28,200	28,200	-	26,129	7%
5899	Miscellaneous Operating Expenses	2,875	-	-	-	(2,875)	
5900	Communications	2,052	-	5,020	(5,020)	2,968	41%
5915	Postage and Delivery	-	5,400	5,380	20	5,380	0%

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Current Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUBTOTAL - Services & Other Operating Exp.		228,449	1,770,647	1,789,873	(19,226)	1,561,424	13%
Services & Other Operating Expenditures Summary							
5100	Subagreements for Services	145,517	873,103	873,103	(0)	727,586	17%
5200	Travel & Conferences	1,720	40,000	38,952	1,048	37,232	4%
5300	Dues & Memberships	2,943	6,000	6,000	-	3,057	49%
5400	Insurance	-	37,125	37,125	-	37,125	0%
5500	Operations & Housekeeping	-	8,400	8,400	-	8,400	0%
5600	Rentals, Leases, & Repairs	2,391	164,400	164,400	-	162,009	1%
5800	Other Services & Operating Expenses	73,826	636,219	651,492	(15,273)	577,666	11%
5900	Communications	2,052	5,400	10,400	(5,000)	8,348	20%
SUBTOTAL - Services & Other Operating Exp.		228,449	1,770,647	1,789,873	(19,226)	1,561,424	13%
6000	Capital Outlay						
SUBTOTAL - Capital Outlay		-	-	-	-	-	
TOTAL EXPENSES		1,268,071	4,897,933	4,945,863	(47,930)	3,677,792	26%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	601,247	4,366,759	4,062,033	(304,726)	3,460,786	15%
Federal Revenue	21,681	613,936	601,468	(12,468)	579,787	4%
Other State Revenues	64,993	662,571	941,388	278,817	876,395	7%
Local Revenues	74,055	5,500	34,509	29,009	(39,546)	215%
Fundraising and Grants	-	10,000	10,000	-	10,000	0%
Total Revenue	761,976	5,658,766	5,649,398	(9,368)	4,887,422	13%
Expenses						
Compensation and Benefits	615,212	2,661,639	2,661,541	98	2,046,329	23%
Books and Supplies	267,399	741,354	787,954	(46,600)	520,555	34%
Services and Other Operating Expenditures	132,496	1,733,232	1,791,208	(57,976)	1,658,712	7%
Capital Outlay	-	-	-	-	-	
Total Expenses	1,015,107	5,136,225	5,240,703	(104,478)	4,225,596	19%
Operating Income (excluding Depreciation)	(253,131)	522,541	408,695	(113,846)	661,826	
<i>Operating Income (including Depreciation)</i>	(253,131)	472,541	396,165	(76,376)	649,296	-64%
Fund Balance						
Beginning Balance (Unaudited)	513,286	-	513,286			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	513,286	-	513,286			100%
Operating Income (including Depreciation)	(253,131)	472,541	396,165			
Ending Fund Balance (including Depreciation)	260,155	472,541	909,451			29%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	470	465	(5)		0%
Total ADA	451.2	446.4	(5)		0%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	264,836	3,081,289	2,688,169	(393,120)	2,423,333	10%
8012	Education Protection Account Entitlement	151,042	608,670	639,638	30,968	488,596	24%
8096	Charter Schools in Lieu of Property Taxes	185,369	676,800	734,225	57,425	548,856	25%
		601,247	4,366,759	4,062,033	(304,726)	3,460,786	15%
8100 Federal Revenue							
8181	Special Education - Entitlement	21,681	89,789	88,682	(1,107)	67,001	24%
8220	Child Nutrition Programs	-	349,549	349,549	-	349,549	0%
8291	Title I	-	171,288	156,691	(14,597)	156,691	0%
8292	Title II	-	3,310	6,395	3,085	6,395	0%
8293	Title III	-	-	151	151	151	0%
	SUBTOTAL - Federal Income	21,681	613,936	601,468	(12,468)	579,787	4%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	1,118	-	1,118	1,118	-	100%
8381	Special Education - Entitlement (State)	63,875	254,364	249,859	(4,505)	185,984	26%
8520	Child Nutrition - State	-	34,955	34,955	-	34,955	0%
8545	School Facilities Apportionments	-	147,060	147,060	-	147,060	0%
8550	Mandated Cost Reimbursements	-	9,000	11,196	2,196	11,196	0%
8560	State Lottery Revenue	-	67,192	80,798	13,606	80,798	0%
8590	All Other State Revenue	-	-	266,402	266,402	266,402	0%
8593	ASES	-	150,000	150,000	-	150,000	0%
	SUBTOTAL - Other State Income	64,993	662,571	941,388	278,817	876,395	7%
8600 Other Local Revenue							
8634	Food Service Sales	-	500	500	-	500	0%
8682	Summer Program	29,009	-	29,009	29,009	-	100%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8699	All Other Local Revenue	-	5,000	5,000	-	5,000	0%
8999	Uncategorized Revenue	45,046	-	-	-	(45,046)	
SUBTOTAL - Local Revenues		74,055	5,500	34,509	29,009	(39,546)	215%
8800	Donations/Fundraising						
8803	Fundraising	-	10,000	10,000	-	10,000	0%
SUBTOTAL - Fundraising and Grants		-	10,000	10,000	-	10,000	0%
TOTAL REVENUE		761,976	5,658,766	5,649,398	(9,368)	4,887,422	13%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	314,353	1,296,280	1,396,323	(100,043)	1,081,970	23%
1300	Certificated Supervisor & Administrator Salari	109,477	406,500	362,884	43,617	253,407	30%
SUBTOTAL - Certificated Employees		423,830	1,702,780	1,759,206	(56,426)	1,335,376	24%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	30,393	67,500	62,188	5,312	31,794	49%
2900	Classified Other Salaries	39,702	281,433	249,183	32,250	209,481	16%
SUBTOTAL - Classified Employees		70,095	348,933	311,371	37,562	241,275	23%
3000 Employee Benefits							
3100	STRS	44,161	179,489	187,952	(8,462)	143,791	23%
3200	PERS	6,093	34,239	26,322	7,917	20,229	23%
3300	OASDI-Medicare-Alternative	11,752	53,244	49,548	3,696	37,796	24%
3400	Health & Welfare Benefits	59,035	247,000	296,194	(49,194)	237,159	20%
3500	Unemployment Insurance	247	33,033	1,032	32,001	784	24%
3600	Workers Comp Insurance	-	26,672	26,917	(245)	26,917	0%
3900	Other Employee Benefits	-	36,250	3,000	33,250	3,000	0%
SUBTOTAL - Employee Benefits		121,287	609,926	590,965	18,962	469,678	21%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	202,442	164,000	204,000	(40,000)	1,558	99%
4200	Books & Other Reference Materials	-	44,000	44,000	-	44,000	0%
4320	Educational Software	7,972	14,000	14,000	-	6,028	57%
4325	Instructional Materials & Supplies	15,792	-	16,000	(16,000)	208	99%
4326	Art & Music Supplies	336	-	500	(500)	165	67%
4330	Office Supplies	3,321	20,000	10,000	10,000	6,679	33%
4345	Non Instructional Student Materials & Supplies	1,571	70,000	70,000	-	68,429	2%
4346	Teacher Supplies	69	-	100	(100)	31	69%
4400	Noncapitalized Equipment	-	27,000	23,000	4,000	23,000	0%
4410	Classroom Furniture, Equipment & Supplies	5,864	5,000	6,000	(1,000)	136	98%
4420	Computers (individual items less than \$5k)	201	20,000	18,500	1,500	18,299	1%
4430	Non Classroom Related Furniture, Equipment & Supplies	3,699	-	4,500	(4,500)	801	82%
4700	Food	26,133	377,354	377,354	-	351,222	7%
	SUBTOTAL - Books and Supplies	267,399	741,354	787,954	(46,600)	520,555	34%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	Shared Management Fee - CMO	72,759	873,103	873,103	(0)	800,345	8%
5200	Travel & Conferences	-	20,000	19,500	500	19,500	0%
5210	Conference Fees	-	20,000	20,000	-	20,000	0%
5215	Travel - Mileage, Parking, Tolls	55	-	500	(500)	445	11%
5300	Dues & Memberships	-	24,000	24,000	-	24,000	0%
5450	Insurance - Other	-	35,250	35,250	-	35,250	0%
5605	Equipment Leases	733	15,600	15,600	-	14,867	5%
5610	Rent	6,965	240,000	240,000	-	233,035	3%
5615	Repairs and Maintenance - Building	-	12,000	12,000	-	12,000	0%
5803	Accounting Fees	-	-	5,000	(5,000)	5,000	0%
5809	Banking Fees	68	1,500	1,500	-	1,432	5%
5820	Consultants - Non Instructional	385	29,000	24,000	5,000	23,615	2%
5822	Other Professional Services	-	65,000	101,000	(36,000)	101,000	0%
5824	District Oversight Fees	8,838	43,668	40,620	3,047	31,782	22%
5830	Field Trips Expenses	-	50,000	50,000	-	50,000	0%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5845	Legal Fees	4,875	20,000	20,000	-	15,126	24%
5851	Marketing and Student Recruiting	1,483	30,000	30,000	-	28,517	5%
5857	Payroll Fees	1,339	2,400	3,100	(700)	1,761	43%
5861	Prior Yr Exp (not accrued)	1,446	-	1,446	(1,446)	-	100%
5863	Professional Development	198	55,000	79,000	(24,000)	78,802	0%
5869	Special Education Contract Instructors	-	50,000	50,000	-	50,000	0%
5872	Special Education Encroachment	17,111	68,831	67,708	1,123	50,597	25%
5884	Substitutes	960	38,880	38,880	0	37,920	2%
5887	Technology Services	6,296	24,000	24,000	-	17,704	26%
5899	Miscellaneous Operating Expenses	6,042	-	-	-	(6,042)	
5900	Communications	1,435	9,000	9,000	-	7,565	16%
5915	Postage and Delivery	1,507	6,000	6,000	-	4,493	25%
SUBTOTAL - Services & Other Operating Exp.		132,496	1,733,232	1,791,208	(57,976)	1,658,712	7%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
	SUBTOTAL - Capital Outlay	-	-	-	-	-
	TOTAL EXPENSES	1,015,107	5,136,225	5,240,703	(104,478)	4,225,596 19%
6900	Total Depreciation (includes Prior Years)	-	50,000	12,530	37,470	12,530 0%
	TOTAL EXPENSES including Depreciation	1,015,107	5,186,225	5,253,233	(67,008)	4,238,126 19%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	296,931	1,866,585	1,594,460	(272,125)	1,297,529	19%
Federal Revenue	10,773	120,178	222,232	102,054	211,459	5%
Other State Revenues	33,523	152,358	272,664	120,305	239,141	12%
Local Revenues	25,494	5,000	30,534	25,534	5,040	83%
Fundraising and Grants	1,648	10,000	10,000	-	8,352	16%
Total Revenue	368,370	2,154,121	2,129,890	(24,231)	1,761,520	17%
Expenses						
Compensation and Benefits	265,919	1,081,300	1,010,597	70,703	744,678	26%
Books and Supplies	12,996	178,967	227,395	(48,428)	214,399	6%
Services and Other Operating Expenditures	103,332	694,178	652,796	41,382	549,464	16%
Capital Outlay	-	-	-	-	-	-
Total Expenses	382,247	1,954,445	1,890,788	63,657	1,508,541	20%
Operating Income (excluding Depreciation)	(13,877)	199,676	239,102	39,426	252,979	-6%
<i>Operating Income (including Depreciation)</i>	<i>(13,877)</i>	<i>184,676</i>	<i>229,881</i>	<i>45,205</i>	<i>243,758</i>	<i>-6%</i>
Fund Balance						
Beginning Balance (Unaudited)	502,151	-	502,151			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	502,151	-	502,151			100%
Operating Income (including Depreciation)	(13,877)	184,676	229,881			-6%
Ending Fund Balance (including Depreciation)	488,274	184,676	732,033			67%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	220	183	(37)		0%
Total ADA	209.0	173.9	(35)		0%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	127,960	1,242,992	1,049,126	(193,866)	921,166	12%
8012	Education Protection Account Entitlement	77,559	276,862	259,391	(17,471)	181,832	30%
8096	Charter Schools in Lieu of Property Taxes	91,412	346,731	285,943	(60,788)	194,531	32%
		296,931	1,866,585	1,594,460	(272,125)	1,297,529	19%
8100 Federal Revenue							
8181	Special Education - Entitlement	10,691	41,520	34,537	(6,983)	23,846	31%
8220	Child Nutrition Programs	-	28,757	23,920	(4,836)	23,920	0%
8291	Title I	-	48,101	58,584	10,483	58,584	0%
8292	Title II	-	1,800	-	(1,800)	-	
8293	Title III	-	-	151	151	151	0%
8296	Other Federal Revenue	-	-	104,958	104,958	104,958	0%
8297	PY Federal - Not Accrued	82	-	82	82	-	100%
	SUBTOTAL - Federal Income	10,773	120,178	222,232	102,054	211,459	5%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	2,024	-	2,024	2,024	0	100%
8381	Special Education - Entitlement (State)	31,499	116,981	97,307	(19,674)	65,808	32%
8520	Child Nutrition - State	-	2,897	2,410	(487)	2,410	0%
8550	Mandated Cost Reimbursements	-	-	6,365	6,365	6,365	0%
8560	State Lottery Revenue	-	32,480	31,467	(1,013)	31,467	0%
8590	All Other State Revenue	-	-	133,091	133,091	133,091	0%
	SUBTOTAL - Other State Income	33,523	152,358	272,664	120,305	239,141	12%
8600 Other Local Revenue							
8634	Food Service Sales	50	-	50	50	-	100%
8636	Uniforms	1,655	-	1,655	1,655	-	100%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8682	Summer Program	23,829	-	23,829	23,829	-	100%
8699	All Other Local Revenue	-	5,000	5,000	-	5,000	0%
8999	Uncategorized Revenue	(40)	-	-	-	40	
SUBTOTAL - Local Revenues		25,494	5,000	30,534	25,534	5,040	83%
8800	Donations/Fundraising						
8803	Fundraising	1,648	10,000	10,000	-	8,352	16%
SUBTOTAL - Fundraising and Grants		1,648	10,000	10,000	-	8,352	16%
TOTAL REVENUE		368,370	2,154,121	2,129,890	(24,231)	1,761,520	17%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	110,864	518,637	459,626	59,011	348,762	24%
1300	Certificated Supervisor & Administrator Salari	85,632	256,923	278,582	(21,660)	192,950	31%
	SUBTOTAL - Certificated Employees	196,497	775,559	738,208	37,351	541,712	27%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	11,245	32,299	36,728	(4,429)	25,483	31%
2900	Classified Other Salaries	-	22,000	22,000	-	22,000	0%
	SUBTOTAL - Classified Employees	11,245	54,299	58,728	(4,429)	47,483	19%
3000	Employee Benefits						
3100	STRS	19,834	82,981	79,210	3,772	59,376	25%
3200	PERS	1,040	3,826	4,329	(502)	3,289	24%
3300	OASDI-Medicare-Alternative	4,086	19,855	15,318	4,536	11,232	27%
3400	Health & Welfare Benefits	29,731	93,750	105,241	(11,491)	75,510	28%
3500	Unemployment Insurance	104	13,361	398	12,962	295	26%
3600	Workers Comp Insurance	3,382	9,543	9,165	379	5,782	37%
3900	Other Employee Benefits	-	28,125	-	28,125	-	
	SUBTOTAL - Employee Benefits	58,177	251,442	213,661	37,781	155,484	27%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	6,295	31,500	92,200	(60,700)	85,905	7%
4200	Books & Other Reference Materials	-	9,000	9,000	-	9,000	0%
4320	Educational Software	-	5,000	5,000	-	5,000	0%
4325	Instructional Materials & Supplies	3,028	16,000	10,000	6,000	6,972	30%
4330	Office Supplies	3,270	-	6,000	(6,000)	2,730	54%
4345	Non Instructional Student Materials & Supplies	-	35,000	35,000	0	35,000	0%
4400	Noncapitalized Equipment	-	7,500	-	7,500	-	
4410	Classroom Furniture, Equipment & Supplies	119	2,000	9,500	(7,500)	9,381	1%
4700	Food	285	72,967	60,695	12,272	60,410	0%
	SUBTOTAL - Books and Supplies	12,996	178,967	227,395	(48,428)	214,399	6%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	Shared Management Fee - CMO	54,569	163,707	163,707	0	109,138	33%
5200	Travel & Conferences	-	3,000	3,000	-	3,000	0%
5210	Conference Fees	100	5,000	5,000	-	4,900	2%
5300	Dues & Memberships	370	3,000	3,000	-	2,630	12%
5450	Insurance - Other	5,589	16,500	13,725	2,775	8,136	41%
5605	Equipment Leases	115	6,000	6,000	-	5,885	2%
5610	Rent	1,241	141,600	141,600	-	140,359	1%
5615	Repairs and Maintenance - Building	-	1,200	1,200	-	1,200	0%
5803	Accounting Fees	-	-	4,278	(4,278)	4,278	0%
5809	Banking Fees	48	500	500	-	452	10%
5819	School Programs - Other	-	12,000	12,000	-	12,000	0%
5820	Consultants - Non Instructional	516	10,278	2,000	8,278	1,484	26%
5822	Other Professional Services	870	56,408	50,130	6,278	49,260	2%
5824	District Oversight Fees	4,423	18,666	15,945	2,721	11,521	28%
5830	Field Trips Expenses	-	5,000	5,000	-	5,000	0%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5843	Interest - Loans Less than 1 Year	-	500	500	-	500	0%
5845	Legal Fees	3,100	5,000	5,000	-	1,900	62%
5851	Marketing and Student Recruiting	-	7,200	7,200	-	7,200	0%
5857	Payroll Fees	710	1,800	2,250	(450)	1,540	32%
5861	Prior Yr Exp (not accrued)	4,292	-	4,292	(4,292)	-	100%
5863	Professional Development	-	10,000	16,000	(6,000)	16,000	0%
5869	Special Education Contract Instructors	-	50,000	50,000	-	50,000	0%
5872	Special Education Encroachment	8,438	60,819	26,369	34,450	17,931	32%
5884	Substitutes	-	28,000	25,200	2,800	25,200	0%
5887	Technology Services	2,020	16,800	13,991	2,809	11,971	14%
5890	Transcript	2,809	-	2,809	(2,809)	-	100%
5893	Transportation - Student	6,422	64,000	64,000	-	57,578	10%
5899	Miscellaneous Operating Expenses	3,000	-	-	-	(3,000)	
5900	Communications	4,377	3,600	4,500	(900)	123	97%
5915	Postage and Delivery	321	3,600	3,600	-	3,279	9%
SUBTOTAL - Services & Other Operating Exp.		103,332	694,178	652,796	41,382	549,464	16%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
	SUBTOTAL - Capital Outlay	-	-	-	-	-
	TOTAL EXPENSES	382,247	1,954,445	1,890,788	63,657	1,508,541 20%
6900	Total Depreciation (includes Prior Years)	-	15,000	9,221	5,779	9,221 0%
	TOTAL EXPENSES including Depreciation	382,247	1,969,445	1,900,008	69,436	1,517,761 20%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	137,520	1,369,146	1,226,157	(142,989)	1,088,637	11%
Federal Revenue	5,572	65,198	136,848	71,650	131,276	4%
Other State Revenues	59,813	106,490	240,694	134,204	180,881	25%
Local Revenues	463	4,000	4,000	-	3,537	12%
Fundraising and Grants	80	3,000	3,000	-	2,920	3%
Total Revenue	203,448	1,547,833	1,610,699	62,866	1,407,251	13%
Expenses						
Compensation and Benefits	160,761	873,235	828,548	44,686	667,788	19%
Books and Supplies	4,560	104,400	152,900	(48,500)	148,340	3%
Services and Other Operating Expenditures	47,484	469,584	471,686	(2,101)	424,201	10%
Capital Outlay	-	-	-	-	-	-
Total Expenses	212,805	1,447,219	1,453,134	(5,915)	1,240,329	15%
Operating Income (excluding Depreciation)	(9,357)	100,614	157,565	56,951	166,922	
<i>Operating Income (including Depreciation)</i>	(9,357)	82,614	140,364	57,750	149,721	
Fund Balance						
Beginning Balance (Unaudited)	890,631	-	890,631			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	890,631	-	890,631			100%
Operating Income (including Depreciation)	(9,357)	82,614	140,364			
Ending Fund Balance (including Depreciation)	881,274	82,614	1,030,995			85%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	170	150	(20)		0%
Total ADA	161.5	142.5	(19)		0%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	57,544	895,854	788,030	(107,824)	730,486	7%
8012	Education Protection Account Entitlement	35,865	205,363	203,748	(1,615)	167,883	18%
8096	Charter Schools in Lieu of Property Taxes	44,111	267,929	234,380	(33,549)	190,269	19%
		137,520	1,369,146	1,226,157	(142,989)	1,088,637	11%
8100 Federal Revenue							
8181	Special Education - Entitlement	5,159	32,084	28,309	(3,775)	23,150	18%
8291	Title I	-	32,564	32,564	-	32,564	0%
8292	Title II	-	550	511	(39)	511	0%
8293	Title III	-	-	754	754	754	0%
8296	Other Federal Revenue	-	-	74,297	74,297	74,297	0%
8297	PY Federal - Not Accrued	413	-	413	413	-	100%
	SUBTOTAL - Federal Income	5,572	65,198	136,848	71,650	131,276	4%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	2,528	-	2,528	2,528	-	100%
8381	Special Education - Entitlement (State)	15,200	90,395	79,760	(10,635)	64,560	19%
8550	Mandated Cost Reimbursements	-	-	1,466	1,466	1,466	0%
8560	State Lottery Revenue	-	16,095	25,793	9,698	25,793	0%
8590	All Other State Revenue	42,085	-	66,402	66,402	24,317	63%
8593	ASES	-	-	64,746	64,746	64,746	0%
	SUBTOTAL - Other State Income	59,813	106,490	240,694	134,204	180,881	25%
8600 Other Local Revenue							
8636	Uniforms	463	1,000	1,000	-	537	46%
8699	All Other Local Revenue	-	3,000	3,000	-	3,000	0%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUBTOTAL - Local Revenues		463	4,000	4,000	-	3,537	12%
8800	Donations/Fundraising						
8803	Fundraising	80	3,000	3,000	-	2,920	3%
SUBTOTAL - Fundraising and Grants		80	3,000	3,000	-	2,920	3%
TOTAL REVENUE		203,448	1,547,833	1,610,699	62,866	1,407,251	13%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	75,984	427,955	394,881	33,074	318,897	19%
1300	Certificated Supervisor & Administrator Salari	38,169	152,455	156,548	(4,093)	118,379	24%
	SUBTOTAL - Certificated Employees	114,153	580,410	551,430	28,980	437,277	21%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	10,311	38,559	39,650	(1,091)	29,338	26%
2900	Classified Other Salaries	3,274	37,500	60,000	(22,500)	56,726	5%
	SUBTOTAL - Classified Employees	13,585	76,059	99,650	(23,591)	86,065	14%
3000	Employee Benefits						
3100	STRS	11,889	62,171	59,168	3,002	47,280	20%
3200	PERS	1,808	4,569	4,568	2	2,760	40%
3300	OASDI-Medicare-Alternative	2,676	17,579	15,719	1,860	13,043	17%
3400	Health & Welfare Benefits	14,701	96,000	90,201	5,799	75,499	16%
3500	Unemployment Insurance	46	10,569	326	10,244	280	14%
3600	Workers Comp Insurance	1,903	7,878	7,487	390	5,584	25%
3900	Other Employee Benefits	-	18,000	-	18,000	-	
	SUBTOTAL - Employee Benefits	33,022	216,766	177,469	39,297	144,447	19%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	-	40,000	87,800	(47,800)	87,800	0%
4200	Books & Other Reference Materials	-	7,500	7,500	-	7,500	0%
4315	Custodial Supplies	-	2,400	2,400	-	2,400	0%
4320	Educational Software	-	2,000	2,000	-	2,000	0%
4325	Instructional Materials & Supplies	468	20,000	19,500	500	19,032	2%
4330	Office Supplies	1,058	-	1,200	(1,200)	142	88%
4345	Non Instructional Student Materials & Supplies	-	15,000	14,927	73	14,927	0%
4350	Uniforms	73	-	73	(73)	-	100%
4400	Noncapitalized Equipment	-	7,000	4,039	2,961	4,039	0%
4420	Computers (individual items less than \$5k)	2,961	-	2,961	(2,961)	-	100%
4700	Food	-	10,500	10,500	-	10,500	0%
	SUBTOTAL - Books and Supplies	4,560	104,400	152,900	(48,500)	148,340	3%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	Shared Management Fee - CMO	21,828	65,483	65,483	0	43,655	33%
5200	Travel & Conferences	-	2,000	2,000	-	2,000	0%
5210	Conference Fees	300	5,000	5,000	-	4,700	6%
5300	Dues & Memberships	800	4,200	3,200	1,000	2,400	25%
5305	Dues & Membership - Professional	870	-	1,000	(1,000)	130	87%
5450	Insurance - Other	-	11,900	11,900	-	11,900	0%
5605	Equipment Leases	-	6,600	6,600	-	6,600	0%
5610	Rent	-	120,000	120,000	-	120,000	0%
5615	Repairs and Maintenance - Building	-	600	600	-	600	0%
5617	Repairs and Maintenance - Other Equipment	2,175	-	2,500	(2,500)	325	87%
5803	Accounting Fees	-	-	1,895	(1,895)	1,895	0%
5809	Banking Fees	48	400	400	-	352	12%
5813	School Programs - After School Program	381	-	381	(381)	-	100%
5819	School Programs - Other	-	10,000	-	10,000	-	
5820	Consultants - Non Instructional	340	26,895	25,000	1,895	24,660	1%
5822	Other Professional Services	-	55,216	46,216	9,000	46,216	0%
5824	District Oversight Fees	2,028	13,691	12,262	1,430	10,234	17%
5830	Field Trips Expenses	-	8,000	8,000	-	8,000	0%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5843	Interest - Loans Less than 1 Year	-	400	400	-	400	0%
5845	Legal Fees	-	8,000	8,000	-	8,000	0%
5851	Marketing and Student Recruiting	25	7,200	7,200	-	7,175	0%
5857	Payroll Fees	1,154	1,800	1,800	-	646	64%
5861	Prior Yr Exp (not accrued)	9,915	-	9,915	(9,915)	0	100%
5863	Professional Development	-	25,000	34,000	(9,000)	34,000	0%
5869	Special Education Contract Instructors	-	40,000	40,000	-	40,000	0%
5872	Special Education Encroachment	4,072	18,079	21,614	(3,535)	17,542	19%
5884	Substitutes	-	15,120	15,120	-	15,120	0%
5887	Technology Services	542	14,400	14,400	-	13,858	4%
5899	Miscellaneous Operating Expenses	1,828	-	-	-	(1,828)	
5900	Communications	546	4,800	4,800	-	4,254	11%
5915	Postage and Delivery	633	4,800	2,000	2,800	1,367	32%
SUBTOTAL - Services & Other Operating Exp.		47,484	469,584	471,686	(2,101)	424,201	10%

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
	SUBTOTAL - Capital Outlay	-	-	-	-	-
	TOTAL EXPENSES	212,805	1,447,219	1,453,134	(5,915)	1,240,329 15%
6900	Total Depreciation (includes Prior Years)	-	18,000	17,201	799	17,201 0%
	TOTAL EXPENSES including Depreciation	212,805	1,465,219	1,470,335	(5,116)	1,257,530 14%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	208,192	1,309,037	1,375,307	66,270	1,167,115	15%
Federal Revenue	8,027	99,722	109,779	10,057	101,752	7%
Other State Revenues	24,094	119,616	226,103	106,487	202,009	11%
Local Revenues	-	4,000	4,000	-	4,000	0%
Fundraising and Grants	4,253	10,000	10,000	-	5,748	43%
Total Revenue	244,565	1,542,375	1,725,189	182,813	1,480,623	14%
Expenses						
Compensation and Benefits	190,252	779,091	784,522	(5,431)	594,270	24%
Books and Supplies	6,690	106,526	215,690	(109,164)	209,000	3%
Services and Other Operating Expenditures	72,874	434,422	424,382	10,040	351,508	17%
Capital Outlay	11,905	-	11,905	(11,905)	0	100%
Total Expenses	281,721	1,320,039	1,436,499	(116,460)	1,154,778	20%
Operating Income (excluding Depreciation)	(37,156)	222,336	288,689	66,353	325,845	-13%
<i>Operating Income (including Depreciation)</i>	<i>(25,251)</i>	<i>210,336</i>	<i>298,194</i>	<i>87,858</i>	<i>323,445</i>	<i>-8%</i>
Fund Balance						
Beginning Balance (Unaudited)	485,437	-	485,437			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	485,437	-	485,437			100%
Operating Income (including Depreciation)	(25,251)	210,336	298,194			-8%
Ending Fund Balance (including Depreciation)	460,186	210,336	783,631			59%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	170	168	(2)		0%
Total ADA	166.6	164.6	(2)		0%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	86,348	834,385	880,035	45,650	793,687	10%
8012	Education Protection Account Entitlement	53,212	198,263	224,477	26,214	171,265	24%
8096	Charter Schools in Lieu of Property Taxes	68,632	276,389	270,795	(5,594)	202,163	25%
		208,192	1,309,037	1,375,307	66,270	1,167,115	15%
8100 Federal Revenue							
8181	Special Education - Entitlement	8,027	33,097	32,707	(389)	24,680	25%
8182	Special Education Reimbursement	-	-	-	-	-	
8220	Child Nutrition Programs	-	29,472	29,472	-	29,472	0%
8291	Title I	-	36,643	46,306	9,663	46,306	0%
8292	Title II	-	510	692	182	692	0%
8293	Title III	-	-	602	602	602	0%
	SUBTOTAL - Federal Income	8,027	99,722	109,779	10,057	101,752	7%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	444	-	445	445	0	100%
8381	Special Education - Entitlement (State)	23,649	93,249	92,152	(1,097)	68,503	26%
8382	Special Education Reimbursement (State)	-	-	-	-	-	
8520	Child Nutrition - State	-	3,167	3,167	-	3,167	0%
8550	Mandated Cost Reimbursements	-	-	2,281	2,281	2,281	0%
8560	State Lottery Revenue	-	23,200	29,800	6,600	29,800	0%
8590	All Other State Revenue	-	-	98,259	98,259	98,259	0%
	SUBTOTAL - Other State Income	24,094	119,616	226,103	106,487	202,009	11%
8600 Other Local Revenue							
8699	All Other Local Revenue	-	4,000	4,000	-	4,000	0%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUBTOTAL - Local Revenues		-	4,000	4,000	-	4,000	0%
8800	Donations/Fundraising						
8802	Donations - Private	3,000	-	5,000	5,000	2,000	60%
8803	Fundraising	1,253	10,000	5,000	(5,000)	3,748	25%
SUBTOTAL - Fundraising and Grants		4,253	10,000	10,000	-	5,748	43%
TOTAL REVENUE		244,565	1,542,375	1,725,189	182,813	1,480,623	14%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
EXPENSES						
Compensation & Benefits						
Certificated Employees Summary						
1100	Teachers Salaries	93,734	389,115	401,740	(12,625)	308,006 23%
1300	Certificated Supervisor & Administrator Salari	38,168	153,400	157,145	(3,745)	118,977 24%
	SUBTOTAL - Certificated Employees	131,902	542,515	558,885	(16,370)	426,983 24%
Classified Employees Summary						
2400	Classified Clerical & Office Salaries	10,479	40,250	41,125	(875)	30,646 25%
2900	Classified Other Salaries	5,613	16,000	17,000	(1,000)	11,387 33%
	SUBTOTAL - Classified Employees	16,092	56,250	58,125	(1,875)	42,033 28%
3000	Employee Benefits					
3100	STRS	13,563	48,175	59,968	(11,793)	46,405 23%
3200	PERS	1,138	4,737	4,768	(31)	3,631 24%
3300	OASDI-Medicare-Alternative	3,144	15,163	12,644	2,520	9,500 25%
3400	Health & Welfare Benefits	22,163	85,800	82,727	3,073	60,564 27%
3500	Unemployment Insurance	74	9,640	309	9,332	235 24%
3600	Workers Comp Insurance	2,176	7,185	7,096	90	4,920 31%
3900	Other Employee Benefits	-	9,625	-	9,625	-
	SUBTOTAL - Employee Benefits	42,257	180,326	167,512	12,814	125,255 25%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	-	18,000	53,327	(35,327)	53,327	0%
4200	Books & Other Reference Materials	-	5,200	5,295	(95)	5,295	0%
4320	Educational Software	-	1,000	5,518	(4,518)	5,518	0%
4325	Instructional Materials & Supplies	105	6,000	1,609	4,391	1,504	7%
4330	Office Supplies	424	-	424	(424)	0	100%
4335	PE Supplies	953	-	953	(953)	-	100%
4345	Non Instructional Student Materials & Supplies	-	14,000	12,697	1,303	12,697	0%
4346	Teacher Supplies	180	-	180	(180)	-	100%
4400	Noncapitalized Equipment	-	1,000	1,000	-	1,000	0%
4410	Classroom Furniture, Equipment & Supplies	456	-	2,500	(2,500)	2,044	18%
4420	Computers (individual items less than \$5k)	4,572	14,000	84,000	(70,000)	79,428	5%
4700	Food	-	47,326	48,186	(860)	48,186	0%
	SUBTOTAL - Books and Supplies	6,690	106,526	215,690	(109,164)	209,000	3%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	Shared Management Fee - CMO	21,828	65,482	65,483	(0)	43,655	33%
5200	Travel & Conferences	20	2,000	1,854	146	1,834	1%
5210	Conference Fees	-	1,000	985	15	985	0%
5215	Travel - Mileage, Parking, Tolls	115	-	115	(115)	-	100%
5300	Dues & Memberships	-	3,000	1,954	1,046	1,954	0%
5305	Dues & Membership - Professional	870	-	1,000	(1,000)	130	87%
5450	Insurance - Other	3,519	11,050	11,251	(201)	7,732	31%
5500	Operations & Housekeeping	-	3,000	3,000	-	3,000	0%
5510	Utilities - Gas and Electric	1,051	6,600	6,600	-	5,549	16%
5605	Equipment Leases	311	4,800	4,800	-	4,489	6%
5610	Rent	27,000	110,400	112,407	(2,007)	85,407	24%
5615	Repairs and Maintenance - Building	-	480	480	-	480	0%
5803	Accounting Fees	-	-	4,500	(4,500)	4,500	0%
5809	Banking Fees	67	500	500	-	433	13%
5819	School Programs - Other	-	10,000	10,000	-	10,000	0%
5820	Consultants - Non Instructional	281	10,500	6,000	4,500	5,719	5%
5822	Other Professional Services	704	54,109	57,109	(3,000)	56,405	1%
5824	District Oversight Fees	3,004	13,090	13,753	(663)	10,749	22%
5830	Field Trips Expenses	-	4,000	4,000	-	4,000	0%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5843	Interest - Loans Less than 1 Year	-	500	500	-	500	0%
5845	Legal Fees	-	5,000	5,000	-	5,000	0%
5851	Marketing and Student Recruiting	-	6,000	6,000	-	6,000	0%
5857	Payroll Fees	821	1,800	1,772	28	952	46%
5861	Prior Yr Exp (not accrued)	1,313	-	1,313	(1,313)	-	100%
5863	Professional Development	-	15,000	21,000	(6,000)	21,000	0%
5869	Special Education Contract Instructors	-	25,000	25,455	(455)	25,455	0%
5872	Special Education Encroachment	6,335	48,481	24,972	23,509	18,637	25%
5884	Substitutes	-	14,630	14,405	225	14,405	0%
5887	Technology Services	1,385	9,600	9,775	(175)	8,390	14%
5899	Miscellaneous Operating Expenses	4,242	-	-	-	(4,242)	
5900	Communications	-	4,800	4,800	-	4,800	0%
5915	Postage and Delivery	10	3,600	3,600	-	3,590	0%
SUBTOTAL - Services & Other Operating Exp.		72,874	434,422	424,382	10,040	351,508	17%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
6400	Equipment	11,905	-	11,905	(11,905)	0 100%
	SUBTOTAL - Capital Outlay	11,905	-	11,905	(11,905)	0 100%
	TOTAL EXPENSES	281,721	1,320,039	1,436,499	(116,460)	1,154,778 20%
6900	Total Depreciation (includes Prior Years)	-	12,000	2,400	9,600	2,400 0%
	TOTAL EXPENSES including Depreciation	269,816	1,332,039	1,426,994	(94,955)	1,157,178 19%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

Magnolia Science Academy - 7

Budget vs. Actuals

As of most recent monthly close

	Budget vs.		Budget			
	Actual		Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
	Actual YTD	Approved Budget				
SUMMARY						
Revenue						
General Block Grant	368,619	2,520,779	2,386,946	(133,833)	2,018,327	15%
Federal Revenue	14,606	252,632	292,506	39,874	277,900	5%
Other State Revenues	41,799	558,813	701,489	142,675	659,689	6%
Local Revenues	40,071	27,000	63,967	36,967	23,896	63%
Fundraising and Grants	1,006	50,000	50,000	-	48,994	2%
Total Revenue	466,101	3,409,224	3,494,908	85,684	3,028,807	13%
Expenses						
Compensation and Benefits	367,295	1,651,837	1,671,109	(19,272)	1,303,814	22%
Books and Supplies	34,781	337,491	357,677	(20,186)	322,895	10%
Services and Other Operating Expenditures	303,446	1,258,657	1,238,852	19,805	935,406	24%
Capital Outlay	12,788	19,000	12,788	6,213	-	100%
Total Expenses	718,309	3,266,985	3,280,425	(13,441)	2,562,116	22%
Operating Income (excluding Depreciation)	(252,209)	142,239	214,483	72,244	466,691	-118%
<i>Operating Income (including Depreciation)</i>	(239,421)	155,439	203,949	48,510	443,370	-117%
Fund Balance						
Beginning Balance (Unaudited)	762,024	764,370	762,024			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	762,024	764,370	762,024			100%
Operating Income (including Depreciation)	(239,421)	155,439	203,949			-117%
Ending Fund Balance (including Depreciation)	522,603	919,809	965,972			54%
Total Enrolled		300	291	(9)		0%
Total ADA		294.0	282.3	(12)		0%

Magnolia Science Academy - 7

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
LCFF Entitlement					-	-	
8011	Charter Schools LCFF - State Aid	157,888	1,686,539	1,549,814	(136,725)	1,391,926	10%
8012	Education Protection Account Entitlement	90,393	346,458	372,863	26,405	282,470	24%
8096	Charter Schools in Lieu of Property Taxes	120,338	487,781	464,269	(23,512)	343,931	26%
		368,619	2,520,779	2,386,946	(133,833)	2,018,327	15%
8100 Federal Revenue							
8181	Special Education - Entitlement	14,075	58,406	54,300	(4,106)	40,226	26%
8220	Child Nutrition Programs	-	108,698	159,133	50,435	159,133	0%
8291	Title I	-	78,876	78,240	(636)	78,240	0%
8292	Title II	-	4,040	-	(4,040)	-	
8293	Title III	-	2,613	302	(2,311)	302	0%
8297	PY Federal - Not Accrued	531	-	531	531	-	100%
SUBTOTAL - Federal Income		14,606	252,632	292,506	39,874	277,900	5%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	333	-	333	333	-	100%
8381	Special Education - Entitlement (State)	41,466	164,558	139,822	(24,736)	98,356	30%
8520	Child Nutrition - State	-	21,591	12,415	(9,176)	12,415	0%
8545	School Facilities Apportionments	-	177,022	174,719	(2,302)	174,719	0%
8550	Mandated Cost Reimbursements	-	3,157	3,999	841	3,999	0%
8560	State Lottery Revenue	-	42,486	51,091	8,605	51,091	0%
8590	All Other State Revenue	-	-	169,110	169,110	169,110	0%
8593	ASES	-	150,000	150,000	-	150,000	0%
SUBTOTAL - Other State Income		41,799	558,813	701,489	142,675	659,689	6%

Magnolia Science Academy - 7

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual					
		Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8600	Other Local Revenue						
8634	Food Service Sales	1,585	12,000	11,760	(240)	10,175	13%
8636	Uniforms	639	8,000	8,000	-	7,361	8%
8682	Summer Program	28,894	-	28,894	28,894	-	100%
8690	Other Local Revenue	230	7,000	7,000	-	6,770	3%
8699	All Other Local Revenue	8,313	-	8,313	8,313	-	100%
8999	Uncategorized Revenue	409	-	-	-	(409)	
	SUBTOTAL - Local Revenues	40,071	27,000	63,967	36,967	23,896	63%
8800	Donations/Fundraising						
8803	Fundraising	1,006	50,000	50,000	-	48,994	2%
	SUBTOTAL - Fundraising and Grants	1,006	50,000	50,000	-	48,994	2%
	TOTAL REVENUE	466,101	3,409,224	3,494,908	85,684	3,028,807	13%
	EXPENSES						
	Compensation & Benefits						
	Certificated Employees Summary						
1100	Teachers Salaries	180,474	721,452	787,811	(66,359)	607,338	23%
1300	Certificated Supervisor & Administrator Salarie	45,532	202,790	164,413	38,377	118,882	28%
	SUBTOTAL - Certificated Employees	226,005	924,242	952,224	(27,982)	726,219	24%

Magnolia Science Academy - 7

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	20,435	46,350	107,530	(61,180)	87,094	19%
2900	Classified Other Salaries	50,423	329,848	279,537	50,311	229,114	18%
SUBTOTAL - Classified Employees		70,858	376,198	387,067	(10,869)	316,209	18%
3000 Employee Benefits							
Employee Benefits Summary							
3100	STRS	24,705	81,917	96,755	(14,838)	72,050	26%
3200	PERS	3,129	19,249	19,754	(505)	16,624	16%
3300	OASDI-Medicare-Alternative	8,199	42,289	46,654	(4,365)	38,456	18%
3400	Health & Welfare Benefits	30,044	157,500	157,892	(392)	127,848	19%
3500	Unemployment Insurance	148	20,937	670	20,267	521	22%
3600	Workers Comp Insurance	4,205	13,004	10,093	2,912	5,888	42%
3900	Other Employee Benefits	-	16,500	-	16,500	-	
SUBTOTAL - Employee Benefits		70,432	351,397	331,818	19,579	261,386	21%
4000 Books & Supplies							
4100	Approved Textbooks & Core Curricula Materials	53	78,000	93,000	(15,000)	92,947	0%
4200	Books & Other Reference Materials	1,041	21,500	21,500	-	20,459	5%
4300	Materials & Supplies	-	-	100	(100)	100	0%
4315	Custodial Supplies	635	8,000	8,000	-	7,365	8%
4320	Educational Software	3,500	8,000	8,000	-	4,500	44%
4325	Instructional Materials & Supplies	8,552	14,400	10,486	3,914	1,934	82%
4326	Art & Music Supplies	100	-	500	(500)	400	20%
4330	Office Supplies	2,519	12,086	12,000	86	9,481	21%
4345	Non Instructional Student Materials & Supplies	526	-	1,000	(1,000)	474	53%
4346	Teacher Supplies	752	-	2,400	(2,400)	1,648	31%
4410	Classroom Furniture, Equipment & Supplies	897	9,500	6,000	3,500	5,103	15%
4420	Computers (individual items less than \$5k)	3,523	1,500	3,523	(2,023)	-	100%

Magnolia Science Academy - 7

Budget vs. Actuals

As of most recent monthly close

		Budget vs.		Budget			
		Actual		Forecast	Variance	Forecast	% of Forecast
		Actual YTD	Approved Budget	(Proposed Revised Budget)	(Budget vs. Current Forecast)	Remaining	Spent
4430	Office Furniture, Equipment & Supplies	611	-	1,000	(1,000)	389	61%
4700	Food	-	1,600	1,600	-	1,600	0%
4710	Student Food Services	12,073	182,905	188,568	(5,663)	176,495	6%
SUBTOTAL - Books and Supplies		34,781	337,491	357,677	(20,186)	322,895	10%
5000	Services & Other Operating Expenses						
5101	CMO Fees	181,896	545,689	545,689	-	363,793	33%
5200	Travel & Conferences	-	3,000	2,000	1,000	2,000	0%
5215	Travel - Mileage, Parking, Tolls	257	-	1,000	(1,000)	743	26%
5300	Dues & Memberships	1,914	6,000	6,000	-	4,086	32%
5450	Insurance - Other	6,210	18,900	18,900	-	12,690	33%
5500	Operations & Housekeeping	688	10,000	10,000	-	9,312	7%
5510	Utilities - Gas and Electric	11,048	55,680	55,680	-	44,632	20%
5605	Equipment Leases	-	8,400	8,400	-	8,400	0%
5610	Rent	63,534	236,029	232,959	3,070	169,425	27%
5615	Repairs and Maintenance - Building	1,916	25,000	38,000	(13,000)	36,084	5%
5617	Repairs and Maintenance - Other Equipment	520	25,000	2,000	23,000	1,480	26%
5803	Accounting & Audit Fees	-	5,500	5,500	-	5,500	0%
5809	Banking Fees	48	3,000	3,000	-	2,952	2%
5813	School Programs - After School Program	575	18,000	10,000	8,000	9,425	6%
5819	School Programs - Other	5,000	-	8,000	(8,000)	3,000	63%
5820	Consultants - Non Instructional	392	-	392	(392)	-	100%
5822	Other Professional Services	-	6,000	6,000	-	6,000	0%
5824	District Oversight Fees	5,329	27,208	23,869	3,338	18,540	22%
5830	Field Trips Expenses	837	10,000	10,000	-	9,163	8%
5845	Legal Fees	-	20,000	20,000	-	20,000	0%
5851	Marketing and Student Recruiting	-	3,000	3,000	-	3,000	0%
5857	Payroll Fees	1,318	1,800	3,780	(1,980)	2,462	35%

Magnolia Science Academy - 7

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5863	Professional Development	1,984	41,000	41,000	-	39,016	5%
5869	Special Education Contract Instructors	3,361	80,000	80,000	-	76,640	4%
5872	Special Education Encroachment	11,108	44,593	38,824	5,768	27,716	29%
5884	Substitutes	-	21,658	21,658	-	21,658	0%
5887	Technology Services	1,525	33,600	33,600	-	32,075	5%
5899	Miscellaneous Operating Expenses	3,320	-	-	-	(3,320)	
5900	Communications	666	6,000	6,000	-	5,334	11%
5915	Postage and Delivery	-	3,600	3,600	-	3,600	0%
SUBTOTAL - Services & Other Operating Exp.		303,446	1,258,657	1,238,852	19,805	935,406	24%
6000	Capital Outlay						
6100	Sites & Improvement of Sites	-	4,000	-	4,000	-	
6400	Equipment	12,788	5,000	12,788	(7,788)	-	100%
6410	Computers (capitalizable items)	-	10,000	-	10,000	-	
SUBTOTAL - Capital Outlay		12,788	19,000	12,788	6,213	-	100%
TOTAL EXPENSES		718,309	3,266,985	3,280,425	(13,441)	2,562,116	22%
6900	Total Depreciation (includes Prior Years)	-	5,800	23,322	(17,522)	23,322	0%
TOTAL EXPENSES including Depreciation		705,522	3,253,785	3,290,959	(37,175)	2,585,437	21%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	651,418	4,355,404	4,091,513	(263,891)	3,440,095	16%
Federal Revenue	16,477	305,941	292,852	(13,089)	276,375	6%
Other State Revenues	50,032	541,593	781,510	239,918	731,479	6%
Local Revenues	39,868	40,000	66,810	26,810	26,942	60%
Fundraising and Grants	794	20,000	20,000	-	19,206	4%
Total Revenue	758,588	5,262,937	5,252,685	(10,252)	4,494,097	14%
Expenses						
Compensation and Benefits	666,703	2,951,755	2,737,527	214,228	2,070,824	24%
Books and Supplies	103,676	480,338	736,116	(255,779)	632,440	14%
Services and Other Operating Expenditures	423,664	1,715,279	1,708,513	6,766	1,284,849	25%
Capital Outlay	-	113,200	-	113,200	-	
Total Expenses	1,194,043	5,260,572	5,182,156	78,415	3,988,114	23%
Operating Income (excluding Depreciation)	(435,455)	2,366	70,529	68,163	505,983	-617%
<i>Operating Income (including Depreciation)</i>	(435,455)	(20,274)	62,995	83,269	498,449	-691%
Fund Balance						
Beginning Balance (Unaudited)	2,896,467	3,108,231	2,896,467			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	2,896,467	3,108,231	2,896,467			100%
Operating Income (including Depreciation)	(435,455)	(20,274)	62,995			-691%
Ending Fund Balance (including Depreciation)	2,461,012	3,087,957	2,959,462			83%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	495	489	(6)		0%
Total ADA	480.2	474.3	(6)		0%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	271,736	2,930,404	2,662,814	(267,590)	2,391,078	10%
8012	Education Protection Account Entitlement	158,212	615,975	648,535	32,560	490,323	24%
8096	Charter Schools in Lieu of Property Taxes	221,470	809,025	780,164	(28,861)	558,694	28%
		651,418	4,355,404	4,091,513	(263,891)	3,440,095	16%
8100 Federal Revenue							
8181	Special Education - Entitlement	16,477	95,141	91,247	(3,894)	74,770	18%
8291	Title I	-	199,000	199,018	18	199,018	0%
8292	Title II	-	3,000	2,436	(564)	2,436	0%
8293	Title III	-	8,800	151	(8,649)	151	0%
	SUBTOTAL - Federal Income	16,477	305,941	292,852	(13,089)	276,375	6%
8300 Other State Revenues							
8319	Other State Apportionments - Prior Years	1,488	-	1,488	1,488	-	100%
8381	Special Education - Entitlement (State)	48,544	269,987	234,959	(35,028)	186,415	21%
8382	Special Education Reimbursement (State)	-	8,676	8,676	-	8,676	0%
8550	Mandated Cost Reimbursements	-	36,000	6,762	(29,238)	6,762	0%
8560	State Lottery Revenue	-	76,930	85,854	8,924	85,854	0%
8590	All Other State Revenue	-	-	293,773	293,773	293,773	0%
8593	ASES	-	150,000	150,000	-	150,000	0%
	SUBTOTAL - Other State Income	50,032	541,593	781,510	239,918	731,479	6%
8600 Other Local Revenue							
8636	Uniforms	10,237	30,000	30,000	-	19,763	34%
8682	Summer Program	26,810	-	26,810	26,810	-	100%
8693	Field Trips	-	10,000	10,000	-	10,000	0%
8999	Uncategorized Revenue	2,821	-	-	-	(2,821)	

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUBTOTAL - Local Revenues		39,868	40,000	66,810	26,810	26,942	60%
8800	Donations/Fundraising						
8802	Donations - Private	10	-	100	100	90	10%
8803	Fundraising	784	20,000	19,900	(100)	19,116	4%
SUBTOTAL - Fundraising and Grants		794	20,000	20,000	-	19,206	4%
TOTAL REVENUE		758,588	5,262,937	5,252,685	(10,252)	4,494,097	14%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	340,841	1,442,714	1,416,884	25,830	1,076,043	24%
1300	Certificated Supervisor & Administrator Salari	114,533	406,543	412,497	(5,954)	297,964	28%
	SUBTOTAL - Certificated Employees	455,374	1,849,257	1,829,381	19,876	1,374,007	25%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	41,263	286,567	180,480	106,087	139,217	23%
2900	Classified Other Salaries	32,556	110,544	149,165	(38,621)	116,609	22%
	SUBTOTAL - Classified Employees	73,819	397,110	329,644	67,466	255,826	22%
3000	Employee Benefits						
3100	STRS	45,737	186,622	196,293	(9,670)	150,556	23%
3200	PERS	7,406	44,676	31,554	13,123	24,148	23%
3300	OASDI-Medicare-Alternative	12,670	55,953	51,837	4,116	39,167	24%
3400	Health & Welfare Benefits	64,270	348,500	276,256	72,244	211,986	23%
3500	Unemployment Insurance	266	1,123	1,080	44	814	25%
3600	Workers Comp Insurance	7,161	22,464	21,484	980	14,322	33%
3900	Other Employee Benefits	-	46,050	-	46,050	-	
	SUBTOTAL - Employee Benefits	137,510	705,388	578,502	126,887	440,992	24%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	12,648	150,000	150,000	-	137,352	8%
4200	Books & Other Reference Materials	1,388	25,000	25,000	-	23,612	6%
4320	Educational Software	5,278	5,000	5,278	(278)	-	100%
4325	Instructional Materials & Supplies	8,923	40,000	30,000	10,000	21,077	30%
4326	Art & Music Supplies	2,744	-	20,000	(20,000)	17,256	14%
4330	Office Supplies	2,441	50,000	12,000	38,000	9,560	20%
4340	Professional Development Supplies	901	-	5,000	(5,000)	4,099	18%
4345	Non Instructional Student Materials & Supplies	1,341	-	9,000	(9,000)	7,659	15%
4346	Teacher Supplies	402	-	5,000	(5,000)	4,598	8%
4350	Uniforms	1,091	-	8,000	(8,000)	6,909	14%
4351	Yearbook	827	-	1,000	(1,000)	173	83%
4410	Classroom Furniture, Equipment & Supplies	-	14,500	-	14,500	-	
4420	Computers (individual items less than \$5k)	65,451	-	262,000	(262,000)	196,549	25%
4430	Office Furniture, Equipment & Supplies	242	-	8,000	(8,000)	7,758	3%
4710	Student Food Services	-	195,838	195,838	(0)	195,838	0%
SUBTOTAL - Books and Supplies		103,676	480,338	736,116	(255,779)	632,440	14%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	CMO Fees	291,034	873,103	873,103	0	582,069	33%
5200	Travel & Conferences	388	35,000	12,000	23,000	11,612	3%
5210	Conference Fees	1,099	-	3,800	(3,800)	2,701	29%
5215	Travel - Mileage, Parking, Tolls	1,894	-	12,000	(12,000)	10,106	16%
5220	Travel and Lodging	2,230	-	3,000	(3,000)	770	74%
5300	Dues & Memberships	-	7,200	7,200	-	7,200	0%
5450	Insurance - Other	8,214	27,225	27,225	-	19,011	30%
5500	Operations & Housekeeping	-	99,000	99,000	-	99,000	0%
5510	Utilities - Gas and Electric	-	125,000	125,000	(0)	125,000	0%
5605	Equipment Leases	1,474	21,600	21,600	-	20,126	7%
5615	Repairs and Maintenance - Building	-	6,000	3,000	3,000	3,000	0%
5617	Repairs and Maintenance - Other Equipment	1,170	-	3,000	(3,000)	1,830	39%
5803	Accounting & Audit Fees	-	9,021	9,021	-	9,021	0%
5809	Banking Fees	48	1,000	1,000	-	952	5%
5813	School Programs - After School Program	1,097	25,000	25,000	-	23,903	4%
5819	School Programs - Other	250	-	250	(250)	-	100%
5822	Other Professional Services	-	75,000	75,000	-	75,000	0%
5824	District Oversight Fees	6,501	45,554	45,554	-	39,053	14%
5830	Field Trips Expenses	2,116	40,000	40,000	-	37,884	5%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5843	Interest - Loans Less than 1 Year	-	1,000	1,000	-	1,000	0%
5845	Legal Fees	-	10,000	10,000	-	10,000	0%
5851	Marketing and Student Recruiting	-	6,000	6,000	-	6,000	0%
5857	Payroll Fees	1,344	4,800	9,000	(4,200)	7,656	15%
5861	Prior Yr Exp (not accrued)	656	-	656	(656)	-	100%
5863	Professional Development	15,723	68,000	68,000	-	52,277	23%
5869	Special Education Contract Instructors	-	56,000	56,000	-	56,000	0%
5872	Special Education Encroachment	13,004	73,026	65,354	7,672	52,350	20%
5884	Substitutes	236	64,750	64,750	-	64,514	0%
5887	Technology Services	6,751	30,000	30,000	-	23,249	23%
5899	Miscellaneous Operating Expenses	67,392	-	-	-	(67,392)	
5915	Postage and Delivery	1,042	12,000	12,000	-	10,958	9%
SUBTOTAL - Services & Other Operating Exp.		423,664	1,715,279	1,708,513	6,766	1,284,849	25%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
6000	Capital Outlay						
6100	Sites & Improvement of Sites	-	113,200	-	113,200	-	
	SUBTOTAL - Capital Outlay	-	113,200	-	113,200	-	
	TOTAL EXPENSES	1,194,043	5,260,572	5,182,156	78,415	3,988,114	23%
6900	Total Depreciation (includes Prior Years)	-	22,640	7,534	15,106	7,534	0%
	TOTAL EXPENSES including Depreciation	1,194,043	5,283,212	5,189,690	(19,679)	3,995,648	23%

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	93,363	1,931,126	1,136,266	(794,860)	1,042,903	8%
Federal Revenue	-	340,684	290,627	(50,056)	290,627	0%
Other State Revenues	14,177	161,998	324,146	162,148	309,969	4%
Local Revenues	5,889	34,000	34,000	-	28,111	17%
Fundraising and Grants	2,216	20,000	17,500	(2,500)	15,284	13%
Total Revenue	115,645	2,487,808	1,802,539	(685,268)	1,686,895	6%
Expenses						
Compensation and Benefits	210,811	1,285,358	1,139,323	146,034	928,512	19%
Books and Supplies	49,803	246,400	378,294	(131,894)	328,491	13%
Services and Other Operating Expenditures	115,625	650,024	621,731	28,293	506,106	19%
Capital Outlay	-	-	-	-	-	-
Total Expenses	376,238	2,181,781	2,139,348	42,434	1,763,109	18%
Operating Income (excluding Depreciation)	(260,594)	306,026	(336,808)	(642,835)	(76,215)	77%
<i>Operating Income (including Depreciation)</i>	(260,594)	275,526	(355,078)	(630,605)	(94,485)	73%
Fund Balance						
Beginning Balance (Unaudited)	2,300,710	276,785	2,300,710			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	2,300,710	276,785	2,300,710			100%
Operating Income (including Depreciation)	(260,594)	275,526	(355,078)			73%
Ending Fund Balance (including Depreciation)	2,040,116	552,312	1,945,632			105%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	250	145	(105)		0%
Total ADA	242.5	140.7	(102)		0%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	78,221	1,882,626	874,197	(1,008,429)	795,976	9%
8012	Education Protection Account Entitlement	-	48,500	28,130	(20,370)	28,130	0%
8096	Charter Schools in Lieu of Property Taxes	15,142	-	233,939	233,939	218,797	6%
		93,363	1,931,126	1,136,266	(794,860)	1,042,903	8%
8100 Federal Revenue							
8181	Special Education - Entitlement	-	30,684	27,057	(3,627)	27,057	0%
8220	Child Nutrition Programs	-	63,000	35,872	(27,128)	35,872	0%
8291	Title I	-	45,000	26,705	(18,295)	26,705	0%
8292	Title II	-	2,000	465	(1,535)	465	0%
8293	Title III	-	-	528	528	528	0%
8298	Implementation Grant	-	200,000	200,000	-	200,000	0%
	SUBTOTAL - Federal Income	-	340,684	290,627	(50,056)	290,627	0%
8300 Other State Revenues							
8380	Special Ed	-	15,000	15,000	-	15,000	0%
8381	Special Education - Entitlement (State)	14,177	121,250	69,671	(51,579)	55,494	20%
8520	Child Nutrition - State	-	-	4,138	4,138	4,138	0%
8545	School Facilities Apportionments	-	-	105,488	105,488	105,488	0%
8550	Mandated Cost Reimbursements	-	-	3,986	3,986	3,986	0%
8560	State Lottery Revenue	-	25,748	25,458	(290)	25,458	0%
8590	All Other State Revenue	-	-	100,406	100,406	100,406	0%
	SUBTOTAL - Other State Income	14,177	161,998	324,146	162,148	309,969	4%
8600 Other Local Revenue							
8634	Food Service Sales	143	9,000	9,000	-	8,857	2%
8636	Uniforms	5,242	15,000	15,000	-	9,758	35%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8693	Field Trips	-	10,000	10,000	-	10,000	0%
8999	Uncategorized Revenue	504	-	-	-	(504)	
SUBTOTAL - Local Revenues		5,889	34,000	34,000	-	28,111	17%
8800 Donations/Fundraising							
8801	Donations - Parents	-	10,000	2,000	(8,000)	2,000	0%
8802	Donations - Private	2,216	-	5,500	5,500	3,284	40%
8803	Fundraising	-	10,000	10,000	-	10,000	0%
SUBTOTAL - Fundraising and Grants		2,216	20,000	17,500	(2,500)	15,284	13%
TOTAL REVENUE		115,645	2,487,808	1,802,539	(685,268)	1,686,895	6%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	138,626	785,743	696,232	89,511	557,606	20%
1300	Certificated Supervisor & Administrator Salari	14,548	142,825	87,290	55,535	72,742	17%
	SUBTOTAL - Certificated Employees	153,175	928,568	783,522	145,046	630,348	20%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	14,874	35,836	66,149	(30,313)	51,275	22%
2900	Classified Other Salaries	12,370	42,560	68,706	(26,146)	56,336	18%
	SUBTOTAL - Classified Employees	27,243	78,396	134,854	(56,458)	107,611	20%
3000	Employee Benefits						
3100	STRS	14,669	86,309	73,449	12,859	58,780	20%
3200	PERS	2,444	4,245	7,692	(3,447)	5,248	32%
3300	OASDI-Medicare-Alternative	4,752	27,162	27,850	(688)	23,099	17%
3400	Health & Welfare Benefits	8,460	136,000	103,334	32,666	94,874	8%
3500	Unemployment Insurance	68	503	459	44	391	15%
3600	Workers Comp Insurance	-	10,674	8,161	2,512	8,161	0%
3900	Other Employee Benefits	-	13,500	-	13,500	-	
	SUBTOTAL - Employee Benefits	30,393	278,393	220,947	57,447	190,554	14%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	-	47,500	156,000	(108,500)	156,000	0%
4200	Books & Other Reference Materials	1,914	10,900	10,330	570	8,416	19%
4320	Educational Software	1,517	5,000	4,739	261	3,222	32%
4325	Instructional Materials & Supplies	3,515	45,000	44,500	500	40,985	8%
4330	Office Supplies	308	20,000	20,000	-	19,692	2%
4335	PE Supplies	97	-	500	(500)	403	19%
4400	Noncapitalized Equipment	-	12,500	12,500	-	12,500	0%
4410	Classroom Furniture, Equipment & Supplies	37	11,000	21,000	(10,000)	20,963	0%
4420	Computers (individual items less than \$5k)	42,415	-	50,000	(50,000)	7,585	85%
4710	Student Food Services	-	94,500	58,625	35,875	58,625	0%
4720	Other Food	-	-	100	(100)	100	0%
SUBTOTAL - Books and Supplies		49,803	246,400	378,294	(131,894)	328,491	13%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	CMO Fees	-	60,000	60,000	-	60,000	0%
5200	Travel & Conferences	-	40,000	15,000	25,000	15,000	0%
5210	Conference Fees	300	-	5,000	(5,000)	4,700	6%
5215	Travel - Mileage, Parking, Tolls	192	-	20,000	(20,000)	19,808	1%
5300	Dues & Memberships	601	6,000	5,333	667	4,732	11%
5450	Insurance - Other	-	13,750	13,750	-	13,750	0%
5500	Operations & Housekeeping	4,673	-	5,000	(5,000)	328	93%
5510	Utilities - Gas and Electric	-	7,800	2,800	5,000	2,800	0%
5605	Equipment Leases	1,449	5,400	3,672	1,728	2,223	39%
5610	Rent	76,000	228,000	209,000	19,000	133,000	36%
5615	Repairs and Maintenance - Building	-	12,000	12,000	-	12,000	0%
5803	Accounting & Audit Fees	-	3,009	3,009	-	3,009	0%
5809	Banking Fees	456	500	1,400	(900)	944	33%
5822	Other Professional Services	270	15,000	15,000	-	14,730	2%
5824	District Oversight Fees	-	19,311	11,363	7,949	11,363	0%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5843	Interest - Loans Less than 1 Year	-	500	500	-	500	0%
5845	Legal Fees	-	25,000	25,000	-	25,000	0%
5851	Marketing and Student Recruiting	-	24,000	24,000	-	24,000	0%
5857	Payroll Fees	723	3,600	3,000	600	2,277	24%
5863	Professional Development	-	19,000	19,000	-	19,000	0%
5869	Special Education Contract Instructors	-	112,000	112,000	-	112,000	0%
5872	Special Education Encroachment	-	6,077	3,869	2,208	3,869	0%
5884	Substitutes	-	26,276	26,276	0	26,276	0%
5887	Technology Services	1,071	18,000	17,059	941	15,987	6%
5899	Miscellaneous Operating Expenses	28,813	-	-	-	(28,813)	
5900	Communications	1,077	-	3,900	(3,900)	2,823	28%
5915	Postage and Delivery	-	4,800	4,800	-	4,800	0%
SUBTOTAL - Services & Other Operating Exp.		115,625	650,024	621,731	28,293	506,106	19%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
6200	Buildings & Improvement of Buildings	-	-	-	-	-
	SUBTOTAL - Capital Outlay	-	-	-	-	-
TOTAL EXPENSES		376,238	2,181,781	2,139,348	42,434	1,763,109 18%
6900	Total Depreciation (includes Prior Years)	-	30,500	18,270	12,230	18,270 0%
TOTAL EXPENSES including Depreciation		376,238	2,212,281	2,157,618	54,664	1,781,379 17%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	271,748	2,798,940	770,883	(2,028,057)	499,135	35%
Federal Revenue	-	148,229	63,688	(84,541)	63,688	0%
Other State Revenues	-	313,515	347,168	33,653	347,168	0%
Local Revenues	252	42,000	-	(42,000)	(252)	
Fundraising and Grants	5	80,000	15,500	(64,500)	15,496	0%
Total Revenue	272,004	3,382,684	1,197,239	(2,185,445)	925,235	23%
Expenses						
Compensation and Benefits	361,464	2,104,697	1,066,860	1,037,837	705,397	34%
Books and Supplies	14,365	138,577	80,670	57,907	66,305	18%
Services and Other Operating Expenditures	120,965	845,281	688,291	156,990	567,326	18%
Capital Outlay	6,051	129,607	6,051	123,556	-	100%
Total Expenses	502,844	3,218,162	1,841,872	1,376,290	1,339,027	27%
Operating Income (excluding Depreciation)	(230,840)	164,521	(644,633)	(809,154)	(413,793)	36%
<i>Operating Income (including Depreciation)</i>	<i>(224,789)</i>	<i>268,207</i>	<i>(678,435)</i>	<i>(946,642)</i>	<i>(453,646)</i>	<i>33%</i>
Fund Balance						
Beginning Balance (Unaudited)	473,945	466,305	473,945			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	473,945	466,305	473,945			100%
Operating Income (including Depreciation)	(224,789)	268,207	(678,435)			33%
Ending Fund Balance (including Depreciation)	249,156	734,512	(204,490)			-122%
Total Enrolled		405	107	(298)		0%
Total ADA		388.8	102.7	(286)		0%

REVENUE

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	170,543	780,077	252,703	(527,374)	82,160	67%
8012	Education Protection Account Entitlement	101,205	487,498	144,372	(343,126)	43,167	70%
8096	Charter Schools in Lieu of Property Taxes	-	1,531,365	373,808	(1,157,557)	373,808	0%
		271,748	2,798,940	770,883	(2,028,057)	499,135	35%
8100 Federal Revenue							
8181	Special Education - Entitlement	-	77,760	50,752	(27,008)	50,752	0%
8220	Child Nutrition Programs	-	42,969	6,880	(36,089)	6,880	0%
8291	Title I	-	26,500	5,000	(21,500)	5,000	0%
8292	Title II	-	1,000	-	(1,000)	-	
8293	Title III	-	-	1,056	1,056	1,056	0%
	SUBTOTAL - Federal Income	-	148,229	63,688	(84,541)	63,688	0%
8300 Other State Revenues							
8381	Special Education - Entitlement (State)	-	233,280	45,338	(187,942)	45,338	0%
8520	Child Nutrition - State	-	1,940	554	(1,386)	554	0%
8550	Mandated Cost Reimbursements	-	10,000	5,138	(4,862)	5,138	0%
8560	State Lottery Revenue	-	68,295	18,592	(49,703)	18,592	0%
8590	All Other State Revenue	-	-	277,546	277,546	277,546	0%
	SUBTOTAL - Other State Income	-	313,515	347,168	33,653	347,168	0%
8600 Other Local Revenue							
8699	All Other Local Revenue	-	42,000	-	(42,000)	-	
8999	Uncategorized Revenue	252	-	-	-	(252)	
	SUBTOTAL - Local Revenues	252	42,000	-	(42,000)	(252)	
8800 Donations/Fundraising							
8801	Donations - Parents	5	-	500	500	496	1%

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8803	Fundraising	-	80,000	15,000	(65,000)	15,000	0%
	SUBTOTAL - Fundraising and Grants	5	80,000	15,500	(64,500)	15,496	0%
	TOTAL REVENUE	272,004	3,382,684	1,197,239	(2,185,445)	925,235	23%

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	193,476	1,142,470	624,925	517,545	431,450	31%
1300	Certificated Supervisor & Administrator Salari	44,039	290,170	173,536	116,634	129,498	25%
SUBTOTAL - Certificated Employees		237,515	1,432,640	798,462	634,178	560,947	30%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	20,529	169,225	51,135	118,090	30,606	40%
2900	Classified Other Salaries	7,736	32,760	25,232	7,528	17,496	31%
SUBTOTAL - Classified Employees		28,265	201,985	76,367	125,618	48,102	37%
3000 Employee Benefits							
3100	STRS	24,636	127,138	81,847	45,291	57,212	30%
3200	PERS	1,130	20,048	5,589	14,459	4,459	20%
3300	OASDI-Medicare-Alternative	5,296	45,638	19,493	26,145	14,197	27%
3400	Health & Welfare Benefits	57,337	188,500	67,500	121,000	10,163	85%
3500	Unemployment Insurance	134	32,693	437	32,255	304	31%
3600	Workers Comp Insurance	7,152	32,856	17,164	15,692	10,012	42%
3900	Other Employee Benefits	-	23,200	-	23,200	-	
SUBTOTAL - Employee Benefits		95,684	470,072	192,031	278,041	96,347	50%
4000 Books & Supplies							
4100	Approved Textbooks & Core Curricula Materials	106	7,000	2,000	5,000	1,894	5%
4200	Books & Other Reference Materials	845	18,000	6,600	11,400	5,755	13%
4315	Custodial Supplies	-	2,000	500	1,500	500	0%
4320	Educational Software	-	5,500	5,500	0	5,500	0%
4325	Instructional Materials & Supplies	4,905	24,000	16,050	7,950	11,145	31%
4330	Office Supplies	839	28,500	28,500	-	27,661	3%

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4410	Classroom Furniture, Equipment & Supplies	704	800	3,000	(2,200)	2,296	23%
4420	Computers (individual items less than \$5k)	6,111	25,000	6,500	18,500	389	94%
4430	Non Classroom Related Furniture, Equipment & s	465	-	500	(500)	35	93%
4700	Food	389	27,777	11,520	16,257	11,131	3%
SUBTOTAL - Books and Supplies		14,365	138,577	80,670	57,907	66,305	18%

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	CMO Fees	-	60,000	-	60,000	-	
5200	Travel & Conferences	4,299	-	5,000	(5,000)	701	86%
5210	Conference Fees	-	5,000	5,000	-	5,000	0%
5215	Travel - Mileage, Parking, Tolls	-	12,000	-	12,000	-	
5220	Travel and Lodging	3,783	-	7,000	(7,000)	3,217	54%
5300	Dues & Memberships	34	4,000	975	3,025	941	3%
5450	Insurance - Other	10,765	27,945	10,765	17,181	-	100%
5500	Operations & Housekeeping	2,000	-	2,500	(2,500)	500	80%
5510	Utilities - Gas and Electric	4,822	52,260	6,000	46,260	1,178	80%
5605	Equipment Leases	15,664	21,600	60,000	(38,400)	44,336	26%
5610	Rent	58,290	500,000	311,245	188,755	252,955	19%
5615	Repairs and Maintenance - Building	387	6,000	1,000	5,000	613	39%
5617	Repairs and Maintenance - Other Equipment	770	-	1,000	(1,000)	230	77%
5631	Other Rentals, Leases and Repairs - Site Reloca	11,115	-	66,800	(66,800)	55,685	17%
5803	Accounting & Audit Fees	-	6,000	6,000	-	6,000	0%
5809	Banking Fees	48	1,800	1,800	-	1,752	3%
5822	Other Professional Services	870	20,620	3,120	17,500	2,250	28%
5824	District Oversight Fees	-	27,989	7,709	20,281	7,709	0%
5830	Field Trips Expenses	-	7,000	-	7,000	-	
5843	Interest - Loans Less than 1 Year	-	1,000	1,000	-	1,000	0%
5845	Legal Fees	-	10,000	10,000	-	10,000	0%
5851	Marketing and Student Recruiting	75	12,000	3,600	8,400	3,525	2%
5857	Payroll Fees	846	2,640	4,004	(1,364)	3,158	21%
5863	Professional Development	-	14,000	1,706	12,294	1,706	0%
5884	Substitutes	-	20,979	12,188	8,792	12,188	0%
5887	Technology Services	2,111	21,000	21,000	-	18,889	10%
5893	Transportation - Student	-	-	118,080	(118,080)	118,080	0%
5899	Miscellaneous Operating Expenses	2,556	-	-	-	(2,556)	
5900	Communications	1,814	6,624	16,000	(9,376)	14,186	11%
5915	Postage and Delivery	716	4,824	4,800	24	4,084	15%
SUBTOTAL - Services & Other Operating Exp.		120,965	845,281	688,291	156,990	567,326	18%

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
6000	Capital Outlay						
6100	Sites & Improvement of Sites	-	20,000	-	20,000	-	
6200	Buildings & Improvement of Buildings	-	109,607	-	109,607	-	
6400	Equipment	6,051	-	6,051	(6,051)	-	100%
	SUBTOTAL - Capital Outlay	6,051	129,607	6,051	123,556	-	100%
	TOTAL EXPENSES	502,844	3,218,162	1,841,872	1,376,290	1,339,027	27%
6900	Total Depreciation (includes Prior Years)	-	25,921	39,853	(13,932)	39,853	0%
	TOTAL EXPENSES including Depreciation	496,793	3,114,477	1,875,674	1,238,803	1,378,881	26%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
General Block Grant	487,563	3,021,186	2,978,176	(43,010)	2,490,613	16%
Federal Revenue	-	103,151	84,919	(18,232)	84,919	0%
Other State Revenues	32,147	273,183	481,095	207,912	448,948	7%
Local Revenues	23,399	107,000	108,800	1,800	85,401	22%
Fundraising and Grants	526	20,000	20,000	-	19,474	3%
Total Revenue	543,634	3,524,520	3,672,990	148,470	3,129,356	15%
Expenses						
Compensation and Benefits	382,601	2,024,242	1,901,637	122,605	1,519,036	20%
Books and Supplies	34,893	207,727	354,709	(146,982)	319,816	10%
Services and Other Operating Expenditures	64,764	782,793	843,014	(60,220)	778,250	8%
Capital Outlay	-	-	-	-	-	-
Total Expenses	482,257	3,014,762	3,099,359	(84,597)	2,617,102	16%
Operating Income (excluding Depreciation)	61,377	509,757	573,631	63,873	512,254	11%
<i>Operating Income (including Depreciation)</i>	61,377	459,757	529,012	69,254	467,635	12%
Fund Balance						
Beginning Balance (Unaudited)	615,301	557,901	615,301			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	615,301	557,901	615,301			100%
Operating Income (including Depreciation)	61,377	459,757	529,012			12%
Ending Fund Balance (including Depreciation)	676,678	1,017,659	1,144,313			59%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Total Enrolled	438	423	(15)		0%
Total ADA	423.8	409.3	(15)		0%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE							
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	121,748	812,997	678,457	(134,540)	556,709	18%
8012	Education Protection Account Entitlement	92,977	516,302	558,923	42,621	465,946	17%
8096	Charter Schools in Lieu of Property Taxes	272,838	1,691,887	1,740,796	48,909	1,467,958	16%
		487,563	3,021,186	2,978,176	(43,010)	2,490,613	16%
8100 Federal Revenue							
8181	Special Education - Entitlement	-	50,852	38,931	(11,921)	38,931	0%
8220	Child Nutrition Programs	-	22,906	23,833	927	23,833	0%
8291	Title I	-	28,593	22,155	(6,438)	22,155	0%
8292	Title II	-	800	-	(800)	-	
	SUBTOTAL - Federal Income	-	103,151	84,919	(18,232)	84,919	0%
8300 Other State Revenues							
8311	Other State Apportionments - Current Year	-	-	-	-	-	
8319	Other State Apportionments - Prior Years	-	-	-	-	-	
8381	Special Education - Entitlement (State)	32,147	209,764	180,632	(29,132)	148,485	18%
8520	Child Nutrition - State	-	3,692	3,841	149	3,841	0%
8550	Mandated Cost Reimbursements	-	5,933	5,064	(869)	5,064	0%
8560	State Lottery Revenue	-	53,795	74,075	20,280	74,075	0%
8590	All Other State Revenue	-	-	217,484	217,484	217,484	0%
8593	Other State Revenue 3	-	-	-	-	-	
	SUBTOTAL - Other State Income	32,147	273,183	481,095	207,912	448,948	7%
8600 Other Local Revenue							
8634	Food Service Sales	-	12,000	12,000	-	12,000	0%
8636	Uniforms	21,674	30,000	30,000	-	8,326	72%
8660	Interest	158	-	1,800	1,800	1,642	9%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8693	Field Trips	-	35,000	35,000	-	35,000	0%
8699	All Other Local Revenue	-	30,000	30,000	-	30,000	0%
8999	Uncategorized Revenue	1,566	-	-	-	(1,566)	
SUBTOTAL - Local Revenues		23,399	107,000	108,800	1,800	85,401	22%
8800	Donations/Fundraising						
8802	Donations - Private	526	-	5,000	5,000	4,474	11%
8803	Fundraising	-	20,000	15,000	(5,000)	15,000	0%
SUBTOTAL - Fundraising and Grants		526	20,000	20,000	-	19,474	3%
TOTAL REVENUE		543,634	3,524,520	3,672,990	148,470	3,129,356	15%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100	Teachers Salaries	223,446	1,194,357	1,178,805	15,553	955,359	19%
1300	Certificated Supervisor & Administrator Salari	52,294	226,144	208,731	17,413	156,437	25%
	SUBTOTAL - Certificated Employees	275,740	1,420,502	1,387,536	32,966	1,111,796	20%
Classified Employees Summary							
2400	Classified Clerical & Office Salaries	11,766	71,919	59,885	12,034	48,119	20%
2900	Classified Other Salaries	15,182	87,915	92,691	(4,776)	77,508	16%
	SUBTOTAL - Classified Employees	26,949	159,834	152,576	7,259	125,627	18%
3000	Employee Benefits						
3100	STRS	28,362	133,199	129,113	4,086	100,752	22%
3200	PERS	2,218	20,013	14,033	5,980	11,815	16%
3300	OASDI-Medicare-Alternative	6,160	51,832	43,269	8,563	37,109	14%
3400	Health & Welfare Benefits	38,101	161,200	154,222	6,978	116,121	25%
3500	Unemployment Insurance	151	31,607	993	30,613	842	15%
3600	Workers Comp Insurance	4,921	14,855	19,895	(5,040)	14,975	25%
3900	Other Employee Benefits	-	31,200	-	31,200	-	
	SUBTOTAL - Employee Benefits	79,913	443,906	361,525	82,381	281,613	22%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	-	25,000	145,000	(120,000)	145,000	0%
4200	Books & Other Reference Materials	474	10,500	10,500	-	10,026	5%
4300	Materials & Supplies	-	-	50	(50)	50	0%
4315	Custodial Supplies	553	9,000	9,000	-	8,447	6%
4320	Educational Software	-	15,000	15,000	-	15,000	0%
4325	Instructional Materials & Supplies	1,832	22,000	16,900	5,100	15,068	11%
4330	Office Supplies	2,218	50,000	49,764	236	47,546	4%
4335	PE Supplies	786	-	5,000	(5,000)	4,214	16%
4340	Professional Development Supplies	37	-	3,000	(3,000)	2,963	1%
4350	Uniforms	15,205	-	15,205	(15,205)	-	100%
4400	Noncapitalized Equipment	1,243	-	1,300	(1,300)	57	96%
4410	Classroom Furniture, Equipment & Supplies	9,288	33,000	31,700	1,300	22,412	29%
4420	Computers (individual items less than \$5k)	3,020	10,000	17,500	(7,500)	14,480	17%
4700	Food	236	-	236	(236)	0	100%
4710	Student Food Services	-	33,227	34,554	(1,327)	34,554	0%
SUBTOTAL - Books and Supplies		34,893	207,727	354,709	(146,982)	319,816	10%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5101	CMO Fees	-	338,248	334,759	3,489	334,759	0%
5200	Travel & Conferences	210	-	3,000	(3,000)	2,790	7%
5210	Conference Fees	-	20,000	4,000	16,000	4,000	0%
5215	Travel - Mileage, Parking, Tolls	1,066	-	3,000	(3,000)	1,934	36%
5220	Travel and Lodging	6,575	-	10,000	(10,000)	3,425	66%
5300	Dues & Memberships	90	5,400	5,400	-	5,310	2%
5450	Insurance - Other	5,962	35,040	17,978	17,063	12,016	33%
5510	Utilities - Gas and Electric	6,180	37,200	37,200	-	31,020	17%
5605	Equipment Leases	4,306	18,000	18,000	-	13,694	24%
5615	Repairs and Maintenance - Building	273	-	4,800	(4,800)	4,527	6%
5617	Repairs and Maintenance - Other Equipment	363	9,600	4,800	4,800	4,437	8%
5803	Accounting & Audit Fees	-	20,000	5,000	15,000	5,000	0%
5809	Banking Fees	60	1,000	1,000	-	940	6%
5819	School Programs - Other	42	-	42	(42)	-	100%
5822	Other Professional Services	276	54,500	54,500	-	54,224	1%
5824	District Oversight Fees	10,027	93,386	89,345	4,040	79,319	11%
5830	Field Trips Expenses	-	15,000	45,000	(30,000)	45,000	0%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5843	Interest - Loans Less than 1 Year	-	1,000	1,000	-	1,000	0%
5845	Legal Fees	3,152	12,000	50,000	(38,000)	46,848	6%
5851	Marketing and Student Recruiting	2,055	12,000	24,000	(12,000)	21,945	9%
5857	Payroll Fees	999	150	3,590	(3,440)	2,591	28%
5863	Professional Development	736	13,000	10,000	3,000	9,264	7%
5869	Special Education Contract Instructors	-	55,000	55,000	-	55,000	0%
5884	Substitutes	-	5,670	25,000	(19,330)	25,000	0%
5887	Technology Services	3,438	19,200	19,200	-	15,762	18%
5899	Miscellaneous Operating Expenses	17,376	-	-	-	(17,376)	
5900	Communications	1,579	17,400	17,400	-	15,821	9%
SUBTOTAL - Services & Other Operating Exp.		64,764	782,793	843,014	(60,220)	778,250	8%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
6200	Buildings & Improvement of Buildings	-	-	-	-	-
	SUBTOTAL - Capital Outlay	-	-	-	-	-
TOTAL EXPENSES		482,257	3,014,762	3,099,359	(84,597)	2,617,102 16%
6900	Total Depreciation (includes Prior Years)	-	50,000	44,619	5,381	44,619 0%
TOTAL EXPENSES including Depreciation		482,257	3,064,762	3,143,978	(79,216)	2,661,721 15%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

MERF

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual		Budget			
	Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY						
Revenue						
Local Revenues	1,311,723	4,787,533	4,727,533	(60,000)	3,415,811	28%
Fundraising and Grants	25,000	-	250,000	250,000	225,000	10%
Total Revenue	1,336,723	4,787,533	4,977,533	190,000	3,640,811	27%
Expenses						
Compensation and Benefits	631,350	2,415,009	2,778,672	(363,662)	2,337,068	23%
Books and Supplies	33,192	87,874	87,874	-	54,682	38%
Services and Other Operating Expenditures	463,830	2,056,672	2,091,472	(34,800)	1,627,642	22%
Capital Outlay	-	-	-	-	-	-
Total Expenses	1,128,372	4,559,555	4,958,018	(398,462)	4,019,392	23%
Operating Income (excluding Depreciation)	208,351	227,978	19,515	(208,462)	(378,581)	1068%
<i>Operating Income (including Depreciation)</i>	208,351	227,978	11,850	(216,128)	(386,247)	1758%
Fund Balance						
Beginning Balance (Unaudited)	689,915	-	689,915			100%
Audit Adjustment	-	-	-			
Beginning Balance (Audited)	689,915	-	689,915			100%
Operating Income (including Depreciation)	208,351	227,978	11,850			1758%
Ending Fund Balance (including Depreciation)	898,266	227,978	701,765			128%

MERF

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent

MERF

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
8600	Other Local Revenue						
8701	CMO Management Fee - MSA1	291,034	873,103	873,103	-	582,069	33%
8702	CMO Management Fee - MSA2	145,517	873,103	873,103	-	727,586	17%
8703	CMO Management Fee - MSA3	72,759	873,103	873,103	-	800,345	8%
8704	CMO Management Fee - MSA4	54,569	163,707	163,707	-	109,138	33%
8705	CMO Management Fee - MSA5	21,828	65,483	65,483	-	43,655	33%
8706	CMO Management Fee - MSA6	21,828	65,483	65,483	-	43,655	33%
8707	CMO Management Fee - MSA7	181,896	545,689	545,689	-	363,793	33%
8708	CMO Management Fee - MSA8	291,034	873,103	873,103	-	582,069	33%
8709	CMO Management Fee - MSA-SA	-	60,000	60,000	-	60,000	0%
8711	CMO Management Fee - MSA-SC	-	60,000	-	(60,000)	-	
8712	CMO Management Fee - MSA-SD	-	334,759	334,759	-	334,759	0%
8999	Uncategorized Revenue	231,258	-	-	-	(231,258)	
	SUBTOTAL - Local Revenues	1,311,723	4,787,533	4,727,533	(60,000)	3,415,811	28%
8800	Donations/Fundraising						
8802	Donations - Private	25,000	-	250,000	250,000	225,000	10%
	SUBTOTAL - Fundraising and Grants	25,000	-	250,000	250,000	225,000	10%
TOTAL REVENUE		1,336,723	4,787,533	4,977,533	190,000	3,640,811	27%

MERF

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
EXPENSES						
Compensation & Benefits						
Certificated Employees Summary						
1100	Teachers Salaries	-	-	-	-	-
1300	Certificated Supervisor & Administrator Salari	79,506	322,900	320,000	2,900	240,494 25%
SUBTOTAL - Certificated Employees		79,506	322,900	320,000	2,900	240,494 25%
Classified Employees Summary						
2400	Classified Clerical & Office Salaries	454,650	1,568,629	1,948,475	(569,592)	1,683,571 23%
2900	Classified Other Salaries	12,460	-	21,267	(21,267)	8,807 59%
SUBTOTAL - Classified Employees		467,110	1,568,629	1,969,742	(590,859)	1,692,378 24%
Employee Benefits						
3000	Employee Benefits					
3100	STRS	-	34,647	-	34,647	-
3200	PERS	-	156,863	-	156,863	-
3300	OASDI-Medicare-Alternative	41,885	120,000	189,504	(69,504)	147,619 22%
3400	Health & Welfare Benefits	38,775	195,500	170,618	24,882	131,843 23%
3500	Unemployment Insurance	4,073	784	12,005	(11,221)	7,932 34%
3600	Workers Comp Insurance	-	15,686	24,795	(9,109)	24,795 0%
SUBTOTAL - Employee Benefits		84,734	523,481	488,930	34,550	404,197 17%

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Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget			
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000	Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	233	-	1,000	(1,000)	767	23%
4200	Books & Other Reference Materials	-	10,000	-	10,000	-	
4320	Educational Software	16,160	-	18,900	(18,900)	2,740	86%
4325	Instructional Materials & Supplies	44	-	100	(100)	56	44%
4330	Office Supplies	564	7,874	3,874	4,000	3,310	15%
4340	Professional Development Supplies	-	-	-	-	-	
4400	Noncapitalized Equipment	1,686	60,000	44,000	16,000	42,314	4%
4420	Computers (individual items less than \$5k)	3,986	-	6,000	(6,000)	2,014	66%
4700	Food	1,438	10,000	5,000	5,000	3,562	29%
4720	Other Food	9,081	-	9,000	(9,000)	(81)	101%
	SUBTOTAL - Books and Supplies	33,192	87,874	87,874	-	54,682	38%

MERF

Budget vs. Actuals

As of most recent monthly close

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		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
5000	Services & Other Operating Expenses						
5200	Travel & Conferences	2,982	-	10,000	(10,000)	7,018	30%
5210	Conference Fees	2,754	-	5,000	(5,000)	2,246	55%
5215	Travel - Mileage, Parking, Tolls	3,202	-	5,000	(5,000)	1,798	64%
5220	Travel and Lodging	15,412	160,000	140,000	20,000	124,588	11%
5300	Dues & Memberships	4,929	10,000	10,000	-	5,071	49%
5450	Insurance - Other	-	14,400	14,400	-	14,400	0%
5500	Operations & Housekeeping	494	32,272	20,272	12,000	19,778	2%
5605	Equipment Leases	1,826	-	12,000	(12,000)	10,174	15%
5610	Rent	44,637	150,000	150,000	-	105,363	30%
5803	Accounting & Audit Fees	-	6,000	6,000	-	6,000	0%
5809	Banking Fees	2,594	-	4,000	(4,000)	1,406	65%
5812	Business Services	116,163	695,000	695,000	-	578,837	17%
5820	Consultants - Non Instructional	59,458	252,000	307,000	(55,000)	247,542	19%
5822	Other Professional Services	65,235	307,000	263,000	44,000	197,765	25%

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Budget vs. Actuals

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5845	Legal Fees	40,580	100,000	100,000	-	59,420	41%
5851	Marketing and Student Recruiting	11,425	30,000	20,000	10,000	8,575	57%
5857	Payroll Fees	3,000	-	15,800	(15,800)	12,800	19%
5863	Professional Development	20,723	95,000	95,000	-	74,277	22%
5887	Technology Services	6,244	61,000	61,000	-	54,756	10%
5899	Miscellaneous Operating Expenses	57,017	-	-	-	(57,017)	
5900	Communications	4,307	144,000	144,000	-	139,693	3%
5915	Postage and Delivery	847	-	14,000	(14,000)	13,153	6%
SUBTOTAL - Services & Other Operating Exp.		463,830	2,056,672	2,091,472	(34,800)	1,627,642	22%

MERF

Budget vs. Actuals

As of most recent monthly close

		Budget vs. Actual		Budget		
		Actual YTD	Approved Budget	Forecast (Proposed Revised Budget)	Variance (Budget vs. Current Forecast)	Forecast Remaining
6000	Capital Outlay					
6200	Buildings & Improvement of Buildings	-	-	-	-	-
	SUBTOTAL - Capital Outlay	-	-	-	-	-
TOTAL EXPENSES		1,128,372	4,559,555	4,958,018	(588,208)	4,019,392 23%
6900	Total Depreciation (includes Prior Years)	-	-	7,666	(7,666)	7,666 0%
TOTAL EXPENSES including Depreciation		1,128,372	4,559,555	4,965,684	(595,874)	4,027,058 23%

MERF

Budget vs. Actuals

As of most recent monthly close

Budget vs. Actual		Budget			
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MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	V C
Date:	November 12, 2015
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Frank Gonzalez, Chief Growth Officer
RE:	Monthly Facilities Report

Magnolia Science Academy 1

1. Escrow has closed on the acquisition of 18220 Sherman Way. This is the building that is immediately adjacent to the school that will allow for the expansion of enrollment and academic services to neighborhood students.
2. The new building will be redeveloped and be ready for occupancy by July 2017. Various options are being considered including tenant improvements of the existing space or the construction of a new building. The new facility will include state of the art spaces for robotics, creative technical design, computers, physics, chemistry and sciences. We are looking at utilizing the new building for HS students and the existing building for MS students. A bid package will be brought to the Facilities Committee of the Magnolia Board of Directors in December 2015 with a presentation and vote to the full board in January 2016.
3. The city of Los Angeles and the Los Angeles Kings hockey team have provided an updated draft site plan for the construction of the athletic facilities in the parking lots behind the school. The plans include two skating rinks, an indoor gymnasium, serving kitchen and rooftop practice soccer field. We will be providing feedback to the development team and city council office to ensure that the complete needs of the school are being met.

Magnolia Science Academy 2

1. Met multiple times with Birmingham Community Charter High School and LAUSD to address short and long term co-location issues. The short term issues have been resolved, with MSA 2's rights to use shared space restored; and, a clear, professional and respectful communication process established.
2. Met with BCCHS to develop a long term shared use agreement that includes additional shared space for physical education, science laboratories and use of the auditorium for graduation and other periodic events.



MAGNOLIA PUBLIC SCHOOLS

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3. A plan to utilize existing LAUSD bond dollars slated for charter schools will be developed and presented to the superintendent and Board of Education to modernize and improve existing facilities and build new ones on the campus.

Magnolia Science Academy 3

1. Applied for Proposition 39 for school year 2016-2017, which included asking for equitable space and dedicated science labs.

Magnolia Science Academy 4

1. Applied for Proposition 39 for school year 2016-2017, including asking for equitable space, dedicated science labs, computer labs and other needed facilities.
2. Addressed ADA compliance issues with LAUSD.

Magnolia Science Academy 5

1. Applied for Proposition 39 for school year 2016-2017, including asking for equitable space, dedicated science labs, computer labs and other needed facilities.
2. Looking at various communities for a permanent location for the school, including Reseda, North Hollywood and Van Nuys.

Magnolia Science Academy 6

1. Applied for Proposition 39 for school year 2016-2017, including asking for equitable space, dedicated science labs, computer labs and other needed facilities.

Magnolia Science Academy 7

1. Improving existing space including ADA requirements, safety issues and cosmetic improvements.
2. Working with the city of Los Angeles on a conditional use permit that will allow the school to increase enrollment to 450 students. Held multiple meetings with city planning, LADOT, LA City Fire Department, LA Department of Building and Safety. Applying for the CUP on an expedited basis.



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Magnolia Science Academy 8

1. Working on extension of the Public School Choice Use Agreement. The district provided extension language that is being reviewed by legal counsel. There are aspects of it that would possibly deny MSA 8 the right to continue to be located at its current site in Bell.
2. Applied for Proposition 39 for school year 2016-2017 for the current site at Orchard Academies as an added measure to ensure that the school stays on the site.

Magnolia Science Academy Santa Ana

1. Construction is progressing. There were initial challenges with the condition of the soil and the compaction rate that needed to be achieved which have been solved and signed off on by the inspector. Currently underground utilities and foundations are being built.
2. The State Allocation Board voted to fully fund the Final Apportionment for the construction of the project. Full Fund Release will happen in approximately 6 weeks, with MPS receiving \$12.5MM+.
3. The gym will be constructed beginning in early 2016. A separate board action is scheduled for this meeting.

Magnolia Science Academy Santa Clara

1. Participated in the annual Santa Clara County Office of Education site review. The site review team expressed support for the continuation of the school and stated that there are few STEM schools serving a low-income population in Santa Clara County, and especially in San Jose. They are supportive of the school re-establishing itself in east San Jose and developing a permanent presence in the community.
2. Met with National Hispanic University and they expressed willingness to extend the lease for the existing site for an additional academic year.
3. Met with a representative of the Mayor in San Jose who provided information on a couple of potential school sites that might be available. Followed up with site visits and found that they are not easily available as there are existing plans being developed for both sites. Will be meeting with owners of the site to discuss opportunity to acquire or lease the sites.
4. Held a meeting with a housing developer that owns a multi-acre site in San Jose. They are completing plans to entitle a multi-residential development and would like to have MSA SC as part of the development. They are interested in selling up to 3 acres of empty land to Magnolia Public Schools so that a school facility can be developed in time for Fall 2017. The site is approximately 3 miles away from the current NHU site. Due diligence is being conducted and this item will be brought back to the board in January 2016 if the project is affordable and the timing works.



MAGNOLIA PUBLIC SCHOOLS

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Magnolia Science Academy San Diego

1. Signed an LOI with the school district for a ground lease for a 3-acre campus where MSA SD can relocate to in future years. Currently negotiating the particulars of a ground lease for the site, and are close to coming to terms. The ground lease will be brought to the MPS Board in January 2016 and will be taken to the SDUSD board for approval in early 2016.
2. An attorney was hired to represent MPS in negotiations with Preface, the housing developer that acquired the current school site. Their new position is not to sell any of the current site to MPS nor extend the lease.
3. Parents and elected officials that are supportive of the school remaining at the current site will begin a public campaign to put pressure on the company extend the lease. Neighbors and civic organizations in the community have already expressed willingness to protest the housing development.
4. An application for conceptual pre-development funds will be submitted to the Prop. Z committee of SDUSD. These are the first steps necessary to garner resources to plan, acquire and develop a new school facility using local bond funds.

Additional Work

1. Supported the Academic Team in developing petitions for new schools in Fremont and Anaheim. Assisted in the revision of MSA Santa Clara's petition.
2. Conducted an analysis on how to best grow in the San Fernando Valley, looking at enrollment, academic performance, student demographics and other factors leading to the successful growth of existing schools. Developed multi-year facilities strategies for existing schools.
3. Conducted an analysis on what communities to start new schools in Orange County, looking at enrollment, student demographics, academic performance of existing schools, availability of facilities and other factors leading to the successful launch of existing schools that drove the strategy to write 4-5 new charter school petitions.
4. Verified information with CDE on the availability and requirements of the Public Charter Schools Grant Program that will provide up to \$575,000 per school. Magnolia is applying for multiple grant awards.