



Magnolia Public Schools

Board Meeting

Date and Time

Thursday April 21, 2016 at 5:00 PM PDT

Location

MSA- Santa Clara 14271 Story Road San Jose, CA 95127 / Dial: 1.844.572.5683 Code: 1948435

AGENDA

Regular Meeting of the MPS Board of Directors

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:

- 6181 Albion Dr. Huntington Beach, CA 92647
- Babbette Ave Los Angeles, CA 90066
- 7220 Trade St. San Diego, CA 92121
- 3170 Sawtelle Blvd. Los Angeles, CA 90066
- 449 36th Street #2 Brooklyn, NY 11232
- 13950 Milton Ave Ste 200 Westminster, CA 92683
- 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 or translation services, please notify Barbara Torres at (714) 892-5066 x100 to make arrangements and accommodate your disability.

Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all, of the Board members shall be available for public inspection at 13950 Milton Ave Ste 200 Westminster, CA 92683.

MPS Board Members:

Umit Yapanel, President

Noel Russell- Unterburger, Treasurer
 Saken Sherkhanov, Secretary
 Ali Korkmaz
 Mustafa Kaynak
 Remzi Oten
 Serdar Orazov
 Diane Gonzalez
 Nguyen Huynh

CEO and Superintendent

Caprice Young

Closed Session Items

Conference with Real Property Negotiators
 Property: 6365 Lake Atlin, San Diego, CA 92119
 Agency Negotiator: Frank Gonzalez
 Negotiating Parties: Preface LLC, SDUSD
 Conference with Legal Counsel- Anticipated Litigation

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9:
 one case

Conference with Real Property Negotiators
 Property: 1290 Pomeroy Ave, Santa Clara 95051
 Agency Negotiator: Frank Gonzalez
 Negotiating Parties: Mission City Church Assembly of God Santa Clara

Agenda

	Purpose	Presenter	Duration
I. Opening Items			
A.	Record Attendance and Guests		
B.	Call the Meeting to Order		
C.	Flag Salute		1 m
D.	Public Comments		5 m
E.	Oral Communications		5 m
F.	Approval of Agenda	Vote	Umit Yapanel 1 m
G.	Approve Minutes of Regular Board Meeting- March 10, 2016	Approve Minutes	
	Approve minutes for Board Meeting on March 10, 2016		
H.	Approve Minutes of Special Board Meeting- March 13, 2016	Approve Minutes	
	Approve minutes for Board Meeting on March 13, 2016		
II. Consent Agenda Items			
A.	Approval of 2016-17 Academic Calendar for Magnolia Science Academy 1 Through 8	Vote	David Yilmaz 1 m
B.	Approval of Revisions to the Uniform Complaint Policy and Procedures	Vote	David Yilmaz 1 m
C.	Approval of Subcontracting After School Program (ASES)	Vote	Kelly Hourigan 1 m

D. Approval of Special Education Provider for MSA 1-8 and Santa Ana, EdLogical	Vote	Kelly Hourigan	1 m
E. Approval of Al Punto Advertising Contract	Vote	Alfredo Rubalcava	1 m
F. Approval of Truancy Data Collection and Reporting Procedure	Vote	Oswaldo Diaz	1 m

III. Action Items

A. Approval of New Board Member Nominations	Vote	Caprice Young	5 m
B. Approval of Second Interim Report for MSA Santa Ana, MSA Santa Clara and MSA San Diego	Vote	Oswaldo Diaz	10 m
C. Approval of MSA 6 Lease Extension Agreement for 2016-17	Vote	Frank Gonzalez	5 m
D. Approval of New Home Office Employee Positions	Vote	Terri Boatman	5 m
E. Approval of Non-Certified Employee Pay Rates	Vote	Terri Boatman	5 m
F. Approval of Intra Company Loan from MSA 7 to MSA 1	Vote	Oswaldo Diaz	10 m
G. Approval of Revised CMO Cost Allocation Table and 10% Contingency Reserve for Economic Uncertainties	Vote	Oswaldo Diaz	10 m
H. Approval of Updated Open Intra Company Loans	Discuss	Oswaldo Diaz	1 m

IV. Closed Session Items

A. Conference with Real Property Negotiators	Vote	Frank Gonzalez	10 m
B. Conference with Legal Counsel-Anticipated Litigation	Discuss	Frank Gonzalez	10 m
C. Conference with Real Property Negotiators	Discuss	Caprice Young	5 m

V. Discussion Items

A. 2015-16 Educator Effectiveness Spending Plan	Discuss	Oswaldo Diaz	5 m
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VI. Written Updates

A. Academic Board Report	FYI	Kenya Jackson	1 m
B. MPS February 2016 Financial Update	Discuss	Oswaldo Diaz	5 m

VII. Closing Items

A. Adjourn Meeting	Vote		
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Cover Sheet

Approve Minutes of Regular Board Meeting- March 10, 2016

Section: I. Opening Items
Item: G. Approve Minutes of Regular Board Meeting- March 10, 2016
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on March 10, 2016

APPROVED



Magnolia Public Schools

Minutes

Board Meeting

Date and Time

Thursday March 10, 2016 at 5:00 PM

Location

Teleconference Dial:1.844.572.5683 Code: 1948435

Board Members Present

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

Board Members Absent

D. Gonzalez, M. Kaynak

I. Opening Items

A.Record Attendance and Guests

B.Call the Meeting to Order

U. Yapanel called a meeting of the board of directors of Magnolia Public Schools to order on Thursday Mar 10, 2016 @ 5:20 AM at Teleconference Dial:1.844.572.5683 Code: 1948435.

C.Approve Minutes of Regular Board Meeting- February 11, 2016

U. Yapanel made a motion to approve minutes from the Board Meeting on 02-11-16.

S. Orazov seconded the motion.

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

II. Action Items

A.Approval of SPSA Plans for MSA 4, MSA 6 and MSA San Diego

A. Rubalcava, Chief External Officer, presented the SPSA item to the Board. He explained that this was a continued item to the SPSA item presented in the last February MPS Board meeting, now presenting the SPSA plans for MSA 4, MSA 6 and MSA San Diego. It was explained that SPSA plans are approved by each school's School Site Council (SSC) and ratified by the MPS Board annually. These plans outline how schools will be using their federal funds including Title I, Title II, and Title III Funds.

U. Yapanel made a motion to approve the Single Plan for Student Achievement (SPSA) for MSA-4, MSA-6, and MSA- San Diego.

N. Huynh seconded the motion.

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

B.Approval of Modifications from 12 to 10 Month Employee Contracts

T. Boatman, Director of Human Resources, presented the change from 12 Month Agreements to 10 Month Agreements item to the Board. She explained that this change will not change salaries, therefore there are no budget implications. With this modification, teacher salaries will be paid evenly through out 12 months. MPS will institute summer holdback, this system spreads teacher salaries out evenly through 12 months. This new proposed contract dates will align with the school calendar in order to better comply with STRS & PERS reporting. The approval of these changes will allow MPS to begin this new process in fiscal year 2016-17.

N. Huynh made a motion to approve the change from 12 month agreements to 10 month agreements for teacher salaries.

S. Orazov seconded the motion.

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

C.Approval of Benefit's Broker Services

T. Boatman presented the Benefit's Broker Services to the board. She explained the RFP and interview process of the four companies that applied. She also explained that MPS has been using the same broker for several years and it was for the best interest of the organization to re bid the contract at this time. Re-bidding allowed MPS to search for competitive prices. The interview team selected Montage Insurance Solutions to be the new MPS broker due to recommendations of other of their clients and their experience with other CMOs, they are familiar with the HRIS system that MPs uses and they demonstrate commitment to customer service. T. Boatman explained that this broker set a \$75,000 cap of commission and anything over that will be reimbursed back to MPS. Current health benefits will not be changing but we will have the option to add other benefits. There will be no budget implications with this change. However, MPS might benefit financially from the change due to the cap on this broker. T. Boatman addressed all Board member questions and concerns.

N. Huynh made a motion to approve MPS to move forward with the agreement with Montage Insurance Solutions as the broker on record for Magnolia Public School's benefits program.

S. Orazov seconded the motion.

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

D.Approval of 2015-16 2nd Interim Financial Report for MSA 1-8

O. Diaz, Chief Financial Officer, presented the 2015-16 Second Interim Financial report for Magnolia Science Academies (MSA) 1-8. He informed the Board that the second interim reports for MSA Santa Clara, MSA Santa Ana and MSA San Diego would submitted during the next board meeting. Second interim reports for MSA 1-8 were submitted to LAUSD March 9, 2016 after they were discussed with one of the Magnolia Public Schools (MPS) Finance Committee member. Each

authorizer has their own internal deadlines, therefore reports for schools are submitted on different days. The Board requested that any feedback reported out from the authorizers be presented to the MPS Finance Committee as an information item. The Board also requested that all loan transactions within MPS schools be approved by the board and they requested to receive a monthly update on loan balances. Mr. Diaz explained that a loan item was approved by the board a few meetings ago, which allowed for the MSA 8 to MSA Santa Ana (SA) loan transaction to move forward. This loan was approved by the principal of the school giving the loan the CEO and CFO. O. Diaz also explained that this loan will in no way harm the school it is a short term loan which MSA SA will repay when it receives the CSFA grant. O. Diaz addressed all Board members' questions. S. Orazov made a motion to approve the 2015-16 Second Interim Financial report for Magnolia Science Academies (MSA) 1-8. N. Russell-Unterburger seconded the motion. The board **VOTED** unanimously to approve the motion.

E. Revision of Policies and Procedures Relating to Bidding Requirements

O. Diaz explained the changes and additions made to the bidding requirements policy. He explained the reasoning behind the changes and the benefits these changes would provide. Changes included; updates in the conflict of interest code in regards to vendors and family members benefiting, staff receiving anything having a monetary value and disciplinary action items. Internal auditors reviewed and approved the changes. This policy covers third party consultants, and anyone working on behalf of Magnolia Public Schools. O. Diaz addressed all Board members' questions and concerns. U. Yapanel made a motion to approve the changes in the Financial Policies and Procedures Relating to Bidding Requirements. N. Russell-Unterburger seconded the motion. The board **VOTED** unanimously to approve the motion. N. Huynh left early.

F. Approval of 2015-16 Educator Effectiveness Spending Plan

O. Diaz explained to the Board that the 2015-16 Educator Effectiveness Spending Plan has to be presented to the Board in order to use the funds. This plan explains how schools are planning to spend the money. Principals, home office staff and Edtec worked on the funding plans together. These funds have been included in the approved budget. Edtec keeps these funds on a separate account, allowing for controlled use of the funds. There is specific reporting timeline which Edtec will be completing the reporting for. A. Korkmaz made a motion to approve the 2015-16 Educator Effectiveness Spending Plan. S. Orazov seconded the motion. The board **VOTED** unanimously to approve the motion.

G. Possible Action- Approval of Changes in 2016-17 Salary Scales

T. Boatman explained the proposed changes in the 2016-17 Teacher Salary Scale. O. Diaz and C. Young explained the over all finance impact the new Teacher Compensation pay scale would have on next year's budget. O. Diaz explained in depth the impact it would have on certain schools, the reasoning and action plan behind these situations as well as different budget scenarios. T. Boatman explained to the Board that teachers' and principals' feedback was received and incorporated into the presented scale. The raise in the pay scale will equalize base salary by removing the difference in pay between teachers, teaching different subjects. Regional Directors and Principals gave their feedback and experiences on their sites to the Board. Staff explained the affects that would be produced if the current scale has if affect for 2016-17 fiscal year. Board members

obtained feedback from two current MPS teachers who spoke and gave their public comments on this item. This item was tabled until Sunday, March 13, 2016 where the item was discussed further and approved.

N. Russell-Unterburger made a motion to approve the changes in the 2016-17 teacher salary scales.

N. Huynh seconded the motion.

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

Roll Call

N. Huynh	Aye
R. Oten	Absent
D. Gonzalez	Aye
N. Russell-Unterburger	Aye
S. Sherkhonov	Abstain
A. Korkmaz	Aye
U. Yapanel	Aye
M. Kaynak	Absent
S. Orazov	Abstain

III. Discussion Items

A.MPS Baseline Capital Plan

MPS Baseline Capital Plan item was not discussed. This item will go to the Board during the next Board meeting.

B.Update on Back Office Service Provider

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

IV. Written Updates

A.MPS January 2016 Financial Update

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

B.Academic Board Report

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

C.Update on State Audit Recommendations

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

V. 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 7:00 PM.

Respectfully Submitted,
U. Yapanel

Cover Sheet

Approve Minutes of Special Board Meeting- March 13, 2016

Section: I. Opening Items
Item: H. Approve Minutes of Special Board Meeting- March 13, 2016
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on March 13, 2016



Magnolia Public Schools

Minutes

Board Meeting

Date and Time

Sunday March 13, 2016 at 9:00 AM

Location

MPS Home Office: 13950 Milton Ave Ste 200 Westminster, CA 92682 Teleconference:
Dial: 1.844.572.5683 Code: 1948435

Directors Present

A. Korkmaz, D. Gonzalez, N. Huynh, N. Russell-Unterburger, S. Orazov, S. Sherkhanov,
U. Yapanel

Directors Absent

M. Kaynak, R. Oten

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

U. Yapanel called a meeting of the board of directors of Magnolia Public Schools to order on Sunday Mar 13, 2016 @ 9:00 AM at MPS Home Office: 13950 Milton Ave Ste 200 Westminster, CA 92682 Teleconference: Dial: 1.844.572.5683 Code: 1948435.

C. Public Comments

There were no public comments.

II. Discussion Items

A. Review of Current Home Office Fee Allocation Structure

The Board presented their concerns on the current home office allocation. They recommended that a 5% reserve be budgeted for the home office for the 2016-17 fiscal year. The Board also suggested that the 11% CMO fee be revisited to try and maintain most of the money at the school sites. The Board gave direction to the MPS staff to work on the 2016-17 home office budget and propose different scenarios and a policy that includes a cap for home office fees to schools. This was a discussion item, no actions were taken.

B. Revisit Status of "Wildly Successful" Organization Wide Goals

This item was not discussed.

C. Consideration MSA Santa Clara Academic School Year 2016-17 Status

MPS staff informed the Board on current enrollment numbers in MSA Santa Clara. They explained the actions that have been taken to increase enrollment, facility and budgets components as well as future plans. The Board would like to receive monthly updates on enrollment and budget numbers for this school. This was a discussion item, no actions were taken.

D. Review Academic Program and XQ: Super School Submission

K. Jackson, Interim Chief Academic Officer, presented the Academic report to the Board. She explained why some Magnolia Science Academies are performing higher in academics than other, one factor being teacher turn over. The Board requested that the MPS staff compare MPS goals with state goals and align them as they see fit. K. Jackson addressed all Board members' questions. This was a discussion item, no actions were taken.

E. Board Committees Will Discuss Their 18 Months Plans

Board members reported out on what their committee had discussed. They explained their goals and commitments along with the tasks assigned to the MPS staff. This was a discussion item, no actions were taken.

III. Closed Session Items

A. Public Employment Performance Evaluation: Chief Executive Officer

Closed session item- nothing to report out.

IV. 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 3:00 PM.

Respectfully Submitted,
B. Torres

Cover Sheet

Approval of 2016-17 Academic Calendar for Magnolia Science Academy 1 Through 8

Section: II. Consent Agenda Items
Item: A. Approval of 2016-17 Academic Calendar for Magnolia Science
Academy 1 Through 8
Purpose: Vote
Submitted by:
Related Material: II A MSA 1-8 2016-17 Academic Calendar.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	II A
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	David Yilmaz, Deputy CAO/Director of Accountability
RE:	Approval of the 2016-17 Academic Calendar for MSA-1 thru 8

Proposed Board Recommendation

I move that the board approve the 2016-17 Academic Calendar for MSA-1 thru 8.

Background

This is the proposed academic calendar for MSA 1-8. It follows LAUSD calendar in terms of holidays and breaks. We will be offering 180 days of instruction. The calendar also has summer training dates and 6 common professional development days during the year (3 full-day, 3 minimum day.)

Budget Implications

There are no budget implications.

Name of Staff Originator:

David Yilmaz, Deputy CAO/Director of Accountability

Attachments

2016-17 Academic Calendar for MSA 1-8

2016-17 ACADEMIC CALENDAR				# of inst. days
	Holidays & Breaks	Important Dates		
JULY	Independence Day 7/4			
AUGUST		MPS Admin Training 8/1 MPS Teacher Training 8/3-8/5 School-level Teacher In-Service TBD by each school Student/Parent Orientation TBD by each school First Day of Instruction MSA-1 thru 8: 8/16 MSA-SD: MSA-SA: MSA-SC:		AUG 12 SEP
SEPTEMBER	Labor Day 9/5	MAP Test - Fall 8/29-9/2 Back to School Night TBD by each school Progress Report 1 9/23 Parent Conferences 1 TBD by each school Staff P. D. Day (Pupil Free Day) 9/23		
OCTOBER		Staff P. D. Day (Pupil Free Day) 10/21		OCT 20 NOV
NOVEMBER	Veterans Day 11/11 Thanksgiving Break 11/21-11/25	Progress Report 2 11/4 Staff P. D. Day (Min. Day) 11/18		NOV 16 DEC
DECEMBER	Winter Break 12/19-1/6	First Semester Finals 12/12-12/16		DEC 12 JAN
JANUARY	M. L. King Day 1/16	First Day of Second Semester 1/9		80

				Open Application End Date	TBD by each school		16
FEBRUARY	Presidents' Day	2/20		Staff P.D. Day (Min. Day)	2/10		FEB
				Progress Report 3	2/24		
				Enrollment Lottery Date	TBD by each school		19
MARCH	Cesar Chavez Day	3/31		Staff P.D. Day (Pupil Free Day)	3/10		MAR
				Progress Report 4	3/30		21
APRIL	Spring Break	4/10-4/14		Parent Conferences 2	TBD by each school		APR
				Staff P.D. Day (Min. Day)	4/7		15
MAY	Memorial Day	5/29					MAY
							22
JUNE				MAP Test - Spring	5/22-5/26		JUN
				Finals	6/5-6/9		
				Last Day of Instruction	6/9		7
							100
				Instructional Days:			180

Cover Sheet

Approval of Revisions to the Uniform Complaint Policy and Procedures

Section: II. Consent Agenda Items
Item: B. Approval of Revisions to the Uniform Complaint Policy and Procedures
Purpose: Vote
Submitted by:
Related Material: II B UCP Policy.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	II B
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	David Yilmaz, Deputy CAO/Director of Accountability
RE:	Approval of revisions to the Uniform Complaint Policy and Procedures

Proposed Board Recommendation

I move that the board approve revisions to the Uniform Complaint Policy and Procedures.

Background

We had our Uniform Complaint Policy and Procedures reviewed by our legal counsel. Revisions have been made to comply with the current law. All revisions can be seen in the attached redline version of the policy. Some major revisions include the following:

- The updated list of all applicable state or federal laws and regulations
- Pupil fee complaints
- Annual notice requirements

Budget Implications

There are no budget implications.

Name of Staff Originator:

David Yilmaz, Deputy CAO/Director of Accountability

Attachments

-Board Governance Policies – Uniform Complaint Policy and Procedures (REVISED COPY)

-Board Governance Policies – Uniform Complaint Policy and Procedures (SPA) (Spanish version of the REVISED COPY)

-Board Governance Policies – Internal Complaint Policies and Procedures UCP redline 022116 (JAR) (OLD POLICY REDLINED TO SHOW REVISIONS)

UNIFORM COMPLAINT POLICY AND PROCEDURES

Scope

The School's policy is to comply with applicable federal and state laws and regulations. The School is the local agency primarily responsible for compliance with federal and state laws and regulations governing educational programs. Pursuant to this policy, persons responsible for conducting investigations shall be knowledgeable about the laws and programs which they are assigned to investigate. This complaint procedure is adopted to provide a uniform system of complaint processing for the following types of complaints:

- 1) Complaints of unlawful discrimination, harassment, intimidation or bullying against any protected group including actual or perceived, including discrimination on the basis of the actual or perceived characteristics age, ancestry, color, disability, ethnic group identification, gender expression, gender identity, gender, genetic information, nationality, national origin, race or ethnicity, religion, sex, or sexual orientation, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in any School program or activity; and
- 2) Complaints of violations of state or federal law and regulations governing the following programs including but not limited to: Adult Education Programs, After School Education and Safety Programs, Agricultural Vocational Education Programs, American Indian Education Centers and Early Child Education Program Assessments, Consolidated Categorical Aid Programs, Career Technical and Technical Education and Career Technical and Technical Training Programs, Child Care and Development Programs, Child Nutrition Programs, Foster and Homeless Youth Services, Migrant Education Programs, No Child Left Behind Act (2001) Programs (Titles I-VII), including improving academic achievement, compensatory education, limited English proficiency, and migrant education, Regional Occupational Centers and Programs, Special Education Programs, State Preschool, and Tobacco-Use Prevention Education.
- 3) A complaint may also be filed alleging that a pupil enrolled in a public school was required to pay a pupil fee for participation in an educational activity as those terms are defined below.
 - a. "Educational activity" means an activity offered by a school, school district, charter school or county office of education that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities.
 - b. "Pupil fee" means a fee, deposit or other charge imposed on pupils, or a pupil's parents or guardians, in violation of Section 49011 of the Education Code and Section 5 of Article IX of the California Constitution, which require educational activities to be provided free of charge to all pupils without regard to their families' ability or willingness to pay fees or request special waivers, as provided for in *Hartzell v. Connell* (1984) 35 Cal.3d 899. A pupil fee includes, but is not limited to, all of the following:
 - i. A fee charged to a pupil as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.
 - ii. A security deposit, or other payment, that a pupil is required to make to obtain a lock, locker, book, class apparatus, musical instrument, uniform or other materials or equipment.

- iii. A purchase that a pupil is required to make to obtain materials, supplies, equipment or uniforms associated with an educational activity.
 - c. A pupil fees complaint may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance with laws relating to pupil fees.
 - d. If the Charter School finds merit in a pupil fees complaint the Charter School shall provide a remedy to all affected pupils, parents, and guardians that, where applicable, includes reasonable efforts by the Charter School to ensure full reimbursement to all affected pupils, parents, and guardians, subject to procedures established through regulations adopted by the state board.
 - e. Nothing in this section shall be interpreted to prohibit solicitation of voluntary donations of funds or property, voluntary participation in fundraising activities, or school districts, school, and other entities from providing pupils prizes or other recognition for voluntarily participating in fundraising activities.
- 4) Complaints of noncompliance with the requirements governing the Local Control Funding Formula or Sections 47606.5 and 47607.3 of the Education Code, as applicable.
 - 5) Complaints of noncompliance with the requirements of Education Code Section 222 regarding the rights of lactating pupils on a school campus. If the Charter School finds merit in a complaint, or if the Superintendent finds merit in an appeal, the Charter School shall provide a remedy to the affected pupil.

The School acknowledges and respects every individual's rights to privacy. Unlawful discrimination, harassment, intimidation or bullying complaints shall be investigated in a manner that protects [to the greatest extent reasonably possible] the confidentiality of the parties and the integrity of the process. While the School cannot guarantee anonymity of the complainant, this includes keeping the identity of the complainant confidential, as appropriate and except to the extent necessary to carry out the investigation or proceedings, as determined by the CEO or designee on a case-by-case basis.

The School prohibits any form of retaliation against any complainant in the complaint process, including but not limited to a complainant's filing of a complaint or the reporting of instances of unlawful discrimination, harassment, intimidation or bullying. Such participation shall not in any way affect the status, grades or work assignments of the complainant.

Compliance Officers

MPS Board of Directors designates the following compliance officer(s) to receive and investigate complaints and to ensure the School's compliance with law:

Chief Executive Officer
 Magnolia Public Schools
 13950 Milton Ave. Ste 200B
 Westminster, CA 92683
 (714) 892-5066

Should a complaint be filed against the Chief Executive Officer ("CEO"), the Board of Directors will either hire an outside, independent investigator or identify one or more members to serve as the compliance officer(s).

The CEO or designee shall ensure that employees designated to investigate complaints are knowledgeable about the laws and programs for which they are responsible. Designated employees may have access to legal counsel as determined by the CEO or designee.

Notifications

The CEO or designee shall annually provide written notification of the School's uniform complaint procedures to students, employees, parents and/or guardians, advisory committees, the Board of Directors, appropriate private school officials or representatives, and other interested parties (e.g. Adult Education).

The annual notice shall be in English, and when necessary, in the primary language, pursuant to section 48985 of the Education Code if fifteen (15) percent or more of the pupils enrolled in the Charter School speak a single primary language other than English.

The CEO or designee shall make available copies of the School's uniform complaint procedures free of charge.

The annual notice shall include the following:

- (a) A statement that the Charter School is primarily responsible for compliance with federal and state laws and regulations.
- (b) A statement that a pupil enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity.
- (c) A statement identifying the responsible staff member, position, or unit designated to receive complaints.
- (d) A statement that the complainant has a right to appeal the Charter School's decision to the CDE by filing a written appeal within 15 days of receiving the Charter School's decision.
- (e) A statement advising the complainant of any civil law remedies that may be available under state or federal discrimination, harassment, intimidation or bullying laws, if applicable, and of the appeal pursuant to Education Code § 262.3.
- (f) A statement that copies of the local educational agency complaint procedures shall be available free of charge.

Procedures

The following procedures shall be used to address all complaints which allege that the School has violated federal or state laws or regulations governing educational programs. Compliance officers shall maintain a record of each complaint and subsequent related actions. All parties involved in allegations shall be notified when a complaint is filed, when a complaint meeting or hearing is scheduled, and when a decision or ruling is made.

Step 1: Filing of Complaint

Any individual, public agency, or organization may file a written complaint of alleged noncompliance by the School.

A complaint alleging unlawful discrimination, harassment, intimidation or bullying shall be initiated no later than six months from the date when the alleged unlawful discrimination, harassment, intimidation or bullying occurred, or six (6) months from the date when the complainant first obtained knowledge of the

facts of the alleged unlawful discrimination, harassment, intimidation or bullying. A complaint may be filed by a person who alleges that he/she personally suffered unlawful discrimination, harassment, intimidation or bullying or by a person who believes that an individual or any specific class of individuals has been subjected to unlawful discrimination, harassment, intimidation or bullying.

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

If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, School staff shall assist him/her in the filing of the complaint.

Step 2: Mediation

Within three (3) days of receiving the complaint, the compliance officer may informally discuss with the complainant the possibility of using mediation. If the complainant agrees to mediation, the compliance officer shall make arrangements for this process.

Before initiating the mediation of an unlawful discrimination, harassment, intimidation or bullying complaint, the compliance officer shall ensure that all parties agree to make the mediator a party to related confidential information.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the School's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time.

Step 3: Investigation of Complaint

The compliance officer is encouraged to hold an investigative meeting within five (5) days of receiving the complaint or an unsuccessful attempt to mediate the complaint. This meeting shall provide an opportunity for the complainant and/or his/her representative to repeat the complaint orally.

The complainant and/or his/her representative shall have an opportunity to present the complaint and evidence or information leading to evidence to support the allegations in the complaint.

A complainant's refusal to provide the School's investigator with documents or other evidence related to the allegations in the complaint, or his/her failure or refusal to cooperate in the investigation or his/her engagement in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegation.

The School's refusal to provide the investigator with access to records and/or other information related to the allegation in the complaint, or its failure or refusal to cooperate in the investigation or its engagement in any other obstruction of the investigation, may result in a finding, based on evidence collected, that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

Step 4: Response

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written report of the School's investigation and decision, as described in Step #5 below, within sixty (60) days of the School's receipt of the complaint.

Step 5: Final Written Decision

The School's decision shall be in writing and sent to the complainant. The School's decision shall be written in English and in the language of the complainant whenever feasible or as required by law.

The decision shall include:

1. The findings of fact based on evidence gathered.
2. The conclusion(s) of law.
3. Disposition of the complaint.
4. Rationale for such disposition.
5. Corrective actions, if any are warranted.
6. Notice of the complainant's right to appeal the School's decision within fifteen (15) days to the CDE and procedures to be followed for initiating such an appeal.
7. For unlawful discrimination, harassment, intimidation or bullying complaints arising under state law, notice that the complainant must wait until sixty (60) days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies.
8. For unlawful discrimination, harassment, intimidation or bullying complaints arising under federal law such complaint may be made at any time to the U.S. Department of Education, Office for Civil Rights.

If an employee is disciplined as a result of the complaint, the decision shall simply state that effective action was taken and that the employee was informed of the School's expectations. The report shall not give any further information as to the nature of the disciplinary action.

Appeals to the California Department of Education

If dissatisfied with the School's decision, the complainant may appeal in writing to the CDE within fifteen (15) days of receiving the School's decision. When appealing to the CDE, the complainant must specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the School's decision.

Upon notification by the CDE that the complainant has appealed the School's decision, the CEO or designee shall forward the following documents to the CDE:

1. A copy of the original complaint.
2. A copy of the decision.
3. A summary of the nature and extent of the investigation conducted by the School, if not covered by the decision.
4. A copy of the investigation file, including but not limited to all notes, interviews, and documents submitted by all parties and gathered by the investigator.
5. A report of any action taken to resolve the complaint.

6. A copy of the School's complaint procedures.
7. Other relevant information requested by the CDE.

The CDE may directly intervene in the complaint without waiting for action by the School when one of the conditions listed in Title 5, California Code of Regulations, Section 4650 exists, including cases in which the School has not taken action within 60 days of the date the complaint was filed with the School.

Civil Law Remedies

A complainant may pursue available civil law remedies outside of the School's complaint procedures. Complainants may seek assistance from mediation centers or public/private interest attorneys. Civil law remedies that may be imposed by a court include, but are not limited to, injunctions and restraining orders. For unlawful discrimination, harassment, intimidation or bullying complaints arising under state law, however, a complainant must wait until sixty (60) days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies. The moratorium does not apply to injunctive relief and is applicable only if the School has appropriately, and in a timely manner, apprised the complainant of his/her right to file a complaint in accordance with 5 CCR 4622. For discrimination complaints arising under federal law, a complainant may file a civil suit at any time.

UNIFORM COMPLAINT PROCEDURES FORM

Person filing complaint:

Last Name: _____ First Name/MI: _____
 Student Name (if applicable): _____ Date of Birth: _____ Grade: _____
 Street Address/Apt. #: _____
 City: _____ State: _____ Zip Code: _____
 Phone #: _____ Email: _____
 School/Office of Alleged Violation: _____

For allegation(s) of noncompliance, please check the program or activity referred to in your complaint, if applicable:

- | | | |
|---|--|--|
| <input type="checkbox"/> Adult Education | <input type="checkbox"/> After School Education and Safety | <input type="checkbox"/> Agricultural Vocational Education |
| <input type="checkbox"/> American Indian Education | <input type="checkbox"/> Consolidated Categorical Aid | <input type="checkbox"/> Career/Technical Education |
| <input type="checkbox"/> Child Development Programs | <input type="checkbox"/> Child Nutrition | <input type="checkbox"/> Foster/Homeless Youth |
| <input type="checkbox"/> Migrant Education | <input type="checkbox"/> No Child Left Behind Programs | <input type="checkbox"/> Regional Occupational Programs |
| <input type="checkbox"/> Special Education | <input type="checkbox"/> State Preschool | <input type="checkbox"/> Tobacco-Use Prevention Education |
| <input type="checkbox"/> Pupil Fees | <input type="checkbox"/> Local Control Funding Formula | <input type="checkbox"/> Lactating Pupils |

For allegation(s) of unlawful discrimination, harassment, intimidation or bullying, please check the basis of the unlawful discrimination, harassment, intimidation or bullying described in your complaint, if applicable:

- | | | |
|--|---|--|
| <input type="checkbox"/> Age | <input type="checkbox"/> Gender / Gender Expression / Gender Identity | <input type="checkbox"/> Sex (Actual or Perceived) |
| <input type="checkbox"/> Ancestry | <input type="checkbox"/> Genetic Information | <input type="checkbox"/> Sexual Orientation (Actual or Perceived) |
| <input type="checkbox"/> Color | <input type="checkbox"/> National Origin | <input type="checkbox"/> Based on association with a person or group with one or more of these actual or perceived characteristics |
| <input type="checkbox"/> Disability (Mental or Physical) | <input type="checkbox"/> Race or Ethnicity | |
| <input type="checkbox"/> Ethnic Group Identification | <input type="checkbox"/> Religion | |

1. Please give facts about the complaint and attach any relevant documents if available. Provide details such as the names of those involved, dates, whether witnesses were present, etc., that may be helpful to the complaint investigator.

2. Have you discussed your complaint or brought your complaint to any Charter School personnel? If you have, to whom did you take the complaint, and what was the result?

3. Please provide copies of any written documents that may be relevant or supportive of your complaint.

I have attached supporting documents: Yes No

I acknowledge that I have read and that I understand the above statements. I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief.

Signature: _____ Date: _____

Mail complaint and any relevant documents to:

Chief Executive Officer
 Magnolia Public Schools
 13950 Milton Ave. Ste 200B
 Westminster, CA 92683
 Phone: (714) 892-5066

POLÍTICA Y PROCEDIMIENTOS PARA DENUNCIAS UNIFORMES

Alcance

La política de la escuela es cumplir con las leyes y reglamentos federales y estatales aplicables. La escuela es la agencia local principalmente responsable del cumplimiento de las leyes y reglamentos federales y estatales que gobiernan los programas educativos. De conformidad con esta política, las personas encargadas de realizar las investigaciones deberán estar bien informadas sobre las leyes y programas que hayan sido asignados a investigar. Se adoptó este procedimiento para proporcionar un sistema uniforme de procesamiento de denuncias para los siguientes tipos:

- 1) Las denuncias de discriminación ilegal, acoso o intimidación en contra de cualquier grupo protegido incluyendo la discriminación real o percibida basándose en las características reales o percibidas de edad, ascendencia, color, discapacidad, grupo étnico, expresión del género, identidad del género, género, información genética, nacionalidad, origen nacional, raza u origen étnico, religión, sexo u orientación sexual o basándose en la asociación de una persona con otra persona o grupo que incluyan una o más de estas características reales o percibidas en cualquier programa de la escuela o actividad; y
- 2) Las denuncias sobre violaciones de la ley estatal o federal y reglamentos que rigen los siguientes programas, que incluyen, pero no se limita a: Programas de educación para adultos, educación después de clases y programas de seguridad, programas de formación profesional agrícola, centros de educación amerindia y evaluaciones del programa de educación en la primera infancia, programas consolidados de ayuda categórica, carrera técnica y educación técnica y programas de carreras técnicas y formación técnica, cuidado infantil y programas de desarrollo, programas de nutrición infantil, servicios de jóvenes sin techo y crianza temporal, programa de educación al inmigrante, programa de la ley "Que ningún niño se quede atrás" (2001) (Títulos I- VII), incluyendo la mejora del rendimiento académico, educación compensatoria, dominio del inglés limitado y educación al inmigrante, programas y centros ocupacionales regionales, programas de educación especial, preescolar estatal y educación preventiva sobre el uso del tabaco.
- 3) También se puede presentar una denuncia alegando que un alumno inscrito en una escuela pública lo obligan a pagar una cuota para participar en una actividad educativa, como en los siguientes términos que se definen a continuación:
 - a. La "actividad educativa" significa que una actividad ofrecida por una oficina de la escuela, distrito escolar, escuela autónoma o educación del condado que constituya una parte fundamental integral de la educación primaria y secundaria, incluyendo, pero no se limita a, actividades curriculares y extracurriculares.
 - b. La "cuota del alumno" se refiere a una cuota, depósito u otra carga impuesta a los alumnos o a los padres o tutores del alumno, que viola la Sección 49011 del Código y la Sección 5 del Artículo IX de la Constitución de California, las cuales requieren que las acciones educativas se ofrezcan de forma gratuita a todos los alumnos sin tener en cuenta la capacidad o voluntad de sus familias de pagar los honorarios ni tampoco solicitar exenciones especiales, según lo previsto en Hartzell v. Connell (1984) 35 Cal.3d 899. Existe un cargo por alumno que incluyen, pero no se limita a, todos los siguientes:

- i. Un cargo que se cobra a un alumno como condición para inscribirse en la escuela o clases, o como condición para su participación en una clase o una actividad extracurricular, independientemente de si la clase o actividad es optativa u obligatoria o es para el crédito.
 - ii. Un depósito de seguridad u otro pago pedido a un alumno para obtener un seguro, casillero, libros, aparatos de clase, instrumento musical, uniformes u otros materiales o equipo.
 - iii. Una compra solicitada al alumno para obtener materiales, suministros, equipos o uniformes asociados a una actividad educativa.
- c. La denuncia por cuotas al alumno puede ser presentada de forma anónima si la denuncia provee evidencia o información conducente a evidencia que apoye una acusación de incumplimiento de las leyes relativas a las cuotas de los alumnos.
 - d. Si la escuela Chárter encuentra mérito en una denuncia de cuotas a los alumnos, deberá proporcionar una solución para todos los alumnos afectados, padres y tutores que, en su caso, incluyan los esfuerzos razonables de la escuela Chárter en asegurar el reembolso total a todos los alumnos afectados, padres, y tutores, sujetos a los procedimientos establecidos mediante reglamentación adoptada por la junta estatal.
 - e. Nada en esta sección será interpretada como una prohibición de solicitud de donaciones voluntarias de fondos o bienes, de participación voluntaria en actividades de recaudación de fondos o la prohibición a distritos escolares, la escuela y otras entidades de proporcionar premios u otro reconocimiento a los alumnos por participar voluntariamente en actividades de recaudación de fondos.
- 4. Las denuncias que no cumplan con los requisitos que regulan la fórmula de financiamiento de control local o Secciones 47606.5 y la 47607.3 del Código de Educación, según sea el caso.
 - 5. Las denuncias por el incumplimiento de los requisitos del Código de Educación, Sección 222 con respecto a los derechos de los alumnos en período de lactancia en el campus de la escuela. Si la escuela Chárter encuentra mérito en una denuncia o si el superintendente encuentra mérito en una apelación, la escuela Chárter proporcionará una solución al estudiante afectado.

La Escuela reconoce y respeta los derechos de cada individuo a la privacidad. Las denuncias por discriminación ilegal, acoso, intimidación o *bullying* deben ser investigadas de manera que se proteja [en la medida más razonablemente posible] la confidencialidad de las partes y la integridad del proceso. Mientras que la Escuela no puede garantizar el anonimato del autor, este último incluye mantener la identidad del demandante de manera confidencial, según proceda y salvo en la medida necesaria para llevar a cabo la investigación o procedimientos, según lo determinado por el CEO o su designado en un caso por caso.

La escuela prohíbe cualquier forma de represalia en contra de cualquier demandante durante el proceso de denuncias, incluyendo, pero sin limitarse a, la presentación de una denuncia por parte de un demandante o reportar casos de discriminación ilegal, acoso o intimidación. Tal participación no afectará de ninguna manera el estatus, las calificaciones o asignaciones de trabajo del demandante.

Funcionarios de cumplimiento

La Junta de directores MPS designa al siguiente funcionario o funcionarios para recibir e investigar las denuncias y asegurar el cumplimiento de la Escuela con la ley:

Consejero delegado
Magnolia Public Schools
13950 Milton Ave. Ste 200B
Westminster, CA 92683
(714) 892-5066

Si se presenta una denuncia contra el funcionario ejecutivo principal ("CEO"), el Consejo de directores podrán contratar a un investigador independiente externo o identificará a uno o más miembros para servir como agente o agentes de cumplimiento.

El CEO o su designado deberán garantizar que los empleados designados que investiguen las denuncias tengan conocimiento de las leyes y programas bajo su responsabilidad. Los empleados designados pueden tener acceso a un abogado según lo determinado por el CEO o su designado.

Notificaciones

El CEO o su designado enviará una notificación anualmente sobre los procedimientos de denuncia de la escuela para los estudiantes, empleados, padres y/o tutores, comités asesores, el consejo de directores, funcionarios apropiados de escuelas privadas o representantes y otras partes interesadas por medio escrito (por ejemplo: educación de adultos).

La notificación anual será en inglés, y cuando sea necesario, en el idioma principal, de conformidad con la sección 48985 del Código de Educación, si el quince (15) por ciento o más de los alumnos matriculados de la escuela Chárter hablan un solo idioma primario que no sea inglés.

El CEO o persona designada deberá hacer llegar ejemplares de los procedimientos de denuncia de la escuela de forma gratuita.

La notificación anual incluirá lo siguiente:

- (a) Una declaración de que la escuela Chárter es la principal responsable del cumplimiento de las leyes y reglamentos federales y estatales.
- (b) Una declaración de que un alumno inscrito en una escuela pública no estará obligado a pagar una cuota para participar en una actividad educativa.
- (c) Una declaración que identifique al miembro responsable del personal, la posición o la unidad designada para recibir denuncias.
- (d) Una declaración de que el demandante tiene el derecho a apelar la decisión de la escuela Chárter al CDE presentando una apelación por escrito dentro de los 15 días después de haber recibido la decisión por parte de la escuela Chárter.
- (e) Una declaración que asesore al demandante de cualquier ley civil correctiva que pueda estar disponibles bajo las leyes estatales o federales ante la discriminación, acoso, intimidación o *bullying*, en caso que aplique, y del recurso previsto en el Código de Educación § 262.3.
- (f) Una declaración de que las copias de los procedimientos de la agencia de denuncias educativas locales estarán disponibles de forma gratuita.

Procedimientos

Los siguientes procedimientos se pueden usar para tratar todas las denuncias que aleguen que la escuela ha violado leyes o reglamentos federales o estatales que gobiernan los programas educativos. Los funcionarios de cumplimiento deberán mantener un registro de cada denuncia y de las acciones subsiguientes. Todas las partes involucradas en las acusaciones serán notificadas cuando se presente una denuncia, cuando se planifique una reunión de denuncia o una audiencia, y cuando se tome una decisión o se presente un fallo.

Paso 1: Presentación de la demanda

Cualquier individuo, agencia pública u organización puede presentar una denuncia por escrito alegando el incumplimiento por parte de la Escuela.

Una denuncia que alegue discriminación ilegal, acoso o intimidación se iniciará a más tardar seis meses a partir de la fecha en que haya ocurrido la presunta discriminación ilegal, acoso o intimidación, o seis (6) meses siguientes a la fecha en que el demandante haya tenido conocimiento de los hechos de la presunta discriminación ilegal, acoso o intimidación. Una denuncia puede ser presentada por una persona que alega que él o ella hayan sufrido personalmente una discriminación ilegal, un acoso o intimidación o por una persona que cree que un individuo o una clase específica de individuos hayan sido sujetos a la discriminación ilegal, acoso, intimidación o *bullying*.

La denuncia será presentada al funcionario de cumplimiento quien mantendrá un registro de las denuncias recibidas, proporcionando a cada uno un número de código y sello de la fecha.

Si el demandante no puede presentar una denuncia por escrito debido a condiciones, tales como: discapacidad o analfabetismo, el personal de la escuela deberá ayudar a él o ella en la presentación de la demanda.

Paso 2: Mediación

Dentro de los tres (3) días de recibir la denuncia, el funcionario de cumplimiento puede discutir informalmente con el demandante la posibilidad de usar mediación. Si el demandante no está de acuerdo con la mediación, el funcionario de cumplimiento hará arreglos para este proceso.

Antes de iniciar la mediación de una denuncia de discriminación ilegal, acoso o intimidación, el funcionario de cumplimiento deberá asegurarse de que todas las partes estén de acuerdo con que el mediador sepa la información confidencial relacionada.

Si el proceso de mediación no resuelve el problema dentro de los parámetros de la ley, el funcionario de cumplimiento procederá con la investigación de la denuncia.

El uso de mediación no extenderá el tiempo de la escuela para investigar y resolver la denuncia a menos que el demandante esté de acuerdo por escrito de una extensión del tiempo.

Paso 3: Investigación de la denuncia

Se alienta al funcionario de cumplimiento a realizar una reunión de investigación dentro de los cinco (5) días después de haber recibido la denuncia o después de un intento fallido de mediar la denuncia. Esta reunión

proporcionará una oportunidad para el demandante y/o su/sus representante(s) de repetir la denuncia oralmente.

El demandante y/o su/sus representante(s) tendrán la oportunidad de presentar la denuncia y evidencia o información que conduzca a la evidencia para apoyar las acusaciones de la denuncia.

La negativa del demandante en proporcionar al investigador de la escuela documentos u otra evidencia relacionada a las acusaciones de la denuncia o su/sus fallo(s) o la negativa a cooperar en la investigación o su/sus participación(es) en cualquier otra obstrucción de la investigación, puede dar lugar al rechazo de la demanda debido a la falta de evidencia para apoyar la acusación.

La negativa de la Escuela en proporcionar al investigador el acceso a los registros y/o cualquier otra información relacionada con la acusación de la denuncia, o su omisión o negativa a cooperar en la investigación o su participación en cualquier otra obstrucción de la investigación, puede llegar a la conclusión, basándose en la evidencia recolectada, de que se ha producido una violación y puede dar lugar a la imposición de una solución a favor del demandante.

Paso 4: Respuesta

A menos que se extienda por un acuerdo escrito con el demandante, el funcionario de cumplimiento preparará y enviará al demandante un informe escrito de la investigación y de la decisión de la escuela, tal como se describe en el paso núm. 5 de abajo, dentro de los sesenta (60) días siguientes a la recepción de la denuncia por parte de la Escuela.

Paso 5: Decisión final por escrito

La decisión de la escuela deberá ser por escrito y enviada al demandante. La decisión de la escuela deberá ser escrita en inglés y en el idioma del demandante cuando sea posible o como lo requiera la ley.

La decisión incluirá:

1. La determinación de los hechos basándose en las pruebas reunidas.
2. La conclusión o conclusiones de la ley.
3. La disposición de la denuncia.
4. La justificación de tal disposición.
5. Las acciones correctivas, en caso que apliquen, están garantizadas.
6. La notificación del derecho del demandante de apelar la decisión de la escuela dentro de los quince (15) días al CDE y los procedimientos a seguir para iniciar tal apelación.
7. Para las denuncias de discriminación ilegal, acoso, intimidación o *bullying* que surjan bajo la ley del estado, tenga en cuenta que el demandante debe esperar hasta sesenta (60) días transcurridos desde la presentación de una apelación con el CDE antes de buscar soluciones con la ley civil.
8. Las denuncias de discriminación, acoso, intimidación o *bullying* que surjan bajo la ley federal, se pueden hacer en cualquier momento ante el Departamento de Educación de EE. UU., en la Oficina de Derechos Civiles.

Si un empleado es disciplinado como resultado de la denuncia, la decisión simplemente indicará que se tomó una acción efectiva y que el empleado fue informado de las expectativas de la escuela. El informe no dará más información en cuanto a la naturaleza de la acción disciplinaria.

Apelaciones al Departamento de Educación de California

Si no está satisfecho con la decisión de la Escuela, el demandante puede apelar por escrito ante el CDE dentro de los quince (15) días después de haber recibido la decisión de la escuela. Al apelar al CDE, el demandante debe especificar en qué se basa la apelación de la decisión y si los hechos son incorrectos y/o la ley ha sido mal aplicada. La apelación deberá ir acompañada de una copia de la denuncia presentada localmente y una copia de la decisión de la escuela.

Tras la notificación de que el demandante ha apelado la decisión de la escuela ante el CDE, el CEO o la persona designada deberá remitir los siguientes documentos al CDE:

1. Una copia de la denuncia original.
2. Una copia de la decisión.
3. Un resumen de la naturaleza y el alcance de la investigación llevada a cabo por la Escuela, si no está presente en la decisión.
4. Una copia del expediente de la investigación, incluyendo, pero sin limitarse, a todas las notas, entrevistas y documentos presentados por todas las partes y recogidos por el investigador.
5. Un informe de cualquier acción tomada para resolver la denuncia.
6. Una copia del procedimiento de denuncias de la Escuela.
7. Otra información relevante solicitada por el CDE.

El CDE puede intervenir directamente en la denuncia sin tener que esperar una acción por parte de la Escuela cuando exista una de las condiciones que figuran en el Título 5, del Código de Regulaciones de California, Sección 4650, incluyendo los casos en los que la Escuela no haya tomado acción dentro de los 60 días siguientes a la fecha de la presentación de la denuncia en la Escuela.

Correcciones de la Ley civil

Un demandante puede seguir las correcciones disponibles de la ley civil fuera de los procedimientos de denuncia de la Escuela. Los demandantes pueden buscar ayuda de centros de mediación o abogados de interés público/privado. Las correcciones de la ley civil que pueden ser impuestas por una corte incluyen, pero no se limitan a, mandatos y órdenes de restricción. Para las denuncias de discriminación, acoso, intimidación o bullying ilegales que surjan bajo la ley estatal, sin embargo, un demandante debe esperar hasta sesenta (60) días desde la presentación de una apelación con el CDE antes de buscar correcciones con la ley civil. La moratoria no se aplica a una medida cautelar y es aplicable solamente si la escuela ha informado, adecuadamente y de manera oportuna, al demandante de su/sus derecho(s) a presentar una denuncia, de acuerdo con el 5 CCR 4622. Para denuncias de discriminación que surjan bajo la ley federal, un demandante puede presentar una demanda civil en cualquier momento.

POLÍTICA Y PROCEDIMIENTOS PARA DENUNCIAS UNIFORMES

Persona que presenta la denuncia:

Apellido: _____ Nombre/Inicial 2.º nombre: _____

Nombre del estudiante (si aplica): _____ Fecha de nacimiento: _____ Grado: _____

Dirección/Apt. núm.: _____

Ciudad: _____ Estado: _____ Código postal: _____

Núm. De teléfono: _____ Correo electrónico: _____

Escuela/Oficina de la presunta violación: _____

Para las acusaciones de incumplimiento, por favor, marque el programa o actividad contemplada en su denuncia, en caso que aplique:

- | | | |
|---|---|---|
| <input type="checkbox"/> Educación para Adultos | <input type="checkbox"/> Educación después de Clases y seguridad | <input type="checkbox"/> Educación Vocacional Agrícola |
| <input type="checkbox"/> Educación amerindia | <input type="checkbox"/> Programas consolidados de ayuda categórica | <input type="checkbox"/> Carrera/Educación Técnica |
| <input type="checkbox"/> Programas de Desarrollo Infantil | <input type="checkbox"/> Nutrición infantil | <input type="checkbox"/> Crianza temporal/Jóvenes sin techo |
| <input type="checkbox"/> Educación al inmigrante | <input type="checkbox"/> Programa "Que ningún niño se quede atrás" | <input type="checkbox"/> Programas Regionales Ocupacionales |
| <input type="checkbox"/> Educación especial | <input type="checkbox"/> Preescolar estatal | <input type="checkbox"/> Educación preventiva sobre el uso del tabaco |
| <input type="checkbox"/> Cuotas del estudiante | <input type="checkbox"/> Fórmula de financiamiento de control local | <input type="checkbox"/> Estudiantes lactantes |

Para acusaciones de discriminación ilegal, acoso o intimidación, por favor, marque en qué se basa la discriminación ilegal, acoso o intimidación que describe en su denuncia, en caso que aplique:

- | | | |
|--|---|--|
| <input type="checkbox"/> Edad | <input type="checkbox"/> Género / Expresión del género / Identidad del género | <input type="checkbox"/> Sexo (Real o percibida) |
| <input type="checkbox"/> Ascendencia | <input type="checkbox"/> Información genética | <input type="checkbox"/> Orientación sexual (Real o percibida) |
| <input type="checkbox"/> Color | <input type="checkbox"/> Origen nacional | <input type="checkbox"/> Se basa en la asociación de una persona o grupo que incluyan una o más de estas características reales o percibidas |
| <input type="checkbox"/> Discapacidad (Mental or Física) | <input type="checkbox"/> Raza o etnia | |
| <input type="checkbox"/> Identificación del grupo étnico | <input type="checkbox"/> Religión | |

1. Por favor, indique los hechos de la denuncia y adjunte los documentos pertinentes, si están disponibles. Proporcione detalles, tales como los nombres de las personas involucradas, fechas, si los testigos estaban presentes, etc., estos pueden ser de utilidad para el investigador de la denuncia.

2. ¿Ha discutido su denuncia o llevado su denuncia a cualquier personal de la escuela Chárter? Si es así, ¿a quién le llevó la denuncia y cuál fue el resultado?

3. Por favor, proporcione copias de todos los documentos escritos que puedan ser relevantes o sirvan de apoyo para su denuncia. He adjuntado los documentos de apoyo: Sí No

Reconozco que he leído y que entiendo las declaraciones anteriores. Mediante la presente autorizo a la Escuela para revelar la información que he proporcionado según considere necesario para el desarrollo de su investigación. Por la presente, certifico que la información que he proporcionado en esta denuncia es verdadera y correcta y completa de mi conocimiento y creencia.

Firma: _____ Fecha: _____

Enviar denuncia y cualquier documento relevante por correo a:

Consejero delegado
Magnolia Public Schools
13950 Milton Ave. Ste 200B
Westminster, CA 92683
Teléfono: (714) 892-5066

Board Governance Policies

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INTERNAL COMPLAINT POLICIES AND PROCEDURES

It is the policy of the Magnolia Public Schools (MPS) (the "School") to maintain a positive and productive working and educational environment where the charter school is compliant with all applicable federal and state laws and regulations. There are some circumstances, however, when employees may take issue with other employees or supervisors or employees or students believe that a violation of federal or state law is occurring in certain educational programs. Employees that have complaints against other employees or supervisors that do not involve complaints of discrimination or harassment or violations of law, are encouraged to first address the issue with the person directly using conflict resolution skills without the intervention of a supervisor or other School administrator. If, however, the employee does not feel comfortable with this approach or the complaint is made by a student and/or involves harassment, discrimination or other violation of state or federal law under the programs listed in 5 C.C.R. § 4610(b), the employee or student must use the below identified complaint procedures.

MPS Internal Complaint Policies and Procedures include:

- A. Uniform Complaint Policy and Procedures
- B. Policy Prohibiting Unlawful Harassment
- C. Employee Internal Complaint Review
 - a. Complaints by Employees Against Employees
 - b. Complaints by Third Parties Against Employees
- D. Internal Complaint Procedure for All Other Complaints

Appendices:

Appendix A: Internal Complaint Procedures Form

A. Uniform Complaint Policy and Procedures**Scope**

The School's policy is to comply with applicable federal and state laws and regulations. The School is the local agency primarily responsible for compliance with federal and state laws and regulations governing educational programs. Pursuant to this policy, persons responsible for conducting investigations shall be knowledgeable about the laws and programs which they are assigned to investigate. This complaint procedure is adopted to provide a uniform system of complaint processing for the following types of complaints:

- 1) Complaints of unlawful discrimination, harassment, intimidation or bullying against any protected group including actual or perceived, including discrimination on the basis of the actual or perceived characteristics age, ancestry, color, disability, ethnic group identification, gender expression, gender identity, gender, genetic information, nationality, national origin, race or ethnicity, religion, sex, or sexual orientation~~sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability~~, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in any School program or activity; and
- 2) Complaints of violations of state or federal law and regulations governing the following programs including but not limited to: special education, Title II, Section 504 of the Rehabilitation Act, consolidated categorical aid, No Child Left Behind, migrant education, career technical and technical education training programs, child care and development programs, child nutrition program, Adult Education Programs, After School Education and Safety Programs, Agricultural Vocational Education Programs, American Indian Education Centers and Early Child Education Program Assessments, Consolidated Categorical Aid Programs, Career Technical and Technical Education and Career Technical and Technical Training Programs, Child Care and Development Programs, Child Nutrition Programs, Foster and Homeless Youth Services, Migrant Education Programs, No Child Left Behind Act (2001) Programs (Titles I-VII), including improving academic achievement, compensatory education, limited English proficiency, and migrant education, Regional Occupational Centers and Programs, Special Education Programs, State Preschool, and Tobacco-Use Prevention Education.
- 3) A complaint may also be filed alleging that a pupil enrolled in a public school was required to pay a pupil fee for participation in an educational activity as those terms are defined below.
 - a. "Educational activity" means an activity offered by a school, school district, charter school or county office of education that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities.
 - b. "Pupil fee" means a fee, deposit or other charge imposed on pupils, or a pupil's parents or guardians, in violation of Section 49011 of the Education Code and Section 5 of Article IX of the California Constitution, which require educational activities to be provided free of charge to all pupils without regard to their families' ability or willingness to pay fees or request special waivers, as provided for in *Hartzell v. Connell* (1984) 35 Cal.3d 899. A pupil fee includes, but is not limited to, all of the following:

Comment [BG1]: We have updated this list to include all applicable state or federal laws and regulations.

If Magnolia does not participate in a particular program or provide a particular service, you may remove it from the list. We would be glad to have a brief conversation to narrow down, as necessary.

At a minimum, the legal requirements associated with the following programs apply to all charter schools, so you must leave them in the policy:

- Foster and Homeless Youth Services (EC 49069.5(j).)
- No Child Left Behind Programs (until fully phased out under new federal law)
- Special Education Programs

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i. A fee charged to a pupil as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.

ii. A security deposit, or other payment, that a pupil is required to make to obtain a lock, locker, book, class apparatus, musical instrument, uniform or other materials or equipment.

iii. A purchase that a pupil is required to make to obtain materials, supplies, equipment or uniforms associated with an educational activity.

c. A pupil fees complaint may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance with laws relating to pupil fees.

d. If the Charter School finds merit in a pupil fees complaint the Charter School shall provide a remedy to all affected pupils, parents, and guardians that, where applicable, includes reasonable efforts by the Charter School to ensure full reimbursement to all affected pupils, parents, and guardians, subject to procedures established through regulations adopted by the state board.

e. Nothing in this section shall be interpreted to prohibit solicitation of voluntary donations of funds or property, voluntary participation in fundraising activities, or school districts, school, and other entities from providing pupils prizes or other recognition for voluntarily participating in fundraising activities.

4) Complaints of noncompliance with the requirements governing the Local Control Funding Formula or Sections 47606.5 and 47607.3 of the Education Code, as applicable.

5) Complaints of noncompliance with the requirements of Education Code Section 222 regarding the rights of lactating pupils on a school campus. If the Charter School finds merit in a complaint, or if the Superintendent finds merit in an appeal, the Charter School shall provide a remedy to the affected pupil.

The School acknowledges and respects every individual's rights to privacy. Unlawful Discrimination, harassment, intimidation or bullying complaints shall be investigated in a manner that protects [to the greatest extent reasonably possible] the confidentiality of the parties and the integrity of the process. While the School cannot guarantee anonymity of the complainant, this includes keeping the identity of the complainant confidential, as appropriate and except to the extent necessary to carry out the investigation or proceedings, as determined by the CEO or designee on a case-by-case basis.

The School prohibits any form of retaliation against any complainant in the complaint process, including but not limited to a complainant's filing of a complaint or the reporting of instances of unlawful discrimination, harassment, intimidation or bullying. Such participation shall not in any way affect the status, grades or work assignments of the complainant.

Compliance Officers

MPS Board of Directors designates the following compliance officer(s) to receive and investigate complaints and to ensure the School's compliance with law:

Chief Executive Officer

Magnolia Public Schools

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13950 Milton Ave. Ste 200B
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(714) 892-5066

~~In the event it is alleged that the~~Should a complaint be filed against the Chief Executive Officer ("CEO") ~~took~~discriminatory action, the Board of Directors will either hire an outside, independent investigator ~~to conduct the investigation~~ or identify one or more members to serve as ~~an investigator~~the compliance officer(s).

The CEO or designee shall ensure that employees designated to investigate complaints are knowledgeable about the laws and programs for which they are responsible. Designated employees may have access to legal counsel as determined by the CEO or designee.

Notifications

The CEO or designee shall annually provide written notification of the School's uniform complaint procedures to students, employees, parents ~~and/or~~ guardians, advisory committees, the Board of Directors, appropriate private school officials or representatives, and other interested parties (e.g. Adult Education).

The annual notice shall be in English, and when necessary, in the primary language, pursuant to section 48985 of the Education Code if fifteen (15) percent or more of the pupils enrolled in the Charter School speak a single primary language other than English.

The CEO or designee shall make available copies of the School's uniform complaint procedures free of charge.

The annual notice shall include the following:

- (a) A statement that the Charter School is primarily responsible for compliance with federal and state laws and regulations.
- (b) A statement that a pupil enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity.
- (c) A statement identifying the responsible staff member, position, or unit designated to receive complaints.
- (d) A statement that the complainant has a right to appeal the Charter School's decision to the CDE by filing a written appeal within 15 days of receiving the Charter School's decision.
- (e) A statement advising the complainant of any civil law remedies that may be available under state or federal discrimination, harassment, intimidation or bullying laws, if applicable, and of the appeal pursuant to Education Code § 262.3.
- (f) A statement that copies of the local educational agency complaint procedures shall be available free of charge.

- ~~1. Identify the person(s), position(s), or unit(s) responsible for receiving complaints.~~
- ~~2. Advise the complainant of any civil law remedies that may be available to him/her under state or federal discrimination laws, if applicable.~~
- ~~3. Advise the complainant of the appeal process pursuant to Education Code Section 262.3, including the complainant's right to take the complaint directly to the California Department of Education ("CDE") or to pursue remedies before civil courts or other public agencies.~~

~~4. Include statements that:~~

- ~~a. The School is primarily responsible for compliance with state and federal laws and regulations;~~
- ~~b. The complaint review shall be completed within sixty (60) calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline;~~
- ~~c. An unlawful discrimination complaint must be filed not later than six (6) months from the date the alleged discrimination occurs, or six (6) months from the date the complainant first obtains knowledge of the facts of the alleged discrimination;~~
- ~~d. The complainant has a right to appeal the School's decision to the CDE by filing a written appeal within fifteen (15) days of receiving the School's decision; and~~
- ~~e. The appeal to the CDE must include a copy of the complaint filed with the School and a copy of the School's decision.~~

Uniform Complaint Procedures

The following procedures shall be used to address all complaints which allege that the School has violated federal or state laws or regulations governing educational programs. Compliance officers shall maintain a record of each complaint and subsequent related actions. All parties involved in allegations shall be notified when a complaint is filed, when a complaint meeting or hearing is scheduled, and when a decision or ruling is made.

Step 1: Filing of Complaint

Any individual, public agency, or organization may file a written complaint of alleged noncompliance by the School.

A complaint alleging unlawful discrimination, harassment, intimidation or bullying shall be initiated no later than six months from the date when the alleged unlawful discrimination, harassment, intimidation or bullying occurred, or six (6) months from the date when the complainant first obtained knowledge of the facts of the alleged unlawful discrimination, harassment, intimidation or bullying. A complaint may be filed by a person who alleges that he/she personally suffered unlawful discrimination, harassment, intimidation or bullying or by a person who believes that an individual or any specific class of individuals has been subjected to unlawful discrimination, harassment, intimidation or bullying.

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

If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, School staff shall assist him/her in the filing of the complaint.

Step 2: Mediation

Within three (3) days of receiving the complaint, the compliance officer may informally discuss with the complainant the possibility of using mediation. If the complainant agrees to mediation, the compliance officer shall make arrangements for this process.

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Before initiating the mediation of an unlawful discrimination, harassment, intimidation or bullying complaint, the compliance officer shall ensure that all parties agree to make the mediator a party to related confidential information.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the School's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time.

Step 3: Investigation of Complaint

The compliance officer is encouraged to hold an investigative meeting within five (5) days of receiving the complaint or an unsuccessful attempt to mediate the complaint. This meeting shall provide an opportunity for the complainant and/or his/her representative to repeat the complaint orally.

The complainant and/or his/her representative shall have an opportunity to present the complaint and evidence or information leading to evidence to support the allegations in the complaint.

A complainant's refusal to provide the School's investigator with documents or other evidence related to the allegations in the complaint, or his/her failure or refusal to cooperate in the investigation or his/her engagement in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegation.

The School's refusal to provide the investigator with access to records and/or other information related to the allegation in the complaint, or its failure or refusal to cooperate in the investigation or its engagement in any other obstruction of the investigation, may result in a finding, based on evidence collected, that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

Step 4: Response**OPTION 1:**

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written report of the School's investigation and decision, as described in Step #5 below, within sixty (60) days of the School's receipt of the complaint.

OPTION 2:

~~Within thirty (30) days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report of the School's investigation and decision, as described in Step #5 below. If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five (5) days, file his/her complaint in writing with the Board.~~

~~The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the sixty (60) day time limit within which the complaint must be answered. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.~~

~~If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within sixty (60) days of the School's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant.~~

Comment [JR2]: David, we recommend against Option 2.

Step 5: Final Written Decision

The School's decision shall be in writing and sent to the complainant. The School's decision shall be written in English and in the language of the complainant whenever feasible or as required by law.

The decision shall include:

1. The findings of fact based on evidence gathered.
2. The conclusion(s) of law.
3. Disposition of the complaint.
4. Rationale for such disposition.
5. Corrective actions, if any are warranted.
6. Notice of the complainant's right to appeal the School's decision within fifteen (15) days to the CDE and procedures to be followed for initiating such an appeal.
7. For unlawful discrimination, harassment, intimidation or bullying complaints arising under state law, notice that the complainant must wait until sixty (60) days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies.
8. For unlawful discrimination, harassment, intimidation or bullying complaints arising under federal law such complaint may be made at any time to the U.S. Department of Education, Office for Civil Rights.

If an employee is disciplined as a result of the complaint, the decision shall simply state that effective action was taken and that the employee was informed of the School's expectations. The report shall not give any further information as to the nature of the disciplinary action.

Appeals to the California Department of Education

If dissatisfied with the School's decision, the complainant may appeal in writing to the CDE within fifteen (15) days of receiving the School's decision. When appealing to the CDE, the complainant must specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the School's decision.

Upon notification by the CDE that the complainant has appealed the School's decision, the CEO or designee shall forward the following documents to the CDE:

1. A copy of the original complaint.
2. A copy of the decision.
3. A summary of the nature and extent of the investigation conducted by the School, if not covered by the decision.
4. A copy of the investigation file, including but not limited to all notes, interviews, and documents submitted by all parties and gathered by the investigator.
5. A report of any action taken to resolve the complaint.

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6. A copy of the School's complaint procedures.
7. Other relevant information requested by the CDE.

The CDE may directly intervene in the complaint without waiting for action by the School when one of the conditions listed in Title 5, California Code of Regulations, Section 4650 exists, including cases in which the School has not taken action within 60 days of the date the complaint was filed with the School.

Civil Law Remedies

A complainant may pursue available civil law remedies outside of the School's complaint procedures. Complainants may seek assistance from mediation centers or public/private interest attorneys. Civil law remedies that may be imposed by a court include, but are not limited to, injunctions and restraining orders. For unlawful discrimination, harassment, intimidation or bullying complaints arising under state law, however, a complainant must wait until sixty (60) days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies. The moratorium does not apply to injunctive relief and is applicable only if the School has appropriately, and in a timely manner, apprised the complainant of his/her right to file a complaint in accordance with 5 CCR 4622. For discrimination complaints arising under federal law, a complainant may file a civil suit at any time.

Filing a Complaint with the DFEH

~~Employees or job applicants who believe that they have experienced unlawful employment discrimination may file a complaint directly with the DFEH. The DFEH serves as a neutral fact finder and attempts to help the parties voluntarily resolve disputes. If the DFEH finds sufficient evidence to establish discrimination occurred and settlement efforts fail, the DFEH may file a formal accusation. The accusation will lead to either a public hearing before the Fair Employment and Housing Commission (the "Commission") or a lawsuit filed by the DFEH on behalf of the complaining party.~~

~~If the Commission finds that discrimination has occurred, it can order remedies including: fines or damages for emotional distress from each employer or person found to have violated the law; hiring or reinstatement; back pay or promotion; changes in the policies or practices of the involved employer.~~

~~Employees can also pursue the matter through a private lawsuit in civil court after a complaint has been filed with the DFEH and a Right to Sue Notice has been issued. For more information, contact the DFEH and Commission toll free at (800) 884-1684, in the Sacramento area and out of state at (916) 227-0551 or visit its website at www.dfeh.ca.gov. To contact the nearest field office of the Equal Employment Opportunity Commission ("EEOC"), call 1-800-669-4000. You should be aware that state and federal law provide time limits within which complaints must be filed. Contact the relevant agency to determine the applicable time limit.~~

Retaliation Policy

~~It is in violation of the School's policy for the School or any employee to demote, suspend, reduce, fail to hire or consider for hire, fail to give equal consideration in making employment decisions, fail to treat impartially in the context of any recommendations for subsequent employment that the School may make, adversely affect working conditions or otherwise deny any employment benefit to an individual because that individual has opposed practices prohibited by law or has filed a complaint, testified, assisted or participated in any manner in an investigation, proceeding or hearing conducted by the Commission or DFEH or their staff. Any employee retaliating against another employee, applicant or student will be disciplined, up to and including termination.~~

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~~Examples of protected activities under the School's retaliation policy include seeking advice from the DFEH or Commission; filing a complaint with the DFEH or Commission, irrespective of whether the complaint is actually sustained; opposing employment practices the employee reasonably believes to exist and believes to be a violation of the law; participating in an activity that is perceived by the School as opposition to discrimination, whether or not so intended by the employee expressing the opposition; participating in the proceeding of a local human rights or civil rights agency on a legal basis.~~

~~Nothing in this policy shall be construed to prevent the School from enforcing reasonable disciplinary policies and practices, nor from demonstrating that the actions of an applicant or employee were either disruptive or otherwise detrimental to legitimate business interests so as to justify the denial of an employment benefit.~~

Comment [JR3]: These two items should not be mixed in with the UCP, as they will cause confusion for complainants. If needed, they should be addressed in the employment handbook. Have you had our office review that document recently?

B. 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 student, 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. Sexual harassment regulated by this policy pertains to behavior of a sexual nature while students are under the jurisdiction of the School.

Students may receive age-appropriate training and/or instruction on the prohibition of sexual harassment at the School. Copies of this policy, implementing administrative regulations containing rules and procedures for reporting charges of sexual harassment and for pursuing available remedies shall be available at the School's Administrative Office.

Any student who believes that he or she has been harassed or has witnessed sexual harassment is encouraged to immediately report such incident to his or her teacher or to the School's Sexual Harassment Investigator. The Investigator will promptly investigate all such incidents in a confidential manner.

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:***Statement against Sexual Harassment***

- No toleration policy - Sexual harassment of or by any faculty, staff or student is illegal and will not be tolerated. The Governing Board prohibits sexual harassment, and harassment based on pregnancy, childbirth or related medical conditions, race, religious creed, color, national origin or ancestry, physical or mental disability, medical condition, marital status, age, sexual orientation, or any other basis protected by federal, state or local law or ordinance or regulation.
- To whom the policy applies - This policy applies to all persons involved in the operation of the School and prohibits unlawful harassment by faculty, staff, and students.
- Discipline - The Governing Board considers sexual harassment to be a major offense and any individuals who violate this policy are subject to discipline up to and including dismissal, expulsion or other appropriate sanction.

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- Prompt and Thorough Investigation - All claims of harassment will be taken seriously and will be investigated promptly and thoroughly.
- Confidentiality - Sexual harassment advisers and others responsible to implement this policy will respect the confidentiality and privacy of individuals reporting or accused of sexual harassment to the extent appropriate.
- No Retaliation - Retaliation against any employee or student who in good faith reports or provides information related to harassment in violation of this policy is against the law and will not be tolerated. Intentionally providing false information, however, is grounds for discipline.

In accordance with existing policy, 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 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 School Principal (or CEO for MPSCO employees). See Appendix for the "Internal Complaint Procedures Form."

Sexual Harassment Defined

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:

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- 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.

Notification

- A copy of the Policy Information Sheet shall be provided to all School students and employees at the beginning of the first semester of each school year with the disbursement of the first paycheck, noting whether any amendments have been made. *(It will be included in the Employee and Student handbooks.)*
- A copy of the Board Sexual Harassment Policy # shall appear in any publication of the School that sets forth the comprehensive rules, regulations, procedures and standards of conduct from the School.
- Employees or students who have questions concerning this Board Policy are encouraged to contact the School's Administrative Office (or HR department for MPSCO Employees).

Complaint Filing Procedure

- Informal Resolution - The Board encourages communication among its employees and students. If you feel that you are being harassed by another student, if reasonably possible, we suggest informing the party directly that his or her conduct is unwelcome or offensive and it must stop. If this is not possible, or if the alleged harasser is an employee of the School, or if the behavior continues, follow the complaint filing procedure.

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- Written Complaint – Complaints should be submitted within one (1) year of the alleged incident to ensure a prompt, thorough investigation.
- Any student who believes he or she has been harassed, or believes he or she has witnessed harassment by a peer, or agent of the School should promptly report in writing, using the attached form, incident(s) to the his or her supervisor and/or the Principal (or CEO for MPSCO employees).
- A complaint form is attached to this Policy. It is important to fill in as much information as accurately as possible. A copy of this form can be obtained from the School’s Administrative Office (or HR department for MPSCO Employees).
- The Principal (or CEO for MPSCO employees), or designee, will investigate all reported incidents within 10 days of receiving a written complaint form, unless the Principal (or CEO for MPSCO employees), or designee, is the subject of the investigation, in which case the Governing Board shall appoint an investigator. The individual responsible for the investigation will hereinafter be referred to as the “Investigator.” If the Investigator deems it necessary, he or she will convene a Team of trained investigators to proceed in the investigation.

Investigation

- Complaints will be treated seriously and investigated immediately.
- Complaints will be handled confidentially.
- Complainants will be promptly and fully informed of their rights pursuant to this policy.
- All witnesses and the accused will be properly and fully informed of their rights and remedies pursuant to this policy.
- All interviews of the accused, witnesses and the complainant shall be conducted in a private area.
- The Investigator will be properly trained to listen to the allegations, make complete notes, attempt to identify all persons involved, as well as all possible witnesses, and interview the accused.
- No complainant, witness, or party who assists in the investigation will be retaliated against.
- The School will take steps to prevent the recurrence of any harassment and will correct any discriminatory effects on the complainant and others.
- The Investigator will initiate an investigation to determine whether there is reasonable cause to believe that a violation of the Board’s sexual harassment policy has occurred. "Reasonable cause" is shown if a person of ordinary caution or prudence would be led to believe and conscientiously entertain a strong suspicion of a violation of the sexual harassment policy.
- All individuals involved in the investigation including the complainant, witnesses and the accused shall be fully informed of their rights under this policy.
- The accused shall be provided with a copy of the complaint form and an opportunity to respond to the allegations within seven (7) days of receipt of the request for a formal inquiry. The investigation will include interviews with the complainant and other witnesses as determined by the circumstances.
- The Investigator shall fully and effectively conduct an investigation that includes interviewing:
 1. The complainant;
 2. The accused;
 3. Any witnesses to the conduct; and
 4. Any other person who may be mentioned during the course of the investigation as possibly having relevant information.

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- When appropriate, interim protections or remedies for the complainant, such as limitations on contact, alternative course schedules, and the like, may be recommended to the appropriate School administrator at any time during the process. The complainant will be kept informed of the status of the complaint, consistent with the Board's policy and regulation and applicable law.
- The formal investigation shall typically be completed within sixty (60) days of the date of the filing of the request.
- The final determination of the Investigator's investigation shall result in a report which shall contain, at the minimum:
 1. a statement of the allegations and issues;
 2. the positions of the parties;
 3. a summary of the evidence received from the parties and the witnesses;
 4. any response the accused wishes to add to the report; and
 5. all findings of fact.
- The final determination report shall state a conclusion that the Investigation Team:
 1. Found reasonable cause that the accused violated the sexual harassment policy; or
 2. Did not find sufficient evidence to find reasonable cause that the accused violated the sexual harassment policy. Where the Investigator did not find reasonable cause but believes the behavior complained of may constitute misconduct, the Investigator may state such a conclusion and refer the matter to the appropriate School administrator.
- The report shall be submitted to the appropriate School administrator(s) for action, within thirty (30) days of the completion of the investigation or as soon thereafter as is feasible. The Investigator will inform the complainant and the accused that the report has been forwarded and to whom. The appropriate administrator(s) will ensure that the complainant and the accused are timely notified in writing of the disciplinary action taken.
- Within fifteen (15) days of disciplinary action being taken against the accused, or as required by applicable Board procedures, the appropriate administrator(s) shall provide written notification to the complainant indicating:
 1. individual remedies available to the complainant; and
 2. all sanctions against the accused of which the complainant needs to be aware in order for the sanctions to be fully effective
- Within fifteen (15) days of taking disciplinary action against the accused, the appropriate administrator(s) shall provide written notification to the Investigator indicating
 1. the results of any disciplinary actions and the initiation of any appeals; and
 2. all further individual remedies available to the complainant.
- If the final determination is that sexual harassment has occurred, a prompt, relevant and effective remedy shall be provided to the complainant and appropriate disciplinary action taken against the harasser.

Appeal

Appeal of Sexual Harassment Investigation Finding of No Reasonable Cause - There are different ways to appeal a finding of no reasonable cause depending on whether the complainant is a student, faculty, or staff. In most cases, existing School complaint procedures provide a mechanism for such an appeal, and where available, such procedures must be utilized.

Board Governance Policies

Internal Complaint Policies and Procedures

Notice to the Complainant

Where the Investigator concludes that there is no reasonable cause to believe that a violation of the Board's sexual harassment policy has occurred and the complaint is to be dismissed, a copy of the report will be sent to the complainant and the accused in accordance with the Board policies/regulations applying to the disclosure of information from School records.

Written Appeal

A written appeal must be directed to the appropriate administrator, as designated by the CEO, within thirty (30) days of notification to the complainant of the dismissal of the complaint.

Basis for Appeal - The appeal may be based only on one of the following grounds:

1. There is newly discovered important evidence not known at the time of the report;
2. Bias on the part of an Investigator member; or
3. The Investigator failed to follow appropriate procedures.

Decision

The CEO or his or her designee will consider the appeal and will provide a written decision to the complainant and the Investigator within thirty (30) days of receipt of the appeal.

Extensions of Deadlines

Extensions of all deadlines contained in these procedures may be granted at the discretion of the Investigator for good cause. The CEO shall be consulted before a decision is made on requests for extensions involving faculty and staff.

Board Governance Policies

Internal Complaint Policies and Procedures

C. Employee Internal Complaint Review

The purpose of the “Internal Complaint Review Policy” is to afford all employees of the School the opportunity to seek internal resolution of their work-related concerns. All employees have free access to the CEO or Board of Directors to express their work-related concerns.

Specific complaints of unlawful harassment are addressed under the School’s “Policy Against Unlawful Harassment.”

a) Internal Complaints:

(Complaints by Employees Against Employees)

This section of the policy is for use when a School employee raises a complaint or concern about a co-worker.

If reasonably possible, internal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with your direct supervisor. However, in the event an informal resolution may not be achieved or is not appropriate, the following steps will be followed by the Principal (or the CEO (or designee) for MPSCO employees):

- The complainant will bring the matter to the attention of the Principal (or the CEO (or designee) for MPSCO employees) as soon as possible after attempts to resolve the complaint with the immediate supervisor have failed or if not appropriate; and
- The complainant will reduce his or her complaint to writing, indicating all known and relevant facts. The Principal (or the CEO for MPSCO employees) (or designee) will then investigate the facts and provide a solution or explanation;
- If the complaint is about the Principal, the complainant may file his or her complaint in a signed writing to the CEO (or designee.) The CEO (or designee) will then investigate the facts and provide a solution or explanation;
- If the complaint is about the CEO, the complainant may file his or her complaint in a signed writing to the President of the Board of Directors of the School, who will then confer with the Board and may conduct a fact-finding or authorize a third party investigator on behalf of the Board. The Board President or investigator will report his or her findings to the Board for review and action, if necessary.

This policy cannot guarantee that every problem will be resolved to the employee’s satisfaction. However, the School values each employee’s ability to express concerns and the need for resolution without fear of adverse consequence to employment.

b) Policy for Complaints Against Employees:

(Complaints by Third Parties Against Employees)

This section of the policy is for use when a non-employee raises a complaint or concern about a School employee.

If complaints cannot be resolved informally, complainants may file a written complaint with the office of the Principal or the CEO (if the complaint concerns the Principal) or the Board President (if the complaint concerns the CEO) as soon as possible after the events that give rise to the complainant’s concerns. The written complaint should set forth in detail the factual basis for the complaint.

In processing the complaint, the Principal (or the CEO (or the Board President)) (or designee) shall abide by the following process:

Board Governance Policies – Internal Complaint Policies and Procedures
Adopted: 9/23/14 Amended:

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Board Governance Policies

Internal Complaint Policies and Procedures

- The Principal (or the CEO) (or designee) shall use his or her best efforts to talk with the parties identified in the complaint and to ascertain the facts relating to the complaint.
- In the event that the Principal (or the CEO) (or designee) finds that a complaint against an employee is valid, the Principal (or the CEO) (or designee) may take appropriate disciplinary action against the employee. As appropriate, the Principal (or the CEO) (or designee) may also simply counsel/reprimand employees as to their conduct without initiating formal disciplinary measures.
- The Principal's (or the CEO's) (or designee's) decision relating to the complaint shall be final unless it is appealed to the Board of Directors of the School. The decision of the Board of Directors shall be final.

General Requirements:

- Confidentiality: All complainants will be notified that information obtained from the complainants and thereafter gathered will be maintained in a manner as confidential as possible, but in some circumstances absolute confidentiality cannot be assured.
- Non-Retaliation: All complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.
- Resolution: The Board (if a complaint is about the CEO) or the CEO (if a complaint is about the Principal or MPSCO employees) or the Principal or designee will investigate complaints appropriately under the circumstances and pursuant to the applicable procedures, and if necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

D. Internal Complaint Procedure for All Other Complaints

The ultimate purpose of this internal complaint procedure is to encourage the growth and development of MPS as a healthy community. Conflict is often a part of any development or growth process and may arise in any community. An effective process for resolving conflict is therefore both consistent with the vision and mission of MPS, and an essential component of the communication model that our School has adopted.

MPS recognizes that effective communication is paramount in effective conflict resolution and therefore strongly encourages communication strategies that include: Taking personal responsibility for one's own feelings and needs; communication that mutually acknowledges the needs and concerns of one another; and demonstrating honesty and integrity in every interaction.

LEVEL 1: Direct Resolution

If reasonably possible, informal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with the person directly using conflict resolution skills without the intervention of a supervisor or other School administrator. It is the hope of MPS that most disputes can be resolved informally by direct and healthy communication between individuals. Such attempts at informal resolution should be documented in writing to assist the Principal (or CEO) and/or Board of Directors to participate effectively in the conflict's resolution.

Examples:

- Pedagogical issues pertaining to anything that occurs in the classroom, i.e., teaching, curriculum, classroom management, or teacher-student relationships, should be addressed directly with the class teacher. Teachers can be contacted by email, written note or via appointment.
- Complaints/concerns about employees or supervisors that do not involve complaints of discrimination or harassment or violations of law should be first addressed with the employee or supervisor directly.

If the person(s) involved are unable to resolve the conflict or complaint, the complainant should contact the immediate/appropriate supervisor in an effort to resolve the issue.

LEVEL 2: School Level Resolution

- At this step, the complainant should be prepared to give details about the complaint and steps taken to resolve it. Anonymous complaints will not be considered except as provided in California Education Code section 49013(b) regarding pupil fee complaints. The immediate/appropriate supervisor will acknowledge receipt of the complaint in three (3) working days, investigate the complaint, a process which normally involves a discussion with the complainant, gathering of relevant facts and evidence, and respond to the complainant within ten (10) working days.

Examples:

- Pedagogical, academic or teacher related issues should be addressed with the Dean of Academics/Assistant Principal.
- Student behavior and discipline issues should be addressed with the Dean of Students/Assistant Principal.
- All other issues should be addressed with the Principal.

Board Governance Policies

Internal Complaint Policies and Procedures

If the complainant is not satisfied with the response from the immediate/appropriate supervisor, e.g., Dean of Academics/Students or Assistant Principal or the complaint should be directly addressed with the Principal, the complainant should contact the Principal, who will respond within the same timeline. If the complainant is still dissatisfied, and wishes to take it further, the complainant, in writing, should bring the matter to the attention of the Chief Executive Officer (CEO) of MPS in an effort to resolve the issue.

LEVEL 3: MPS Central Office (MPSCO) Level Resolution

At this step, the complainant should fill out the attached "Internal Complaint Procedures Form" giving details about the complaint and steps taken to resolve it, and contact the CEO of MPS at:

Chief Executive Officer
Magnolia Public Schools
13950 Milton Ave. Ste 200B
Westminster, CA 92683
Phone: (714) 892-5066
Fax: (714) 362-9588
Email: contact@magnoliapublicschools.org

The CEO (designee) will acknowledge receipt of the written complaint in five (5) working days, attempt to identify a resolution that is acceptable to both parties, within fifteen (15) working days of the receipt of the written complaint.

If the complainant is not satisfied with the response from the CEO (designee), and wishes to take it further, the complainant, in writing, should bring the matter to the attention of the MPS Board of Directors ("the Board.")

LEVEL 4: Board Level Resolution¹

At this step, the complainant can file a written complaint with the Board through the Administrative Assistant at the MPS Central Office. (Same contact information as in Level 3) The complainant should update the Internal Complaint Procedures Form that was used in Level 3. The Administrative Assistant will acknowledge receipt of the written complaint in five (5) working days. The Board may consider the matter at its next regular Board meeting or at a special board meeting convened in order to meet the 60 day time limit within which the complaint must be answered. The Board may decide not to hear the complaint, in which case the CEO's decision will be final. If the Board hears the complaint, the Administrative Assistant will send the Board's decision to the complainant within 60 days of the School's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. The decision of the Board shall be final except as provided in California Education Code section 49013(b) regarding pupil fees.

¹ For MSA-San Diego, MSA-San Diego Governance Committee will work with the Principal and the MPSCO in following the Internal Complaint Procedures to resolve internal complaints and conflicts before they escalate to the MPS Board level.

Board Governance Policies

Internal Complaint Policies and Procedures

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Adopted: 9/23/14 Amended:

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Board Governance Policies

Internal Complaint Policies and Procedures

APPENDIX A: INTERNAL COMPLAINT PROCEDURES FORM

Person filing complaint:

Name: _____ Title: _____
 Home Address: _____
 Phone #: _____ Email: _____
 Person Filing Complaint Is: Parent Advocate Student Employee Other

Complaint filed on behalf of self (person filing complaint as indicated above) or on behalf of:

Name: _____
 (if applicable) For student: _____ Date of Birth: _____ Grade: _____

Site:

School/Work Site/Office of Alleged Violation/Complaint: _____

Type of complaint:

<p>Allegation of Noncompliance Check the program or activity referred to in your complaint.</p>	<input type="checkbox"/> Adult Education <input type="checkbox"/> Career Technical Education <input type="checkbox"/> Child Development Programs <input type="checkbox"/> Consolidated Categorical Programs <input type="checkbox"/> Migrant and Indian Education <input type="checkbox"/> Nutrition Services <input type="checkbox"/> Special Education	
<p>Allegation of unlawful adult-to-student, student-to-student, or non-employee discrimination or harassment Check the basis of the unlawful discrimination/harassment described in your complaint.</p>	<input type="checkbox"/> Age _____ <input type="checkbox"/> Ancestry _____ <input type="checkbox"/> Color _____ <input type="checkbox"/> Disability (Mental or Physical) _____ <input type="checkbox"/> Ethnic Group Identification _____ <input type="checkbox"/> Gender _____ <input type="checkbox"/> National Origin _____ <input type="checkbox"/> Race _____ <input type="checkbox"/> Religion _____ <input type="checkbox"/> Sex (Actual or Perceived) _____ <input type="checkbox"/> Sexual Orientation (Actual or Perceived) _____ <input type="checkbox"/> Based on association with a person or group with one or more of these actual or perceived characteristics _____ <input type="checkbox"/> _____	
<p>Other</p>	<input type="checkbox"/> Unlawful Sexual Harassment <input type="checkbox"/> Complaint by Employee Against Employee	
<p>All other complaints Follow the resolution steps for all other complaints. Check the type of complaint.</p>	<input type="checkbox"/> Pedagogical, academic or teacher related issue <input type="checkbox"/> Student behavior or discipline issue <input type="checkbox"/> Other issue: _____ _____ _____	<p>Resolution Steps: Level 1: Direct Resolution Level 2: School Level Resolution <i>Fill out this form at Level 3.</i> Level 3: MPS Central Office (MPSCO) Level Resolution Level 4: Board Level Resolution</p>

Board Governance Policies

Internal Complaint Policies and Procedures

- 1. Please give facts about the complaint and attach any relevant documents if available. Provide details such as the names of those involved, dates, whether witnesses were present, etc., that may be helpful to the complaint investigator.

- 2. Have you discussed your complaint or brought your complaint to any MPS personnel? If you have, to whom did you take the complaint, and what was the result?

- 3. Please provide copies of any written documents that may be relevant or supportive of your complaint.

I have attached supporting documents: Yes No

I acknowledge that I have read and that I understand the above statements. I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief.

Signature: _____ Date: _____

Mail complaint and any relevant documents to:

Chief Executive Officer
 Magnolia Public Schools
 13950 Milton Ave. Ste 200B
 Westminster, CA 92683
 Phone: (714) 892-5066

Cover Sheet

Approval of Subcontracting After School Program (ASES)

Section: II. Consent Agenda Items
Item: C. Approval of Subcontracting After School Program (ASES)
Purpose: Vote
Submitted by:
Related Material: II C Revised Cover.pdf
II C Subcontracting After School Program.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III C Revised Cover
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Kelly Hourigan, Chief Operations Officer
RE:	Subcontracting after school program

Proposed Board Recommendation

I move that the board approve the Request for Proposal for After School Education and Safety (ASES) Grant Subcontracting with ARC for the 2016-2017 academic year.

Background

Magnolia Public Schools currently runs After School Education and Safety (ASES) Programs at five campuses (MSA-1, MSA- 3, MSA-5, MSA-7 and MSA-8).

Each after school program has the ability to serve approximately 50 to 250 students, depending on the size of the school, and is open from the time school ends until 6:00 p.m. Students participating in the after school program receive both academic assistance and enrichment activities such as computer training, homework assistance, athletics, and college preparation counseling. The program is offered at no cost to school families and each student is provided with a nutritious snack daily.

MPS accepted bids from qualified organizations for the five sites reflected above to administer the after school program for the 2016-17 academic year. The RFP was made public by being posted on our website www.Magnoliapublicschools.org. In addition to being posted on our website, we also emailed three After school provider companies requesting they participate in the RFP. The three companies were ARC, LA-All Stars and Youth Policy Institute- USA.

Organizations must have experience working with the ASES program to run after school programs, and must have experience working with at-risk youth in Los Angeles. Partnering organizations will employ all program staff and will work with MPS to develop/ enhance the program design and content.

Proposals were required to include:

- Program
- Description of services Program curriculum
- Management Oversight Plan
- Memorandum of Understanding
- Budget (including matching funds. 30% matching funds is required by ASES)
- Instructor credentials
- Clearance of background check for each instructor
- Number of instructors provided
- Proof of liability insurance
- Materials/ supplies provided Program schedule
- 2-3 professional references



MAGNOLIA PUBLIC SCHOOLS

13950 Milton Ave. 200B Westminster, CA 92683

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

Program Goals

MPS' overarching goal is to ensure that our students are college ready, college bound. Our after school program partnership is established to focus on college preparation through academic and enrichment supports. MPS partners with the ASES program to close gaps in academic achievement and motivate our students to succeed. In order to reach this goal, MPS targets after school program enrollment on students currently performing at the Basic or Below Basic level on state standardized tests. The after school program should further this goal through three primary structures: homework support, a daily intervention or skill-building lesson, and enrichment activities.

Homework support is included as a way of ensuring alignment between the school's daily grade-level and content instruction and the after school program. This is also a time when students are taught good study habits, which are modeled and reinforced so that over time, they increase their independence and prepare for the rigor of independent college-level assignments. In order to align the academic support provided in the after school program and the content taught during the school day, MPS will share quarterly benchmark data and ongoing assessment results with after school program coordinators. The after school program should use the data to implement a systematic, structured approach to meet the needs of students who struggle with mathematics, reading and English language development. Given the high levels of enrollment of English Language Learners and in particular considering the impact of their language development on their overall academic success, the after school program should incorporate enrichment activities designed to enhance the language development of students as well as integrate the arts, technology and fitness.

The purpose of enrichment is to foster students' abilities to develop problem-solving skills, flexibility, creativity, cooperation, persistence and responsibility in an environment that is geared towards building self-confidence. We know that in order for our students to sustain their motivation and find success in the face of challenges en route to and in college, they need to have a strong sense of self. This includes having confidence in their academics and developing a range of skills. Students enrolled in our after school program should have the opportunity to participate in a variety of enrichment programs to define their passions and expand their knowledge.

Budget Implications

None as this is a grant

Name of Staff Originator

Kelly Hourigan

Attachments

Two RFP's from subcontractors



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	II C
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Kelly Hourigan, Chief Operations Officer
RE:	Subcontracting after school program

Proposed Board Recommendation

I move that the board approve the Request for Proposal for After School Education and Safety (ASES) Grant Subcontracting with Youth Policy Institute (YPI) for the 2016-2017 academic year.

Background

Magnolia Public Schools currently runs After School Education and Safety (ASES) Programs at five campuses (MSA-1, MSA- 3, MSA-5, MSA-7 and MSA-8).

Each after school program has the ability to serve approximately 50 to 250 students, depending on the size of the school, and is open from the time school ends until 6:00 p.m. Students participating in the after school program receive both academic assistance and enrichment activities such as computer training, homework assistance, athletics, and college preparation counseling. The program is offered at no cost to school families and each student is provided with a nutritious snack daily.

MPS accepted bids from qualified organizations for the five sites reflected above to administer the after school program for the 2016-17 academic year. The RFP was made public by being posted on our website www.Magnoliapublicschools.org. In addition to being posted on our website, we also emailed three After school provider companies requesting they participate in the RFP. The three companies were arc-experience, LA-All Stars and Youth Policy Institute- USA.

Organizations must have experience working with the ASES program to run after school programs, and must have experience working with at-risk youth in Los Angeles. Partnering organizations will employ all program staff and will work with MPS to develop/ enhance the program design and content.

Proposals were required to include:

- Program
- Description of services Program curriculum
- Management Oversight Plan
- Memorandum of Understanding
- Budget (including matching funds. 30% matching funds is required by ASES)
- Instructor credentials
- Clearance of background check for each instructor
- Number of instructors provided
- Proof of liability insurance
- Materials/ supplies provided Program schedule
- 2-3 professional references



MAGNOLIA PUBLIC SCHOOLS

13950 Milton Ave. 200B Westminster, CA 92683

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Program Goals

MPS' overarching goal is to ensure that our students are college ready, college bound. Our after school program partnership is established to focus on college preparation through academic and enrichment supports. MPS partners with the ASES program to close gaps in academic achievement and motivate our students to succeed. In order to reach this goal, MPS targets after school program enrollment on students currently performing at the Basic or Below Basic level on state standardized tests. The after school program should further this goal through three primary structures: homework support, a daily intervention or skill-building lesson, and enrichment activities.

Homework support is included as a way of ensuring alignment between the school's daily grade-level and content instruction and the after school program. This is also a time when students are taught good study habits, which are modeled and reinforced so that over time, they increase their independence and prepare for the rigor of independent college-level assignments. In order to align the academic support provided in the after school program and the content taught during the school day, MPS will share quarterly benchmark data and ongoing assessment results with after school program coordinators. The after school program should use the data to implement a systematic, structured approach to meet the needs of students who struggle with mathematics, reading and English language development. Given the high levels of enrollment of English Language Learners and in particular considering the impact of their language development on their overall academic success, the after school program should incorporate enrichment activities designed to enhance the language development of students as well as integrate the arts, technology and fitness.

The purpose of enrichment is to foster students' abilities to develop problem-solving skills, flexibility, creativity, cooperation, persistence and responsibility in an environment that is geared towards building self-confidence. We know that in order for our students to sustain their motivation and find success in the face of challenges en route to and in college, they need to have a strong sense of self. This includes having confidence in their academics and developing a range of skills. Students enrolled in our after school program should have the opportunity to participate in a variety of enrichment programs to define their passions and expand their knowledge.

Budget Implications

None as this is a grant

Name of Staff Originator

Kelly Hourigan

Attachments

Three RFP's from subcontractors



REQUEST FOR PROPOSAL

Magnolia Public Schools (MPS) dba Magnolia Science Academy (MSA) currently runs After School Education and Safety (ASES) Programs at five campuses (MSA-1, MSA-3, MSA-5, MSA-7 and MSA-8). Below are addresses and grade spans of these five schools:

MSA-1 (6-12)

18238 Sherman Way, Reseda, CA 91335

MSA-3 (Co-located with Curtis High School) (6-12)

1254 E Helmick St, Carson, CA 90746

MSA-5 (Co-located with Reseda High School) (6-9)

18230 Kittridge St, Reseda, CA 91335

MSA-7 (K-5)

18355 Roscoe Blvd., Northridge, CA 91325

MSA-8 (Public School Choice, co-located with two other public schools) (6-8)

6411 Orchard Ave, Bell Gardens, CA 90201

Each after school program has the ability to serve approximately 50 to 250 students, depending on the size of the school, and is open from the time school ends until 6:00 p.m. Students participating in the after school program receive both academic assistance and enrichment activities such as computer training, homework assistance, athletics, and college preparation counseling.

The program is offered at no cost to school families and each student is provided with a nutritious snack daily.

MPS is accepting bids from qualified organizations for the five sites reflected above to administer the after school program for the 2016-17 academic year.

SUBMISSION DEADLINE DATE: April 15, 2016

ABOUT MPS

The Magnolia Educational & Research Foundation (“Foundation”) dba Magnolia Public Schools (MPS) is a non-profit organization established in August 1997. The

Foundation is granted tax-exemption status (501(c)(3)) by the IRS and the State of California. The headquarters of the Foundation is located in Westminster, California. MPS oversees a network of charter schools throughout California dedicated to inspiring students to choose career paths in science, technology, engineering, art, and math (STEAM), while providing a robust, standards-based education program within a supportive culture of excellence.

In 1998, the Foundation began organizing volunteer tutors for middle and high schools, especially in math, science and computer technology areas by utilizing their connections to major research universities throughout Southern California.

In 1999, the Foundation organized and implemented a joint program with Culver City Unified School District to provide tutoring for students all around the city. It also started a free tutoring program in the Sherman Oaks/Van Nuys Area of the San Fernando Valley. These programs resulted in cooperation with school districts to develop partnerships to support educational initiatives.

In the fall of 2002, the Foundation established its first charter school, Magnolia Science Academy-1 (“MSA-1”), in the San Fernando Valley. Since then, the Foundation has successfully replicated its educational program and philosophy at 10 other charter school sites throughout California:

- 8 in Los Angeles Area
- 1 in San Diego
- 1 in San Jose
- 1 in Santa Ana

ABOUT THE AFTER SCHOOL PROGRAM

Program Goals

MPS’ overarching goal is to ensure that our students are college ready, college bound. Our after school program partnership is established to focus on college preparation through academic and enrichment supports. MPS partners with the ASES program to close gaps in academic achievement and motivate our students to succeed. In order to reach this goal, MPS targets after school program enrollment on students currently performing at the Basic or Below Basic level on state standardized tests. The after school program should further this goal through three primary structures: homework support, a daily intervention or skill-building lesson, and enrichment activities.

Homework support is included as a way of ensuring alignment between the school’s daily grade-level and content instruction and the after school program. This is also a

time when students are taught good study habits which are modeled and reinforced so that over time, they increase their independence and prepare for the rigor of independent college-level assignments. In order to align the academic support provided in the after school program and the content taught during the school day, MPS will share quarterly benchmark data and ongoing assessment results with after school program coordinators. The after school program should use the data to implement a systematic, structured approach to meet the needs of students who struggle with mathematics, reading and English language development.

Given the high levels of enrollment of English Language Learners and in particular considering the impact of their language development on their overall academic success, the after school program should incorporate enrichment activities designed to enhance the language development of students as well as integrate the arts, technology and fitness. The purpose of enrichment is to foster students' abilities to develop problem-solving skills, flexibility, creativity, cooperation, persistence and responsibility in an environment that is geared towards building self-confidence. We know that in order for our students to sustain their motivation and find success in the face of challenges en route to and in college, they need to have a strong sense of self. This includes having confidence in their academics and developing a range of skills. Students enrolled in our after school program should have the opportunity to participate in a variety of enrichment programs to define their passions and expand their knowledge.

PROPOSED PROGRAM CONTENT

MPS has identified the following core values, which are reinforced through its Life Skills curriculum, student learning outcomes (SLOs), and all school activities.

§ Scholarship

Scholarship is the desire to pursue knowledge and excellence and to contribute original and provocative ideas in a learning environment, in diverse settings, and as a catalyst to future academic knowledge. We foster scholarship through project based learning using a constructivist approach, student portfolios, assessments of and for learning and academic discourse and argumentative writing. Scholars learn where and how to access the needed information to advance their academic pursuits and societal contributions.

§ Innovation

Students will have the freedom to choose how and what they learn. Flexible scheduling, early identification of learning styles, personalities, interest and career plans will support students' college and career readiness. This will include student participation in their four-year plans, after school enrichment programs, STEAM program choice options, adaptive assessments and blended learning strategies,

differentiated instruction and differentiated and adaptive assessments.

§ Connection

School communities are integrated partnerships with the school site staff, families, students and all other stakeholders. This sense of connection creates a safe place for all learners and stakeholders to affirm individual strengths, celebrate character, provide academic support through mentorship and internship, promote unity and better decision making through the implementation of restorative justice practices. Additionally, community cultivates identity and gives each member a sense of belonging and pride. MPS utilizes home visits, student surveys, field trips, life skills classes and coaching to support our overall community-based goals. We work with community partners to establish mentoring relationships and other social capital to support our students' development of personal and academic networks for long term resilience and connection.

Literacy

MPS students develop strong foundations in literacy. Students learn to select books at their level on an A-Z scale that they can independently comprehend. The after school program facilitators will be trained in and given access to the school library where students can find books already sorted into these different levels.

The primary goal of our reading program is to encourage students to value reading as a source of information and to develop as life-long readers for both academic and personal pursuits. In the after school program all students should be given the opportunity to choose literature and topics they find meaningful and interesting.

Arts

The incorporation of visual and performing arts into the curriculum during and after school exposes students to different art forms and encourages them to appreciate art as a form of communication and to express ideas with proficiency and effectiveness. The arts component for the after school program should be aligned with the Common Core standards. MPS is committed, through instruction and exploration, to providing students with many artistic avenues for creative self-expression. The curriculum should allow students to channel emotions into creative forms, with the objective of instilling value and lifelong pursuit of the arts into students as well as tolerance and respect for diversity.

Specific learning visual design: By engaging in visual and performing arts, students will enhance their knowledge of core academic subjects, such as language arts and social studies, apply critical thinking skills and acquire artistic skill and style.

Technology

MPS seeks to improve the literacy skills of its student population through

technological access, which is found to have a critical link to literacy development. Working towards our mission and vision, students have equal access to information, to other people, and to other resources through greater access to technology.

Physical Fitness

The goal for the physical fitness curriculum is to promote healthy lifestyles among students and to reinforce cooperation and good sportsmanship. Activities should be organized to cover the following strands from the physical education standards: movement skills and knowledge, self-image and personal development, and social development. The educational enrichment component of the program should also continue to offer quality programs such as those we have already established (chess, drama, karate, urban art, and various sports), and offer more targeted English Language Learner programs and other high interest programs that will enrich the lives of our students.

SCOPE OF WORK

Organizations must have experience working with the ASES program to run after school programs, and must have experience working with at-risk youth in Los Angeles. Partnering organizations will employ all program staff and will work with MPS to develop/ enhance the program design and content.

Proposals must include:

- Program
- Description of services Program curriculum
- Management Oversight Plan
- Memorandum of Understanding
- Budget (including matching funds. 30% matching funds is required by ASES)
- Instructor credentials
- Clearance of background check for each instructor
- Number of instructors provided
- Proof of liability insurance
- Materials/ supplies provided Program schedule
- 2-3 professional references

MPS reserves the right to terminate services if the service is unsatisfactory or MPS needs change. MPS reserves the right to reject all proposals.

Interested vendors must submit 1 copy of their response to this Request for Proposal no later than **Friday, April 15, 2016 COB** to:

Magnolia Public Schools, 13950 Milton Ave Ste 200 Westminster, CA 92683
Attention: Suat Acar, or via e- mail to sacar@magnoliapublicschools.org.

Vendors are requested to submit any questions regarding the RFP in writing, to Suat Acar via email at sacar@magnoliapublicschools.org. Once bids are reviewed, vendors will be notified of the decision in 30 days.

Submittals must be valid for 90 days following the submission deadline.

YOUTH
POLICY
INSTITUTE

Headquarters

6464 Sunset Blvd. Suite 650
Los Angeles CA 90028
Phone: 213.688.2802
Fax: 213.688.2942
www.ypiusa.org

April 15, 2016

Mr. Suat Acar
13950 Milton Avenue Suite 200
Westminster, CA 92683

RE: ASES Proposal

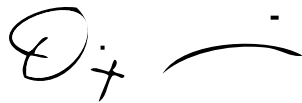
Dear Mr. Acar;

It is a pleasure to submit a proposal to run the after school ASES programs at MSA-1, MSA-3, MSA-5, MSA-7 and MSA-8. Attached, for your consideration, find the Youth Policy Institute proposal.

Please feel free to reach out to Fidel Ramirez for any clarifying questions that you or your board may have. He can be reached at 818.281.1961 or framirez@ypiusa.org

Thank you for the consideration.

Warm Regards,



Dixon Slingerland
Executive Director,
Youth Policy Institute

Magnolia Science Academy #1, #3, #5, #7 and #8 ASES Afterschool Program Proposal

The Youth Policy Institute (YPI) is applying to operate ASES afterschool programs at **Magnolia Science Academy Schools #1, #3, #5, #7 and #8**. The program will serve 100-120 students at each school (depending on funding level) and will be open from the time school is out until 6:00 p.m each school day. YPI currently operates after school programs at 46 schools (K-12) in Los Angeles and serves over 7,000 students each school day and in the summer with academic and enrichment activities. YPI has strong experience working with ASES programs and specifically with at-risk youth through ongoing funded afterschool programs at Bert Corona Charter School and Monsenor Oscar Romero Charter School. YPI currently operates the afterschool programs at Camino Nuevo Charter school sites, Multicultural Learning Center, as well as Vista Charter Middle School.

Students in YPI's afterschool programs are predominantly low-income, and very high percentages qualify for the federal free and reduced lunch program. YPI has worked collaboratively with after school sites to meet target attendance and performance measures required by the California Department of Education since 2004. YPI currently is providing afterschool programs at the schools mentioned above and has met attendance outcome measures required for funding. YPI's afterschool programs target services to ensure that students ready for timely grade level advancement at the end of each academic year and are college ready and college bound upon graduation from high school.

The YPI afterschool learning model is driven by high standards and provides learning experiences, targeted intervention, and a supportive learning environment for students. It works closely with school administration and teachers to target academically struggling students in the program and provide structured support through homework assistance, skill-building (daily intervention) and enrichment activities aligned with classroom instruction and common core state standards. Afterschool staff works with teachers to establish comfortable spaces in which students can learn and grow. A program plan jointly created by afterschool staff and school personnel aligns the afterschool program to school needs and administers pre and post surveys to parents and students to assess and target interests that inform program operations implemented in the afterschool program.

Programs offered incorporate a structured approach to meet the needs of students, especially those who struggle in core academic areas like English Language Arts and Mathematics. YPI staff will inform and involve school staff in consultation, activities, and professional development to ensure that services provided in the afterschool programs link directly to themes and lessons studied in the classroom during the school day to reinforce learning. The YPI site coordinator/lead tutor at each target school will arrange communication with school stakeholders regarding services to ensure that the learning in the classroom during the school day is aligned with instruction in the afterschool program. This helps the program to connect better with teachers for homework help, tutoring, and project-based learning and enrichment activities required to make the afterschool programs successful.

The academic assistance and enrichment materials used in the afterschool program are directly linked to common core and project based learning. The program utilizes curricula based on the common core state standards including grade appropriate materials for language arts instruction in areas such as reading comprehension, writing exercises and vocabulary development. It is also based on research

providing evidence that the program will help students meet common core state standards and local academic achievement. In addition to assistance in core subjects and depending on funding amount the afterschool program may offer a variety of comprehensive enrichment programs that are active, collaborative, meaningful, supports mastery and expands horizon while integrating the arts, technology and fitness to encourage learning.

How organization will execute Magnolia Science Academy Schools afterschool program?

The YPI afterschool program will target afterschool program recruitment and enrollment to students assessed as performing below standards. The afterschool program will work with Magnolia Science Academy School teachers, staff, administrators and parents to meet school goals through targeted academic tutoring services, daily homework help, a daily intervention or skill-building services provided by credentialed teachers working with tutors, and enrichment activities linked directly to common core state standards. The focus will be academic subjects, as well as visual arts, physical education, and technology. YPI has specific expertise in working with charter school partners to ensure that students are college ready and college bound.

YPI's afterschool program supports Magnolia Science Academy Schools mission of providing a college preparatory educational program emphasizing science, technology, engineering, and math (STEM) in a safe environment that cultivates respect for self and others. YPI will implement Magnolia Science Academy Schools Get Ready for Life (GRFL) core values, Scholarship, Success, Self Discipline, Critical Thinking, Citizenship, Personal Qualities, Effective Communication, Conflict Resolution, Human Relations, Social Responsibility, Respect and Responsible Choices.

Academic services include tutoring and homework support that assist students in meeting common core standards in core academic subjects and reaching the goal of a college education. Enrichment activities include additional services, programs and activities (described below) designed to reinforce and complement the school's' academic programs. YPI also organizes college preparation and financial literacy workshops to families of the students who participate in the program.

Description of services

Research has demonstrated the need for afterschool programs to provide quality learning environments that give students leadership roles and a range of learning opportunities (National Research Council 2002). According to *How Afterschool Programs Can Most Effectively Promote Positive Youth Development as a Support to Academic Achievement*, programs should support the development of competencies that are non-academic, but support academic learning.

Focused, skill-based programs for youth are more likely to demonstrate positive effects (Lipsey 1992). Empirical reviews of afterschool programs (notably Durlak & Weissberg 2007) demonstrate that evidence-based afterschool programs focusing on specific social and personal skills that use sequential learning and promote active learning for students have the strongest record of positive results. SAFE (Sequenced, Active, Focused, and Explicit) programs offer these strategies which form the basis of YPI programming. They offer clear, quantifiable performance measures that provide improvements in the areas of achievement tests, school grades, social skills, problem behaviors, drug use, school bonding, and self-esteem of students.

According to research funded by the Wallace Foundation (Hours of Opportunity, Rand Education 2010), afterschool programs that tap into broader city-wide partnerships and sources to build out-of-school time systems have greater effect on students. It is vital that programs provide leadership opportunities for students, and have both program and school staff who is informed about student lives outside of school (Harvard Family Research Project, April 2010).

Academic Assistance

The afterschool programs at Magnolia schools will provide small group and individual tutoring for students, tailored to their academic levels and grade levels. Special tutoring programs will provide assistance with language arts, science, technology, and mathematics subjects based on the smarter balance assessment test results, student grades, and teacher recommendations. Tutors will provide homework help, and develop a student homework plan. The after school programs will integrate with the regular school day to ensure that students will have time to complete assignments during the expanding learning hours.

Homework help will be provided each day and will build on homework journals created in partnership with teachers. Afterschool tutors will work weekly with school teachers to update the journal and ensure that students complete assignments during the program using learning and instructional models selected by the school. The journal will also be the basis of the semester end homework completion assessment that will be completed by program staff working with teachers.

YPI, in providing the academic assistance services described above, will closely work with Magnolia Science Academy Schools. The afterschool program staff will integrate the quarterly benchmark data and ongoing assessment results. This data will provide the informational basis required to implement a systematic, structured approach to meet the individual needs of each enrolled student who struggles with mathematics, reading and English language development.

College preparation services will prepare students and families to be college ready and college bound. They will begin talking about and meeting the requirements and laying the groundwork for eventual college matriculation. Research has demonstrated that students from low-income families enter college at significantly higher rates when preparation begins as early as possible. The afterschool program will work with students to create a college plan and postsecondary options that will emphasize academic achievement and promote 21st Century skills. Students will work to create a *Road Map to College* with an inventory assessment to help identify barriers and information on college access and requirements.

Educational Enrichment

Enrichment will include developing academic skills through project based learning in an active and engaged learning environment . These services will build problem-solving skills, flexibility, creativity, cooperation, persistence and responsibility. Enrichment services in YPI afterschool programs are provided in an environment that is geared towards building self-confidence and expose students to the visual and performing arts. Activities include music, dance, and multi-media. The program will have Culminating Events showcasing talent of students (the YPI Expo, Drill, Dance and Cheer Competition, and the Community Jam).A particular focus of enrichment is visual and performing arts. This seeks to

expose students to differing art forms and works with students to see art as a form of communication and self expression.

Enrichment also includes *Science Explorer, Math Explorer, Resource Area for Teacher (RAFT) and PCS Edventure Engineering and Robotics*. These science experiments and mathematics activities link to common core and the next generation science standards and math through project-based learning. Enrichment activities provided at the school will incorporate Science, Technology, Engineering, and Math (STEM) learning with Robotics, Game Design and coding provided through partners such as RAFT, EverFi and Mouse Squad. Afterschool program enrichment classes provided by YPI will specifically build on these technology and STEM services through the use of the school's computer lab and laptop carts in the afterschool program. In collaboration with NASA's Jet Propulsion Laboratory (JPL), the afterschool program will have the opportunity to visit and explore JPL's facilities and participate in the projects sponsored by The National Aeronautics and Space Administration (NASA) and the National Endowment For the Arts (NEA). In projects such as Imagine Mars, students can explore their home community and decide what cultural, scientific and artistic elements are important to a community's success. They learn about the extreme Martian environment and design a community that adapts the ideas from their own community to the Mars environment. Students who participate in a STEM club afterschool will attend the YPI STEM showcase at the end of the academic year.

Enrichment to build 21st Century Learning Skills includes early career preparation and job skills development. Students will learn soft skills (interviewing, resume development and professional attire) and can attend Junior Achievement Finance Park to learn about personal finance. Students will lead service projects such as tutoring/ mentoring, beautification and murals. YPI has service projects funded by the National Council of La Raza to provide curricula, and will provide tutoring for enrolled youth to work with younger students at nearby schools. Character education will use Project Citizen to address applications of character in everyday life. This will include working to solve real work challenges in their neighborhood.

Physical fitness and health services provided in YPI afterschool programs at Magnolia Science Academy Schools will promote healthy lifestyles among students and will reinforce cooperation and good sportsmanship. These services will be based on Common Core Standards for physical/health education and will cover strands from the physical education standards: movement skills and knowledge, self-image and personal development, and social development. YPI will also build on its experience operating two federal Carol White Physical Education Program grants from the US Dept. of Education to promote goals such as student passage on the California Fitnessgram while adherence to USDA Healthier US School Challenge guidelines.

The afterschool programs will work with the school to provide soccer, basketball leagues, and other recreational activities. YPI will work with parents to promote healthy meals, build nutritional awareness through projects such as an organic garden, and provide workshops on topics like Healthy Snacks, Advertising, and Food Choices. The athletics component promotes physical fitness and healthy lifestyles. Programs reinforce the values of cooperation and good sportsmanship. The program includes information on nutrients and food groups, healthy snacks and advertising.

Program curriculum

The program will work with Magnolia Science Academy Schools to implement curriculum that integrate academic support directly from the regular school day with the afterschool program. YPI's youth services program also provides a variety of curricula that are offered afterschool for middle school students. The program will work with Magnolia Schools to implement a STEM learning environment. Examples of our inspired STEM curricula include; Kidz Science, MathExplorer, PCS Edventures and RAFT. These curricula are mathematics and science enrichment programs designed specifically for out-of-school settings. For middle school specifically, students in the program will implement Math Explorer, Science Explorer, and RAFT which take a hands-on, project-based approach to learning math and science.

Homework Club

Students bring their homework and work with tutors who help them understand and complete class assignments. Academic assistance is provided to help students master the Common Core Standards in core academic subjects (notably English Language Arts, Mathematics, and Science). In addition to homework support, students have access to a variety of books; magazines and test preparation materials provided by Scholastic (research based and library suggested) are organized by grade level.

Math Explorer:

The Math Explorer curriculum helps students gain confidence in their mathematical abilities by using cooperative games to promote mathematical understanding and social development. The curriculum utilized for this club is aligned with the National Council of Teachers of Mathematics Standards.

Literacy

Kidz Lit and Write Brain curriculum helps students improve their reading and writing skills by using storybook -based activities. It promotes confidence, creativity, and character in a collaborative and meaningful learning environment. Through their visual performing arts culminating event students will be assessed by developing their own play or co-authoring their own book. These two curriculum have been proven to support and develop English Language Learners (ELL).

Athletics/Recreation

Students participate in physical fitness activities including sports (e.g. basketball, soccer, volleyball, cheer, yoga, and martial arts) and healthy living instruction. The athletics program utilizes SPARK and Achieve curriculum. Students learn about the values of nutrition, proper eating habits, and positive energy through indoor and outdoor structured lessons. Outdoor experiential field trips include hiking adventures with the family to local park destinations such as Griffith Park and Audubon Park Center.

Art in History

Students participate in art activities and craft projects from different eras and countries in the world. The arts program utilizes the Art in History curriculum and completes theme-based projects. Arts and crafts activities are also conducted using multicultural perspectives as project ideas come from different countries around the world.

Arts and crafts

Students participate in art activities and craft projects. The arts program utilizes the Lakeshore curriculum and completes theme-based projects. Arts and crafts activities are also conducted using multicultural perspectives as project ideas come from different countries around the world.

Urban Art

Students learn about urban art designs and the self expression behind the art coming from their community. They learn its history and positive uses and complete projects like murals for school beautification.

Drama

Students learn about the elements of theater: vocabulary, creative expression, theatrical skills, and the use of drama to support other academic subject areas.

Management Oversight Plan

Structured staff development will include presenters from the LA County Office of Education, CALSAC, After School Network and Temescal Associates in partnership with Children and Youth. It will be based on the assessment of staff needs and program objectives. An orientation will include an introduction to components, materials, and strategies for implementation of tutoring, enrichment, physical education, and college preparation services.

Each afterschool staff member will have an annual performance review and will meet quarterly with the Director to assess performance. All staff will receive a four-hour training each year covering youth learning theories shown by research to be successful in out-of-school learning programs; training methods; presentation techniques and learning styles; and post workshop follow-up. School staff (including teachers and administrative staff) will meet monthly with afterschool program staff to review services provided for students.

Professional staff development is grounded in research and will be ongoing. Training will include tutoring instruction for grade K-12 students and parent communication. Staff development will include training across components with partners and the school. Content will include Quality State Standards, Core Competencies in the after school settings, LIAS (Learning in Afterschool and Summer Principles), Grant Compliance, Risk Management, team- building and cultural awareness.

Retention of qualified staff in the program is ensured by this strong professional development and ongoing support, as well as by pairing experienced program staff with new members to offer peer support and assistance for each member of the program staff.

YPI has experienced staff to support the afterschool program at Magnolia Science Academy schools. For the program and depending on budget, YPI will hire tutors and one site coordinator or lead tutor who will serve as a point person for the program and help maintain a student-to-staff ratio of 20 to 1.

- **Youth Services Director/Assistant Directors/ Regional Supervisor:** Fidel Ramirez

directs and Vanessa Montano assists with the after-school academic support/enrichment programs supported by a Regional Supervisor who will be responsible for the implementation. Mr. Ramirez is a former teacher, university administrator and charter school principal with more than fifteen years of education experience and teaching. Assistant Director Vanessa Montano will oversee program staff and data collection, and has a BA and ten years of afterschool experience. The regional supervisor has a BA and more than five years of experience working in afterschool and expanded education.

- **A Youth Services Research and Evaluation Manager** will be responsible for collecting all data, including performance on Smarter Balance and program and school attendance. The Research and Evaluation Manager has a BA as well as six years' experience working with databases and with data collection in education programs.
- **A Site Coordinator** will be in charge of day-to-day management of afterschool site. Qualifications include two years of experience in afterschool administration, enrolled in a four year college degree pathway and bilingual language skills.
- **Tutors** are college-age adults with a minimum two years of class work and tutoring experience recruited from college partners.
- **Support Staff** for program operations include an Enrichment Specialist, a College Career Specialist, STEM Program Coach, Curriculum and Evaluation Program Coordinator, Events and Field Trip Program Specialist, Professional Development and Training Manager, and an Athletic Sports Specialist. Each possesses a BA degree with a minimum of two years' experience.

Instructor credentials

Recruitment and selection of tutors is based on advertised and defined qualifications, including after school experience and subject matter expertise. Experience working with low- income students is critical. The program will recruit tutors with at least two years college experience. The Lead Tutor will complete a detailed professional development need assessment of each teacher and paraprofessional employed. YPI will work with college partners such as Glendale Community College, CSUN, Los Angeles Mission College and UCLA to recruit tutors, and will leverage the YPI network of partners and supporters throughout the city to meet teacher and tutor needs in the afterschool program. This includes advertising on Edjoin and other job boards, and using social media such as Facebook and Twitter to publicize the program and recruit qualified staff.

All YPI after school program staff have proper credentials and qualifications to work as tutors (minimum requirements are described below). They have passed criminal background checks (Live Scan fingerprinting) and presented proof of negative Tuberculosis skin tests prior to the beginning of employment. In addition, YPI continuously provides support, professional development, and training that equip staff members with tools required to provide services to youth (e.g. curriculum training, time management).

After School Program Tutor (Elementary and Middle)

Current enrollment in college with completion of Freshman English, College math (Algebra II) and/or equivalent math credits (must provide official college transcripts or qualification card)

Clearance of background check for each instructor

A system of reference checks is used to evaluate instructor backgrounds and will include child and domestic abuse record checks and criminal background checks through LiveScan. This system is also used for any mentors working on-site to support students in the program. No instructors or mentors will interact with students until these have been cleared.

Proof of liability insurance

YPI is covered with appropriate liability insurance and will forward copy upon request.

Materials/supplies provided

YPI after school tutors will receive professional development and work with teachers at the schools to continue this learning in the afterschool programs, particularly during the academic assistance component of the program.

YPI provides additional materials and supplies necessary for operating the afterschool program including books, magazines, test preparation materials from Scholastic Lakeshore curriculum; Spectrum test preparation; school supplies; a “treasure chest” of incentive prizes (e.g. movie tickets); Center for the collaborative classroom; Achieve curriculum; Write Brain materials to carry out lesson plans; T-shirts, trophies, ceramic dominoes, games; athletics/sports equipment and supplies; art supplies; transportation (buses for field trips); and snacks/meals

Program schedule

Please see the sample program schedule included with this proposal.

Professional references

Mr. Vahe Markarian
Vista Charter
Executive Director
2900 W. Temple Street
Los Angeles, CA 90026
Phone: (213) 201-4000
Fax: (213) 201-5861

Ms. Gayle Nadler Multicultural
Learning Center Executive Director
7510 De Soto Ave. Canoga
Park, CA 91303
Phone: (818)716-5783
FAX: (818) 716-1085

Mark Healey, Camino Nuevo Charter Academy No. 1 (Burlington)
School Principal
697 S. Burling Ave.
Los Angeles, CA 90057
Phone: (213) 413-4245
Fax: (213) 413-8553

Cover Sheet

Approval of Special Education Provider for MSA 1-8 and Santa Ana, EdLogical

Section: II. Consent Agenda Items
Item: D. Approval of Special Education Provider for MSA 1-8 and Santa Ana, EdLogical
Purpose: Vote
Submitted by:
Related Material: II D Edlogical.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	II D
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Kelly Hourigan, Chief Operations Officer
RE:	EdLogical – Special Education Provider

Proposed Board Recommendation

I move that the board approve the contract for EdLogical Inc. to continue to provide special education services for Magnolia Science Academy 1-8 and Santa Ana for the 2016-2017 and 2017-2018 school year.

Background

We obtained three bids for special education services for the 2015-2016 school year. The committee reviewed the bids and chose to work with EdLogical. EdLogical is a state approved Non Public Agency that provides special education services to schools. Services can include psychological assessments, speech therapy, adaptive physical education, speech therapy, occupational therapy, health screenings, etc. as aligned with a students individualized education plan.

This agreement is a two year term where the rates for services are locked in for two years to cover the 2016-2017 and 2017-2018 school year.

Magnolia Public Schools has been working with EdLogical for over five years and have been extremely happy with their level of professionalism, ability to meet timelines and their sincere care for serving students with special needs. Current special education leaders were included in the committee to assure staff are happy with their services.

Budget Implications

Special education services are budgeted in each of the schools budgets. EdLogical provided Magnolia Public Schools with the most competitive bid for service costs.

Name of Staff Originator:

Kelly Hourigan, Chief Operations Officer

Attachments

Two year agreement from Edlogical



EdLogical Group Corp.

111 West Ocean Blvd. 4FL

Long Beach, CA 90802

Phone: 424-247-5530 Fax: 951-552-1963

Ms. Hourigan,

EdLogical would like to thank Magnolia Public Schools for partnering with us for the past few years. We feel very fortunate that Magnolia Public Schools has chosen us to provide special education services for your schools. EdLogical would like to offer Magnolia the opportunity for a two year service agreement with no rate increase during the term of the agreement. This would give Magnolia Public Schools the opportunity to continue with the same service rates from June 2016 through June 30, 2018 as well have the continuity of special education staff and services for your students.

Thank you for the consideration and also the opportunity to partner with Magnolia Public Schools. We feel that Magnolia Public Schools are second to none within the charter community and are proud to be working with your students, parents and staff.

Thank You

A handwritten signature in black ink, appearing to read 'Hector Valentin', is written over a horizontal line.

Hector Valentin
Chief Business Officer
EdLogical Group Corp



2016-2018

SPECIAL EDUCATION SERVICE AGREEMENT

Magnolia Public Schools

MAS 1 –MSA 8 & MSA-SA

&

EdLogical Group Corp

EdLogical Group Corp
TERMS OF SERVICE AGREEMENT

This Agreement made on this April 11, 2016, Between Customer and Company (hereinafter the “Agreement”)

BETWEEN: Magnolia Public Schools 13950 Milton Ave STE 2000B Westminster, CA (hereinafter the "Customer"),

AND: EdLogical Group Corp. 111 West Ocean Blvd 4th Floor, Long Beach CA 90802 (hereinafter the “Company”),

WHEREAS, Company to provide Special Education Services to the Customer, under the terms and conditions of this Agreement and the Schedules as defined in **Appendix A**

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, Customer and Company hereby agree as follows:

ARTICLE I
TERMS & SERVICES

1.0 Both Company and Customer agree that any and all services entered in to between Company and Customer will be set forth in a schedule format similar to that detailed within this Agreement.

1.1 Additionally both parties agree that the general terms of this Agreement will apply to the general relationship between each subsequent service undertaken by the parties, unless modified by the written consent of both. Additional services schedules (hereinafter the “Schedules”) shall be developed and agreed to by the parties, in concordance with this Agreement. The terms of the Schedules shall control in the event of any conflict between this Agreement and subsequently developed Schedules.

1.2 As of the date of this agreement, Customer shall, under the terms and conditions of this Agreement and any additionally developed Schedules, cause Company to provide the services as defined in any Schedules (hereinafter the “Terms of Service”).

ARTICLE II
PAYMENT

2.1 Company shall invoice Customer for the Terms of Service every 30 days. The invoice shall detail all Terms of Service provided to Customer during the billing prior, including the rate of services provided, and the charge for the services. **Customer shall pay all invoices within 30 days of receipt.** Payment shall be made by check mailed to Company mailing address on the invoice.

2.2 If disputed invoices are not resolved within 10 calendar days of Customer’s receipt, that invoice shall be payable on the terms of this agreement. Any dispute must be made by Customer in writing to EdLogical Group Corp Billing Department P.O.Box 1487 Long Beach, CA 90802

ARTICLE III
RECORDS

3.1 Customer and Company both agree to keep accurate and complete account books, records, and other documents relevant to this Agreement and any Schedule (hereinafter the “Records”). The parties shall keep such Records for a period of time consistent with Company’s general record keeping policy or three years after the expiration of this Agreement.

3.2 The Records will be available for copying, review and inspection by any agent or qualified representative of a party to this agreement. Inspections will be made at the expense of the requesting party and shall take place at the location where the parties agree. Inspections shall be requested with a notice period of ten business days by written request. Any Confidential Information disclosed by the inspection shall be kept confidential. Any modification to the terms of this clause must be in writing and signed by both parties.

ARTICLE IV

TERM

4.1 The term of this Agreement shall be for a period of contract terms (hereinafter the "Original Term"). Customer shall have the option of extending the Original Term (hereinafter the "Additional Terms") after the Expiration Date. Company shall be notified of this extension option Sixty days prior to the Optional Term expiration date.

4.2 Unless this Agreement is extended with written consent of both parties, the Agreement shall expire at the Expiration Date.

ARTICLE V

TERMINATION

5.1 This Agreement shall commence on the Effective Date June 30, 2016 and terminate on June 30, 2018 (hereinafter the "Expiration Date").

5.2 This Agreement may be terminated by either party, upon 60 days written notice to the other party. All written notices shall be required to detail the nature of the termination.

5.3 The Company and Customer shall cooperate with each other to comply with all state and federal special education law. Failure to cooperate by either party is cause for this contract to be immediately revoked.

5.4 This Agreement may be terminated by insolvency of either party, immediately upon written notice to the other party. Insolvency shall be defined as a party voluntary filing, or, when a party has an involuntarily petition filed against it under the United States Bankruptcy Code, including a petition for Chapter 11 reorganization as set forth in the United States Bankruptcy Code.

5.5 In the event that this Agreement is terminated, both Customer and Company shall be required to fulfill all obligations under this agreement in connection with product orders made prior to Agreement termination.

5.6 Upon termination of this agreement, each party shall return all relevant property including Confidential Information and customer information received from the other party under the dictates of this Agreement.

ARTICLE VI

RELATIONSHIP OF PARTIES

6.1 The relationship created between Magnolia Public Schools and EdLogical Group Corp. shall be limited to that of **Independent Contractors**. Neither party shall undertake any actions that would imply or seek to establish any partnership, ownership, employment, joint venture or trust relationship between the parties, unless this Agreement is modified as such with the mutual consent of both Customer and Company, and is formalized in writing and is signed by both parties.

6.2 No Hiring policy. Magnolia Public Schools agrees that during the term of this Agreement or termination of this Agreement for any reason the ("No Hire Period"), to whom EdLogical hires or contracts with during the terms of the contract, without the advance written consent of the Customer. EdLogical may grant or deny in its sole and absolute discretion.

ARTICLE VII

INVENTORY

7.1 While governed by this Agreement, Customer agrees to provide Company with sufficient inventory (the "Inventory") to meet the fulfillment requirements under this Agreement. Company shall have no liability to Customer or third parties for losses caused directly or indirectly by Customer's failure to provide sufficient Inventory

ARTICLE VIII

RISK OF LOSS

8.1 Customer continues to keep all risk of direct physical loss of the Inventory while the Inventory is in the possession or control of Company. Customer shall be required to cover the Inventory with the same level of insurance coverage as it maintains on similar product housed in warehouses or storage areas under the control of Customer or Customer's agents.

ARTICLE IX

REPRESENTATIONS AND WARRANTIES OF COMPANY

9.1 Company hereby represents covenants and warranties that Company is a valid corporation in good standing under the laws of the State of California, that this Agreement and any and all subsequently developed Schedules constitute a valid, legal and binding obligation upon Company, legally enforceable against Company except as limited by bankruptcy or other reorganizations that impact credit issues. Company, as of the Effective Date of this Agreement, represents that Company has taken all necessary action for the execution and delivery of this Agreement and any relevant Schedule.

9.2 Company further warrants that the execution and delivery of this Agreement, the Original Schedule and relevant Schedule do not modify, violate, cancel, terminate or modify in any substantive manner any material contract to which Company is a party. Additionally, Company is not required to give notice to any third party or obtain the consent of any person for the execution and delivery of this Agreement.

9.3 Company is, to its knowledge, and will be at all times during the performance of this Agreement, in compliance with all state, federal and local rules, regulations and laws.

ARTICLE XI

INDEMNIFICATION AND LIMITATIONS ON LIABILITY

10.1 Company agrees to hold harmless, indemnify and defend Customer and each individual or entity that is an agent, affiliate, partner, officer or stockholder against any and all claims, losses, liabilities, damages and expenses, including legal fees, fines, judgments, settlement amounts all made in connection with, or arising from errors in any representation or warranty made by Company under this Agreement, any breach of the Agreement by Company, or any omission or negligent act by Company in connection with this Agreement, provided that such negligent act, omission, or error was not done at the direction of Customer.

10.2 Customer and the Company and its agents, employees, and sub-contractors shall obey all local, state, and federal laws in the performance of this contract, including, but not limited to minimum wages and/or prohibitions against discrimination.

10.3 Company officers, agents, employees and/or sub-contractors shall secure and maintain in force such licenses, permits, and health or legal clearances as are required by law, in connection with the furnishing of the services to students of the Agency.

10.4 Certain entities that contract with a school district are required to comply with Education Code section 45125.1 regarding fingerprinting. Company or their sub-contractors shall bear their own costs of fingerprinting.

10.5 Certain entities that contract with a school district may be required to comply with Education Code section 49406 regarding examination for tuberculosis. Company or their sub-contractors shall bear their own cost of tuberculosis screening.

ARTICLE XII

INSURANCE

11.1 Company agrees that during the term of this Agreement, Company will maintain an insurance policy with a reputable insurance Customer. Upon Customer's written request, Company agrees to furnish Customer with duly certified copies of insurance policies meeting these requirements.

11.2 Company understands that they are not covered by any Workers' Compensation insurance through The Customer. The Company providers and their sub-contractor(s) or agent(s) provide their own Automobile Insurance, and Professional Liability Insurance. The Company providers nor their sub-contractors or representatives shall at any time provide any transportation to The Customer students in any private vehicles.

ARTICLE XIII

ARBITRATION

12.1 Any dispute or claim related to or arising from this Agreement, its performance, breach, interpretation, validity or enforceability, shall be exclusively (except as provided below) resolved by final binding arbitration before the American Arbitration Association (AAA), utilizing AAA Commercial Arbitration Rules.

12.2 The arbitrator shall be selected using AAA procedures. The Arbitrator shall render a written decision within thirty calendar days of the hearing. The arbitrator will not award attorney's fees or punitive, incidental, consequential, treble or other multiple or exemplary damages, and the parties hereby agree to waive and not seek such damages.

12.3 Awards shall be final, binding and non-appealable, with the exception of the grounds for appeal guaranteed by the Federal Arbitration Act and applicable laws. All awards may be filed with one or more courts, state, federal or foreign having jurisdiction over the party against whom such award is rendered or its property, as a basis of judgment and of the issuance of execution for its collection.

ARTICLE XIV

ATTORNEY'S FEES

13.1 If judgment is required to enforce the contents of the agreement or remedy any breach, the non-prevailing party will pay court costs and attorney's fees.

ARTICLE XV

ASSIGNMENT PROHIBITED

14.1 Both the Customer and Company are expressly prohibited from assigning this agreement or any rights or interest flowing from this agreement. Assignment will only occur with the express written consent of both parties.

ARTICLE XVI

GOVERNING LAW


This agreement will be interpreted and enforced under the laws of The State of California without regard to conflict of laws.

IN WITNESS WHEREOF, the parties hereto execute this Agreement on this day of 2016:

Magnolia Public Schools (CUSTOMER)

EdLogical Group Corp (COMPANY)

Authorized Signature



Authorized Signature

Name and Title

Hector Valentin Chief Business Officer

Name and Title

Date

April 13, 2016

Date

Cover Sheet

Approval of Al Punto Advertising Contract

Section: II. Consent Agenda Items
Item: E. Approval of Al Punto Advertising Contract
Purpose: Vote
Submitted by:
Related Material: II E Al Punto Contract.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	II E
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Alfredo Rubalcava, Chief External Officer
RE:	Approval of Al Punto Advertising

Proposed Board Recommendation

I move that the board approve the Al Punto Advertising contract to continue supporting Magnolia Science Academy-Santa Ana (MSA-Santa Ana) with the goal of recruiting 660 students for the 2016-17 school year.

Background

During the months of December MSA-Santa Ana in an effort to boost its enrollment sought out the services of Al Punto advertising for the recruitment of 660 students. The initial contract was for the amount of \$24,250. After 3 months of services with Al Punto MSA-SA did see a jump of 200 plus prospective parents for the 2016-17 school year. For these reasons we believe it is in MSA-Santa Ana's best interest to do a second phase with Al Punto Advertising in order to further these efforts. The second phase of the services will cost \$24,250 in aggregate both of these contracts will total \$48,500.

The following services will be included in the second phase:

- Distribution of about 20,000 fliers via street teams and retail partners and 20,000 door hangers.
- As added value, Al Punto will obtain coverage on local print (2 stories) and broadcast media (1 mention).
- The above will translate into about 200 new student registrations.
- Phase two will expand on local tactics that drive traffic to the website and increase awareness of the new Santa Ana campus and curriculum.

Budget Implications

Total amount of \$48,500 was not included in the original FY 2015-16 Board approved Home Office budget.

Name of Staff Originator:

Alfredo Rubalcava, Chief External Officer

Attachments

Al Punto Advertising Contracts.pdf

Cover Sheet

Approval of Truancy Data Collection and Reporting Procedure

Section: II. Consent Agenda Items
Item: F. Approval of Truancy Data Collection and Reporting Procedure
Purpose: Vote
Submitted by:
Related Material: II F Truancy Data Collection and Reporting Procedure.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	II F
Date:	April 21, 2016
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of Truancy Data Collection and Reporting Procedure

Proposed Board Recommendation

I move that the Board approve the Truancy Data Collection and Reporting Procedure.

Background

Magnolia Public Schools report truancy information on an annual basis to the California Department of Education in accordance with the California Education Code section 48260.

In order to formalize the current truancy reporting process, the Policies and Procedures Manual has been revised to include the methods for collecting, documenting, reviewing, and approving truancy information.

New Policies and Procedures

The following policy has been created:

Reporting
REP101 Truancy Data Collection and Reporting Procedure

Attachments

REP 101 Truancy Data Collection and Reporting Procedure

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

SOP # REP101 Revision: 0
Effective Date: 04/21/16

Prepared by: Central Office
Approved by: BOD

Title: TRUANCY DATA COLLECTION AND REPORTING PROCEDURE

Purpose: To provide the methods for collecting, documenting, reviewing, and approving truancy information in compliance with the California Education Code section 48260.

Scope: This procedure applies to the truancy information reported to the California Department of Education via the California Basic Educational Data System Online Reporting Application (CBEDS-ORA).

Responsibilities:

Teachers are responsible for recording daily student attendance in the student information system (CoolSIS).

Office Staff is responsible of reviewing, verifying, and entering student attendance in the student information system (CoolSIS).

Executive Office Manager is responsible for reviewing and approving CBEDS report information.

School Principals are responsible for completing, reviewing and approving the CBEDS-ORA reports.

Procedure:

1.0 TRUANCY DEFINITION

1.1 Truancy is defined as follows:

Per EC Section 48260, “a pupil subject to compulsory full-time education or to compulsory continuation education who is absent from school without a valid excuse three full days in one school year or tardy or absent for more than a 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof, shall be classified as a truant.”

2.0 PROCEDURE AND DOCUMENTATION PROCESS

2.1 Teachers take attendance in the student information system (CoolSIS) each school day. Students are marked present or absent.

2.2 Office staff enters attendance data into CoolSIS student record when a parent and /or guardian calls the office directly. Students are marked absent or tardy and excused or unexcused.

Accounting Policies, Procedures and Forms

- 2.3 During the month of October, office staff exports a CBEDS truancy report from CoolSIS capturing truancy totals for the prior school year.
- A specific date range is entered to include the first and last days of school for the relevant academic year.
 - CoolSIS uses the CDE specified truancy criteria to automatically provide a list of truant students for the related data range.
- 2.4 Office Managers submit truancy totals in CBEDS-ORA Student Information Form (SIF) section C to the Executive Office Manager for approval.
- CBEDS is an annual data collection administered in October.
 - CBEDS data are reported through an online reporting application called CBEDS-ORA.
 - The School Information Form (SIF) is used to collect data specific to each school on the number of truant students.
- 2.5 School Principals review CoolSIS generated CBEDS Truancy Report data, CBEDS-ORA report, and provides approval signature on the CoolSIS generated CBEDS Truancy Report.
- 2.6 The Executive Office Manager reviews CoolSIS generated CBEDS Truancy Report, verifies truancy totals, and provides an approval signature.
- 2.7 The Executive Office Manager reviews CBEDS-ORA generated report and provides verbal approval for each school.
- 2.8 School Principals review CBEDS-ORA generated report and provides verbal approval.
- 2.9 School office staff submit truancy data via CBEDS-ORA by October 30th deadline.
- 2.10 School office staff saves a digital and hard copy of the following documents:
- CBEDS-ORA Certification
 - CBEDS Report
 - CoolSIS CBEDS Truancy Report

3.0 SYSTEM VERIFICATION AND CRITERIA USED FOR TRUANCY COUNT CALCULATIONS

- 3.1 The CoolSIS attendance module is used to collect Magnolia students' attendance records. Front office staff and teachers enter attendance records into CoolSIS on a daily basis.
- When a student is not present for one or more periods, the teacher marks the student absent. Each record is verified by office staff by contacting parent and includes a timestamp (such as start and end time of the period) and reason for the absence.

Accounting Policies, Procedures and Forms

- Office staff can also create an attendance record for a student when they receive a call from parent indicating a student will be absent or arrive late.
 - Office staff will enter beginning and end time and reason for absence.
- 3.2 The attendance records are used to generate the CBEDS truancy report in CoolSIS.
- 3.3 The following filters are used to customize the CoolSIS CBEDS Truancy Report:
- Report start and end date
 - Attendance status (excused or unexcused)
 - Reason
 - Maximum minutes (e.g. 30 min or more)
 - Minimum truancy count (e.g. 3 or more)
- 3.4 The accuracy of the report was checked manually before it was officially launched in Spring of 2015. All attendance records created for a specific period of time were sorted by truancy minutes, student name, and attendance status. It was verified that number of truant students that was calculated manually matched the number of truant students created by the CoolSIS CBEDS Truancy Report.

Accounting Policies, Procedures and Forms

Revision History:

Revision	Date	Description of changes	Requested By
0	04/21/16	Initial Release	Oswaldo Diaz, CFO

Accounting Policies, Procedures and Forms

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Cover Sheet

Approval of New Board Member Nominations

Section: III. Action Items
Item: A. Approval of New Board Member Nominations
Purpose: Vote
Submitted by:
Related Material: III A Board Nomination.pdf

SALIH DIKBAS

EXPERIENCE

STAFF ENGINEER, QUALCOMM INC.; SAN DIEGO, CA – 2013-PRESENT

- Developed and implemented a new Auto Focus (AF) statistics module for improved performance and better lowlight support
- Developed and implemented film grain noise adder to improve subjective visual quality.
- Developed busyness detection algorithm for smooth, edge, texture discrimination.
- Updated 3A (Auto Focus/Exposure/White Balance) statistics engine to support single-frame HDR sensors
- Co-designed and co-implemented a modular and flexible C++ code base for ISP pipeline development by employing design patterns.
- Design, implementation, testing, and verification of ISP pipeline modules (black level, bad pixel correction, demosaic, gamma correction, color correction, color conversion, noise reduction, edge enhancement, scaler, local/global contrast enhancement)

SYSTEMS ENGINEER, TEXAS INSTRUMENTS INC.; DALLAS, TX – 2007-2013

- Developed a low-complexity lossless frame memory compression algorithm
- Developed a guaranteed-rate near-lossless frame memory compression algorithm
- Developed a cost-effective multiple-output scaler algorithm
- Developed an efficient single-frame noise estimation algorithm
- Integration, evaluation, and optimization of video processing modules (deinterlacer, scaler, noise filter, sharpness and contrast enhancement, color processing, video format conversion, etc.)
- Experience and solid understanding of the image signal processing (ISP) pipeline for image sensors.
- Experience in design, calibration, and tuning of ISP modules (noise filtering, enhancement, CCM, etc.)
- Co-authored the call for proposal of TI for next-generation video standard (HEVC)

RESEARCHER/INSTRUCTOR, GEORGIA INSTITUTE OF TECHNOLOGY; ATLANTA, GA – 2005-2008

- Developed a frame rate up-conversion algorithm
- Developed a fast motion-estimation algorithm
- Developed video quality enhancement algorithms
- Developed a color edge detection algorithm
- Development of various sensor based projects involving SmartBadge4 sensor platform running embedded Linux, e.g., light detector, 2axis accelerometer and proximity sensor
- Taught ECE3710 "Circuits and Electronics" for three semesters

DSP ENGINEER, SANTEL NETWORKS; FREEMONT, CA – 2003-2004

- Designed fixed point ECHO/NEXT canceler for high-speed copper media (10GBASE-T)
- Implemented and optimized DFE/FFE equalizer for high-speed copper media
- Worked on error control coding options for 10GBASE-T (TCM+RS, etc.)
- Optimized simulation code for 10G fiber communication system transceiver

- Performed testing, debugging of Santel-Nova3 Chip (10G analog equalizer with digital adaptation) using BERT, oscilloscope and spectrum analyzer

INSTRUCTOR, CLEMSON UNIVERSITY; CLEMSON, SC – 1999-2003

- Taught ECE 307 "Basic Electrical Engineering"
- Taught Circuit Analysis Problems Classes (ECE 204, ECE 263)
- Coordinated ECE 309 "Basic Electrical Engineering Lab-I"

GRADUATE RESEARCH/LAB ASSISTANT, CLEMSON UNIVERSITY; CLEMSON, SC – 1996-1998

- Implemented Errors Only, Errors and Erasures Reed-Solomon decoder
- Implemented Viterbi decoder (hard/soft decision)

EDUCATION

GEORGIA INSTITUTE OF TECHNOLOGY, ATLANTA, GA – PH.D., 2005-2011

CLEMSON UNIVERSITY, CLEMSON, SC – M.S., 1996-1998

MIDDLE EAST TECHNICAL UNIVERSITY (ABET ACCREDITED), ANKARA, TURKEY – B.S., 1992-1996

PUBLICATIONS

- **Salih Dikbas**, Yucel Altunbasak, "A Novel True-Motion Estimation Algorithm and Its Application to Motion-Compensated Temporal Frame Interpolation," IEEE Transactions on Image Processing, Vol. 22, No. 8, pp. 2931-2945, August 2013
- **Salih Dikbas**, Tarik Arici, and Yucel Altunbasak, "Fast Motion Estimation With Interpolation-Free Sub-Sample Accuracy," IEEE Transactions on Circuits and Systems for Video Technology, Vol. 20, No. 7, pp. 1047-1051, July 2010
- **Salih Dikbas** and Fan Zhai, "Lossless image compression using adjustable fractional line-buffer," Signal Processing: Image Communication, Vol. 25, No. 5, Special Issue on Breakthrough Hardware Architectures, June 2010, pp. 345-351
- Tarik Arici, **Salih Dikbas**, and Yucel Altunbasak, "A Histogram Modification Framework and Its Application for Image Contrast Enhancement," IEEE Transactions on Image Processing, Vol. 18, No. 9, pp. 1921-1935, September 2009
- **Salih Dikbas**, Tarik Arici, and Yucel Altunbasak, "Chrominance Edge Preserving Grayscale Transformation with Approximate First Principal Component for Color Edge Detection," Image Processing, 2007. ICIP 2007. IEEE International Conference on, Vol. 2, pp. 261-264, October 2007
- Tarik Arici and **Salih Dikbas**, "Skin-aware Local Contrast Enhancement," Image Processing, 2007. ICIP 2007. IEEE International Conference on, Vol. 1, pp. 521-524, October 2007

- Tarik Arici, **Salih Dikbas**, and Yucel Altunbasak, "Local Contrast Enhancement using 2-Dimensional Recursive Filters," IEEE Workshop on Multimedia Signal Processing, MMSP 2006, pp. 329-333, October 2006

PATENTS

- Mustafa Keskin and Salih Dikbas, "Camera Zoom Based on Sensor Based," filed with the USPTO on September 28, 2015.
- Salih Dikbas and Fan Zhai, "Method and Apparatus for compressing for Data relating to an image or video," Filed with the USPTO on July 2, 2009
- Salih Dikbas, Mehmet Umut Demircin, and Minhua Zhou, "Guaranteed-rate tiled image data compression," Filed with the USPTO on Feb 10, 2011

SKILLS

- Excellent programming skills and hands on experience in the C/C++ programming languages
- Experience with writing and optimizing code on Texas Instruments C6x DSP processor
- Experience in different operating systems : Windows, Mac OS X, Unix /linux
- Hands on experience in the Python, Bash, Java, Perl languages
- Excellent experience in software packages: Matlab, Microsoft Visual Studio, Visio, MS-Office, LaTeX

HONORS/ACTIVITIES

- Ranked in first 500 among 1 million people in the university entrance example
- Turkish Petroleum Foundation Graduate Fellowship
- Turkish Education Foundation scholarship throughout undergraduate studies
- Third ranking in Mathematics Competition of "The Scientific and Technical Research Council of Turkey"
- Turkish preparation team for the Mathematics Olympiads 1990
- Treasurer of Clemson University Turkish Student Association (served 2 years)
- Chair/co-chair of Turkish Employee Initiative at Texas Instruments Inc.
- Member of IEEE

REFERENCES

Available upon request

Cover Sheet

Approval of Second Interim Report for MSA Santa Ana, MSA Santa Clara and MSA San Diego

Section: III. Action Items
Item: B. Approval of Second Interim Report for MSA Santa Ana, MSA Santa Clara and MSA San Diego
Purpose: Vote
Submitted by:
Related Material: III B Second Interim Report MSA SA, SD, SC.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III B
Date:	April 21, 2016
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of 2015-16 Second Interim Financial Report for MSA Santa Ana, MSA Santa Clara, and MSA San Diego

Proposed Board Recommendation

I move that the Board approve the 2015-16 Second Interim Financial Reports as presented.

Background

The Second Interim report is part of an ongoing series of state-required reports for the 2015-16 fiscal year. Pursuant to Education Code Section 42100 and by Education Code Section 1628, Charter schools must submit the completed Second Interim Report forms to their authorizing agencies by March 15, 2016. Magnolia Public Schools have submitted the Second Interim Report to the regulatory entities in accordance with the dates established by the California Education Code.

Second Interim reports are based on the financial statements for the period ended January 31, 2016.

Budget Implications

There are no budget implications.

Attachments

2015-16 Second Interim Report for MSA-SA, MSA-SC, and MSA-SD.

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

Magnolia Public Schools



MSA-SA 2015-16 SECOND INTERIM REPORT

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Magnolia Science Academy - Santa Ana
(continued)
CDS #: 3078930130765
Charter Approving Entity: California Department of Education
County: Orange County
Charter #: 1686
Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. Revenue Limit Sources										
State Aid - Current Year	8011	874,197.07	-	874,197.07	557,579.35	-	557,579.35	877,286.48	-	877,286.48
Education Protection Account State Aid - Current Year	8012	28,130.00	-	28,130.00	15,711.00	-	15,711.00	28,154.00	-	28,154.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	-	-	-	-	-
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Tax Relief Subventions	8020-8039	-	-	-	-	-	-	-	-	-
County and District Taxes	8040-8079	-	-	-	-	-	-	-	-	-
Miscellaneous Funds	8080-8089	-	-	-	-	-	-	-	-	-
LCFF/Revenue Limit Transfers:										
PERS Reduction Transfer	8092	-	-	-	-	-	-	-	-	-
Charter Schools Funding in Lieu of Property Taxes	8096	233,938.93	-	233,938.93	95,902.00	-	95,902.00	234,138.52	-	234,138.52
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF/Revenue Limit Sources		1,136,266.00	-	1,136,266.00	669,192.35	-	669,192.35	1,139,579.00	-	1,139,579.00
2. Federal Revenues										
No Child Left Behind	8290	-	27,698.00	27,698.00	-	-	-	-	27,664.00	27,664.00
Special Education - Federal	8181, 8182	-	19,638.75	19,638.75	-	-	-	-	20,000.00	20,000.00
Child Nutrition - Federal	8220	-	35,872.20	35,872.20	5,535.81	-	5,535.81	-	36,363.60	36,363.60
Other Federal Revenues	8110, 8260-8299	-	200,000.00	200,000.00	9,116.00	-	9,116.00	-	200,000.00	200,000.00
Total, Federal Revenues		-	283,208.95	283,208.95	-	14,651.81	14,651.81	-	284,227.60	284,227.60
3. Other State Revenues										
Charter Schools Categorical Block Grant (#480 N/A thru 14/15-SBX-3)	N/A thru 14/15	-	-	-	-	-	-	-	-	-
Special Education - State	StateRevSE	-	86,028.25	86,028.25	41,037.00	-	41,037.00	-	109,598.85	109,598.85
All Other State Revenues	StateRevAO	248,786.55	-	248,786.55	114,870.74	-	130,572.82	164,937.16	6,784,807.12	6,949,744.28
Total, Other State Revenues		248,786.55	86,028.25	334,814.80	114,870.74	56,739.08	171,609.82	164,937.16	6,894,405.97	7,059,343.13
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	51,500.00	-	51,500.00	20,800.68	-	20,800.68	52,890.68	-	52,890.68
Total, Local Revenues		51,500.00	-	51,500.00	20,800.68	-	20,800.68	52,890.68	-	52,890.68
5. TOTAL REVENUES		1,436,552.55	369,237.20	1,805,789.75	804,863.77	71,390.89	876,254.66	1,357,406.84	7,178,633.57	8,536,040.41
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	597,406.19	74,838.33	672,244.53	321,427.27	47,495.32	368,922.59	596,468.92	75,775.61	672,244.53
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	126,039.99	-	126,039.99	56,561.73	-	56,561.73	126,039.99	-	126,039.99
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		723,446.18	74,838.33	798,284.52	377,989.00	47,495.32	425,484.32	722,508.91	75,775.61	798,284.52
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	66,148.75	-	66,148.75	35,298.37	-	35,298.37	66,148.75	-	66,148.75
Other Non-certificated Salaries	2900	42,505.50	19,200.00	61,705.50	28,824.06	12,410.00	41,234.06	42,505.50	19,200.00	61,705.50
Total, Non-certificated Salaries		108,654.25	19,200.00	127,854.25	64,122.43	12,410.00	76,532.43	108,654.25	19,200.00	127,854.25
3. Employee Benefits										
STRS	3101-3102	65,861.94	7,443.76	73,305.70	36,347.68	3,522.21	39,869.89	65,788.19	7,517.51	73,305.70
PERS	3201-3202	8,949.60	1,011.42	9,961.02	\$5,973.15	\$557.00	6,530.15	8,939.51	1,021.50	9,961.02
OASDI / Medicare / Alternative	3301-3302	25,835.86	2,897.19	28,733.05	13,937.17	1,521.03	15,458.20	25,606.99	2,926.07	28,533.05
Health and Welfare Benefits	3401-3402	93,057.42	9,942.58	103,000.00	45,265.43	1,284.42	46,549.85	92,953.17	10,046.83	103,000.00
Unemployment Insurance	3501-3502	416.05	47.02	463.07	240.03	29.17	269.20	415.58	47.49	463.07
Workers' Compensation Insurance	3601-3602	7,332.73	828.69	8,161.42	5,864.20	256.88	6,121.08	7,324.47	836.95	8,161.42
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		201,253.59	22,170.67	223,424.26	107,627.66	7,170.71	114,798.37	201,027.91	22,396.35	223,424.26
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	109,354.00	50,646.00	160,000.00	1,255.65	159,741.50	160,997.15	1,255.65	159,741.50	160,997.15
Books and Other Reference Materials	4200	11,330.00	-	11,330.00	4,890.67	7,447.90	12,338.57	4,890.67	7,447.90	12,338.57
Materials and Supplies	4300	(2,935.59)	52,216.00	49,280.41	30,194.69	1,880.00	32,074.69	47,838.41	1,880.00	49,718.41
Noncapitalized Equipment	4400	(66.00)	71,066.00	71,000.00	3,522.78	46,095.61	49,618.39	25,004.39	46,095.61	71,100.00
Food	4700	20,160.00	35,872.20	56,032.20	5,043.68	21,749.95	26,793.63	18,203.40	37,828.80	56,032.20
Total, Books and Supplies		137,842.41	209,800.20	347,642.61	44,907.47	236,914.96	281,822.43	97,192.52	252,993.81	350,166.33
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	20,935.00	4,065.00	25,000.00	\$2,135.96	\$828.00	2,963.96	24,007.00	993.00	25,000.00
Dues and Memberships	5300	2,333.33	3,000.00	5,333.33	2,240.00	-	2,240.00	5,333.33	-	5,333.33
Insurance	5400	8,694.40	-	8,694.40	6,520.78	-	6,520.78	8,694.40	-	8,694.40
Operations and Housekeeping Services	5500	7,800.00	-	7,800.00	5,082.50	-	5,082.50	7,800.00	-	7,800.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	215,701.31	-	215,701.31	156,556.12	-	156,556.12	116,868.81	117,832.50	234,701.31
Professional/Consulting Services and Operating Expend.	5800	285,165.25	36,163.00	321,328.25	\$162,439.77	\$14,491.78	176,931.55	345,299.82	21,152.00	366,451.82
Communications	5900	8,700.00	-	8,700.00	4,489.73	-	4,489.73	8,700.35	-	8,700.35
Total, Services and Other Operating Expenditures		549,329.30	43,228.00	592,557.30	339,464.86	15,319.78	354,784.64	516,703.71	139,977.50	656,681.21

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Magnolia Science Academy - Santa Ana
(continued)
CDS #: 30768930130765
Charter Approving Entity: California Department of Education
County: Orange County
Charter #: 1686
Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-						
Buildings and Improvements of Buildings	6200	-	-	-						
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-						
Equipment	6400	-	-	-						
Equipment Replacement	6500	-	-	-						
Depreciation Expense (for accrual basis only)	6900	18,270.00	-	18,270.00	-	-	-	18,270.00	-	18,270.00
Total, Capital Outlay		18,270.00	-	18,270.00	-	-	-	18,270.00	-	18,270.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-						
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-						
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-						
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-						
All Other Transfers	7281-7289	-	-	-						
Debt Service:										
Interest	7438	-	-	-						
Principal (for modified accrual basis only)	7439	-	-	-						
Total, Other Outgo		-	-	-						
8. TOTAL EXPENDITURES		1,738,795.73	369,237.20	2,108,032.93	934,111.42	319,310.77	1,253,422.19	1,664,357.30	510,343.26	2,174,700.57
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(302,243.18)	(0.00)	(302,243.18)	(129,247.65)	(247,919.88)	(377,167.53)	(306,950.47)	6,668,290.31	6,361,339.84
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-						
2. Less: Other Uses	7630-7699	-	-	-						
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-						
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-						
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(302,243.18)	(0.00)	(302,243.18)	(129,247.65)	(247,919.88)	(377,167.53)	(306,950.47)	6,668,290.31	6,361,339.84
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	256,316.48	2,040,698.00	2,297,014.48	256,316.48	2,040,698.00	2,297,014.48	256,316.48	2,040,698.00	2,297,014.48
b. Adjustments to Beginning Balance	9793, 9795				1,253,057.52	(1,607,966.00)	(354,908.48)	1,253,057.52	(1,607,966.00)	(354,908.48)
c. Adjusted Beginning Balance		256,316.48	2,040,698.00	2,297,014.48	1,509,374.00	432,732.00	1,942,106.00	1,509,374.00	432,732.00	1,942,106.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		(46,926.70)	2,040,698.00	1,994,771.30	1,380,126.35	184,812.12	1,564,938.47	1,202,423.53	7,101,022.31	8,303,445.84
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-						
Stores (equals object 9320)	9712	-	-	-						
Prepaid Expenditures (equals object 9330)	9713	-	-	-						
All Others	9719	-	-	-						
b. Restricted	9740	-	-	-		184,649.12	184,649.12		7,101,022.31	7,101,022.31
c. Committed										
Stabilization Arrangements	9750	-	-	-						
Other Commitments	9760	-	-	-						
d. Assigned										
Other Assignments	9780	-	-	-						
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	-	-	-				108,735.03		108,735.03
Unassigned/Unappropriated Amount	9790	(46,904.17)	2,040,698.00	1,993,793.83	1,380,288.35	-	1,380,288.35	1,093,688.51	-	1,093,688.51

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Magnolia Science Academy - 5
(continued)
CDS #: 30768930130765.00
Charter Approving Entity: California Department of Educ
County: Orange County
Charter #: 1686
Fiscal Year: 2015/16

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	874,197.07	557,579.35	877,286.48	3,089.41	0.35%
Education Protection Account State Aid - Current Year	8012	28,130.00	15,711.00	28,154.00	24.00	0.09%
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	-
State Aid - Prior Years	8019	-	-	-	-	-
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	-	-	-	-	-
County and District Taxes (for rev. limit funded schools)	8040-8079	-	-	-	-	-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	-	-	-	-	-
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	-	-	-	-	-
Charter Schools Funding in Lieu of Property Taxes	8096	233,938.93	95,902.00	234,138.52	199.59	0.09%
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, LCFF/Revenue Limit Sources		1,136,266.00	669,192.35	1,139,579.00	3,313.00	0.29%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	27,698.00	-	27,864.00	166.00	0.60%
Special Education - Federal	8181, 8182	19,638.75	-	20,000.00	361.25	1.84%
Child Nutrition - Federal	8220	35,872.20	5,535.81	36,363.60	491.40	1.37%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	200,000.00	9,116.00	200,000.00	-	0.00%
Total, Federal Revenues		283,208.95	14,651.81	284,227.60	1,018.65	0.36%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	-
Special Education - State	StateRevSE	86,028.25	41,037.00	109,598.85	23,570.60	27.40%
All Other State Revenues	StateRevAO	248,786.55	130,572.82	6,949,744.28	6,700,957.73	2693.46%
Total, Other State Revenues		334,814.80	171,609.82	7,059,343.13	6,724,528.33	2008.43%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	51,500.00	20,800.68	52,890.68	1,390.68	2.70%
Total, Local Revenues		51,500.00	20,800.68	52,890.68	1,390.68	2.70%
5. TOTAL REVENUES						
		1,805,789.75	876,254.66	8,536,040.41	6,730,250.66	372.70%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	672,244.53	368,922.59	672,244.53	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	126,039.99	56,561.73	126,039.99	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		798,284.52	425,484.32	798,284.52	-	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	66,148.75	35,298.37	66,148.75	-	0.00%
Other Non-certificated Salaries	2900	61,705.50	41,234.06	61,705.50	-	0.00%
Total, Non-certificated Salaries		127,854.25	76,532.43	127,854.25	-	0.00%
3. Employee Benefits						
STRS	3101-3102	73,305.70	39,869.89	73,305.70	-	0.00%
PERS	3201-3202	9,961.02	6,530.15	9,961.02	-	0.00%
OASDI / Medicare / Alternative	3301-3302	28,533.05	15,458.20	28,533.05	-	0.00%
Health and Welfare Benefits	3401-3402	103,000.00	46,549.85	103,000.00	-	0.00%
Unemployment Insurance	3501-3502	463.07	269.20	463.07	-	0.00%
Workers' Compensation Insurance	3601-3602	8,161.42	6,121.08	8,161.42	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		223,424.26	114,798.37	223,424.26	-	0.00%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Magnolia Science Academy - 5
 (continued) _____
 CDS #: 30768930130765.00
 Charter Approving Entity: California Department of Educ
 County: Orange County
 Charter #: 1686
 Fiscal Year: 2015/16

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	160,000.00	160,997.15	160,997.15	997.15	0.62%
Books and Other Reference Materials	4200	11,330.00	12,338.57	12,338.57	1,008.57	8.90%
Materials and Supplies	4300	49,280.41	32,074.69	49,718.41	438.00	0.89%
Noncapitalized Equipment	4400	71,000.00	49,618.39	71,100.00	100.00	0.14%
Food	4700	56,032.20	26,793.63	56,032.20	-	0.00%
Total, Books and Supplies		347,642.61	281,822.43	350,186.33	2,543.72	0.73%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	25,000.00	2,963.96	25,000.00	-	0.00%
Dues and Memberships	5300	5,333.33	2,240.00	5,333.33	-	0.00%
Insurance	5400	8,694.40	6,520.78	8,694.40	-	0.00%
Operations and Housekeeping Services	5500	7,800.00	5,082.50	7,800.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	215,701.31	156,556.12	234,701.31	19,000.00	8.81%
Professional/Consulting Services and Operating Expend.	5800	321,328.25	176,931.55	366,451.82	45,123.56	14.04%
Communications	5900	8,700.00	4,489.73	8,700.35	0.35	0.00%
Total, Services and Other Operating Expenditures		592,557.30	354,784.64	656,681.21	64,123.91	10.82%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	18,270.00	-	18,270.00	-	0.00%
Total, Capital Outlay		18,270.00	-	18,270.00	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		2,108,032.93	1,253,422.19	2,174,700.57	66,667.63	3.16%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(302,243.18)	(377,167.53)	6,361,339.84	6,663,583.03	-2204.71%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Magnolia Science Academy - 5
(continued) _____
CDS #: 30768930130765.00
Charter Approving Entity: California Department of Educ
County: Orange County
Charter #: 1686
Fiscal Year: 2015/16

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(302,243.18)	(377,167.53)	6,361,339.84	6,663,583.03	-2204.71%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,297,014.48	2,297,014.48	2,297,014.48	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	(354,908.48)	(354,908.48)	(354,908.48)	New
c. Adjusted Beginning Balance		2,297,014.48	1,942,106.00	1,942,106.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,994,771.30	1,564,938.47	8,303,445.84		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	184,649.12	7,101,022.31	7,101,022.31	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	108,735.03	108,735.03	New
Unassigned/Unappropriated Amount	9790	1,993,793.83	1,380,288.35	1,093,688.51	(900,105.32)	-45.15%

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP

Charter School Name: Magnolia Science Academy - S

(continued)

CDS #: 30768930130765.00

Charter Approving Entity: California Department of Educ:

County: Orange County

Charter #: 1686

Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2015/16			Totals for 2016/17	Totals for 2017/18
		Unrestricted	Restricted	Total		
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	877,286.48	0.00	877,286.48	4,092,652.69	4,999,745.48
Education Protection Account State Aid - Current Year	8012	28,154.00	0.00	28,154.00	129,010.00	155,200.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00	0.00	0.00		
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00		
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in lieu of Property Taxes	8096	234,138.52	0.00	234,138.52	1,072,892.31	1,290,697.52
Other LCFF/Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF/Revenue Limit Sources		1,139,579.00	0.00	1,139,579.00	5,294,555.00	6,445,643.00
2. Federal Revenues						
No Child Left Behind	8290	0.00	27,864.00	27,864.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	20,000.00	20,000.00	17,596.25	80,631.25
Child Nutrition - Federal	8220	0.00	36,363.60	36,363.60	171,582.14	212,701.11
Other Federal Revenues	8110, 8260-8295	0.00	200,000.00	200,000.00	30,986.03	121,929.60
Total, Federal Revenues		0.00	284,227.60	284,227.60	220,164.42	415,261.97
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0.00	109,598.85	109,598.85	341,200.25	407,793.50
All Other State Revenues	StateRevAO	164,937.16	6,784,807.12	6,949,744.28	136,115.72	556,088.99
Total, Other State Revenues		164,937.16	6,894,405.97	7,059,343.13	477,315.97	963,882.49
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	52,890.68	0.00	52,890.68	143,128.43	171,127.92
Total, Local Revenues		52,890.68	0.00	52,890.68	143,128.43	171,127.92
5. TOTAL REVENUES						
		1,357,406.84	7,178,633.57	8,536,040.41	6,135,163.82	7,995,915.38
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	596,468.92	75,775.61	672,244.53	1,299,036.88	1,824,392.61
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	126,039.99	0.00	126,039.99	213,768.74	281,981.80
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		722,508.91	75,775.61	798,284.52	1,512,805.63	2,106,374.41
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	0.00	0.00	0.00	0.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	66,148.75	0.00	66,148.75	171,815.25	176,969.71
Other Non-certificated Salaries	2900	42,505.50	19,200.00	61,705.50	97,011.02	141,121.35
Total, Non-certificated Salaries		108,654.25	19,200.00	127,854.25	268,826.27	318,091.05

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP

Charter School Name: Magnolia Science Academy - S

(continued)

CDS #: 30768930130765.00Charter Approving Entity: California Department of Educ.County: Orange CountyCharter #: 1686Fiscal Year: 2015/16

Description	Object Code	FY 2015/16			Totals for 2016/17	Totals for 2017/18
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	65,788.19	7,517.51	73,305.70	174,502.92	285,273.11
PERS	3201-3202	8,939.51	1,021.50	9,961.02	24,996.00	32,749.55
OASDI / Medicare / Alternative	3301-3302	25,606.99	2,926.07	28,533.05	50,313.26	62,918.26
Health and Welfare Benefits	3401-3402	92,953.17	10,046.83	103,000.00	259,200.00	367,416.00
Unemployment Insurance	3501-3502	415.58	47.49	463.07	890.82	1,212.23
Workers' Compensation Insurance	3601-3602	7,324.47	836.95	8,161.42	17,816.32	24,244.65
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		201,027.91	22,396.35	223,424.26	527,719.32	773,813.81
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,255.65	159,741.50	160,997.15	99,750.00	120,000.00
Books and Other Reference Materials	4200	4,890.67	7,447.90	12,338.57	58,284.85	72,220.63
Materials and Supplies	4300	47,838.41	1,880.00	49,718.41	198,111.44	243,347.26
Noncapitalized Equipment	4400	25,004.39	46,095.61	71,100.00	403,103.00	107,869.84
Food	4700	18,203.40	37,828.80	56,032.20	174,759.00	216,521.95
Total, Books and Supplies		97,192.52	252,993.81	350,186.33	934,008.29	759,959.68
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	24,007.00	993.00	25,000.00	49,890.63	66,306.25
Dues and Memberships	5300	5,333.33	0.00	5,333.33	10,643.33	14,145.33
Insurance	5400	8,694.40	0.00	8,694.40	41,070.55	50,890.42
Operations and Housekeeping Services	5500	7,800.00	0.00	7,800.00	13,434.00	13,837.02
Rentals, Leases, Repairs, and Noncap. Improvements	5600	116,868.81	117,832.50	234,701.31	5,141.72	526,877.52
Professional/Consulting Services and Operating Expend.	5800	345,299.82	21,152.00	366,451.82	1,304,846.78	1,561,853.82
Communications	5900	8,700.35	0.00	8,700.35	18,783.83	22,113.00
Total, Services and Other Operating Expenditures		516,703.71	139,977.50	656,681.21	1,443,810.83	2,256,023.37
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	18,270.00	0.00	18,270.00	360,131.00	360,131.00
Total, Capital Outlay		18,270.00	0.00	18,270.00	360,131.00	360,131.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,664,357.30	510,343.26	2,174,700.57	5,047,301.33	6,574,393.32
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(306,950.47)	6,668,290.31	6,361,339.84	1,087,862.49	1,421,522.05

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP

Charter School Name: Magnolia Science Academy - S

(continued)

CDS #: 30768930130765.00

Charter Approving Entity: California Department of Educ:

County: Orange County

Charter #: 1686

Fiscal Year: 2015/16

Description	Object Code	FY 2015/16			Totals for 2016/17	Totals for 2017/18
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(306,950.47)	6,668,290.31	6,361,339.84	1,087,862.49	1,421,522.05
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	256,316.48	2,040,698.00	2,297,014.48	8,303,445.84	9,373,038.80
b. Adjustments to Beginning Balance	9793, 9795	1,253,057.52	(1,607,966.00)	(354,908.48)		
c. Adjusted Beginning Balance		1,509,374.00	432,732.00	1,942,106.00	8,303,445.84	9,373,038.80
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,202,423.53	7,101,022.31	8,303,445.84	9,391,308.33	10,794,560.85
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	7,101,022.31	7,101,022.31	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	108,735.03	0.00	108,735.03	253,278.54	347,639.67
Unassigned/Unappropriated Amount	9790	1,093,688.51	0.00	1,093,688.51	9,119,760.25	10,068,521.10

Magnolia Public Schools



MSA-SC 2015-16 SECOND INTERIM REPORT

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Magnolia Science Academy - Santa Clara
 CDS #: 43-10439-0120261
 Charter Approving Entity: Santa Clara County Office of Education
 County: Santa Clara
 Charter #: 1116
 Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCOFF Sources										
State Aid - Current Year	8011	252,703.17		252,703.17	493,675.00		493,675.00	206,843.74		206,843.74
EPA - Current Year	8012	144,371.83		144,371.83	202,409.00		202,409.00	135,264.26		135,264.26
State Aid - Prior Years	8019									
Transfers to Charter Schools in Lieu of Property Taxes	8096	373,808.00		373,808.00	145,115.40		145,115.40	373,808.00		373,808.00
Other LCOFF Transfers	8091, 8097									
Total, LCOFF Sources		770,883.00		770,883.00	841,199.40		841,199.40	715,916.00		715,916.00
2. Federal Revenues										
No Child Left Behind	8290									
Special Education - Federal	8181, 8182									
Child Nutrition - Federal	8220									
Other Federal Revenues	8110, 8260-8299									
Total, Federal Revenues										
3. Other State Revenues										
Special Education - State	StateRevSE									
All Other State Revenues	StateRevAO	306,199.32		306,199.32	241,356.11		241,356.11	283,292.11		283,292.11
Total, Other State Revenues		306,199.32		306,199.32	241,356.11		241,356.11	283,292.11		283,292.11
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	15,500.00		15,500.00	45.08		45.08	15,526.00		15,526.00
Total, Local Revenues		15,500.00		15,500.00	45.08		45.08	15,526.00		15,526.00
5. TOTAL REVENUES										
		1,092,582.32		1,099,903.32	1,082,600.59		1,116,612.59	1,014,734.11		1,049,596.11
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	621,076.26		624,925.35	351,566.56		352,814.72	636,323.35		640,255.75
Certificated Pupil Support Salaries	1200									
Certificated Supervisors' and Administrators' Salaries	1300	173,536.47		173,536.47	96,225.33		96,225.33	173,536.47		173,536.47
Other Certificated Salaries	1900									
Total, Certificated Salaries		794,612.73		798,461.82	447,791.89		449,040.05	809,859.83		813,792.22
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100									
Non-certificated Support Salaries	2200									
Non-certificated Supervisors' and Administrators' Salaries	2300									
Clerical and Office Salaries	2400	51,135.00		51,135.00	38,487.50		38,487.50	51,135.00		51,135.00
Other Non-certificated Salaries	2900	25,232.00		25,232.00	7,736.00		7,736.00	25,232.00		25,232.00
Total, Non-certificated Salaries		76,367.00		76,367.00	46,223.50		46,223.50	76,367.00		76,367.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Magnolia Science Academy - Santa Clara
CDS #: 43-10439-0120261
Charter Approving Entity: Santa Clara County Office of Education
County: Santa Clara
Charter #: 1116
Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
		Total	Total	Total	Total	Total	Total

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Magnolia Science Academy - Santa Clara
 CDS #: 43-10439-0120261
 Charter Approving Entity: Santa Clara County Office of Education
 County: Santa Clara
 Charter #: 1116
 Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

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- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits									
3101-3102 STRS	81,487.35	360.11	81,847.46	47,821.48	132.43	47,953.91	81,841.67	363.15	82,204.82
3201-3202 PERS	5,564.27	24.99	5,589.26	509.26		509.26	509.26		509.26
3301-3302 OASDI / Medicare / Alternative Health and Welfare Benefits	19,407.69	85.77	19,493.46	10,301.88	25.35	10,327.23	20,374.24	90.41	20,464.64
3401-3402 Unemployment Insurance	84,128.21	371.79	84,500.00	137,575.21	-	137,575.21	212,779.85	944.15	213,724.00
3501-3502 Workers' Compensation Insurance	435.49	1.92	437.41	227.14	0.45	227.59	443.11	1.97	445.08
3601-3602 OPEB, Allocated	17,088.37	75.52	17,163.89	10,012.25	-	10,012.25	17,088.07	75.82	17,163.89
3701-3702 OPEB, Active Employees									
3751-3752 Other Employee Benefits									
Total, Employee Benefits	208,111.38	920.10	209,031.48	206,447.22	158.23	206,605.45	333,036.19	1,475.50	334,511.69
4. Books and Supplies									
4100 Approved Textbooks and Core Curricula Materials	2,000.00		2,000.00	4,192.69	-	4,192.69	4,192.69	-	4,192.69
4200 Books and Other Reference Materials	6,599.76		6,599.76	844.54	-	844.54	3,500.00	-	3,500.00
4300 Materials and Supplies	48,549.80		48,549.80	6,720.22	-	6,720.22	42,249.80	-	42,249.80
4400 Noncapitalized Equipment	12,000.00		12,000.00	9,007.67	-	9,007.67	12,000.00	-	12,000.00
4700 Food	5,086.40	7,433.60	12,520.00	3,154.76	1,014.75	4,169.51	7,985.25	1,014.75	9,000.00
Total, Books and Supplies	74,235.96	7,433.60	81,669.56	23,919.88	1,014.75	24,934.63	69,927.74	1,014.75	70,942.49
5. Services and Other Operating Expenditures									
5100 Subagreements for Services									
5200 Travel and Conferences	17,000.00		17,000.00	13,925.76	-	13,925.76	24,207.31	-	24,207.31
5300 Dues and Memberships	975.00		975.00	483.90	-	483.90	975.00	-	975.00
5400 Insurance	25,834.80		25,834.80	18,151.25	-	18,151.25	33,229.08	-	33,229.08
5500 Operations and Housekeeping Services	9,000.00		9,000.00	8,347.26	-	8,347.26	17,000.00	-	17,000.00
5600 Rentals, Leases, Repairs, and Noncap. Improvements	440,045.00		440,045.00	265,800.39	-	265,800.39	425,045.00	-	425,045.00
5700-5799 Transfers of Direct Costs									
5800 Professional/Consulting Services & Operating Expenditures	202,899.63	2,552.21	205,451.84	87,062.40	132.12	87,194.52	232,529.62	10,132.12	242,661.74
5900 Communications	20,800.00		20,800.00	5,456.99	-	5,456.99	12,800.00	-	12,800.00
Total, Services and Other Operating Expenditures	716,554.43	2,552.21	719,106.64	399,227.95	132.12	399,360.07	745,786.01	10,132.12	755,918.13
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)									
6100-6170 Land and Land Improvements									
6200 Buildings and Improvements of Buildings									
6300 Books and Media for New School Libraries or Major Expansion of School Libraries									
6400 Equipment									
6500 Equipment Replacement									
6900 Depreciation Expense (for accrual basis only)	39,853.20		39,853.20				39,853.20		39,853.20
Total, Capital Outlay	39,853.20	-	39,853.20	-	-	-	39,853.20	-	39,853.20

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Magnolia Science Academy - Santa Clara
 CDS #: 43-10439-0120261
 Charter Approving Entity: Santa Clara County Office of Education
 County: Santa Clara
 Charter #: 1116
 Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
7. Other Outgo										
Tuition to Other Schools	7110-7143			-						
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-						
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-						
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-						
All Other Transfers	7281-7299			-						
Transfers of Indirect Costs	7300-7399			-						
Debt Service:										
Interest	7438			-						
Principal (for modified accrual basis only)	7439			-						
Total, Other Outgo										
8. TOTAL EXPENDITURES		1,909,734.71	14,755.00	1,924,489.71	1,123,610.44	2,553.26	1,126,163.70	2,074,829.97	16,554.77	2,091,384.73
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(817,152.39)	(7,434.00)	(824,586.39)	(41,009.85)	31,458.74	(9,551.11)	(1,060,095.86)	18,307.23	(1,041,788.62)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-						
2. Less: Other Uses	7630-7699			-						
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-						
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(817,152.39)	(7,434.00)	(824,586.39)	(41,009.85)	31,458.74	(9,551.11)	(1,060,095.86)	18,307.23	(1,041,788.62)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance	9791	473,945.00		473,945.00	473,945.00		473,945.00	473,945.00		473,945.00
a. As of July 1										
b. Adjustments to Beginning Balance	9793, 9795	89.00		89.00	24,593.00		24,593.00	24,593.00		24,593.00
c. Adjusted Beginning Balance		474,034.00		474,034.00	498,538.00		498,538.00	498,538.00		498,538.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		(343,118.39)	(7,434.00)	(350,552.39)	457,528.15	31,458.74	488,986.89	(561,557.86)	18,307.23	(543,250.62)

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Magnolia Science Academy - Santa Clara
 CDS #: 43-10439-0120261
 Charter Approving Entity: Santa Clara County Office of Education
 County: Santa Clara
 Charter #: 1116
 Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Components of Ending Fund Balance (Modified Accrual Basis):							
a. Nonspendable							
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-
Restricted	9740	-	-	-	-	-	-
b. Committed							
1. Stabilization Arrangements	9750	-	-	-	-	-	-
2. Other Commitments	9760	-	-	-	-	-	-
c. Assigned	9780	-	-	-	-	-	-
d. Unassigned/Unappropriated							
1. Reserve for Economic Uncertainties	9789	-	-	-	-	-	-
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-	-
f. Components of Ending Net Position (Accrual Basis)							
1. Net Investment in Capital Assets	9796	-	-	160,950.79	-	160,950.79	-
2. Restricted Net Position	9797	(7,434.00)	-	31,458.74	31,458.74	18,307.23	18,307.23
3. Unrestricted Net Position	9790A	(343,118.39)	(7,434.00)	296,577.36	296,577.36	(561,557.86)	(561,557.86)
			(343,118.39)				
G. ASSETS							
1. Cash							
In County Treasury	9110						
Fair Value Adjustment to Cash in County Treasury	9111						
In Banks	9120			361,939.95	31,458.74	393,398.69	
In Revolving Fund	9130						
With Fiscal Agent/Trustee	9135						
Collections Awaiting Deposit	9140						
Investments	9150			439,816.84		439,816.84	
2. Accounts Receivable	9200						
3. Due from Grantor Governments	9290						
4. Stores	9320						
5. Prepaid Expenditures	9330						
6. Other Current Assets	9340			65,645.73		65,645.73	
7. Capital Assets (for accrual basis only)	9400-9499			160,950.79		160,950.79	
8. TOTAL ASSETS		-		1,028,353.31	31,458.74	1,059,812.05	
H. 1. Deferred Outflows of Resources	9490	-	-				
2. TOTAL DEFERRED OUTFLOWS				65,157.07			
I. LIABILITIES							
1. Accounts Payable	9500						

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Summary

Charter School Name: Magnolia Science Academy - Sa
CDS #: 43-10439-0120261
Charter Approving Entity: Santa Clara County Office of Education
County: Santa Clara
Charter #: 1116
Fiscal Year: 2015/16

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	252,703.17	493,675.00	206,843.74	(45,859.43)	-18.15%
EPA - Current Year	8012	144,371.83	202,409.00	135,264.26	(9,107.57)	-6.31%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	373,808.00	145,115.40	373,808.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		770,883.00	841,199.40	715,916.00	(54,967.00)	-7.13%
2. Federal Revenues						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	7,321.00	8,201.00	9,051.00	1,730.00	23.63%
Total, Federal Revenues		7,321.00	8,201.00	9,051.00	1,730.00	23.63%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	306,199.32	267,167.11	309,103.11	2,903.79	0.95%
Total, Other State Revenues		306,199.32	267,167.11	309,103.11	2,903.79	0.95%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	15,500.00	45.08	15,526.00	26.00	0.17%
Total, Local Revenues		15,500.00	45.08	15,526.00	26.00	0.17%
5. TOTAL REVENUES						
		1,099,903.32	1,116,612.59	1,049,596.11	(50,307.21)	-4.57%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	624,925.35	352,814.72	640,255.75	15,330.40	2.45%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	173,536.47	96,225.33	173,536.47	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		798,461.82	449,040.05	813,792.22	15,330.40	1.92%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	51,135.00	38,487.50	51,135.00	-	0.00%
Other Non-certificated Salaries	2900	25,232.00	7,736.00	25,232.00	-	0.00%
Total, Non-certificated Salaries		76,367.00	46,223.50	76,367.00	-	0.00%
3. Employee Benefits						
STRS	3101-3102	81,847.46	47,953.91	82,204.82	357.35	0.44%
PERS	3201-3202	5,589.26	509.26	509.26	(5,080.00)	-90.89%
OASDI / Medicare / Alternative	3301-3302	19,493.46	10,327.23	20,464.64	971.19	4.98%
Health and Welfare Benefits	3401-3402	84,500.00	137,575.21	213,724.00	129,224.00	152.93%
Unemployment Insurance	3501-3502	437.41	227.59	445.08	7.67	1.75%
Workers' Compensation Insurance	3601-3602	17,163.89	10,012.25	17,163.89	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		209,031.48	206,605.45	334,511.69	125,480.20	60.03%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	2,000.00	4,192.69	4,192.69	2,192.69	109.63%
Books and Other Reference Materials	4200	6,599.76	844.54	3,500.00	(3,099.76)	-46.97%
Materials and Supplies	4300	48,549.80	6,720.22	42,249.80	(6,300.00)	-12.98%
Noncapitalized Equipment	4400	12,000.00	9,007.67	12,000.00	-	0.00%
Food	4700	12,520.00	4,169.51	9,000.00	(3,520.00)	-28.12%
Total, Books and Supplies		81,669.56	24,934.63	70,942.49	(10,727.07)	-13.13%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Summary

Charter School Name: Magnolia Science Academy - Sai
CDS #: 43-10439-0120261
Charter Approving Entity: Santa Clara County Office of Education
County: Santa Clara
Charter #: 1116
Fiscal Year: 2015/16

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	17,000.00	13,925.76	24,207.31	7,207.31	42.40%
Dues and Memberships	5300	975.00	483.90	975.00	-	0.00%
Insurance	5400	25,834.80	18,151.25	33,229.08	7,394.28	28.62%
Operations and Housekeeping Services	5500	9,000.00	8,347.26	17,000.00	8,000.00	88.89%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	440,045.00	265,800.39	425,045.00	(15,000.00)	-3.41%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services & Operating Expenditures	5800	205,451.84	87,194.52	242,661.74	37,209.90	18.11%
Communications	5900	20,800.00	5,456.99	12,800.00	(8,000.00)	-38.46%
Total, Services and Other Operating Expenditures		719,106.64	399,360.07	755,918.13	36,811.49	5.12%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	39,853.20	-	39,853.20	-	0.00%
Total, Capital Outlay		39,853.20	-	39,853.20	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		1,924,489.71	1,126,163.70	2,091,384.73	166,895.02	8.67%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(824,586.39)	(9,551.11)	(1,041,788.62)	(217,202.23)	26.34%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(824,586.39)	(9,551.11)	(1,041,788.62)	(217,202.23)	26.34%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	473,945.00	473,945.00	473,945.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	89.00	24,593.00	24,593.00	24,504.00	27532.58%
c. Adjusted Beginning Balance		474,034.00	498,538.00	498,538.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		(350,552.39)	488,986.89	(543,250.62)		

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Summary

Charter School Name: Magnolia Science Academy - Sai
CDS #: 43-10439-0120261
Charter Approving Entity: Santa Clara County Office of Education
County: Santa Clara
Charter #: 1116
Fiscal Year: 2015/16

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Components of Ending Fund Balance (Modified Accrual Basis):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed		-	-	-	-	
1. Stabilization Arrangements	9750	-	-	-	-	
2. Other Commitments	9760	-	-	-	-	
d. Assigned	9780	-	-	-	-	
e. Unassigned/Unappropriated		-	-	-	-	
1. Reserve for Economic Uncertainties	9789	-	-	-	-	
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	
f. Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796	-	160,950.79	-	-	
2. Restricted Net Position	9797	(7,434.00)	31,458.74	18,307.23	25,741.24	-346.26%
3. Unrestricted Net Position	9790A	(343,118.39)	296,577.36	(561,557.86)	(218,439.47)	63.66%

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP

Charter School Name: Magnolia Science Academy - Sar

CDS #: 43-10439-0120261

Charter Approving Entity: Santa Clara County Office of Education

County: Santa Clara

Charter #: 1116

Fiscal Year: 2015/16

Description	Object Code	FY 2015/16			Totals FY 2016-17	Totals FY 2017-18
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	206,843.74	-	206,843.74	358,201.60	578,542.18
EPA - Current Year	8012	135,264.26	-	135,264.26	207,225.30	306,747.97
State Aid - Prior Years	8019	-	-	-		
Transfers to Charter Schools in Lieu of Property Taxes	8096	373,808.00	-	373,808.00	572,675.10	847,709.85
Other LCFF Transfers	8091, 8097	-	-	-		
Total, LCFF Sources		715,916.00	-	715,916.00	1,138,102.00	1,733,000.00
2. Federal Revenues						
No Child Left Behind	8290	-	-	-		
Special Education - Federal	8181, 8182	-	-	-		
Child Nutrition - Federal	8220	-	-	-		
Other Federal Revenues	8110, 8260-8299	-	9,051.00	9,051.00	6,840.00	9,914.00
Total, Federal Revenues		-	9,051.00	9,051.00	6,840.00	9,914.00
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-		
All Other State Revenues	StateRevAO	283,292.11	25,811.00	309,103.11	29,916.91	43,642.43
Total, Other State Revenues		283,292.11	25,811.00	309,103.11	29,916.91	43,642.43
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	15,526.00	-	15,526.00	22,489.44	34,021.00
Total, Local Revenues		15,526.00	-	15,526.00	22,489.44	34,021.00
5. TOTAL REVENUES		1,014,734.11	34,862.00	1,049,596.11	1,197,348.36	1,820,577.43
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	636,323.35	3,932.40	640,255.75	671,570.03	801,717.13
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	173,536.47	-	173,536.47	163,090.74	167,983.46
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		809,859.83	3,932.40	813,792.22	834,660.77	969,700.59
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	-	-	-		
Non-certificated Support Salaries	2200	-	-	-		
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-		
Clerical and Office Salaries	2400	51,135.00	-	51,135.00	37,914.30	39,051.73
Other Non-certificated Salaries	2900	25,232.00	-	25,232.00		
Total, Non-certificated Salaries		76,367.00	-	76,367.00	37,914.30	39,051.73
3. Employee Benefits						
STRS	3101-3102	81,841.67	363.15	82,204.82	90,154.21	123,676.04
PERS	3201-3202	509.26	-	509.26	4,947.82	6,482.59
OASDI / Medicare / Alternative	3301-3302	20,374.24	90.41	20,464.64	22,862.67	25,281.34
Health and Welfare Benefits	3401-3402	212,779.85	944.15	213,724.00	105,300.00	131,220.00
Unemployment Insurance	3501-3502	443.11	1.97	445.08	439.89	512.55
Workers' Compensation Insurance	3601-3602	17,088.07	75.82	17,163.89	8,725.75	10,087.52
OPEB, Allocated	3701-3702	-	-	-		
OPEB, Active Employees	3751-3752	-	-	-		
Other Employee Benefits	3901-3902	-	-	-		
Total, Employee Benefits		333,036.19	1,475.50	334,511.69	232,430.35	297,260.05
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	4,192.69	-	4,192.69	7,600.00	11,587.50
Books and Other Reference Materials	4200	3,500.00	-	3,500.00	9,656.62	14,723.17
Materials and Supplies	4300	42,249.80	-	42,249.80	52,837.18	56,699.49
Noncapitalized Equipment	4400	12,000.00	-	12,000.00	12,875.00	23,261.25
Food	4700	7,985.25	1,014.75	9,000.00	17,641.84	18,171.10
Total, Books and Supplies		69,927.74	1,014.75	70,942.49	100,610.64	124,442.50

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP

Charter School Name: Magnolia Science Academy - Sar

CDS #: 43-10439-0120261

Charter Approving Entity: Santa Clara County Office of Education

County: Santa Clara

Charter #: 1116

Fiscal Year: 2015/16

Description	Object Code	FY 2015/16			Totals FY 2016-17	Totals FY 2017-18
		Unrestricted	Restricted	Total		
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-		
Travel and Conferences	5200	24,207.31	-	24,207.31	24,933.53	25,681.54
Dues and Memberships	5300	975.00	-	975.00	1,751.00	2,015.71
Insurance	5400	33,229.08	-	33,229.08	37,800.90	57,633.94
Operations and Housekeeping Services	5500	17,000.00	-	17,000.00	6,180.00	6,365.40
Rentals, Leases, Repairs, and Noncap. Improvements	5600	425,045.00	-	425,045.00	413,586.20	424,643.79
Transfers of Direct Costs	5700-5799	-	-	-		
Professional/Consulting Services & Operating Expenditures	5800	232,529.62	10,132.12	242,661.74	398,490.81	375,779.56
Communications	5900	12,800.00	-	12,800.00	15,263.25	19,195.35
Total, Services and Other Operating Expenditures		745,786.01	10,132.12	755,918.13	898,005.69	911,315.28
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	-	-	-		
Buildings and Improvements of Buildings	6200	-	-	-		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-		
Equipment	6400	-	-	-		
Equipment Replacement	6500	-	-	-		
Depreciation Expense (for accrual basis only)	6900	39,853.20	-	39,853.20	39,853.20	39,853.20
Total, Capital Outlay		39,853.20	-	39,853.20	39,853.20	39,853.20
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-		
All Other Transfers	7281-7299	-	-	-		
Transfers of Indirect Costs	7300-7399	-	-	-		
Debt Service:						
Interest	7438	-	-	-		
Principal (for modified accrual basis only)	7439	-	-	-		
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		2,074,829.97	16,554.77	2,091,384.73	2,143,474.95	2,381,623.34
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(1,060,095.86)	18,307.23	(1,041,788.62)	(946,126.59)	(561,045.91)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-		
2. Less: Other Uses	7630-7699	-	-	-		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-		
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,060,095.86)	18,307.23	(1,041,788.62)	(946,126.59)	(561,045.91)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	473,945.00	-	473,945.00	(543,250.62)	(1,489,377.21)
b. Adjustments to Beginning Balance	9793, 9795	24,593.00	-	24,593.00		
c. Adjusted Beginning Balance		498,538.00	-	498,538.00	(543,250.62)	(1,489,377.21)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(561,557.86)	18,307.23	(543,250.62)	(1,489,377.21)	(2,050,423.12)

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP

Charter School Name: Magnolia Science Academy - Sar

CDS #: 43-10439-0120261

Charter Approving Entity: Santa Clara County Office of Education

County: Santa Clara

Charter #: 1116

Fiscal Year: 2015/16

Description	Object Code	FY 2015/16			Totals FY 2016-17	Totals FY 2017-18
		Unrestricted	Restricted	Total		
Components of Ending Fund Balance (Modified Accrual Basis):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-		
Stores (equals object 9320)	9712	-	-	-		
Prepaid Expenditures (equals object 9330)	9713	-	-	-		
All Others	9719	-	-	-		
b. Restricted	9740		-	-		
c. Committed						
1. Stabilization Arrangements	9750	-		-		
2. Other Commitments	9760	-		-		
d. Assigned	9780	-		-		
e. Unassigned/Unappropriated		-		-		
1. Reserve for Economic Uncertainties	9789	-		-		
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-
f. Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796	-	-	-		
2. Restricted Net Position	9797		18,307.23	18,307.23		
3. Unrestricted Net Position	9790A	(561,557.86)		(561,557.86)	(1,489,377.21)	(2,050,423.12)

Magnolia Public Schools



MSA-SD 2015-16 SECOND INTERIM REPORT

Charter School Name: Magnolia Science Academy - San Diego CDS# 37-68338-0109157 Contact name: Oswaldo Diaz E-mail address: odiaz@magnoliapublicschools.org Telephone number: (714) - 892-5066 ext. 109		Second Interim Report Charter School FY 2015-2016 For the Period July 1, 2015 through January 31, 2016					San Diego Unified School District Financial Accounting Department Charter Schools Accounting Office Kevin Malloy kmalloy@sandi.net Anna Day aday1@sandi.net		
Accrual Basis		A	B	C	D	(A+C)	(B+D)	(E+H)	(F-E)
Description		Unrestricted Budget	Unrestricted Actuals through 1/31/16	Restricted Budget	Restricted Actuals through 1/31/16	Total Budget	Total Actuals through 1/31/16	Projected FFB/NP (Total Budget plus Actuals reported without a budget)	Actuals reported without a budget
Object Code									
A. Revenues									
8011	1. Local Control Funding Formula - LCFF	611,980	352,428			611,980	352,428	611,980	-
8012	LCFF - State Aid - Current Year (Res 0000)	559,766	185,955			559,766	185,955	559,766	-
8019	Education Protection Account - EPA - Current Year (Res 1400)								
8096	LCFF - State Aid and EPA - Prior Year (Res 0000 and Res 1400)	1,743,423	757,886			1,743,423	757,886	1,743,423	-
8091, 8097	In Lieu Of Property Taxes - Current & Prior Year (Res 0000)								
	Other LCFF Transfers								
	Total - LCFF	2,915,169	1,296,269			2,915,169	1,296,269	2,915,169	
2. State Revenues other than LCFF									
8792	Special Education (Res 6500)			180,904	93,055	180,904	93,055	180,904	-
8590	Special Education Mental Health Services (Res 6512)			10,125		10,125		10,125	-
8550	Mandate Block Grant (Res 0000)	5,064	5,064			5,064	5,064	5,064	-
8550	One-Time Funds for Outstanding Mandate Claims (Res 0000)	188,605	161,386			188,605	161,386	188,605	-
8677, 8590	After School Education and Safety (ASES) (Res 6010)								
8590	Common Core Standards Implementation (Res 7405)								
8590	Educator Effectiveness (Res 6264)								
8590	Charter School Facility Grant Program (SB 740) (Res 6030)			29,331	23,465	29,331	23,465	29,331	-
8590	Lottery - Unrestricted (Res 1100)	58,616	12,540			58,616	12,540	58,616	-
8560	Lottery - Restricted - Prop 20 (Res 6300)			15,570	3,331	15,570	3,331	15,570	-
8590	Proposition 39 - California Clean Energy Jobs Act (Res 6230)								
8300-8599	Other State Revenues (All other resources not reported separately)	9,871	9,871	3,842	496	13,713	10,367	13,713	-
	Total - State Revenues other than LCFF	262,156	188,861	239,772	120,347	501,928	309,208	501,928	
3. Federal Revenues									
8290	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)			22,111	3,613	22,111	3,613	22,111	-
8290	NCLB: Title II, Part A, Improving Teacher Quality Program (Res 4035)			601	601	601	601	601	-
8290	NCLB: Title III, Limited English Proficient Student Program (Res 4203)								
8290	NCLB: Title III, Immigrant Student Program (Res 4201)			107	107	107	107	107	-
8181	NCLB: Title V, Part B, Public Charter Schools Grant Program (Res 4610)								
8182	Special Education, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)			46,375		46,375		46,375	-
8290	Special Education, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)								
8220	21st Century Learning Communities (Res 4124)			23,833	7,673	23,833	7,673	23,833	-
8290	National School Lunch Program (NSLP) (Res 5310 and others)								
8290	Charter School Facilities Incentive Grants Program (Res range 5800-5899)								
8110	Maintenance and Operations (Public Law 81-874) - Federal Survey Cards (Res 0000)								
8100-8299	Other Federal Revenues (All other resources not reported separately)								
	Total - Federal Revenues	93,027	11,994	93,027	11,994	93,027	11,994	93,027	
4. Local Revenues									
8600-8799	All Local Revenues (No Federal, State or Local government funds)	128,800	60,349			128,800	60,349	128,800	-
	Total - Local Revenues	128,800	60,349			128,800	60,349	128,800	
	5. Total Revenues (A1 + A2 + A3 + A4)	3,306,125	1,545,479	332,799	132,341	3,638,924	1,677,820	3,638,924	
B. Expenditures and Other Outgo									
1. Certificated Salaries									
1100	Teachers (Teachers, Sp. Ed. Resource Specialists, Substitutes)	1,088,032	572,997	127,545	28,456	1,215,577	601,455	1,215,577	-
1200	Pupil Support (Librarians, Counselors, Nurses)								
1300	Supervisors and Administrators (Principals, VP's, Directors, Deans)	212,731	101,033			212,731	101,033	212,731	-
1900	Other (Special Education or other Program Specialists, Non-Instructional staff ONLY)								
	Total - Certificated Salaries	1,300,763	674,030	127,545	28,456	1,428,308	702,486	1,428,308	
2. Classified Salaries									
2100	Instructional (Instructional Aides, Noncertificated charter school teachers)								
2200	Support (Library/Health/Counseling Aides; Food Services, Custodial & Maint.; Transportation)								
2300	Supervisors and Administrators (Business Mgrs, Directors, Governing Board stipends)								
2400	Clerical and Office (Clerks, Secretaries, Admin. Assistants, Accountants, Computer Techs)	58,365	30,786			58,365	30,786	58,365	-
2900	Other (Non-duty, Student workers)	78,563	22,913	44,238	22,523	122,801	45,436	122,801	-
	Total - Classified Salaries	136,928	53,699	44,238	22,523	181,166	76,222	181,166	

Charter School Name: Magnolia Science Academy - San Diego CDS# 37-68338- 0109157 Contact name: Oswaldo Diaz E-mail address: odiaz@magnoliapublicschools.org Telephone number: (714) - 892- 5066 ext. 109		Second Interim Report Charter School FY 2015-2016 For the Period July 1 2015 through January 31, 2016					San Diego Unified School District Financial Accounting Department Charter Schools Accounting Office Kevin Malloy kmalloy@sandi.net Anna Day aday1@sandinet		
Accrual Basis		A	B	C	D	(A+C) E	(B+D) F	(E+H) G	(F-E) H
Description		Unrestricted Budget	Unrestricted Actuals through 1/31/16	Restricted Budget	Restricted Actuals through 1/31/16	Total Budget	Total Actuals through 1/31/16	Projected EFB/NP (Total Budget plus Actuals reported without a Budget)	Actuals reported without a budget
3. Employee Benefits									
3101-3102 STRS		120,151	72,221	14,356	1,990	134,507	74,211	134,507	-
3201-3202 PERS		11,080	5,986	4,057	2,029	15,137	8,015	15,137	-
3301-3302 Social Security - OASD/Medicare		40,629	16,513	4,855	1,020	17,533	45,484	45,484	-
3401-3402 Medical, Dental, Vision		165,254	119,554	19,746	1,002	185,000	120,556	185,000	-
3501-3502 Unemployment		918	325	110	15	1,028	340	1,028	-
3601-3602 Workers' Compensation		17,772	4,864	2,123	56	19,895	4,920	19,895	-
3701-3702 OPEB, Allocated									
3751-3752 OPEB, Active Employees									
3901-3902 Other (TSA's, Golden Handshakes, Deferred Compensation, Life Insurance)		355,804	219,463	45,247	6,112	401,051	225,575	401,051	-
Total - Employee Benefits									
4. Books and Supplies									
4100-4199 Approved Textbooks and Core Curricula Materials		147,021	147,021	4,860	4,860	151,881	151,881	151,881	-
4200-4299 Books and Other Reference Materials		4,826	4,826	120	120	4,946	4,946	4,946	-
4300-4399 Materials and Supplies (Below inventory threshold; Consumable supplies of any type)		107,410	51,872	10,107	2,933	117,517	54,805	117,517	-
4400-4499 Non-capitalized Equipment (Above inventory threshold but below capitalization threshold)		50,500	30,136	-	-	50,500	30,136	50,500	-
4700 Food (only for food-service activities for which the purpose is nutrition)		7,616	2,819	27,674	20,440	35,290	23,259	35,290	-
Total - Books and Supplies		317,373	236,674	42,761	28,353	360,134	265,027	360,134	-
5. Services and Other Operations									
5100-5199 Subagreements									
5200-5299 Travel and Conferences		20,000	12,842			20,000	12,842	20,000	-
5300-5399 Dues and Memberships		5,400	2,381			5,400	2,381	5,400	-
5400-5499 Insurance (Non-employee)		17,886	5,962			17,886	5,962	17,886	-
5500-5599 Operations and Housekeeping		37,200	16,358			37,200	16,358	37,200	-
5600-5699 Rentals, Leases, Repairs, and Non-capitalized improvements (Sites, Equipment)		27,600	14,050			27,600	14,050	27,600	-
5700-5799 Transfer of Direct Costs (MUST NET TO ZERO)									
5800-5899 Professional Services, Consultants and Other Operating (Audit, Legal, ProfDev)		570,492	280,967	73,007	18,399	643,499	299,366	643,499	-
5900-5999 District Oversight (1% or 3%)		87,455	5,958			87,455	5,958	87,455	-
6000 Communications		17,400	7,356			17,400	7,356	17,400	-
Total - Services and Other Operations		783,433	345,874	73,007	18,399	856,440	364,273	856,440	-
6. Capital Outlay									
6900 Depreciation Expense (See Sections G.9 and F.2.a)		44,619	-			44,619		44,619	-
Total - Capital Outlay		44,619	-			44,619		44,619	-
7. Other Outgo									
7141 Contribution to Unfunded Cost of Special Educator (Schools in District SELPA only)									
7100-7199 Tuition to Other Schools									
7200-7299 Interagency Transfers Out									
7300-7399 Transfers of Indirect Costs (MUST NET TO ZERO)									
7430-7439 Debt Service									
7600-7629 Interefund Transfers Out									
Total - Other Outgo									
8. Total Expenditures (B1 + B2 + B3 + B4 + B5 + B6 + B7)		2,938,970	1,529,740	332,798	103,843	3,271,718	1,633,583	3,271,718	-
C. Operational Surplus of (Deficit) before Contributions/Other Financing Uses/Other Financing Sources - Column G (Negative amounts indicates an operational deficit) (A5 - B8)		367,205	15,739	1	28,498	367,206	44,237	367,206	-
D. Contributions/Other Financing Uses/Other Financing Sources									
All Other Financing Uses									
All Other Financing Sources									
Contribution to Unfunded Cost of Special Ed (Schools NOT in District SELPA) (MUST NET TO ZERO)									
All Other Contributions (MUST NET TO ZERO)									
Total - Contributions/Other Financing Uses/Other Financing Source									

Charter School Name: Magnolia Science Academy - San Diego CDS# 37-68338-0109157 Contact name: Oswaldo Diaz E-mail address: odiaz@magnoliapublicschools.org Telephone number: (714)-892-5066 ext. 109		Second Interim Report Charter School FY 2015-2016 For the Period July 1, 2015 through January 31, 2016					San Diego Unified School District Financial Accounting Department Charter Schools Accounting Office Kevin Malloy kmalloy@sandi.net Anna Day aday1@sandinet		
Accrual Basis		A	B	C	D	E	F	G	H
Description		Unrestricted Budget	Unrestricted Actuals through 1/31/16	Restricted Budget	Restricted Actuals through 1/31/16	Total Budget	Total Actuals through 1/31/16	Projected FFB/NP (Total Budget plus Actuals reported without a budget)	Actuals reported without a budget
E. Net Increase or (Decrease) in Fund Balance/Net Position - Column G (Negative amounts indicates a net operational deficit) (C + D)		367,205	15,739	1	28,498	367,206	44,237	367,206	-
F. Fund Balance/Net Position (Budget amounts will auto-populate from Actuals)									
1. Beginning Fund Balance/Net Position									
a. July 1, 2015 (MUST MATCH amounts from FY 14-15 Unaudited Actuals, Section F.2 Unrestricted & Res)		463,495	463,495	151,806	151,806	615,301	615,301	615,301	-
b. Adjustments/Restatements (Total Adjustments/Restatements from FY 14-15 Audit) (F.1.a + F.1.b)		53,462	53,462	(32,808)	(32,808)	20,654	20,654	20,654	-
c. Adj. Beginning FFB/NP (Total Net Assets from FY 14-15 Audit) (F.1.a + F.1.b)		516,957	516,957	118,998	118,998	635,955	635,955	635,955	-
2. Projected Ending Fund Balance/Net Position - June 30, 2016 - Column G (Must be the greater of \$50,000 or 3% of Expenditures) (E + F.1.c)		884,162	532,696	118,999	147,496	1,003,161	680,192	1,003,161	-
Components of Ending NP									
a. Net Investment in Capital Assets (See Sections B.6 and G.9)			340,951				340,951		
b. Restricted Net Position - January 31, 2016 - Column D (F.2 - F.2.b)					147,496		147,496		
c. Unrestricted Net Position - January 31, 2016 - Column B (F.2 - F.2.a)			191,745				191,745		
G. Assets									
1. Cash									
in County Treasury (Restricted amount may be negative)			66,127				66,127		
Fair Value Adjustment to Cash in County Treasury									
in Banks (Restricted amount may be negative)			167,647		297,768		465,415		
Revolving and or Petty Cash Funds									
Fiscal Agent/Trustee									
Collections Awaiting Deposit									
2. Investments									
3. Accounts Receivable					1,534		1,534		
4. Due From Grantor Government (ALL amounts due from government agencies)									
5. Due From Other Funds (All amount due from a CMO or other schools of the CMO)									
6. Stores									
7. Prepaid Expenditures (Expenses)									
8. Other Current Assets									
9. Capital Assets (see Sections B.6 & F.2.a)			340,951				340,951		
10. Total Assets			574,725		299,302		874,027		
H. Deferred Outflows of Resources									
1. Deferred Outflows of Resources									
2. Total Deferred Outflows									
I. Liabilities									
1. Accounts Payable									
2. Due to Grantor Government (ALL amounts due to government agencies)			40,334				40,334		
3. Due to Other Funds (All amount due to a CMO or other schools of the CMO)									
4. Current Loans									
5. Deferred Revenue									
6. Long-term Liabilities									
7. Total Liabilities			42,032		151,806		151,806		
J. Deferred Inflows of Resources									
1. Deferred Inflows of Resources									
2. Total Deferred Inflows of Resources									
K. Fund Balance/Net Position									
1. Ending FFB/NP - January 31, 2016 - Columns B, D and E (G10+H247-12) (MUST MATCH amounts in Section F.2)			532,693		147,496		680,189		

Cover Sheet

Approval of MSA 6 Lease Extension Agreement for 2016-17

Section: III. Action Items
Item: C. Approval of MSA 6 Lease Extension Agreement for 2016-17
Purpose: Vote
Submitted by:
Related Material: III C MSA 6 Lease Extension.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III C
Date:	April 21, 2016
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Frank Gonzalez, Chief Growth Officer
RE:	Approval of MSA 6 Lease Extension Agreement for 2016-17

Proposed Board Recommendation

I move that the Board of Directors approve the lease extension agreement for MSA 6 for the 2016-2017 school year.

Background

MSA 6 is located on the campus of the First Lutheran Church in West Los Angeles. The site address is 3754 Dunn Drive, Los Angeles, CA 90034. This lease agreement is an extension of the existing lease and begins in August 2016.

The lease is for the premises that include classrooms, offices, parking lot and playground.

Fiscal Impact

The school can afford the annual lease amount. An application will be submitted to receive SB740 or Charter School Facility Incentive Grant Payments, which will provide up to \$750 per student for lease costs.

Name of Staff Originator:

Frank Gonzalez, Chief Growth Officer

Attachments

MSA 6 Lease

LEASE AGREEMENT

On the First Day of August, in the year Two Thousand and Sixteen, at Los Angeles, California, the First Lutheran Church of Culver City and Palms, a California religious corporation (“Lessor”), agrees to a Lease Agreement with Magnolia Science Academy 6, operated by Magnolia Public Schools, a California non-profit corporation (“Lessee”), of that certain real property commonly referred to as 3754 Dunn Drive, Los Angeles, CA 90034, with certain designated rights to use the adjoining parking lot and playground (altogether the “Premises”).

LEASE TERMS


1. Term of Tenancy: The term of this lease shall be for one (1) year.
2. Rent: Lessee agrees to pay rent in the amount of One Hundred Fourteen Thousand Dollars (\$114,000), which shall be payable:
 - a. \$9,500 payable monthly, beginning August 1, 2016. Rent payments are due and payable on the first (1st) day of each and every month.
 - b. If rent due from Lessee is not received by the Lessor within ten (10) days after the due date, Lessee shall pay to Lessor the additional sum of six percent (6%) of the base rent due as a late charge, which shall be deemed additional rent.
3. Parking spaces: Lessee is entitled to the exclusive use of 13 parking spaces in the adjacent parking lot.
4. Playground: Lessee will utilize the playground for all educational and recreational purposes.
5. Lessee will, subject to the terms of this Lease, at all times during the Term have peaceful and quiet enjoyment of the Premises.
6. Lessor will ensure that the facility is in good working order. Lessee will promptly notify Lessor of any issue that needs to be addressed.
7. Lessee has the right to utilize the facility for school use Monday-Saturdays during normal business hours.
8. Lessee and Lessor commit to clear and open communication as needed to maintain a productive Tenant-Landlord relationship.

WITNESSETH:

Lessor:
First Lutheran Church of Culver City and Palms

By: 

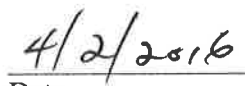
Ruth L Gilbert, Fiscal Officer



Date

By: 

Melvin Gilliard, Executive Director




Date

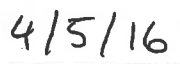
Lessee:
Magnolia Science Academy 6

By:

Date

By: 

John Terzi, Principal



Date

Cover Sheet

Approval of New Home Office Employee Positions

Section: III. Action Items
Item: D. Approval of New Home Office Employee Positions
Purpose: Vote
Submitted by:
Related Material: III D Home Office Compensation.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III D
Date:	April 21, 2016
To:	MPS Board of Directors
From:	Terri Boatman, Director of Human Resources
Staff Lead:	Terri Boatman, Director of Human Resources
RE:	2016-2017 Home Office Compensation and Headcount

Proposed Board Recommendation

I move that the board approve the new pay bands and Home Office Positions for the 2016-2017 school year.

Background

One of the most basic functions of management is to establish a compensation scheme that is competitive and equitable and that promotes employee engagement and high performance. A well-designed compensation philosophy supports the organization's strategic plan and initiatives, business goals, competitive outlook, operating objectives, and compensation and total reward strategies.

For recruiting and retention purposes, we recommend establishing salary ranges and pay bands to CMO positions versus applying compensation per the pay sheets.

Salary range is the range of pay that has been established to be paid to employees performing a particular job or function. Salary range generally has a minimum pay rate, a maximum pay rate, and a series of mid-range opportunities for pay increases. The salary range was determined by market pay rates, established through market pay studies, for people doing similar work in similar industries in the same region of the country.

Pay rates and salary ranges are also set up by individual employers and recognize the level of education, knowledge, skill, and experience needed to perform each job. The salary range demonstrates the interrelationships of the jobs utilized by an employer. The salary range reflects our needs such as the overlap in salary ranges that will allow career development and pay increases without promotion at each level and the percentage of increase the organization will offer an employee for a promotion.

Currently CMO salaries are based on the components of the pay sheet. The pay sheet identifies compensation components based on a variety of variables including degree, credential, years of experience, time with Magnolia and extra duty. In theory, a member of the finance team will not



MAGNOLIA PUBLIC SCHOOLS

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have a credential, and the degree should be a consideration in the offer process, but not necessarily be a variable in compensation decisions, as years of experience may off set formal learning.

In addition, we face recruiting competition from other non-profits, CMO's and for profit businesses. An analysis of financial and technical roles shows that Magnolia's current compensation scale lags in comparison to other industries and non-profits in Southern CA.

Budget Implications

There is an add to the total number of finance positions of two (Account Payable Associate and Purchasing Associate) which have been included in the Home Office budget for 2016-2017 in temp costs. Finance is also adding a required Senior Financial Analyst position.

Current temp costs are approximately \$150k for the two temp positions. There will be a savings of \$45k per year by hiring these positions full time.

The net overall increase to home office budget is estimated at \$57k (not including employee benefits). In addition, we would like to consider an overall salary increase to the home office staff of 2%.

Name of Staff Originator:

Terri Boatman

Attachments

2016-2017 CMO Scale

**Magnolia Home Office Salary Bands
2016-2017**

Department	Current Job Title	New Job Title	FLSA Status	Band	Min	Mean	Max
C-Level Positions	All C-level positions		Exempt	15	\$ 100,000.00	\$ 150,000.00	\$ 190,000.00
	Chief of Staff	Chief Operations Officer					
	Chief External Officer						
	Chief Academics Officer						
	Chief Financial Officer						
	Chief Human Resources Officer						
	Regional Director						
Administration	Administrative Assistant	Administrative Assistant	Non-Exempt	9	\$ 20.00	\$ 25.00	\$ 31.00
	Academic Admin Assistant	(Ed Pioneers)	Non-Exempt	9	\$ 20.00	\$ 25.00	\$ 31.00
	Fellow		Exempt				
Information Technology/Facilities	Infrastructure Telecom Manager	IT Director	Exempt	13	\$ 92,400.00	\$ 103,500.00	\$ 114,600.00
	IT Coordinator	Computer Systems Administrator	Exempt	12	\$ 74,900.00	\$ 85,398.00	\$ 105,294.00
	Operations, Project Manager		exempt	13	\$ 92,400.00	\$ 103,500.00	\$ 114,600.00
Academic	Deputy CAO		Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Instructional Data Support		Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Blended Learning and Science Advisor		Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Director of Student Affairs	Director of Special Programs	Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Director of Instructional and Curricular Models		Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Manager of Assessments and Academic Information		Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Director of Accountability		Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	EL Coordinator		Exempt	12	\$ 74,900.00	\$ 85,398.00	\$ 105,294.00
External Communications	New School Development Fellow	Program Manager (Parent and Community)	Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Director of Parent and Community		Exempt	12	\$ 74,900.00	\$ 85,398.00	\$ 105,294.00
	Director of Partnership Development		Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Communications Specialist		Exempt	10	\$ 43,387.00	\$ 52,778.00	\$ 63,941.00
Finance	Senior Financial Analyst		Exempt	12	\$ 73,433.00	\$ 88,542.00	\$ 105,144.00
	Revenue and Compliance Manager	Senior Financial Analyst I	Exempt	13	\$ 85,000.00	\$ 97,000.00	\$ 109,000.00
	Accounts Payable Associate	Revenue and Contract Director	Exempt	13	\$ 90,000.00	\$ 101,000.00	\$ 112,000.00
	Purchasing Associate		Exempt	10	\$ 43,387.00	\$ 52,778.00	\$ 63,941.00
			Exempt	10	\$ 43,387.00	52,778	\$ 63,941.00
Human Resources	HR Manager		Exempt	13	\$ 77,000.00	\$ 89,000.00	\$ 101,000.00
	HR Admin: Benefits and Retirement		Exempt	11	\$ 46,000.00	\$ 58,000.00	\$ 70,000.00
	HR Administrator		Exempt	11	\$ 46,000.00	\$ 58,000.00	\$ 70,000.00
	Office Manager		exempt	11	\$ 46,000.00	\$ 58,000.00	\$ 70,000.00

Home Office Salary Scale

Business Case

One of the most basic functions of management is to establish a compensation scheme that is competitive and equitable and that promotes employee engagement and high performance. A well-designed compensation philosophy supports the organization's strategic plan and initiatives, business goals, competitive outlook, operating objectives, and compensation and total reward strategies. As such, most compensation philosophies define the following basic tenets:

- To identify what the organization's pay programs and total reward strategies are.
- To identify how the pay programs and strategies support the organization's business strategy, competitive outlook, operating objectives and human capital needs.
- To attract people to join the organization.
- To motivate employees to perform at the best of their competencies, abilities and skill sets.
- To retain key talent and reward high-performing employees.
- To define the competitive market position of the organization in relation to base pay, incentive compensation and benefits opportunities.
- To define how the organization plans to pay and reward competitively, based on business conditions, competition and ability to pay.

A strong compensation philosophy is typically tied to an organization's mission, core business, operating strategies and competitive outlook. Some important questions discussed as a leadership team in developing our compensation philosophy follow:

- Does the organization wish to lead, lag or meet the market in terms of compensation and total rewards? How does this decision vary by position type?
- Is the organization currently leading, lagging or meeting the market? Why?
- Where is the organization positioned in terms of market competitiveness?
- What is the organization's mix of base pay, variable and incentive pay, working conditions and benefits offerings?
- How are pay and total rewards distributed?
- Do employees value the organization's programs, including pay, health care benefits, retirement and savings benefits, vacation and paid time off, incentives, and profit sharing?
- What are the strengths and weaknesses of the organization's current compensation and total rewards programs?

- Is the organization able to attract, hire and retain the resources it needs to be competitive and operationally effective?
- Does the organization have any potential constraints in executing a unified and consistent compensation philosophy, such as legal, union and non-union issues, internal and external labor markets, or special contracts?
- How long do employees stay with the organization?
- What is the turnover rate at the organization?
- Why do employees leave the organization? Where are they going?
- What are the organization's career development and promotion policies and strategies?
- What is the organization's labor mix?
- Who are the organization's main competitors?

Current State:

Currently CMO salaries are based on the components of the pay sheet. The pay sheet identifies compensation components based on a variety of variables including degree, credential, years of experience, time with Magnolia and extra duty. In theory, a member of the finance team will not have a credential, and the degree should be a consideration in the offer process, but not necessarily be a variable in compensation decisions, as years of experience may off set formal learning.

In addition, we face recruiting competition from other non-profits, CMO's and for profit businesses. An analysis of financial and technical roles shows that Magnolia's current compensation scale lags in comparison to other industries and non profits in Southern CA.

Recommendation:

For recruiting and retention purposes, we recommend establishing salary ranges and pay bands to CMO positions versus applying compensation per the pay sheets.

Salary range is the range of pay that has been established to be paid to employees performing a particular job or function. Salary range generally has a minimum pay rate, a maximum pay rate, and a series of mid-range opportunities for pay increases. The salary range was determined by market pay rates, established through market pay studies, for people doing similar work in similar industries in the same region of the country.

Pay rates and salary ranges are also set up by individual employers and recognize the level of education, knowledge, skill, and experience needed to perform each job. The salary range demonstrates the interrelationships of the jobs utilized by an employer. The salary range reflects our needs such as the overlap in salary ranges that will allow career development and pay

increases without promotion at each level and the percentage of increase the organization will offer an employee for a promotion.

The salary range for executive-level positions is normally the largest; the salary range for lower-level positions is normally the narrowest.

Salary range is also affected by additional demographic and market factors. The number of people available to perform a specific job in the employer's region, competition for employees with the needed skills and education, and the availability of jobs, in general help employers set the salary range for a particular job.

Process:

Building a market and performance based pay structure encompassed the following steps.

Steps	Activities
Gathering background information	Job Analysis, Job Description, and Department Identification
Determining source of external data	Utilized external comp data from Towers Watson, Salaries.com, Edjoin and other CMO's.
Conduct market data analysis	Completed using sources listed above.
Develop pay structures and bands	8-Entry Level 9-Non-exempt hourly 10-Entry Level exempt 11-Intermediate (or Individual contributor) 12-Manager level (Or Highly Proficient) 13-Director Level 15-Chief level
Implement and evaluate the new pay structure	New contracts will be issues after approval from Board

Potential Concerns:

- Compression and equity: we may want to consider adjustments that address undesired compression, such as closeness in pay rates, between employees.
- Length of Service: We may consider adjusting pay rates to reflect length of service, experience or performance. In these situations, employees' pay rates may be increased a certain percentage above the range minimum for each year of service or higher level of performance. Employees with pay rates higher than the recommended adjusted rate would receive no increase; employees with pay rates lower than the recommended adjusted rate would receive an adjustment. For example, organizations that want to recognize years of service might increase each employee's pay 3 percent for each year of service in the position, up to 10 years.
- New Employees: Pay rates for new employees are set at the minimum of the range. Any exceptions must be approved by the CEO, COO and/or CFO and must be documented.
- Annual Increases: Annual increases will be tied to the annual performance ratings. Employees who rate a "meets expectation" would receive the budgeted increase amount whereas an employee who rates above average would be eligible to receive a higher percentage increase.

Summary:

We believe that moving toward salary banding and salary scale based on the external market will drive employee engagement and help Magnolia attract top talent for all functions.

With the Board's approval, we will finalize the process which we have already undergone with IT and Finance positions and have a final compensation plan for the Board to approve at the next meeting.

Upon approval, we will extend new contracts to employees which will reflect their new rates. Our strategy for implementation:

- Raise all salaries to the min for each band and job title.
- Employees whose current salaries within the band will remain at their current rate until next year.
- We will make adjustments for equity if an employee in the department has a pay rate that is lagging behind peers. Adjustments will be based on years of service and performance.

Cover Sheet

Approval of Non-Certified Employee Pay Rates

Section: III. Action Items
Item: E. Approval of Non-Certified Employee Pay Rates
Purpose: Vote
Submitted by:
Related Material: III E Non Certified Employee.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III E
Date:	April 21, 2016
To:	MPS Board of Directors
From:	Terri Boatman, Director of Human Resources
Staff Lead:	Terri Boatman, Director of Human Resources
RE:	Non-Certificated/Admin/Special Instruction Roles Pay Bands

Proposed Board Recommendation

I move that the board approve the new compensation model for Non-Certificated, Admin, and Special Instruction school employee pay rates.

Background

One of the most basic functions of management is to establish a compensation scheme that is competitive and equitable and that promotes employee engagement and high performance. A well-designed compensation philosophy supports the organization's strategic plan and initiatives, business goals, competitive outlook, operating objectives, and compensation and total reward strategies.

For recruiting and retention purposes, we recommend establishing salary ranges and pay bands to compensation for certain school level positions.

Salary range is the range of pay that has been established to be paid to employees performing a particular job or function. Salary range generally has a minimum pay rate, a maximum pay rate, and a series of mid-range opportunities for pay increases. The salary range was determined by market pay rates, established through market pay studies, for people doing similar work in similar industries in the same region of the country.

Pay rates and salary ranges are also set up by individual employers and recognize the level of education, knowledge, skill, and experience needed to perform each job. The salary range demonstrates the interrelationships of the jobs utilized by an employer. The salary range reflects our needs such as the overlap in salary ranges that will allow career development and pay increases without promotion at each level and the percentage of increase the organization will offer an employee for a promotion.

Currently school salaries are based on the components of the pay sheet. The pay sheet identifies compensation components based on a variety of variables including degree, credential, years of experience, time with Magnolia and extra duty. In theory, a member of the non-certificated team



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may not have a credential, and the degree should be a consideration in the offer process, but not necessarily be a variable in compensation decisions, as years of experience may off set formal learning.

In addition, we face recruiting competition from other non-profits, CMO's and for public schools. An analysis of school roles shows that Magnolia's current compensation scale lags in comparison to other school districts and charter schools in Southern CA.

The minimum for most salary bands mirror impending changes to the California minimum wage law which was signed by the Governor this week which will increase the State minimum wage to \$15.00 an hour which has already been approved by the City of LA.

Budget Implications

Our analysis of the 2016-2017 budget allowed for a 2% increase in salaries. The guidance of the application of the new pay bands for admin, non-certificated and special instruction roles will not exceed 2% of total salaries.

Name of Staff Originator:

Terri Boatman, Director of Human Resources

Attachments

Compensation Overview
New Salary Scale for School Positions
New budget

Non-Certificated/Admin and Special Instructional Roles School Salary Bands

Position	Min	Mid	Max
Deans of Academics, Culture and Students	\$ 70,000.00	\$ 82,000.00	\$ 94,000.00
Principals	\$ 90,000.00	\$ 102,000.00	\$ 114,000.00
SPED Teachers	\$ 58,000.00	\$ 70,000.00	\$ 82,000.00
School Psychologiss	\$ 58,000.00	\$ 70,000.00	\$ 82,000.00
School Librarian	\$ 54,000.00	\$ 66,000.00	\$ 78,000.00
Office managers	\$ 18.00 \$ 37,440.00	\$ 23.76 \$ 49,440.00	\$ 29.53 \$ 61,440.00
Administrative Assistants	\$ 16.00 \$ 33,280.00	\$ 21.77 \$ 45,280.00	\$ 27.53 \$ 57,280.00
Office Clerks	\$ 15.00 \$ 31,200.00	\$ 20.77 \$ 43,200.00	\$ 26.53 \$ 55,200.00
School Aides	\$ 15.00 \$ 31,200.00	\$ 20.77 \$ 43,200.00	\$ 26.53 \$ 55,200.00
Security Clerks	\$ 15.00 \$ 31,200.00	\$ 20.77 \$ 43,200.00	\$ 26.53 \$ 55,200.00
IT Support	\$ 15.00 \$ 31,200.00	\$ 20.77 \$ 43,200.00	\$ 26.53 \$ 55,200.00
TA's	\$ 15.00 \$ 31,200.00	\$ 20.77 \$ 43,200.00	\$ 26.53 \$ 55,200.00
Custodians	\$ 15.00 \$ 31,200.00	\$ 20.77 \$ 43,200.00	\$ 26.53 \$ 55,200.00
ASES Coaches	\$ 10.00 \$ 20,800.00	\$ 15.76 \$ 32,800.00	\$ 21.53 \$ 44,800.00

Non-Certificated/Admin/Special Instruction Roles Salary Scale

Business Case

One of the most basic functions of management is to establish a compensation scheme that is competitive and equitable and that promotes employee engagement and high performance. A well-designed compensation philosophy supports the organization's strategic plan and initiatives, business goals, competitive outlook, operating objectives, and compensation and total reward strategies. As such, most compensation philosophies define the following basic tenets:

- To identify what the organization's pay programs and total reward strategies are.
- To identify how the pay programs and strategies support the organization's business strategy, competitive outlook, operating objectives and human capital needs.
- To attract people to join the organization.
- To motivate employees to perform at the best of their competencies, abilities and skill sets.
- To retain key talent and reward high-performing employees.
- To define the competitive market position of the organization in relation to base pay, incentive compensation and benefits opportunities.
- To define how the organization plans to pay and reward competitively, based on business conditions, competition and ability to pay.

A strong compensation philosophy is typically tied to an organization's mission, core business, operating strategies and competitive outlook. Some important questions discussed as a leadership team in developing our compensation philosophy follow:

- Does the organization wish to lead, lag or meet the market in terms of compensation and total rewards? How does this decision vary by position type?
- Is the organization currently leading, lagging or meeting the market? Why?
- Where is the organization positioned in terms of market competitiveness?
- What is the organization's mix of base pay, variable and incentive pay, working conditions and benefits offerings?
- How are pay and total rewards distributed?
- Do employees value the organization's programs, including pay, health care benefits, retirement and savings benefits, vacation and paid time off, incentives, and profit sharing?
- What are the strengths and weaknesses of the organization's current compensation and total rewards programs?

- Is the organization able to attract, hire and retain the resources it needs to be competitive and operationally effective?
- Does the organization have any potential constraints in executing a unified and consistent compensation philosophy, such as legal, union and non-union issues, internal and external labor markets, or special contracts?
- How long do employees stay with the organization?
- What is the turnover rate at the organization?
- Why do employees leave the organization? Where are they going?
- What are the organization's career development and promotion policies and strategies?
- What is the organization's labor mix?
- Who are the organization's main competitors?

Current State:

Currently Magnolia non-Certificated/admin salaries are based on the components of the pay sheet. The pay sheet identifies compensation components based on a variety of variables including degree, credential, years of experience, time with Magnolia and extra duty. In theory, a member of the school's administrative team may not have a credential, and the degree should be a consideration in the offer process, but not necessarily be a variable in compensation decisions, as years of experience may offset formal learning.

In addition, we face recruiting competition from other non-profits, CMO's and for profit businesses. An analysis of school and administrative roles shows that Magnolia's current compensation scale lags in comparison to other CMO's and public school systems in Southern CA.

Recommendation:

For recruiting and retention purposes, we recommend establishing salary ranges and pay bands to non-certificated/Admin positions versus applying compensation per the pay sheets.

Salary range is the range of pay that has been established to be paid to employees performing a particular job or function. Salary range generally has a minimum pay rate, a maximum pay rate, and a series of mid-range opportunities for pay increases. The salary range was determined by market pay rates, established through market pay studies, for people doing similar work in similar industries in the same region of the country.

Pay rates and salary ranges are also set up by individual employers and recognize the level of education, knowledge, skill, and experience needed to perform each job. The salary range demonstrates the interrelationships of the jobs utilized by an employer. The salary range reflects our needs such as the overlap in salary ranges that will allow career development and pay

increases without promotion at each level and the percentage of increase the organization will offer an employee for a promotion.

The salary range for executive-level positions is normally the largest; the salary range for lower-level positions is normally the narrowest.

Salary range is also affected by additional demographic and market factors. The number of people available to perform a specific job in the employer's region, competition for employees with the needed skills and education, and the availability of jobs, in general help employers set the salary range for a particular job.

Process:

Building a market and performance based pay structure encompassed the following steps.

Steps	Activities
Gathering background information	Job Analysis, Job Description, and Department Identification
Determining source of external data	Utilized external comp data from Towers Watson, Salaries.com, Edjoin and other CMO's.
Conduct market data analysis	Completed using sources listed above.
Identify Non-Certificated/Admin Roles	Deans Principals Office Managers Administrative Assistants Teaching Assistants School Aides IT Support ASES Coaches Other roles SPED Teachers School Psychologists Librarians
Implement and evaluate the new pay structure	New contracts will be issues after approval from Board

Potential Concerns:

- **Compression and equity:** we may want to consider adjustments that address undesired compression, such as closeness in pay rates, between employees.
- **Length of Service:** We may consider adjusting pay rates to reflect length of service, experience or performance. In these situations, employees' pay rates may be increased a certain percentage above the range minimum for each year of service or higher level of performance. Employees with pay rates higher than the recommended adjusted rate would receive no increase; employees with pay rates lower than the recommended adjusted rate would receive an adjustment. For example, organizations that want to recognize years of service might increase each employee's pay 3 percent for each year of service in the position, up to 10 years.
- **New Employees:** Pay rates for new employees are set at the minimum of the range. Any exceptions must be approved by the CEO, COO and/or CFO and must be documented.
- **Annual Increases:** Annual increases will be tied to the annual performance ratings. Employees who rate a "meets expectation" would receive the budgeted increase amount whereas an employee who rates above average would be eligible to receive a higher percentage increase.

Summary:

We believe that moving toward salary banding and salary scale based on the external market will drive employee engagement and help Magnolia attract top talent for all functions.

Upon approval, we will extend new contracts to employees which will reflect their new rates.

Our strategy for implementation:

- Raise all salaries to the min for each band and job title.
- Additional increases may be given based on Regional Director approval and the school's salary budget.
- We will make adjustments for equity if an employee in the department has a pay rate that is lagging behind peers. Adjustments will be based on years of service and performance.

Cover Sheet

Approval of Intra Company Loan from MSA 7 to MSA 1

Section: III. Action Items
Item: F. Approval of Intra Company Loan from MSA 7 to MSA 1
Purpose: Vote
Submitted by:
Related Material: III F Approval of Loan from MSA7 to MSA1.pdf

MAGNOLIA PUBLIC SCHOOLS

Board Of Directors



Board Agenda Item #	III F
Date:	April 21, 2016
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of Intra Company Loan from MSA-7 to MSA-1

Proposed Board Recommendation

I move that the Board approves the Intra Company Loan from MSA-7 to MSA-1.

Background

On March 4, 2016, a special loan from MSA-7 to MSA-1 was required in order to meet construction payments for MSA-Santa Ana facility. The loan was issued to fund legitimate educational and operational expenses in accordance to contract obligations approved by the Board, and in accordance with Generally Accepted Accounting Principles.

As of March 31, 2016, MSA-SA has received a total of \$3,192,500 in Intra-Company Loans relating to construction projects and operational expenses, of the total amount provided to MSA-SA \$2.8 million has been used as interim construction financing of the new MSA - Santa Ana facility. The funds will be paid back to the schools as soon as the California Prop-1D funds have been received.

Magnolia Science Academy - Santa Ana Construction of Facilities Intra-Company Loan

Date	Description	Amount	Balance
12/15/2015	1st Loan Disbursement	1,000,000	1,000,000
2/3/2016	2nd Loan Disbursement	500,000	1,500,000
2/25/2016	4th Loan Disbursement	50,000	1,550,000
3/4/2016	3rd Loan Disbursement	1,050,000	2,600,000
3/30/2016	5th Loan Disbursement	200,000	2,800,000
Loan Balance as of 03/31/2016			2,800,000

Magnolia Science Academy - Santa Ana Operational Expenses Intra-Company Loan

Date	Description	Amount	Balance
3/26/2015	1st Loan Disbursement	100,000	100,000
4/30/2015	2nd Loan Disbursement	100,000	200,000
5/24/2015	3rd Loan Disbursement	50,000	250,000
6/26/2015	4th Loan Disbursement	80,000	330,000
9/29/2015	Loan Repayment	(37,500)	292,500
11/26/2015	5th Loan Disbursement	100,000	392,500
Loan Balance as of 03/31/2016			392,500



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Budget Implications:

Taking into consideration the specific cash requirements of MSA-7, and in order to allow MSA-7 to deliver high-quality education consistent with its charter, the short term loan has taken into consideration current needs and obligations of the school. These loans will be used to fund legitimate educational and operational expenses in accordance with Generally Accepted Accounting Principles.

A potential risk associated with this loan is that the school will be unable to pay due to mitigating circumstances related to one-time unexpected expenses.

The non-approval of the Intra-Company Loan will require the organization to secure a short term bridge loan financing that will include a high interest rate ranging from 6.5% to 9.5%.

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer



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MAGNOLIA EDUCATIONAL AND RESEARCH FOUNDATION INTRA-COMPANY LOAN FROM MSA-1 to MSA-7

Summary

MSA-7 has excess cash funds that can be utilized by Magnolia Educational and Research Foundation to secure school facilities, fund initial stages of construction projects, and to meet financial obligations in accordance with board approved contracts. The temporary short-term intra-company loan will be used for:

- 1) Interim financing to expedite acquisition and to fund initial construction projects phases based on school requirements, and to provide additional time to secure long-term permanent financing with favorable interest rates.
- 2) Provide additional cash flow to expedite payments relating to Board approved contract obligations.

This loan will be used to fund legitimate educational and operational expenses with the charter school in accordance with Generally Accepted Accounting Principles.

Intra-Company Loan Terms

Total loan amount: \$400,000

Date of Disbursements: March 4, 2016

Repayment Period: Not to exceed one (1) year from the time of initial disbursement.

Interest Rate: 0.00%

Cover Sheet

Approval of Revised CMO Cost Allocation Table and 10% Contingency Reserve for Economic Uncertainties

Section: III. Action Items
Item: G. Approval of Revised CMO Cost Allocation Table and 10%
Contingency Reserve for Economic Uncertainties
Purpose: Vote
Submitted by:
Related Material: III G CMO Allocation.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III.G.
Date:	04.21.2016
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of Revised CMO Cost Allocation Table and 10% Contingency Reserve for Economic Uncertainties

Proposed Board Recommendation

I move that the Finance Committee recommends approval of the revised CMO Cost Allocation Table and 10% Contingency Reserve for Economic Uncertainties.

Background

The current Home Office Expense Allocation structure has been designed to be in accordance with Code of Federal Regulations 2-CFR-230 Cost Principles for Non-Profit Organizations (OMB Circular A-122), and California Education Code § 47600 applicable to approval, operation, and accountability of charter schools. The Home Office Expense Allocation is a dynamic model that takes into consideration the annual budget of MERF, potential reduction of fees due to limited school reserves, and is based on an attendance tier-model that considers each school's operational thresholds and breakeven costs.

In accordance with the information presented by the CFO during the Board meeting held on January 9, 2015, the allocation model will be revised on an annual basis in order to be representative of the most current operational thresholds and breakeven points of Magnolia Public Schools.

Taking into consideration the current industry practices, the ADA Tier Rate table has been adapted to remain fair and equitable for all schools. The CMO Fee allocation for fiscal year 2016-17 will ensure a 10.00% contingency reserve for economic uncertainties in addition to the home office budget expenses.

Based on current enrollment projection estimates, it is recommended that the ADA Tier Rate Table is revised as follows:

2016-17 ADA Tier Rate Table

Average Daily Attendance (in students)	Factor
100 students or less	0.03
101 to 150 students	0.07
151 to 200 students	0.12
201 to 250 students	0.30
251 to 300 students	0.60
301 to 350 students	0.80
281 to 300 students	1.00
301 to 350 students	1.15
351 to 400 students	1.30
401 to 450 students	1.45
451 to 500 Students	1.60
501 students and more	1.70



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The revised ADA Tier Rate Table will allow all costs to be allocated to each of the schools and will be capped in accordance to the board approved Expense Allocation and Contingency Reserve for Economic Uncertainties Structure.

Budget Implications:

The revised allocation model will allow a more equitable and fair distribution of costs among the different schools. The amounts allocated will be determined by the actual ADA of each of the schools.

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

Attachments:

CMO Fee allocation comparison table
Expense Allocation Sample Document

Magnolia Public Schools
 CMO Fee Comparisons - FY16-17 Budget

School	Total Budgeted FY16-17 Revenues*	Budgeted FY16-17 Net Income (Working Draft) - Before CMO Fee	Current Fee Structure (includes 5% reserve)			Proposed Fee Structure - add'l Tier 501+ (includes 10% reserve)			Flat Fee Structure (% of revenue)		
			CMO Fee - Current Calculation	Budgeted FY16-17 Net Income (Loss) - Current CMO Fee	CMO Fee as % of Revenue	CMO Fee - Proposed New Fee Structure	Budgeted FY16-17 Net Income (Loss) - Proposed CMO Fee Structure	CMO Fee as % of Revenue	CMO Fee - Flat Fee Structure	Budgeted FY16-17 Net Income (Loss) - Flat Fee Structure	CMO Fee as % of Revenue
MSA-1	7,009,762	1,119,931	1,077,019	42,911	15.4%	1,177,685	(57,755)	16.8%	1,051,464	68,466	15.0%
MSA-2	5,291,960	1,208,802	1,077,019	131,783	20.4%	1,108,410	100,392	20.9%	793,794	415,008	15.0%
MSA-3	5,548,885	1,264,195	1,077,019	187,176	19.4%	1,108,410	155,785	20.0%	832,333	431,862	15.0%
MSA-4	2,188,789	225,379	201,941	23,438	9.2%	207,827	17,552	9.5%	328,318	(102,939)	15.0%
MSA-5	1,919,859	238,626	201,941	36,685	10.5%	207,827	30,799	10.8%	287,979	(49,353)	15.0%
MSA-6	1,954,534	358,151	80,776	277,375	4.1%	83,131	275,021	4.3%	293,180	64,971	15.0%
MSA-7	3,692,817	713,976	673,137	40,839	18.2%	692,756	21,220	18.8%	553,923	160,054	15.0%
MSA-8	5,333,553	1,085,998	1,077,019	8,979	20.2%	1,108,410	(22,412)	20.8%	800,033	285,965	15.0%
MSA-SA	5,475,642	801,514	1,077,019	(275,505)	19.7%	1,177,685	(376,171)	21.5%	821,346	(19,832)	15.0%
MSA-SC	1,558,262	146,142	-	146,142	0.0%	-	146,142	0.0%	-	146,142	0.0%
MSA-SD **	3,890,466	604,406	371,346	233,059	9.5%	371,346	233,059	9.5%	371,346	233,059	9.5%
MERF											
Total	43,864,530	7,767,120	6,914,238	852,882	15.8%	7,243,488	523,633	16.5%	6,133,717	1,633,404	14.0%

* includes all revenues

** CMO fees fixed at 11% of LCFF

**Magnolia Educational Research Foundation
Home Office Expense Allocation and Contingency Reserve for Economic Uncertainties
Current Tier Rate**

Distribution Calculation									
School Names	2016-17 Projected ADA	Tier Factor	Subtract Factor calculated with different fee structure	Adjusted Tier Factor	Percentage of Redistribution based on ADA	Home Office Expense Allocation	Monthly	Account	
Magnolia Science Academy	522	1.60		1.60	16%	1,077,019.23	89,751.60	203401211	
Magnolia Science Academy 2	472	1.60		1.60	16%	1,077,019.23	89,751.60	202373064	
Magnolia Science Academy 3	461	1.60		1.60	16%	1,077,019.23	89,751.60	202373163	
Magnolia Science Academy 4	213	0.30		0.30	3%	201,941.11	16,828.43	202876769	
Magnolia Science Academy 5	207	0.30		0.30	3%	201,941.11	16,828.43	202876694	
Magnolia Science Academy 6	194	0.12		0.12	1%	80,776.44	6,731.37	204966121	
Magnolia Science Academy 7	291	1.00		1.00	10%	673,137.02	56,094.75	202932703	
Magnolia Science Academy Bell	480	1.60		1.60	16%	1,077,019.23	89,751.60	203705041	
MSA- San Diego	456	1.60	1.60	-	0%	-			
MSA- Santa Clara	147	0.07	0.07	-	0%	-			
PTS- Santa Ana	514	1.60		1.60	16%	1,077,019.23	89,751.60		
TOTAL		11.39	1.67	9.72	100%	6,542,891.84			(x)

Total 2016-17 Allowable Expenses	6,584,988.65
Add: 5% Reserve for Economic Uncertainties	329,249.43
Subtract: Fees based with different CMO fee structure (11%)	371,346.25
Home Office Expense Allocation Base	6,542,891.84

Incl all expenses, less fundraising rev
SD and SC fees combined
(x)

2015-16 ADA Tier Rate Table

Average Daily Attendance	Factor
100 students or less	0.03
101 to 150 students	0.07
151 to 200 students	0.12
201 to 250 students	0.30
251 to 260 students	0.60
261 to 280 students	0.80
281 to 300 students	1.00
301 to 350 students	1.15
351 to 400 students	1.30
401 to 450 students	1.45
451 students and more	1.60

School Names	2016-17 Estimate CMO Fee	Allocation %
Magnolia Science Academy	1,077,019.23	15.58%
Magnolia Science Academy 2	1,077,019.23	15.58%
Magnolia Science Academy 3	1,077,019.23	15.58%
Magnolia Science Academy 4	201,941.11	2.92%
Magnolia Science Academy 5	201,941.11	2.92%
Magnolia Science Academy 6	80,776.44	1.17%
Magnolia Science Academy 7	673,137.02	9.74%
Magnolia Science Academy Bell	1,077,019.23	15.58%
PTS- Santa Ana	1,077,019.23	15.58%
MSA- Santa Clara	-	0.00%
MSA- San Diego	371,346.25	5.37%
Total	6,914,238.09	100.00%

Based on tiers above; Do not cap at \$60k
Do not include anything at this time - need to revisit
Cannot exceed 11% of unrestricted revenues in accordance with charter

**Magnolia Educational Research Foundation
Home Office Expense Allocation and Contingency Reserve for Economic Uncertainties
Proposed Tier Rate**

Distribution Calculation								
School Names	2016-17 Projected ADA	Tier Factor	Subtract Factor calculated with different fee structure	Adjusted Tier Factor	Percentage of Redistribution based on ADA	Home Office Expense Allocation	Monthly	
Magnolia Science Academy	522	1.70		1.70	17%	1,177,685.50	98,140.46	
Magnolia Science Academy 2	472	1.60		1.60	16%	1,108,409.88	92,367.49	
Magnolia Science Academy 3	461	1.60		1.60	16%	1,108,409.88	92,367.49	
Magnolia Science Academy 4	213	0.30		0.30	3%	207,826.85	17,318.90	
Magnolia Science Academy 5	207	0.30		0.30	3%	207,826.85	17,318.90	
Magnolia Science Academy 6	194	0.12		0.12	1%	83,130.74	6,927.56	
Magnolia Science Academy 7	291	1.00		1.00	10%	692,756.18	57,729.68	
Magnolia Science Academy Bell	480	1.60		1.60	16%	1,108,409.88	92,367.49	
MSA- San Diego	456	1.60	1.60	-	0%	-	-	
MSA- Santa Clara	147	0.07	0.07	-	0%	-	-	
PTS- Santa Ana	514	1.70		1.70	17%	1,177,685.50	98,140.46	
TOTAL		11.59	1.67	9.92	100%	6,872,141.27		(x)

Total 2016-17 Allowable Expenses (Preliminary estimates as of April 2016)	6,584,988.65	
Add: 10% Reserve for Economic Uncertainties	658,498.87	
Subtract: Fees based with different CMO fee structure (11%)	371,346.25	
Home Office Expense Allocation Base	6,872,141.27	(x)

2016-17 ADA Tier Rate Table

Average Daily Attendance (in students)	Factor
100 students or less	0.03
101 to 150 students	0.07
151 to 200 students	0.12
201 to 250 students	0.30
251 to 260 students	0.60
261 to 280 students	0.80
281 to 300 students	1.00
301 to 350 students	1.15
351 to 400 students	1.30
401 to 450 students	1.45
451 to 500 students	1.60
501 Students and more	1.70

School Names	2016-17 Estimate CMO Fee	Allocation %
Magnolia Science Academy	1,177,685.50	16.26%
Magnolia Science Academy 2	1,108,409.88	15.30%
Magnolia Science Academy 3	1,108,409.88	15.30%
Magnolia Science Academy 4	207,826.85	2.87%
Magnolia Science Academy 5	207,826.85	2.87%
Magnolia Science Academy 6	83,130.74	1.15%
Magnolia Science Academy 7	692,756.18	9.56%
Magnolia Science Academy Bell	1,108,409.88	15.30%
PTS- Santa Ana	1,177,685.50	16.26%
MSA- Santa Clara	-	0.00%
MSA- San Diego	371,346.25	5.13%
Total	7,243,487.52	100.00%

11% in accordance with charter petition

Cover Sheet

Approval of Updated Open Intra Company Loans

Section: III. Action Items
Item: H. Approval of Updated Open Intra Company Loans
Purpose: Discuss
Submitted by:
Related Material: III H MPS Intracompany loans.pdf

BACKGROUND:
This item has not been reviewed by CEO.



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	III.H.
Date:	04.21.2016
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Approval of Updated Open Intra-Company Loans

Proposed Board Recommendation

I move that the board approve the Updated Open Intra-Company Loans as presented in the agenda item.

Background

On May 17, 2015, The MPS' Board approved the Intra-Company Loans for Educational Facilities Acquisition and Development (Facilities Intra-Company Loan). The Facilities Intra-Company Loan totaling \$4.5 million was created with the excess cash funds of MSA-1, MSA-2, MSA-3, MSA-7 and MSA-8, and with the purpose of funding the initial stages of construction projects and to provide additional time to secure to secure long-term permanent financing. The Facility Intra-Company Loan included the maximum loan amounts:

Short-Term Intra-Company Loan Amounts

Academy	Maximum Loan Amount
MSA-1	1,500,000.00
MSA-2	400,000.00
MSA-3	700,000.00
MSA-7	300,000.00
MSA-8	1,600,000.00
Total	4,500,000.00

As of March 31, 2016, a total of \$2.8 million has been used as interim construction financing of the new MSA - Santa Ana facility. The funds will be paid back to the schools as soon as the California Prop-1D funds have been received. Currently, the funds that have been issued by each of the schools are as follows:

Short-Term Intra-Company Loan Amounts (As of March 31, 2016)

Academy	Maximum Loan Amount	Total Loan Distributions	Remaining Intra-Company Loan
MSA-1	1,500,000.00	400,000	1,100,000
MSA-2	400,000.00	350,000	50,000
MSA-3	700,000.00	150,000	550,000
MSA-7	300,000.00	300,000	-
MSA-8	1,600,000.00	1,600,000	-
Total	4,500,000.00	2,800,000.00	1,700,000.00



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As of March 31, 2016, the remaining Intra-Company Loan Fund balance totaled \$1.7 million that included \$1.1 million pending to be funded by MSA-1. Due to the acquisition of the MSA-1 gym facility and the current bond covenants requirements, MSA-1 has not been able to provide any additional resources to the Intra-Company Loan Fund.

Intra-Company Loan Redistribution

Based on EdTec's projected cash flow (see attached) for the fiscal year ended June 30, 2015, MSA-1's contribution will need to be reduced from \$1.5 million to \$400k in order to comply with the current bond covenants. In addition, MSA-3 contribution will be reduced from \$700k to \$150k based on current cash needs. The amounts will need to be drawn from MSA-5, MSA-6, and MSA-7 as follows:

Short-Term Intra-Company Loan Amounts

Academy	Intra-Company Loan Amount Approved on 05/17/15	Total Loan Distributions (pending board approval)	Revised Re-Allocation of Intra-Company Loan Amounts
MSA-1	1,500,000.00	(1,100,000)	400,000
MSA-2	400,000.00		400,000
MSA-3	700,000.00	(550,000)	150,000
MSA-5		400,000	400,000
MSA-6		400,000	400,000
MSA-7	300,000.00	850,000	1,150,000
MSA-8	1,600,000.00		1,600,000
Total	4,500,000.00	-	4,500,000.00

Financial Impact to the Academies

The schools that will provide the proposed short term loans currently have excess funds to meet all recurring obligations and will retain minimum reserve requirements in accordance with their charter petitions. Based on the revision to the Intra-Company Loan amount, the revised projected cash flow for MSA-5, MSA-6, and MSA-7 are expected to be as follows:

Projected Cash Flow Balances (As of June 30, 2016)

Academy	Projected Cash Flow Balances (as of June 30, 2015)	Revised Re-Allocation of Intra-Company Loan Amounts	Projected Cash Flow Balances after revisions (as of June 30, 2016)
MSA-5	857,448	400,000	457,448
MSA-6	852,299	400,000	452,299
MSA-7	1,934,887	850,000	1,084,887



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Taking into consideration the specific cash requirements for each of the academies, and in order to allow the academies to deliver high-quality education consistent with their charter, the short term loans have taken into consideration current needs and obligations for each of the academies. These loans will be used to fund legitimate educational and operational expenses in accordance with Generally Accepted Accounting Principles.

A potential risk associated with this loan is that the Home Office and/or MSA Santa Ana will be unable to pay due to mitigating circumstances related to one-time unexpected expenses.

Budget Implications:

The non-approval of the redistribution of the Intra-Company Loan and the non-approval of the loan from MSA-7 to MSA-1 will require the organization to secure a short term bridge loan financing that will include a high interest rate ranging from 6.5% to 9.5%.

Name of Staff Originator:

Oswaldo Diaz
Chief Financial Officer



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MAGNOLIA EDUCATIONAL AND RESEARCH FOUNDATION INTRA-COMPANY LOAN FROM MSA-1

Summary

MSA-1 has excess cash funds that can be utilized by Magnolia Educational and Research Foundation to secure school facilities, fund initial stages of construction projects, and to meet financial obligations in accordance with board approved contracts. The temporary short-term intra-company loan will be used for:

- 1) Interim financing to expedite acquisition and to fund initial construction projects phases based on school requirements, and to provide additional time to secure long-term permanent financing with favorable interest rates.
- 2) Provide additional cash flow to expedite payments relating to Board approved contract obligations.

This loan will be used to fund legitimate educational and operational expenses with the charter school in accordance with Generally Accepted Accounting Principles.

This document supersedes the previous intra-company loan document approved by the Board on May 17, 2015.

Intra-Company Loan Terms

Total loan amount: \$400,000

Date of Disbursements: As needed not to exceed \$400,000

Repayment Period: Not to exceed one (1) year from the time of initial disbursement.

Interest Rate: 0.00%



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MAGNOLIA EDUCATIONAL AND RESEARCH FOUNDATION INTRA-COMPANY LOAN FROM MSA-3

Summary

MSA-3 has excess cash funds that can be utilized by Magnolia Educational and Research Foundation to secure school facilities, fund initial stages of construction projects, and to meet financial obligations in accordance with board approved contracts. The temporary short-term intra-company loan will be used for:

- 1) Interim financing to expedite acquisition and to fund initial construction projects phases based on school requirements, and to provide additional time to secure long-term permanent financing with favorable interest rates.
- 2) Provide additional cash flow to expedite payments relating to Board approved contract obligations.

This loan will be used to fund legitimate educational and operational expenses with the charter school in accordance with Generally Accepted Accounting Principles.

This document supersedes the previous intra-company loan document approved by the Board on May 17, 2015.

Intra-Company Loan Terms

Total loan amount: \$150,000

Date of Disbursements: As needed not to exceed \$150,000

Repayment Period: Not to exceed one (1) year from the time of initial disbursement.

Interest Rate: 0.00%



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MAGNOLIA EDUCATIONAL AND RESEARCH FOUNDATION INTRA-COMPANY LOAN FROM MSA-5

Summary

MSA-5 has excess cash funds that can be utilized by Magnolia Educational and Research Foundation to secure school facilities, fund initial stages of construction projects, and to meet financial obligations in accordance with board approved contracts. The temporary short-term intra-company loan will be used for:

- 1) Interim financing to expedite acquisition and to fund initial construction projects phases based on school requirements, and to provide additional time to secure long-term permanent financing with favorable interest rates.
- 2) Provide additional cash flow to expedite payments relating to Board approved contract obligations.

This loan will be used to fund legitimate educational and operational expenses with the charter school in accordance with Generally Accepted Accounting Principles.

Intra-Company Loan Terms

Total loan amount: \$400,000

Date of Disbursements: As needed not to exceed \$400,000

Repayment Period: Not to exceed one (1) year from the time of initial disbursement.

Interest Rate: 0.00%



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MAGNOLIA EDUCATIONAL AND RESEARCH FOUNDATION INTRA-COMPANY LOAN FROM MSA-6

Summary

MSA-6 has excess cash funds that can be utilized by Magnolia Educational and Research Foundation to secure school facilities, fund initial stages of construction projects, and to meet financial obligations in accordance with board approved contracts. The temporary short-term intra-company loan will be used for:

- 1) Interim financing to expedite acquisition and to fund initial construction projects phases based on school requirements, and to provide additional time to secure long-term permanent financing with favorable interest rates.
- 2) Provide additional cash flow to expedite payments relating to Board approved contract obligations.

This loan will be used to fund legitimate educational and operational expenses with the charter school in accordance with Generally Accepted Accounting Principles.

Intra-Company Loan Terms

Total loan amount: \$400,000

Date of Disbursements: As needed not to exceed \$400,000

Repayment Period: Not to exceed one (1) year from the time of initial disbursement.

Interest Rate: 0.00%



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MAGNOLIA EDUCATIONAL AND RESEARCH FOUNDATION INTRA-COMPANY LOAN FROM MSA-7

Summary

MSA-7 has excess cash funds that can be utilized by Magnolia Educational and Research Foundation to secure school facilities, fund initial stages of construction projects, and to meet financial obligations in accordance with board approved contracts. The temporary short-term intra-company loan will be used for:

- 1) Interim financing to expedite acquisition and to fund initial construction projects phases based on school requirements, and to provide additional time to secure long-term permanent financing with favorable interest rates.
- 2) Provide additional cash flow to expedite payments relating to Board approved contract obligations.

This loan will be used to fund legitimate educational and operational expenses with the charter school in accordance with Generally Accepted Accounting Principles.

This document supersedes the previous intra-company loan document approved by the Board on May 17, 2015.

Intra-Company Loan Terms

Total loan amount: \$1,150,000

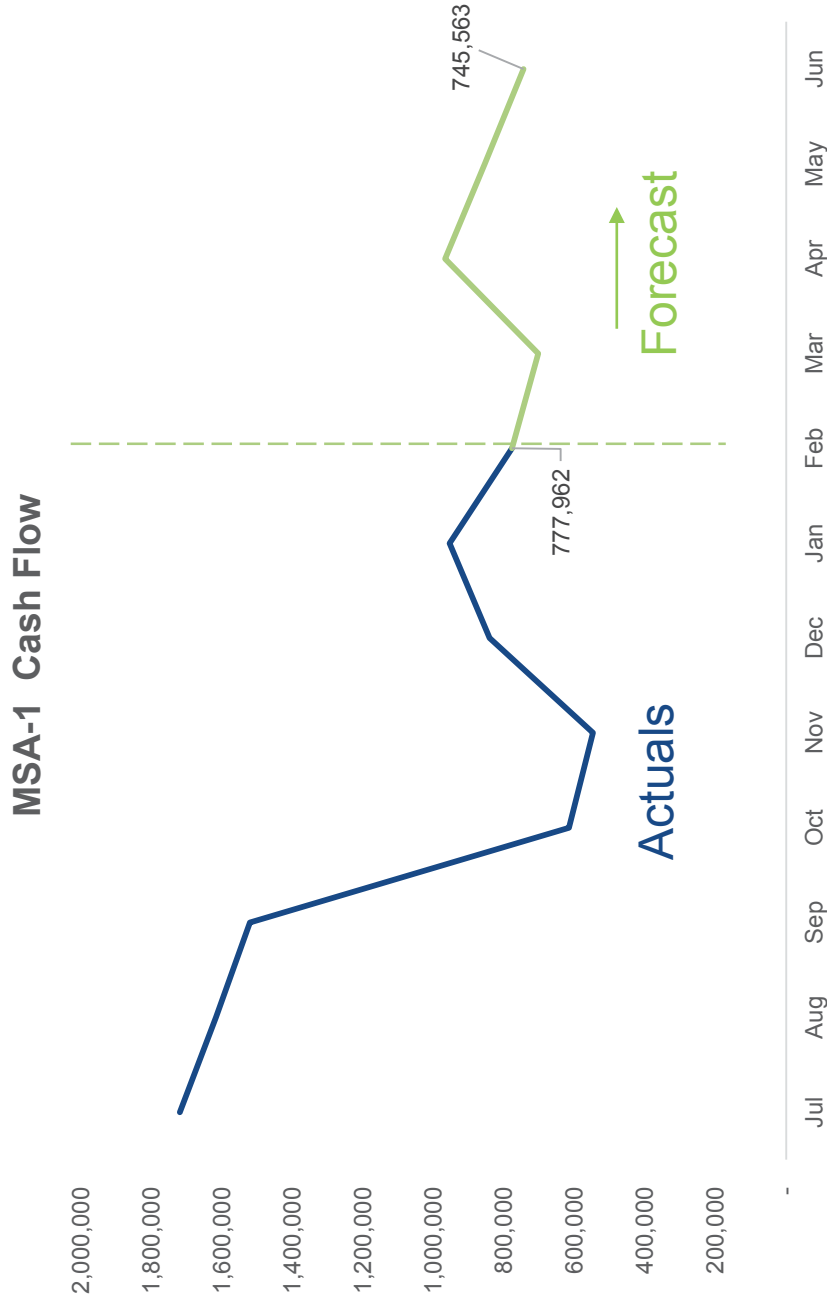
Date of Disbursements: As needed not to exceed \$1,150,000

Repayment Period: Not to exceed one (1) year from the time of initial disbursement.

Interest Rate: 0.00%

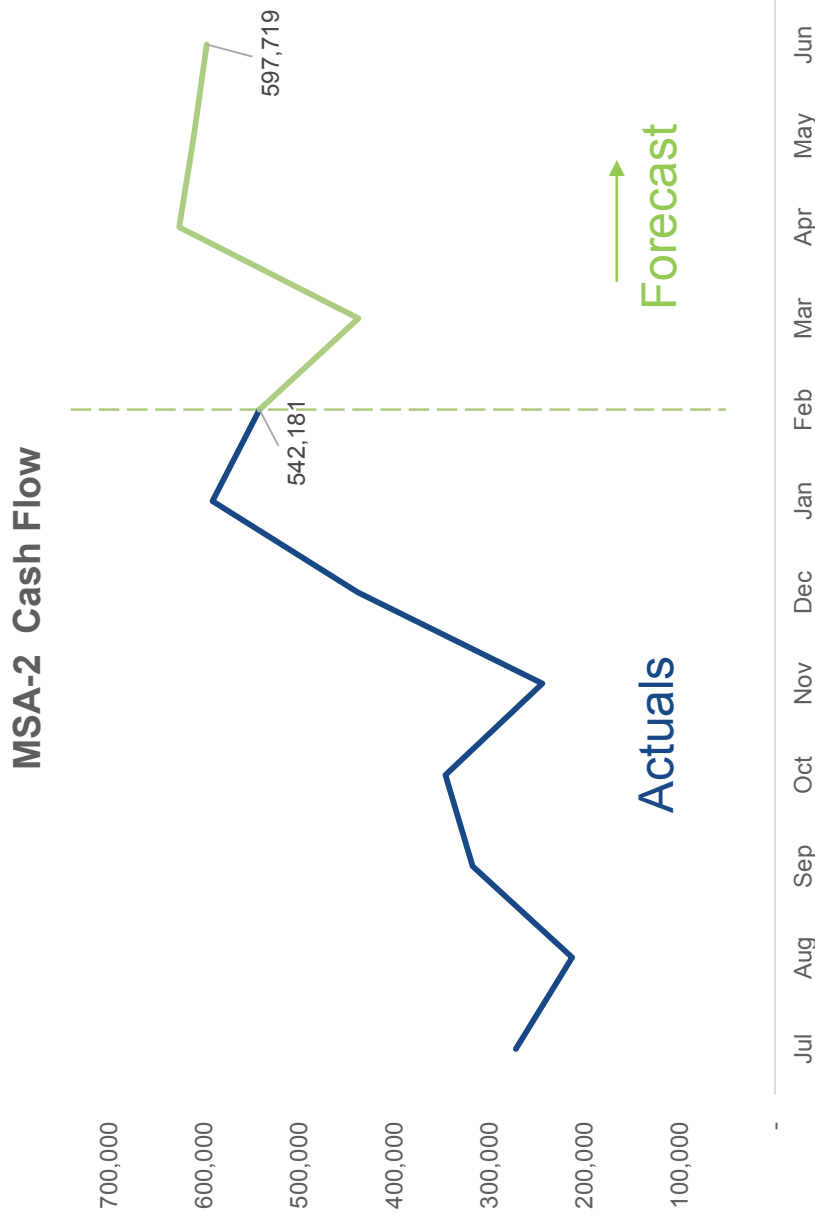
MSA-1 Cash Flow Forecast

Ending cash balance as of 2/29 was \$777,962, and forecasted ending cash balance as of 6/30 is \$745,563



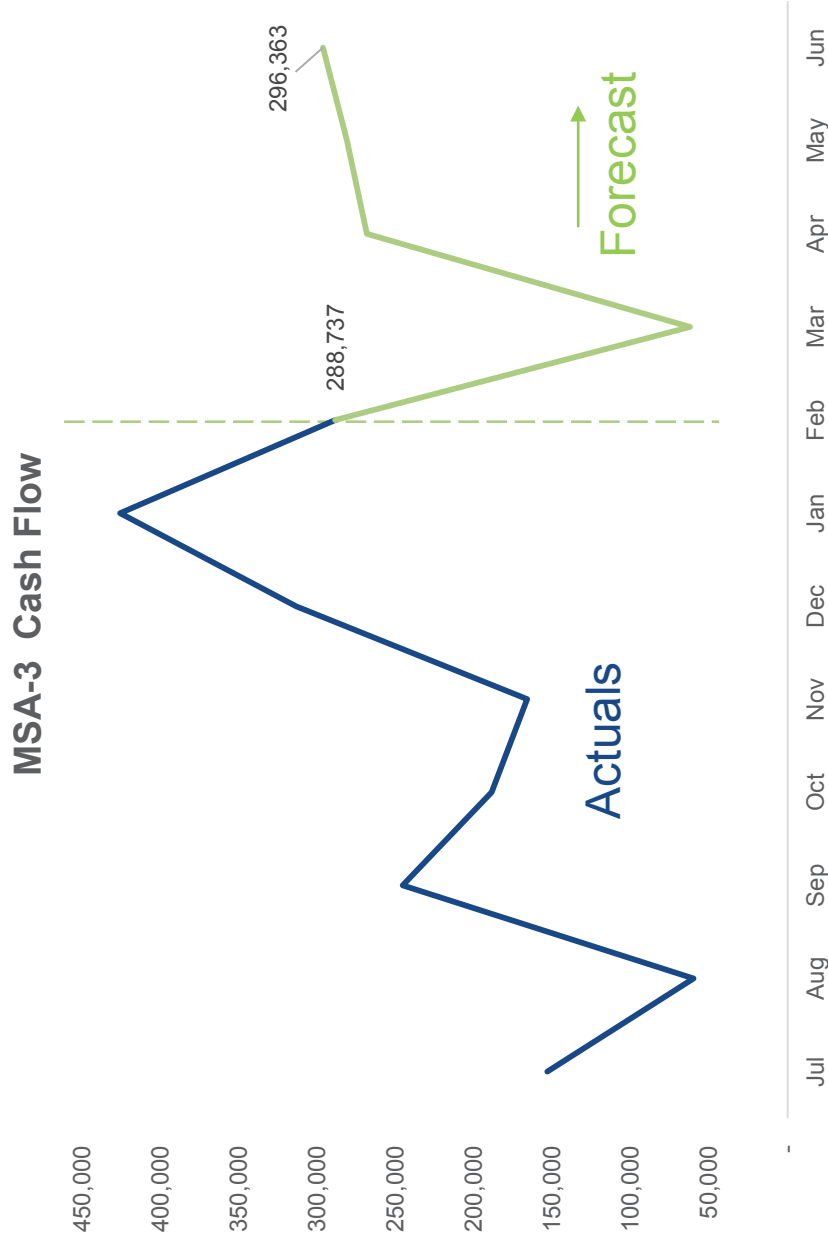
MSA-2 Cash Flow Forecast

Ending cash balance as of 2/29 was \$542,181, and forecasted ending cash balance as of 6/30 is \$597,719



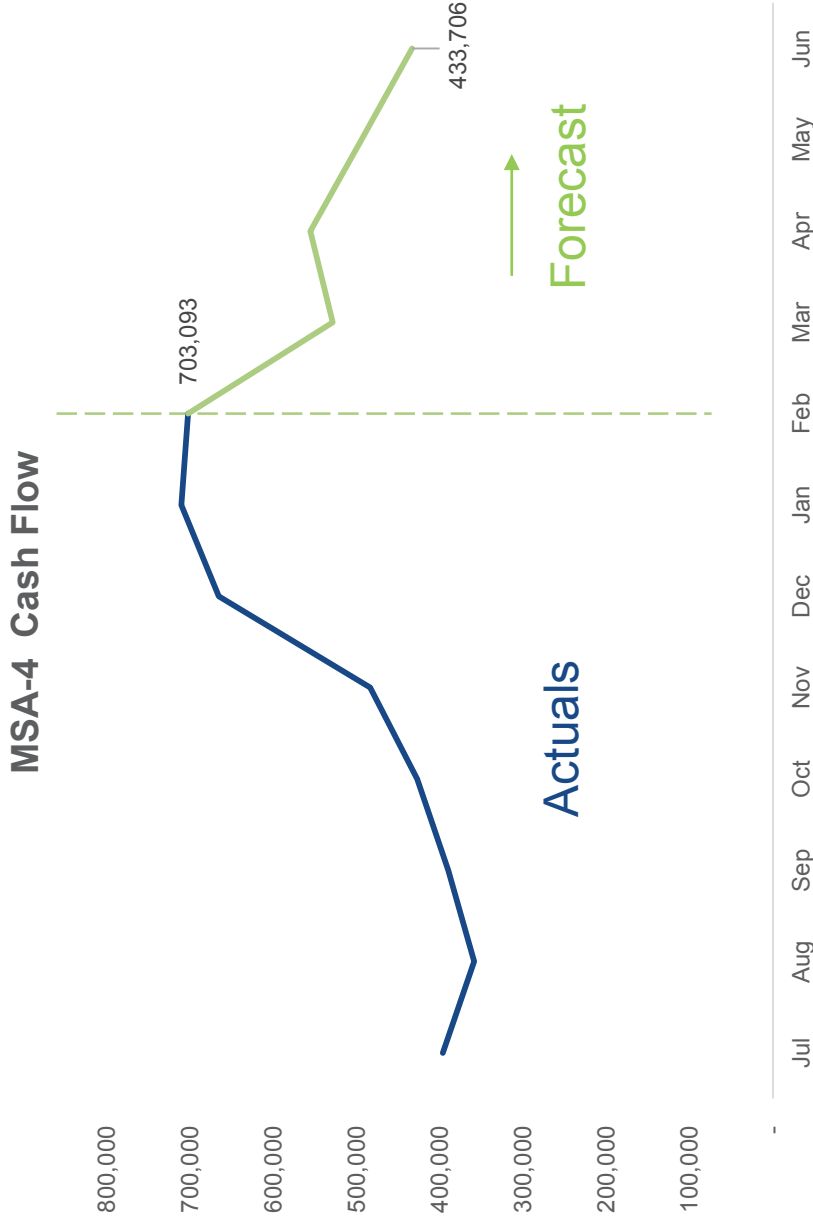
MSA-3 Cash Flow Forecast

Ending cash balance as of 2/29 was \$288,737, and forecasted ending cash balance as of 6/30 is \$296,363



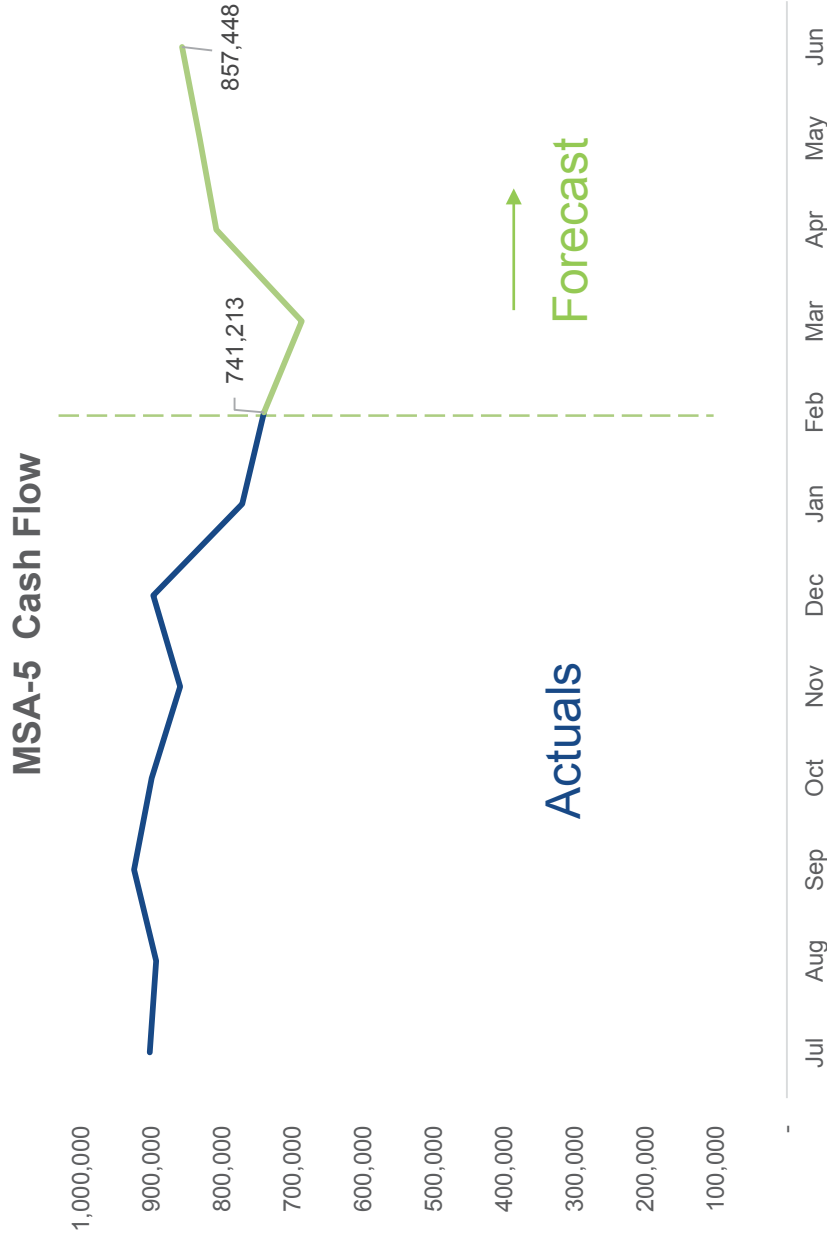
MSA-4 Cash Flow Forecast

Ending cash balance as of 2/29 was \$703,093, and forecasted ending cash balance as of 6/30 is \$433,706



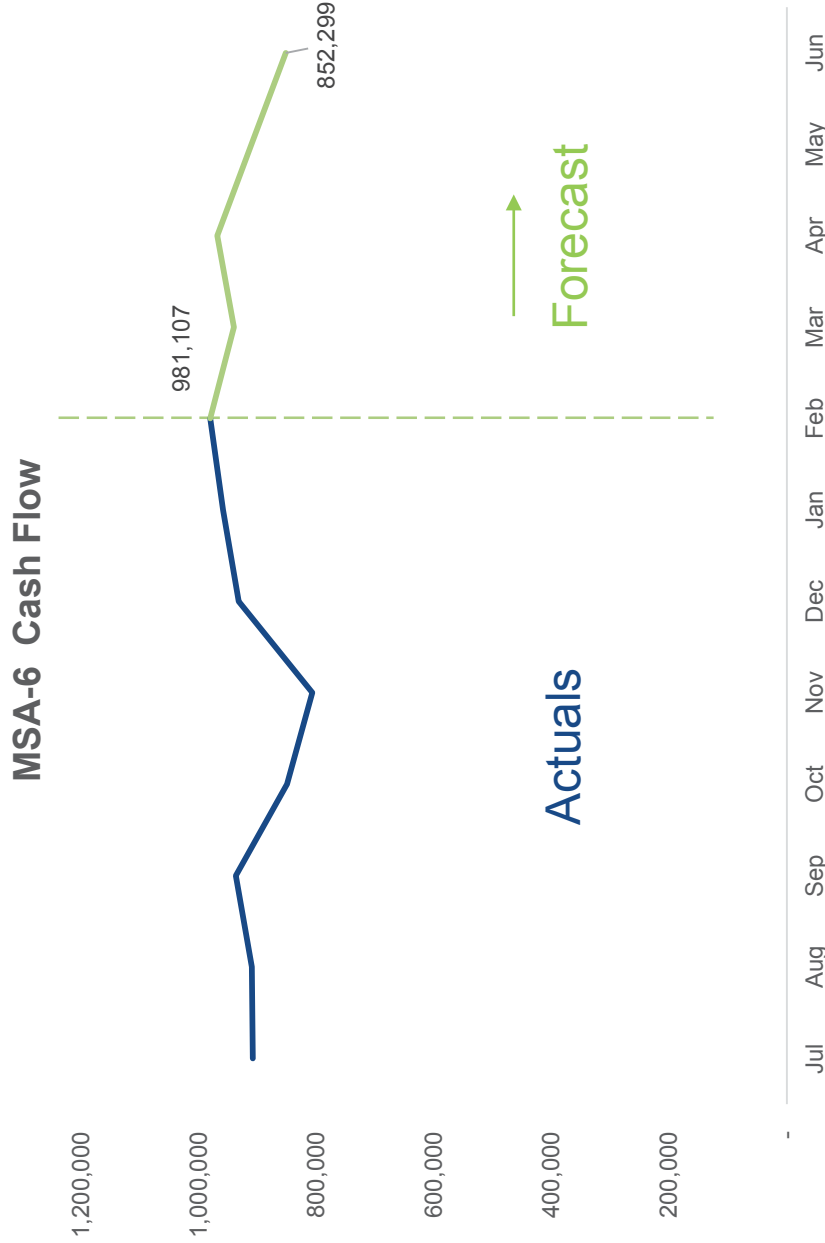
MSA-5 Cash Flow Forecast

Ending cash balance as of 2/29 was \$741,213, and forecasted ending cash balance as of 6/30 is \$857,448



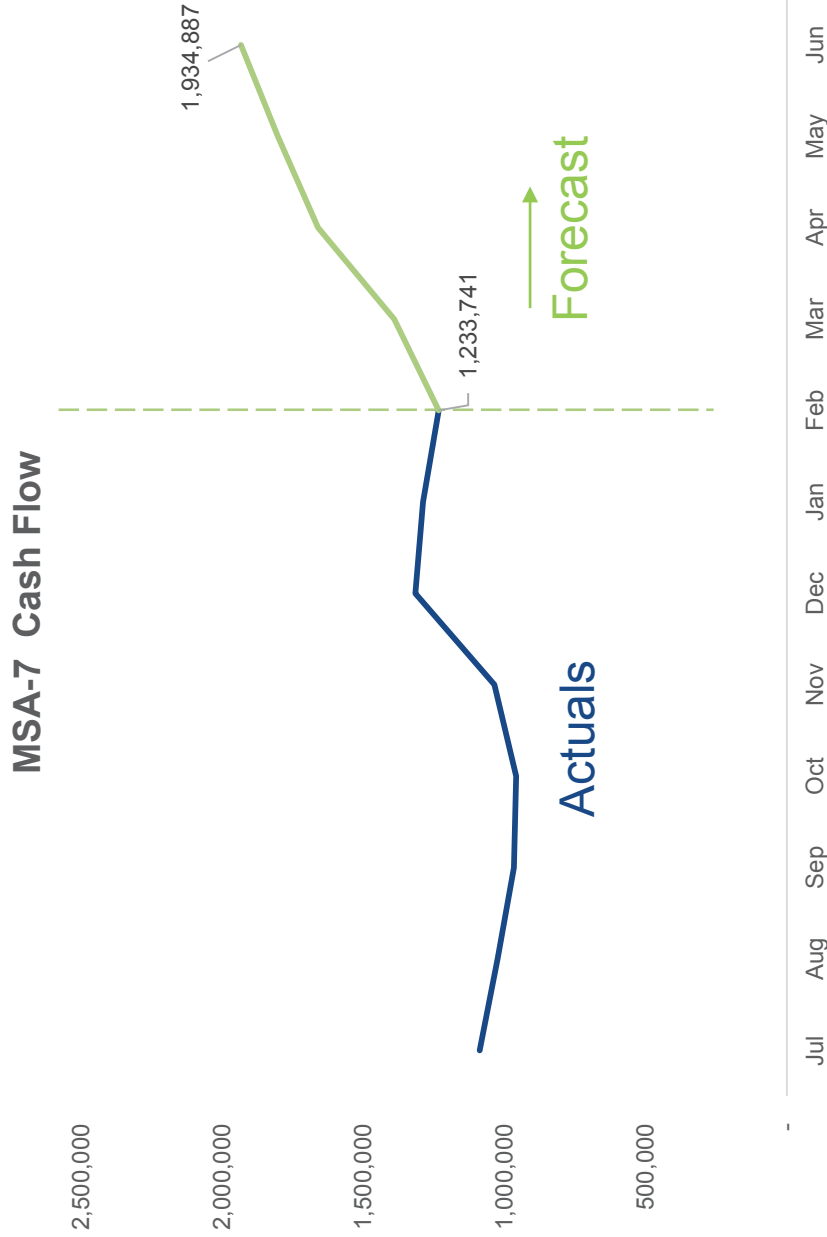
MSA-6 Cash Flow Forecast

Ending cash balance as of 2/29 was \$981,107, and forecasted ending cash balance as of 6/30 is \$852,299



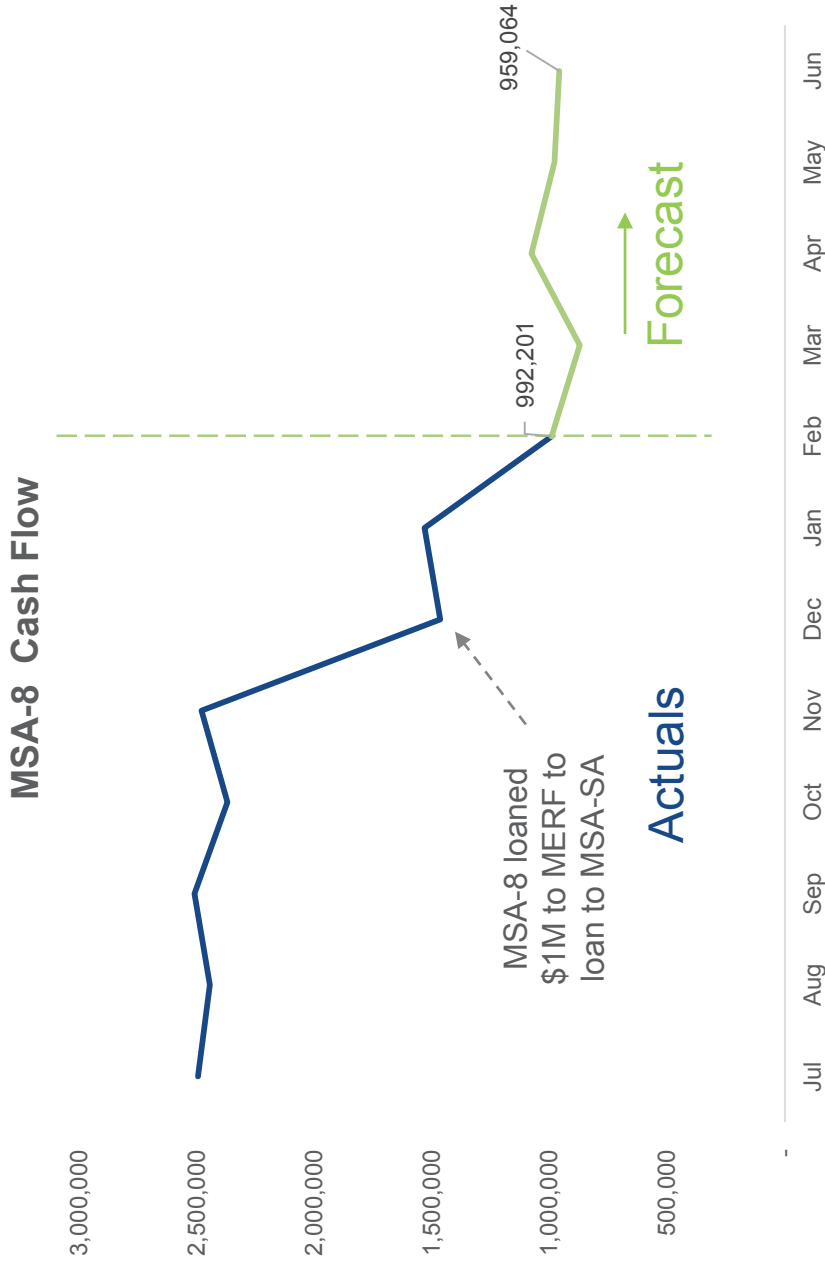
MSA-7 Cash Flow Forecast

Ending cash balance as of 2/29 was \$1,233,741, and forecasted ending cash balance as of 6/30 is \$1,934,887



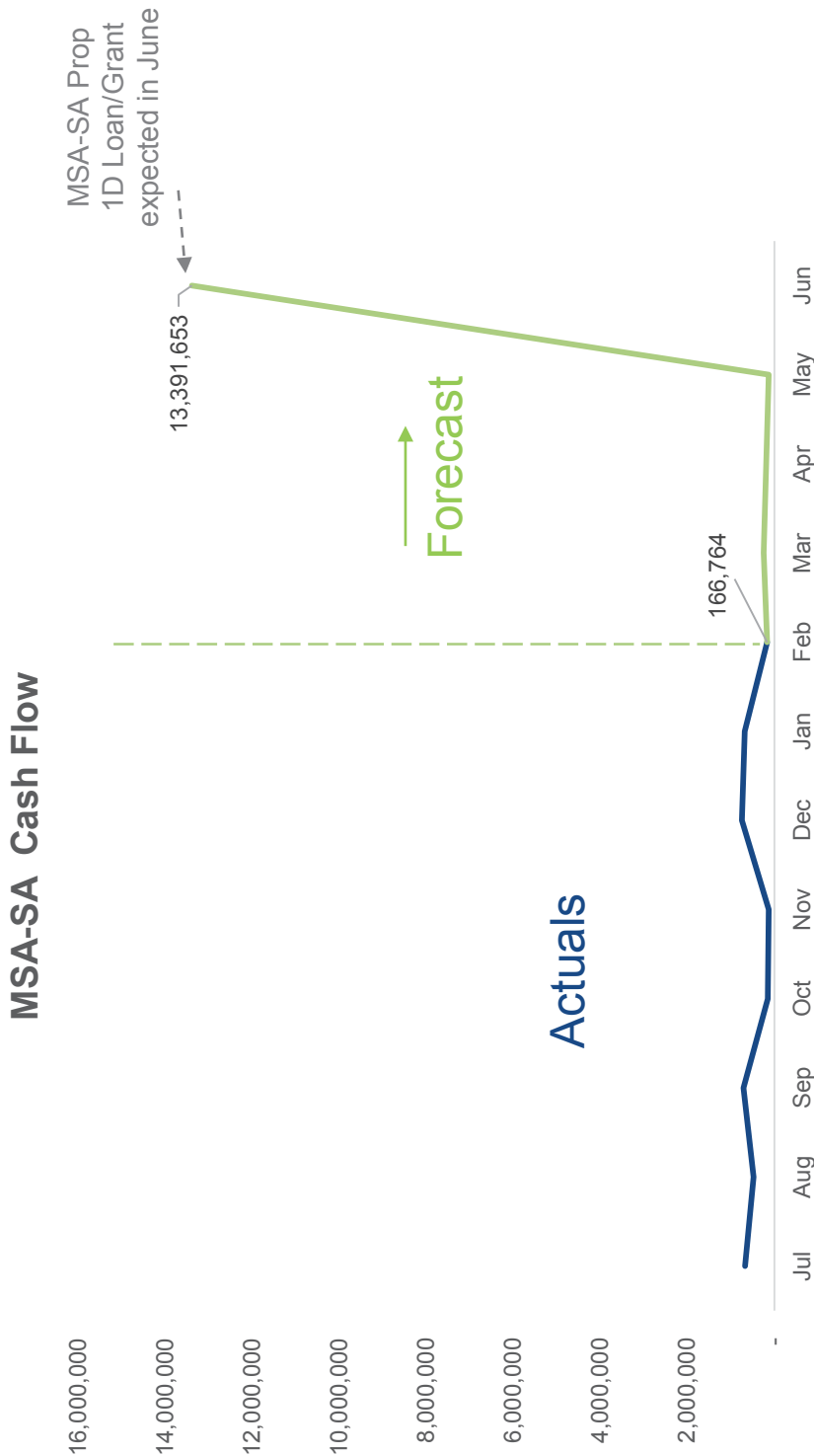
MSA-8 Cash Flow Forecast

Ending cash balance as of 2/29 was \$992,201, and forecasted ending cash balance as of 6/30 is \$959,064



MSA-SA Cash Flow Forecast

Ending cash balance as of 2/29 was \$166,764, and forecasted ending cash balance as of 6/30 is \$13,391,653



Cover Sheet

2015-16 Educator Effectiveness Spending Plan

Section: V. Discussion Items
Item: A. 2015-16 Educator Effectiveness Spending Plan
Purpose: Discuss
Submitted by:
Related Material: V A Educator Effectiveness Spending Plan.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	V A
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	2015-16 Educator Effectiveness Spending Plan

Proposed Board Recommendation

Discussion item, no action is required.

Background

School districts, county offices of education, charter schools, and state special schools with full-time equivalent (FTE) certificated staff are eligible to receive Educator Effectiveness funds. The staff counts were calculated by the State Superintendent of Public Instruction using data submitted to the California Longitudinal Pupil Achievement Data System (CALPADS) for the 2014–15 fiscal year.

As a condition of receiving Educator Effectiveness Funds, a school district, county office of education, charter school, or state special school are required to:

- 1) Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board before its adoption in a subsequent public meeting.
- 2) On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received professional development.

This new funding must be used to support the following:

- 1) Beginning teacher and administrator support and mentoring, including programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the Education Code.
- 2) Professional Development for teachers and administrators that is aligned to the state content standards.



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- 3) Promote educator quality and effectiveness, including training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and writing.

Funds can be expended anytime during the 2015-16, 2016-17, or 2017-18 fiscal years, and must be spent by June 30, 2018.

Budget Implications

There are no budget implications.

Attachments

2015-16 Educator Effectiveness Spending Plan

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy	50,302.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).		10,000.00	10,000.00	10,000.00	30,000.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		3,000.00	3,000.00	3,000.00	9,000.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		2,000.00	2,000.00	2,000.00	6,000.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.		2,000.00	2,000.00	1,000.00	5,000.00
		17,000.00	17,000.00	16,000.00	50,000.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy 2	39,112.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).		7,000.00	7,000.00	7,000.00	21,000.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		2,016.00	2,016.00	2,016.00	6,048.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		2,016.00	2,016.00	2,016.00	6,048.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.		2,016.00	2,000.00	2,000.00	6,016.00
		13,048.00	13,032.00	13,032.00	39,112.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy 3	36,663.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).		12,221.00	12,221.00	12,221.00	36,663.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		-	-	-	-
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		-	-	-	-
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.				-	-
		12,221.00	12,221.00	12,221.00	36,663.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy 4	19,798.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).		\$5,000	\$5,000	\$5,000	15,000.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		\$250	\$250	\$250	750.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		\$500	\$500	\$500	1,500.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.		\$850	\$850	\$850	2,550.00
		6,600.00	6,600.00	6,600.00	19,800.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement			
Magnolia Science Academy 5	11,732.00			
	Expenditure Plan			
	Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Total
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).	3,541.00	3,541.00	-	7,082.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.	500.00	500.00	500.00	1,500.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹	500.00	500.00	500.00	1,500.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.	550.00	550.00	550.00	1,650.00
	5,091.00	5,091.00	1,550.00	11,732.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy 6	13,199.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC). Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.	10,000.00	-	-	10,000.00	
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹ To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.	500.00	-	-	500.00	
	2,500.00	-	-	2,500.00	
	199.00	-	-	199.00	
	13,199.00	-	-	13,199.00	

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy 7	20,531.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC). Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		15,000.00	6,000.00	-	21,000.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹ To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.		-	-	-	-
		-	-	-	-
		15,000.00	6,000.00	-	21,000.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy Bell	42,529.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).		10,000.00	10,000.00	10,000.00	30,000.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		2,000.00	2,000.00	2,000.00	6,000.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		2,000.00	2,000.00	1,000.00	5,000.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.		510.00	509.50	509.50	1,529.00
		14,510.00	14,509.50	13,509.50	42,529.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy San Diego	29,331.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).		6,500.00	7,500.00	8,000.00	22,000.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		1,500.00	1,700.00	1,800.00	5,000.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		400.00	500.00	600.00	1,500.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.		200.00	300.00	331.00	831.00
		8,600.00	10,000.00	10,731.00	29,331.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy Santa Ana	17,452.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).			6,000.00	3,000.00	9,000.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		4,000.00	2,000.00	-	6,000.00
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		1,000.00	1,000.00	-	2,000.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.		152.00	300.00	-	452.00
		5,152.00	9,300.00	3,000.00	17,452.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

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2015-16 Educator Effectiveness Funding
Expenditure Plan

LEA	Entitlement	Expenditure Plan			Total
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	
Magnolia Science Academy Santa Clara	32,264.00				
Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the California Education Code (EC).		5,000.00	10,000.00	10,000.00	25,000.00
Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.		-	-	-	-
Professional development for teachers and administrators that is aligned to state-adopted content standards ¹		5,000.00	2,264.00	-	7,264.00
To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.				-	-
		10,000.00	12,264.00	10,000.00	32,264.00

As a condition of receiving these funds, the school will:

Develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.

On or before July 1, 2018, report detailed expenditure information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received

¹ State content standards adopted pursuant to sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.8, 60605.11, 60605.85, as that Section read on June 30, 2014, and 60811.3, as that Section read on June 30, 2013, of the EC.

Cover Sheet

Academic Board Report

Section: VI. Written Updates
Item: A. Academic Board Report
Purpose: FYI
Submitted by:
Related Material: V A Academic Update.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	V A
Date:	April 21, 2016
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Kenya Jackson, Interim CAO
RE:	Academic Update

Board of Trustees Academic Update 4.11.16

Kenya Jackson- Interim Chief Academic Officer

Updates:

- Parent and Student Surveys sent and returned by April 11th
- LAUSD report will be available for us by mid-April

Major Academic Initiatives

APRIL 2016

1. Summer School Identification- need of remediation from final grades
2. STEAM EXPO on April 30th at the Long Beach Convention Center
 - SBAC window opens
 - Mock AP testing
 - WASC School Visits
 - CST- science test
 - Surveys to be returned by end of April
 - Coordination of Central Office/ Board Members elected for participation in graduation
 - Students choose electives for new school year to aide with master scheduling
 - Merge coaching doc with observation forms

MAY 2016

1. AP Exams
2. Spring MAP
3. Graduation
4. LCAPS Finalized
5. Review SBAC
6. Student Handbook Approval
7. Master Schedules should be updated and verified
8. Identified open spots for the upcoming year
9. Physical Course Catalog for our families including online offerings
10. Create transition manuals for incoming middle school students



A. Description of Firm

1. Provide a brief description of your organization stating your full legal name and address, and, if applicable, the branch office or other subordinates that will perform, or assist in performing, the work hereunder. Indicate whether it operates as an individual, partnership, or corporation. If, as a corporation, include the state which it is incorporated. If appropriate, state whether your firm is licensed to operate in the State of California. This description should include the number of years your firm has been in business providing the test management tool and assessment services detailed herein, total number of employees, organizational structure of the firm, and a recent financial statement.

Name: Lane Rankin, CEO/President

Email: Lane@illuminateEd.com

Phone: (951) 739-0186 or (949) 242-0343

Fax: (909) 266-1935

Federal Tax ID: 80-0419525, we are licensed to do business in CA.

Note: Illuminate Education Inc. (and no lower division or subsidiary) is completing and submitting this Proposal.

Illuminate Headquarters Orange County Office (Contact's Address):

Illuminate Education
60 Bunsen Road
Irvine, CA
92618



Inland Empire Office:

Illuminate Education
22365 Barton Road
Suite 113
Grand Terrace, CA
92313



History

Illuminate Education Inc. was formed by **Achieve! Data Solutions** (ADS) founders (and **creators of DataDirector**) Lane Rankin, Chris Walker, and Mark Walls to provide the next generation of web-based software and services to the K-12 market. With the founding of Illuminate, this team now has **sole control over its products and direction**.

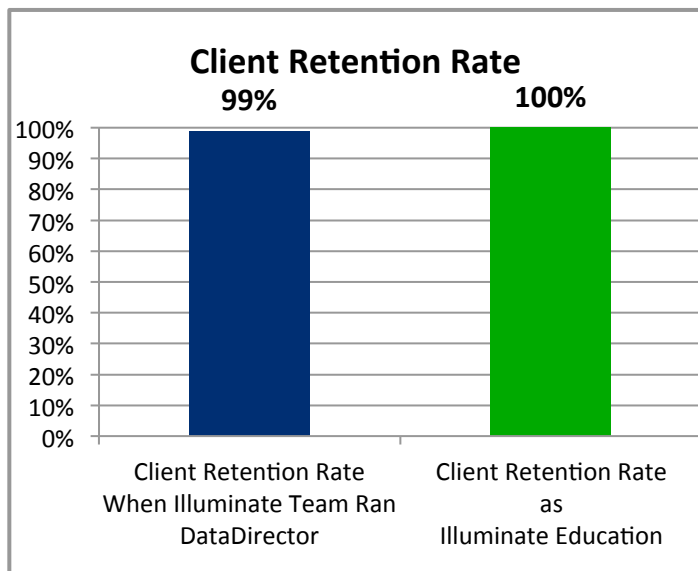
Illuminate's roots go back to 13 years ago, when a group of California educators, technologists, and software engineers founded ADS with the vision of creating groundbreaking education software

products to support district and site administrators, teachers, students, and parents in using and understanding critical data. Having been teachers, county and district administrators, and university instructors themselves, the team understood how the fragmentation and segmentation of data was making it difficult for other educators to make critical decisions accurately and efficiently. In response, ADS created DataDirector, the data management and assessment system that put the power of data into the hands of users in a completely web-based and easy-to-use system.



Illuminate Education Inc. was founded in June of 2009, now giving the team sole control over its products and direction, as a national company. Education reacquired two key products from the DataDirector Suite after initially selling them to Houghton-Mifflin Harcourt: Illuminate Student Information System (formerly *Iris*) and Illuminate Special Education System (formerly *Focus*). We enhanced those products into the groundbreaking systems of today. We also developed a far more enhanced data and assessment management system: Illuminate Data and Assessment Management System™ (*DnA*). The team that introduced market-leading DataDirector is now proud to introduce the next generation Student Information System, Special Education System, and Data and Assessment Management System, all operating off a single system.

Illuminate Education is not only picking up where ADS left off, but is also taking a big step forward by creating a single centralized solution for data and information management to support all aspects of the education process. Illuminate has gained experience in the educational software industry by providing web-based database driven solutions to the K-12 and higher education markets. When ADS was sold (including DataDirector, Illuminate Special Education, and Illuminate Student Information System) to Harcourt in February of 2007, our team worked as Harcourt employees until February 2009.



When running DataDirector, the Illuminate team supported **over 400 districts** and maintained a 99% client retention rate. Now that we have formed Illuminate Education, over 100 districts joined us within our first year of business, and we have continued to grow to **377 districts** while maintaining a **100% client retention rate**. We have experienced no terminations for default, settlements, nor do we have any pending terminations.

Due to the successful sale to Harcourt, our team has gained not only financial resources, but also

experience, connections, partnerships, and technology know-how. With these attributes, Illuminate Education achieved the resources necessary to make Illuminate DnA and other products future market leaders. Our business philosophy is to create affordable, easy to use software and build partnerships with counties and districts that last a lifetime. We are a **company of educators** excited about the prospect of helping CNUSD continue to be a leader in using software to help students succeed.

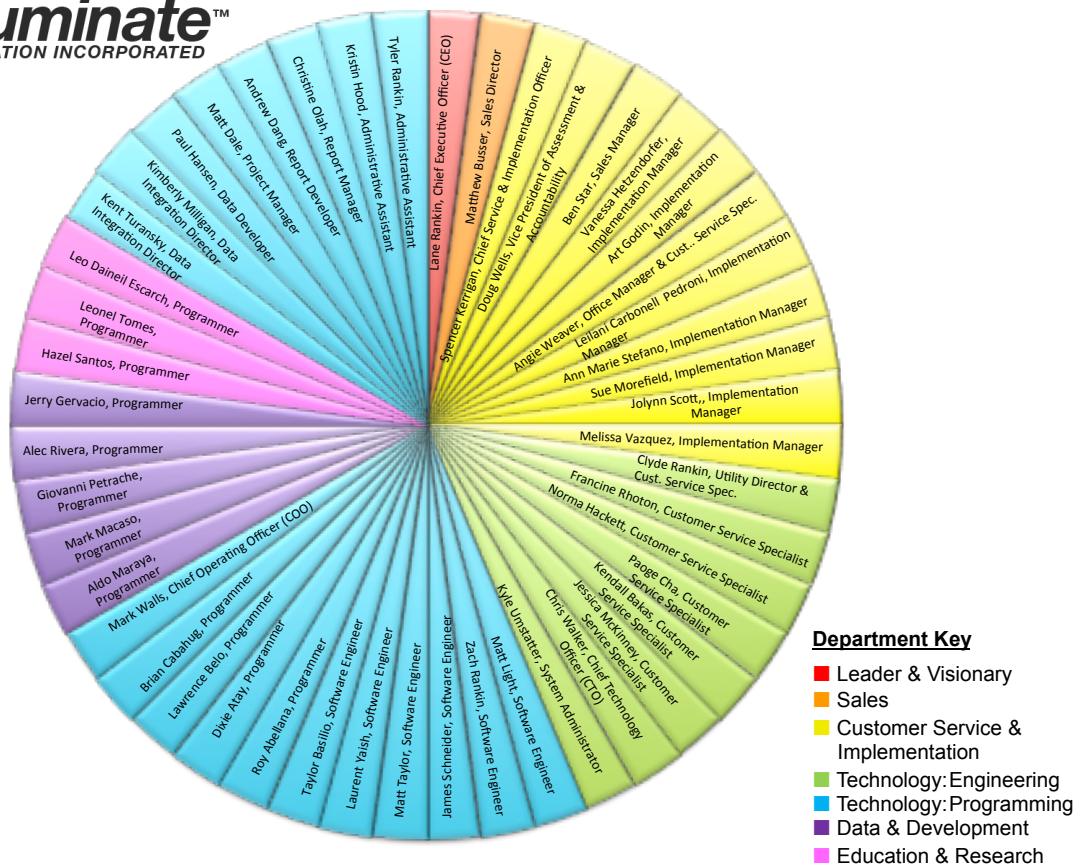
Personnel

All Illuminate team members have shirts bearing a quote from a famous educator that reflects the passion behind our streamlined efforts:

“Never doubt that a small group of thoughtful, committed citizens can change the world. Indeed, it is the only thing that ever has.”

- Margaret Mead

Illuminate employs 45 full-time (and 0 part-time) team members. Our organizational structure follows a unique format involving a high level of ownership and accountability from every employee:



2. **Termination of Agreement and or Inability to Fulfill Requirements:** If the Proposer has had an agreement terminated, or has a pending termination, or a settlement to avoid litigation or termination for default during the past five (5) years, all such incidents must be listed and explained.

Termination for default is defined as notice to stop performance due to the Proposer’s non- performance or poor performance, and the issue was either: (a) not litigated; or (b) litigated and such litigation determined the Proposer to be in default.

- a. The Proposer shall submit full details, as allowed by law, of all terminations for default, settlements, or pending terminations experienced in the past five (5) years including the other party’s name, address, and telephone number. The Proposer shall also present its position on the matter. The DISTRICT shall evaluate the facts and, at its sole discretion, may reject the Proposer’s response if the facts discovered indicate that completion of an agreement resulting from this RFP may be jeopardized by selection of the Proposer.

- b. If the Proposer has experienced no such settlement or terminations for default in the past five (5) years, and it has no pending terminations, it must affirmatively declare so.**

Illuminate maintains a **100% client retention rate**. We have experienced no terminations for default, settlements, nor do we have any pending terminations.



A. Costs and Pricing

Our pricing is very straightforward. The **per-student cost** available to all clients is never bloated by “hidden fees” other vendors use to increase cost. For example, **Illuminate charges no additional fees for:**

- Software
- Hardware
- Implementation
- Standard data conversion
- Standard data integration
- Annual fees
- Installation set-up fees
- Shipping
- Internet access
- Security
- Project management
- Hosting
- Travel expenses
- Maintenance
- Customer service or technical support
- Help documentation and videos
- Hidden third-party software products
- Upgrade fees



Pricing for this Proposal

Costs for School Year 1 (Based on 53,500 Students and 10 Training Days)			
Description	Cost	Taxes	Extended Cost
Illuminate Data and Assessment Management and GradeCam and Key Data Systems INSPECT Itembank	\$5.50 per student	\$0	\$294,250
Illuminate Data and Assessment Management and GradeCam and NWEA Item Bank	\$6.90 per student	\$0	\$369,150
<i>Included:</i> Illuminate Gradebook	\$0	\$0	\$0
<i>Included:</i> Illuminate Standards-Based Report Cards	\$0	\$0	\$0
<i>Included:</i> Illuminate Home Connection Parent and Student Portal	\$0	\$0	\$0
<i>Included:</i> Activate Instruction (available for testing in March, 2013)	\$0	\$0	\$0
<i>Included:</i> Illuminate Itembank	\$0	\$0	\$0
Product Subtotal:			With INSPECT- \$294,250 With NWEA- \$369,150
<i>Optional Cost:</i> Staff Training (Client chooses # of days; 10 days are given here as example)	\$1,500 per day	\$0	\$15,000
Total Cost:			With INSPECT- \$309,250 With NWEA- \$384,150

Please remember, there are no additional costs for system licensing fees, data conversion, implementation, travel and per diem, documentation, and maintenance. There is also no additional costs for suggested software modifications that will help other clients, as well (Illuminate has *never* charged a client for suggested software modifications it has incorporated into the system). Training costs are free for CNUSD and the number of training days may be determined/adjusted by CNUSD.

Costs for School Years 2-5 (Based on 53,500 Students and 0 Training Days)			
Description	Cost	Taxes	Extended Cost
Illuminate Data and Assessment Management and GradeCam and Key Data Systems INSPECT Itembank	\$5.50 per student	\$0	\$294,250
Illuminate Data and Assessment Management and GradeCam and NWEA Item Bank	\$6.90 per student	\$0	\$369,150
<i>Included:</i> Illuminate Gradebook	\$0	\$0	\$0
<i>Included:</i> Illuminate Standards-Based Report Cards	\$0	\$0	\$0
<i>Included:</i> Illuminate Home Connection Parent and Student Portal	\$0	\$0	\$0
<i>Included:</i> Activate Instruction (available for testing in March, 2013)	\$0	\$0	\$0
<i>Included:</i> Illuminate Itembank	\$0	\$0	\$0
Total Cost:			With INSPECT- \$294,250 With NWEA- \$369.150

Please remember, there are no additional costs for system licensing fees, data conversion, implementation, travel and per diem, documentation, and maintenance. There is also no additional costs for suggested software modifications that will help other clients, as well (Illuminate has *never* charged a client for suggested software modifications it has incorporated into the system). Training costs are free for CNUSD and the number of training days may be determined/adjusted by CNUSD.

Breakdown of Costs and Inclusions

This proposal includes the following features and components, which are all part of the Illuminate Data and Assessment Management, available for **\$5.50/\$6.90 per student per year**:

Assessment and Summary Assessment Management	While assessment data can also be imported, assessments (assignments, formative or summative assessments, quizzes, exams, etc.) are easy to create, access, and share in DnA. Questions can be linked to any number of standards. Answer keys can be inputted, uploaded, or (if GradeCam is used) scanned. Answer sheets are easily generated in a pre-identified or blank format. The same answer sheets can be laminated and used all year to reduce TPSD's paper costs. Summary Assessments are also easy to create, and any DnA assessment can populate custom and pre-built (e.g., item analysis) reports.
GradeCam	DnA integrates with GradeCam to provide instant formative feedback. In fact, the whole process is so easy that most students can place their answer sheets in front of the camera to instantly see their own mastery of concepts. If TPSD also opts to use our parent portal and/or gradebook, the assessments results can upload to those, as well. In addition, since GradeCam hardware is so much more affordable than scanning (e.g., most webcams already housed on laptops and computers can be used, or one can be purchased for each classroom at little expense, since even the \$7 HD Skype camera works well with GradeCam), every teacher can and student can quickly see his or her results without leaving the classroom and can respond immediately to results.
Illuminate Itembank	Use items to create assessments, add and edit items (multiple choice, open/constructed response, rubric-based, etc.), and share items with colleagues and even other educators throughout the world. Use free Illuminate Itembank items, create your own, or use those from a vendor. Create and/or link to passages, add diagrams and images, use or include distractor rationales and difficulty ratings, and more. Generate assessment booklets using a variety of templates and options.
Integration with Other Vendors' Item Banks	DnA can integrate with item bank vendors that utilize QTI format, and any finished assessment (i.e., using questions from any source) can be uploaded as a whole to DnA and used with DnA. For example, DnA has completely integrated Action Learning Systems, Curriculum Associates, Intel-Assess, and Key Data Systems benchmarks and items into the DnA system. DnA reports display items' standards-based results and rationales for distractors (i.e., why students answered the way they did).
Online Testing	While you are free to use the full realm of scanning options, Illuminate DnA also includes online testing at no additional charge. Students and parents may access online assessments via Student Portal and Parent Portal, and educators may access all the assessment reports that are automatically populated in the Illuminate system.
Standards Support	State standards are built into DnA, where they can easily be linked to any assessment (assignment, formative or summative assessment, quiz, exam, etc.)
Student Demographic Management	Just as users are able to view and report on any demographic data in the system, demographics and other data are easy to add. Users can also incorporate these into reports.
Pre-Built Reports	Our prebuilt reports support a host of analysis needs, such as cross-sectional data analysis (like subgroup performance at varied levels). With DnA there is no need to run multiple reports with various filters to compare data sets. Comparisons are made easy, and charts and graphs highlight key data. Developed from an educator's perspective, DnA anticipates the needs of users and provides reports to meet those needs. For example, many educators misread CST cluster performance and mistake a student's highest score as his or her strength. Thus a report provides instant comparison to State Minimally Proficient performance to highlight probable strengths and weaknesses. In addition, analysis guidelines are provided within report footers (as well as within the "Data Analysis" chapter of our help manual) to discourage the misinterpretation of results.

Custom Reporting Tool	Custom report tools are built into the DnA system. No one should have to write queries to get data, or to run multiple reports to compare datasets like subgroups. DnA is flexible and powerful enough for users to build custom reports that are not possible (or too cumbersome) in other systems. Imagine this: you can “drag and drop” columns to arrange your layout (no having to number and renumber columns); you can select (via mouse click) all desired data on one screen (no having to click to add a column, search for one piece of data, submit, and then repeat); you can group and change the format of all data on one screen (for example, you can decide to group students by language proficiency and grade, then average their language assessment scores and specify that these scores are displayed with 3 decimal places); you can share the report with any users; and you have comprehensive and easy-to-find access to any data in the system (e.g., for assessments, demographics, scheduling, etc.).
INSPECT Itembank	INSPECT® from Key Data Systems is composed of items written to assess the California Content Standards as well as the Common Core State Standards. Professional item writers focus on writing quality items that have content accuracy, range in cognitive complexity, and meet grade level standards. Items also include clear rationales for why a student would pick each wrong answer. For this reason, all wrong answers are created based upon the most likely cognitive disconnect in learning. Rigorous field-testing and item analyses are conducted to ensure the quality of the items in the INSPECT® test bank. Currently, there are over 42,000 California Content aligned items in INSPECT®, with 10,000 mathematics and 5,000 ELA Common Core State Standard aligned items. New items are added on a continual basis. INSPECT® began its first phase of development in the Summer of 2003. The main focus was to create items to assess the California Content Standards in ELA spanning grades 2-11, and mathematics spanning grades K-7, Algebra I, Geometry, and Algebra II. Since that time, we have expanded the range of grade levels and content areas to include ELA and mathematics for grades K-1, probability and statistics, history/social science, and science. The cost of INSPECT® is \$1.50 per student .
NWEA Itembank	Northwest Evaluation Association (NWEA) is a global not-for-profit educational services organization dedicated to the belief that assessments should make a difference for students. NWEA devotes extensive resources to research and development and better ways to gather data to improve instruction and increase student learning. Since delivering its first computerized adaptive test in 1986, NWEA has continued to grow its assessment offerings, research activities, and professional development services in support of its mission: Partnering to help all kids learn. To this end, NWEA purchased the <i>Formative Assessment Item Bank (Item Bank)</i> that was originally developed by Educational Testing Service (ETS). NWEA continues to contract with ETS to help maintain and enhance the <i>Item Bank</i> . The cost of the NWEA Itembank is \$2.90 per student .
Illuminate Gradebook	Illuminate Gradebook is a full-featured grading application integrated with the rest of the Illuminate system and used to record, report, and monitor student performance. Illuminate Gradebook is normally included with Illuminate Student Information, which is <i>normally</i> \$10 per student per the first school year and \$5 per student per each additional school year. However, Illuminate Gradebook is being included for free with this Illuminate Data and Assessment Management Proposal if TPSD opts to use it.
Illuminate Standards-Based Report Cards	Illuminate grade and report card features allow you to generate individual and/or multiple transcripts, generate traditional and/or standards-based report cards using the district’s own templates and allowing for customizable grading periods for teacher grading, customize multiple GPA calculations according to an individual district’s requirements, set up other course requirements, permit multiple ranking of classes based on certain criteria, monitor student performance by varied entities (district-wide, school-wide, etc.) and levels (clusters, standards, etc.), report on pre-ID and standardized test data (e.g., state tests, local, etc.), and maintain State and Federal reporting data, including Enrollment Reports, R-30 language census, class size reduction information, etc. Illuminate Standards-Based Report Cards are normally included with Illuminate Student Information, which is <i>normally</i> \$10 per student per the

	first school year and \$5 per student per each additional school year. However, Illuminate Standards-Based Report Cards are being included for free with this Illuminate Data and Assessment Management Proposal if MCS opts to use it.
Illuminate Home Connection Parent and Student Portal	Illuminate Home Connection parent and student portal provides easy-to-use communication tools that empower students, parents, teachers, and administrators to work together to improve student achievement. Illuminate Home Connection is integrated with the rest of the Illuminate system (e.g., assessment results populate the Illuminate Gradebook, display on the portal, etc.). Illuminate Home Connection is normally included with Illuminate Student Information, which is <i>normally</i> \$10 per student per the first school year and \$5 per student per each additional school year. However, Illuminate Home Connection is being included for free with this Illuminate Data and Assessment Management Proposal if TPSD opts to use it.
Business Intelligence (BI) Tool	For more advanced users who want to add graphics to their own pre-built reports, our Integrated Business Intelligence (BI) reporting module takes data analysis to the next level.
Data Management	Imported, inputted, and scanned data (e.g., demographic, state and local assessments, scheduling, etc.) is immediately available to users. DnA's prebuilt and custom reporting tools make it easy to view, disaggregate, aggregate, and analyze assessment results and trends. If the data is in the system, it can populate both custom and pre-built reports.
Illuminate Early Warning System	Illuminate Early Warning System (OnTrack) - OnTrack is a system developed to identify students who are potential high-risk candidates for drop out or failure. Districts can generate a student 'score' that corresponds to different 'bands' (similar to performance bands) they have set up in their system. Once these 'bands' are set up and data is configured, the system will calculate all of a student's data (Ex. Attendance is 10% of score, Discipline is 20%, etc.) and place students in the 'band' corresponding to their score. The system then allows users to generate a variety of reports the district can use to identify these at-risk students.
Program Management	Students can be added to programs (e.g., Intervention) to monitor over time. This can be done at any user level, and programs can be selected for reporting purposes (in fact, you can even generate a report first and then use it to add students to a program based on key data).
User Support	DnA features comprehensive and searchable help documentation that is always just one click away from any DnA screen. It includes training videos, step-by-step instruction, and screen capture images. Technical support (online and by phone) is available to all users at no additional charge.
User and Permissions Management	TPSD will have the ability to manage usernames, passwords, and user data in DnA via online tools (a password retrieval system is also included). Extensive permission management allows users to access student data based on assigned permission levels.
Software License	TPSD maintains an Illuminate Data and Assessment System™ (DnA) software license for the length of the contract.
Hosting	Illuminate offers to host the solution at no additional cost. Whether the client prefers a client-hosted or vendor-hosted approach, Illuminate will support either.
Data Security	Illuminate uses the highest level of web security to protect all data. Server loads are regularly monitored to ensure performance. Critical system security events immediately generate email notifications to warn against possible intrusions. Application level errors also generate email notifications for development staff that may be used for troubleshooting.
Import and Export	All data (e.g., demographic, state and local assessments, scheduling, etc.) can be imported into the SQL database. DnA has the ability to perform field-level imports and exports of data into XML, CSV, DBF, char-delimited formats, etc. Data from MS Excel and Access Database can also be directly imported, and all data tables can be downloaded to Excel, pdf, tab delimited, and XML.

Breakdown of *Optional* Features and Costs

CNUSD may also opt to include any of the following in its contract:

Illuminate Student Information System	<p>Any data housed in your Student Information System (SIS) can be integrated with DnA. If you prefer to use Illuminate's SIS tools (e.g., gradebook, parent portal, attendance, discipline, grades, report cards, health, etc.) rather than those you currently use, DnA includes the option of integrating Illuminate Student Information. The cost for Illuminate Student Information is normally \$10 per student per the first school year and \$5 per student per each additional school year, but since you are also purchasing Illuminate DnA the cost would be reduced to \$7 per student per the first school year and \$3 per student per each additional school year. If you use Illuminate's full suite of products (DnA, our SIS, and Illuminate Special Ed.), you can essentially (and affordably) use one cohesive system for all your data requirements (i.e., Illuminate Education's suite of products can be CNUSD's one-stop shop for comprehensive data reform). Or you can pick and choose whichever modules you'd like. Complete installation or phased in module by module, Illuminate works seamlessly with other systems to meet all your data and assessment management needs.</p>
Illuminate Special Education	<p>If you prefer to use Illuminate's Special Education tools (e.g., writing IEPs, Medicaid billing, etc.) rather than those you currently use, DnA includes the option of integrating Illuminate Special Education (at a cost of \$15 per student per school year). If you use Illuminate's full suite of products (DnA, our SIS, and Illuminate Special Ed.), you can essentially (and affordably) use one cohesive system for all your data requirements (i.e., Illuminate Education's suite of products can be CNUSD's one-stop shop for comprehensive data reform). Or you can pick and choose whichever modules you'd like. Complete installation or phased in module by module, Illuminate works seamlessly with other systems to meet all your data and assessment management needs.</p>
Data Conversion and/or Cleanup	<p>CNUSD may opt to pay for an Illuminate representative to visit its site to submit data conversion files on its behalf for a one-time cost of \$1,500. This includes one day of services. If any additional hours of data cleanup (or additional data services) are required, the cost is \$120 per hour.</p>
Customizations Unique to Client	<p>There are no charges for customizations (i.e., the cost is already included in the per student per year charge) if the request also benefits other Illuminate DnA clients. If not, changes would cost \$120 per hour involved in creating the modification. However, with Illuminate DnA (as well as with DataDirector when our team ran it), we have never charged for modifications, since all requested customizations of those systems were able to benefit other districts.</p>
Training and Professional Development	<p>Customizable training is available and can be done in person at a rate of \$1,500 per day or online via GoToMeeting at a rate of \$500 per day. Illuminate training documentation, provided in an electronic format, would become the property of CNUSD.</p>



**Magnolia Public Schools
Westminster, California**

Data and Assessment Management System

Proposal

Prepared: 2/22/2016
Expires: 3/23/2016
Serves: 3,600

Proposal for Magnolia Public Schools


Overview

Illuminate Education Inc. (Illuminate) proposes to implement and support Illuminate Data and Assessment System™ (DnA) at Magnolia Public Schools, which serves approximately 3,600 students in Westminster, California.

DnA is a web-based and longitudinal system designed to meet the data and assessment needs of all Magnolia Public Schools staff: from School level educators who need to analyze trends, to instructional leaders who require fast and flexible reports to shape curriculum and instruction, to teachers who need to create assessments with ease and get instant feedback for formative use in the classroom. With robust reports, innovative custom reporting tools, built-in analysis support, and a groundbreaking approach to assessment, DnA anticipates users' needs and removes the boundaries of their old data system.

Illuminate proposes a contract with Magnolia Public Schools for a term of 3 year(s), though Magnolia Public Schools retains the right to opt out each year at no financial penalty. The proposal includes data import support, system maintenance, system support, and user support for the length of the contract. It also includes ongoing system upgrades at no additional cost to Magnolia Public Schools.



Inclusions

This proposal includes:

Dashboard	<ul style="list-style-type: none"> ▪ Personalized dashboard for every user ▪ Easy access to assessments, reports and class rosters
Assessments	<ul style="list-style-type: none"> ▪ Benchmark, Summative and Formative Assessments ▪ Assessment reporting by User, Site and District Level ▪ Align assessments to State and Common Core standards ▪ Scan and score assessments using a web camera, document camera or paper scanner ▪ Assess students online or using paper and pencil
INSPECT Item Bank	<ul style="list-style-type: none"> ▪ Access to 47,000 professionally written standards based questions ▪ Over 33,000 Common Core aligned items ▪ Grade and Subject level CST aligned blueprint assessments ▪ CAHSEE, and CELDT assessments ▪ Draft benchmark assessments for all grade levels ▪ ELLA (CELDT-preparation) assessments ▪ Constructed Response, Technology Enhanced, Media-Interactive, Non-Traditional Selected Response items for CCSS
GradeCam	<ul style="list-style-type: none"> ▪ Use a web camera to scan student assessments ▪ Provide instant feedback for formative and summative assessments
Activate Instruction	<ul style="list-style-type: none"> ▪ Direct links from student assessments to standards based curriculum resources. ▪ Direct links from teacher reports to standards based curriculum resources
Pre-Built Reports	<ul style="list-style-type: none"> ▪ Student, Teacher, Site and District level reporting ▪ State accountability / Common Core ▪ Special Education ▪ English Learners
Custom	<ul style="list-style-type: none"> ▪ Point and click report building

Proposal for Magnolia Public Schools

Reporting	<ul style="list-style-type: none"> ▪ Business Intelligence (BI) tool for higher level reporting
Student Groups	<ul style="list-style-type: none"> ▪ Students can be added to programs (e.g., Intervention) to monitor over time ▪ Create Groups, by individual students, custom reports, grade level or program
Gradebook	<ul style="list-style-type: none"> ▪ Record, report and monitor student performance ▪ Calculate grades from points, percent or score ▪ Individual users can customize the layout and functionality ▪ Options for categories, weights, dropping scores, custom marks, notes, and auto fill. ▪ Share Gradebooks among users and easily transfer grades from one user to another. ▪ Audit log of all changes and score recovery
Grades and Report Cards	<ul style="list-style-type: none"> ▪ Generate traditional and/or standards-based report cards using the District's own templates ▪ Customize multiple GPA calculations according to District's requirements ▪ Permit multiple ranking of classes based on certain criteria ▪ Monitor student performance and levels using clusters, standards, etc.

Proposal for Magnolia Public Schools



Magnolia Public Schools may opt to include any of the following in its contract:

Customizations Unique to Client	There are no charges for customizations (i.e., the cost is already included in the per student per year charge) if the request also benefits other Illuminate DnA clients. If not, changes would cost \$120 per hour involved in creating the modification. However, with Illuminate DnA (as well as with DataDirector when our team ran it), we have never charged for modifications, since all requested customizations of those systems were able to benefit other districts.
Training and Professional Development	Customizable training is available and can be done on site at a rate of \$1,500.00 per day or online via GoToMeeting at a rate of \$500 per day. Illuminate training documentation, provided in an electronic format, would become the property of District.
Illuminate Student Information System	Magnolia Public Schools may opt to pay for Illuminate Student Information System (at a cost of \$8.00 per student for the first year and \$4.00 per student for each additional year). Illuminates (ISI), tools include health, attendance, scheduling, transcripts, discipline, gradebook, report cards, parent portal, student portal and State reporting. Illuminate Education's suite of products can be Magnolia Public Schools 's one-stop shop for comprehensive data reform, or you can pick and choose which modules use. Modules can be purchased at the beginning of your contract or can be phased in module-by-module.
Illuminate Special Education System	District may opt to pay for Illuminate Special Education System (at a cost of \$15.00 per special education student per year). Illuminate (ISE) tools include forms for writing IEPs, IFSP, REED, Evaluations, Encounter tracking, SPP Indicator tracking, IDEA requirements/data, NCLB regulations / data Medicaid billing, and State Reporting tools. Illuminate Education's suite of products can be District's one-stop shop for comprehensive data reform, or you can pick and choose which modules use. Modules can be purchased at the beginning of your contract or can be phased in module-by-module.

Proposal for Magnolia Public Schools



 **Data Import**

The icon for the Data Import section, which is a stylized sunburst or leaf-like shape composed of several overlapping, curved segments in shades of blue, green, and yellow.

Illuminate will import all data Magnolia Public Schools would like to have in DnA.

Illuminate can import Magnolia Public Schools's clean data at no additional cost, but Magnolia Public Schools will have access to online import tools if its wishes to control its own data imports. Please note that Illuminate charges \$120 per hour for any data cleanup required.

If Magnolia Public Schools opts to have Illuminate import its data, Magnolia Public Schools will provide the data files in tab delimited, comma delimited, or Excel format, and the file layouts must be consistent with Magnolia Public Schools data requirements and Illuminate-defined file formats. It usually takes a minimum of 2 weeks to a maximum of 6 weeks to import all data, depending on the provided data's quality.

 **Primary Contact**

The icon for the Primary Contact section, which is a stylized sunburst or leaf-like shape composed of several overlapping, curved segments in shades of blue, green, and yellow.

Name:	Gary Hanson
Email:	ghanson@illuminateed.net
Address:	Illuminate Education Inc., 6531 Irvine Center Drive, Suite 100, Irvine, CA 92618
Phone:	(949) 656-3133
Fax:	(909) 266-1935

Proposal for Magnolia Public Schools



Illuminate recommends the following model for Magnolia Public Schools:

Cost Year 1			
Description	Cost	Taxes	Extended Cost
Data and Assessment Management Systems Including Gradecam, Inspect System Item Bank	\$6 per Student (3,600 Students)	\$0	\$21,600.00
Training DnA	\$1500 per Day (3 Days)	\$0	\$4,500.00
Total Cost:			\$ 26,100.00

Cost Year 2			
Description	Cost	Taxes	Extended Cost
Data and Assessment Management Systems Including Gradecam, Inspect System Item Bank	\$6 per Student (3,600 Students)	\$0	\$21,600.00
Total Cost:			\$21,600.00

Cost Year 3			
Description	Cost	Taxes	Extended Cost
Data and Assessment Management Systems Including Gradecam, Inspect System Item Bank	\$6 per Student (3,600 Students)	\$0	\$21,600.00
Total Cost:			\$21,600.00

Discovery Stage

Typical Timeline

1 to 2 meetings completed within two weeks

Team Members

Illuminate Implementation Manager
Superintendent or Designee
Curriculum leader(s)
Assessment leader(s)
Technology leader(s)
Other key administrators

Primary Objectives

- Install "Implementation Science Framework" to drive successful implementation
- Establish district implementation team
- Establish District assessment leadership team
- Outline goals and priorities for implementation, determine size and scope of implementation
- Design short & long term implementation plans with tactics & strategies



Installation Stage

Typical Timeline

Will vary due many factors. Expect minimum of 8 to 12 weeks.

Team Members

Illuminate Implementation Manager
Assessment Leadership team
Illuminate data team

Primary Objectives

- Establish school-level "Assessment Leadership Teams" & develop school data leaders
- Generate buy-in & communication plans, organize across levels and sites
- Determine measures of implementation quality & fidelity
- Develop coaching and support plan
- Data integration, system configuration, quality assurance
- Initial staff training by role (system management, teaching staff, administration)



Initial Implementation Stage

Typical Timeline

Will vary due to many factors. Expect year one as a minimum

Team Members

Illuminate Implementation Manager
District Leadership team
School Leadership teams
Coaches

Primary Objectives

- Users begin to implement new practices
- Additional training provided on system
- Data utilization training for teams and individuals
- Coaching and support provided to staff
- Monitor & audit feedback, adjust to unanticipated issues



Full Implementation Stage

Typical Timeline

2 full years of implementation

Team Members

Illuminate Implementation Manager
District Leadership team
School Leadership teams
Coaches

Primary Objectives

- Users establish standard practices implemented with fidelity
- Coaching & support is refined
- Additional modules or functions are made available to users with training
- Expand and replicate as required
- Review & modify long-range implementation plan



Innovation Stage

Typical Timeline

3 full years of implementation to establish

Team Members

Illuminate Implementation Manager
District leadership team
School Leadership teams
All users

Primary Objectives

- Best practices are implemented with fidelity across settings
- Innovate new practices to improve student outcomes
- Refine practices and procedures to improve efficiency
- Institutionalize to make robust to turnover

Cover Sheet

MPS February 2016 Financial Update

Section: VI. Written Updates
Item: B. MPS February 2016 Financial Update
Purpose: Discuss
Submitted by:
Related Material: VI B 2016 Feb Financial Update.pdf



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

Board Agenda Item #	VI B
Date:	April 21, 2016
To:	MPS Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	MPS February 2016 Financial Update

Proposed Board Recommendation

Informational item, no action required.

Background

Financial presentation for the Eight (8) months ended February 29, 2016, prepared by EdTec as back officer service provider.

Budget Implications

There are no budget implications.

Attachments

Magnolia Public Schools – February 29, 2016 Financial Presentation

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

Magnolia Public Schools

February 2016 Financial Presentation



Business and Development Specialists
for Charter Schools

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April 08, 2016

Kristin Dietz, Aubrey Marsh, Cindy Frantz and Tracy Phamthai

Agenda

- ❖ 2015/16 Forecast Update – Consolidated
 - ❖ Financial Summary
 - ❖ Forecast Summary by Site – February 2016
 - ❖ Consolidated Balance Sheet
 - ❖ Cash Flow Forecast
 - ❖ Uncategorized Revenue & Expenses
 - ❖ YTD ADA Comparison
- ❖ Exhibits
 - ❖ Budget vs. Actual Detail – by site

Forecast Update

Forecast Changes – Summary

School	Forecasted Net Income	Change in Forecasted Net Income since last month	Revenue Change	Explanation - Why revenue change?	Expense Change	Explanation - Why expense change?
MSA-1	\$ 352,443	\$ (3,552)	\$ 46,812	P1/Calpads adj., Option 3 grant not budgeted	\$ (50,364)	Adjusted salaries per contracts, moved flooring to expense per Capex policy, increased utilities, repairs and payroll fees per actuals
MSA-2	\$ 378,854	\$ 17,474	\$ 6,150	P1/Calpads adj	\$ 21,198	reduced salaries per contracted actuals, moved security cameras to capex per policy, increased payroll fees per actuals
MSA-3	\$ 206,716	\$ (2,624)	\$ (25,986)	P1/Calpads adj, reduced NSLP per participation	\$ 23,362	Adj salaries per contracts, reduced food expenses per participation, increased contracted subs per actuals
MSA-4	\$ 139,182	\$ 57,660	\$ 8,133	P1/Calpads adj	\$ 49,527	adj salaries per contracts, moved chromebooks to capex per policy, increased field trips and communications per principal/actuals
MSA-5	\$ 164,012	\$ (3,576)	\$ 9,343	P1/Calpads adj,	\$ (12,919)	PY lottery overpayment not accrued
MSA-6	\$ 480,764	\$ 49,708	\$ 26,948	P1/Calpads adj, received Microsoft K-12 voucher not budgeted, fundraising actuals higher than budget	\$ 22,760	Reduced prof. services, school program expense per principal review of budget and actuals
MSA-7	\$ 102,339	\$ (41,745)	\$ 37,718	P1/Calpads adj, corrected SpEd revenue rate	\$ (79,462)	Adj salaries per contracted actuals, Increased Other food and computers per actuals; Prior year expenses not accrued (various legal, maintenance, subs, etc.)
MSA-8	\$ 249,694	\$ 64,250	\$ 74,272	P1/Calpads adj, increased Title II per apportionment schedule	\$ (10,022)	Increased student activities per actuals
MSA-SA*	\$ (392,526)	\$ (70,605)	\$ 38,770	P1/Calpads adj; updated SpEd rate/adm fee, increased interest income	\$ (109,375)	Adj salaries per contracted actuals, Property tax not budgeted, increased student activities, payroll fees per actuals
MSA-SC	\$ (1,036,759)	\$ 5,029	\$ 5,200	P1/Calpads adj; adj Title I per apportionment schedule; decreased fundraising per actuals	\$ (171)	Adj PERS to match actuals
MSA-SD	\$ 408,762	\$ 41,558	\$ 5,477	P1/Calpads adj; Updated SpEd admin fee and NSLP revenue per actuals	\$ 36,081	Adj salaries per contracted actuals, increased other food not budgeted
MERF	\$ (450,581)	\$ (164,267)	\$ -	no change	\$ (164,267)	Adj salaries per contracted actuals, increased office supplies, computers, marketing, legal per actuals; updated rent expense for new lease

Add MSA-SC Prop 1D Rev \$ 6,666,281
Total \$ **7,269,180**

\$ (50,688) \$ 232,836

\$ (273,652)

*excludes Prop 1D revenue, shown below

Forecast Summary – MSA-1

Forecasted Operating Income of \$352,433 after depreciation, a decrease of \$3,552 from the Previous Forecast.

SUMMARY	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance		Forecast Remaining
					(Previous vs. Current Forecast)	Forecast Remaining	
Revenue							
General Block Grant	2,746,194	4,914,540	4,905,368	4,944,428	39,060	2,198,234	Adjusted per P1 ADA, updated CALPADS info
Federal Revenue	301,429	737,286	782,369	782,369	-	480,939	
Other State Revenues	652,032	1,306,172	1,316,452	1,316,452	-	664,420	
Local Revenues	32,721	34,000	45,223	52,725	7,502	20,004	Option 3 grant received in Feb
Fundraising and Grants	34,326	35,000	35,000	35,250	250	924	Fundraising revenue increased
Total Revenue	3,766,703	7,026,998	7,084,412	7,131,224	46,812	3,364,521	
Expenses							
Compensation and Benefits	2,068,584	3,164,092	3,280,415	3,270,582	9,833	1,201,998	
Books and Supplies	364,249	928,664	937,385	937,385	(0)	573,136	
Services and Other Operating Expenditure	1,667,535	2,705,608	2,434,051	2,494,247	(60,196)	826,713	
Capital Outlay	3,800,000	10,400	3,810,400	3,800,000	10,400	-	
Total Expenses	7,900,368	6,808,765	10,462,251	10,502,214	(39,964)	2,601,847	Increased utilities, R&M, CoolSIS, & payroll fees per actuals
Operating Income (includes CapEx, excludes Depreci	(4,133,665)	218,234	(3,377,838)	(3,370,990)	6,848	762,676	Moved flooring to expense per cap policy
Operating Income (including Depreciation)	(333,665)	152,066	355,995	352,443	(3,552)	686,108	
Fund Balance							
Beginning Balance (Unaudited)	2,101,135	2,101,135	2,101,135	2,101,135			
Audit Adjustment	126,083	-	126,083	126,083			
Beginning Balance (Audited)	2,227,218	2,101,135	2,227,218	2,227,218			
Operating Income (including Depreciation)	(333,665)	152,066	355,995	352,443			
Ending Fund Balance (including Depreciation)	1,893,553	2,253,201	2,583,213	2,579,661			
Total ADA		525.7	524.5	524.5		0	

Forecast Summary – MSA-2

Forecasted Operating Income of \$378,854 after depreciation, an increase of \$17,474 from the Previous Forecast.

	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
SUMMARY						
Revenue						
General Block Grant	2,228,725	4,221,852	4,160,904	4,167,054	6,150	1,938,329
Federal Revenue	122,855	297,775	299,870	299,870	-	177,015
Other State Revenues	449,827	643,821	638,468	638,468	-	188,641
Local Revenues	68,984	99,256	107,137	107,137	-	38,153
Fundraising and Grants	7,548	25,000	25,000	25,000	-	17,452
Total Revenue	2,877,939	5,287,703	5,231,379	5,237,529	6,150	2,359,590
Expenses						
Compensation and Benefits	1,630,751	2,472,466	2,512,602	2,499,839	12,763	889,088
Books and Supplies	353,579	683,524	527,654	512,844	14,810	159,265
Services and Other Operating Expenditure	1,101,990	1,789,873	1,773,557	1,784,869	(11,312)	682,880
Capital Outlay	175,778	-	160,968	175,778	(14,810)	-
Total Expenses	3,262,098	4,945,863	4,974,782	4,973,331	1,451	1,711,232
Operating Income (excluding Depreciation)	(384,159)	341,841	256,597	264,199	7,601	648,358
Operating Income (including Depreciation)	(208,381)	307,117	361,380	378,854	17,474	587,235
Fund Balance						
Beginning Balance (Unaudited)	987,700	987,700	987,700	987,700		
Audit Adjustment	6,559	-	6,559	6,559		
Beginning Balance (Audited)	994,259	987,700	994,259	994,259		
Operating Income (including Depreciation)	(208,381)	307,117	361,380	378,854		
Ending Fund Balance (including Depreciation)	785,878	1,294,817	1,355,639	1,373,113		
Total ADA		472.9	466.5	466.5	0	

Adjusted per P1 ADA

Based on current contracted positions

Moved 14.8k to Capex for security cameras

Adjusted payroll fees per Paycomm actuals
Security cameras moved from expense

Forecast Summary – MSA-3

Forecasted Operating Income of \$206,716 after depreciation, a decrease of \$2,624 from the Previous Forecast.

Adjusted per latest CALPADS data

NSLP reduced per participation

Adjusted for personnel changes

NSLP reduced per participation
Increased contracted subs per actuals

	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
SUMMARY						
Revenue						
General Block Grant	2,272,009	4,062,033	4,032,749	4,059,770	27,021	1,787,761
Federal Revenue	167,273	601,468	570,991	520,991	(50,000)	353,719
Other State Revenues	633,940	941,388	1,035,243	1,026,243	(9,000)	392,302
Local Revenues	42,843	34,509	41,290	43,283	1,993	440
Fundraising and Grants	18,118	10,000	15,018	19,018	4,000	900
Total Revenue	3,134,183	5,649,398	5,695,291	5,669,305	(25,986)	2,535,122
Expenses						
Compensation and Benefits	1,782,500	2,661,541	3,013,420	3,021,394	(7,974)	1,238,894
Books and Supplies	461,937	787,954	749,096	689,096	60,000	227,159
Services and Other Operating Expenditure	1,069,412	1,791,208	1,695,166	1,723,830	(28,663)	654,418
Capital Outlay	77,217	-	77,217	77,217	-	-
Total Expenses	3,391,066	5,240,703	5,534,900	5,511,537	23,362	2,120,471
Operating Income (excluding Depreciation)	(256,883)	408,695	160,392	157,768	(2,624)	414,651
Operating Income (including Depreciation)	(179,666)	396,165	209,340	206,716	(2,624)	386,382
Fund Balance						
Beginning Balance (Unaudited)	513,286	513,286	513,286	513,286		
Audit Adjustment	283,543	-	283,543	283,543		
Beginning Balance (Audited)	796,829	513,286	796,829	796,829		
Operating Income (including Depreciation)	(179,666)	396,165	209,340	206,716		
Ending Fund Balance (including Depreciation)	617,163	909,451	1,006,169	1,003,545		
Total ADA		446.4	443.7	443.7	0	

Forecast Summary – MSA-4

Forecasted Operating Income of \$139,182 after depreciation, an increase of \$57,660 from the Previous Forecast.

Adjusted per latest CALPADS data

Salaries based on current contracted positions

Adjustments per budget meeting

Chromebooks purchase

	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance		
					(Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	1,112,041	1,594,460	1,632,187	1,640,320	8,133	528,279	
Federal Revenue	80,913	222,232	223,959	223,959	-	143,046	
Other State Revenues	220,984	272,664	278,296	278,296	-	57,312	
Local Revenues	42,536	30,534	37,393	37,393	-	(5,143)	
Fundraising and Grants	16,996	10,000	16,996	16,996	-	-	
Total Revenue	1,473,469	2,129,890	2,188,831	2,196,964	8,133	723,495	
Expenses							
Compensation and Benefits	692,567	1,010,597	1,133,526	1,078,420	55,106	385,853	
Books and Supplies	153,798	227,395	282,382	282,382	-	128,584	
Services and Other Operating Expenditure	310,334	652,796	682,181	687,760	(5,579)	377,426	
Capital Outlay	47,176	-	-	47,176	(47,176)	-	
Total Expenses	1,203,876	1,890,788	2,098,089	2,095,738	2,351	891,862	
Operating Income (excluding Depreciation)	269,593	239,102	90,742	101,226	10,484	(468,367)	
<i>Operating Income (including Depreciation)</i>	<i>316,769</i>	<i>229,881</i>	<i>81,522</i>	<i>139,182</i>	<i>57,660</i>	<i>(177,588)</i>	
Fund Balance							
Beginning Balance (Unaudited)	502,151	502,151	502,151	502,151			
Audit Adjustment	(35,331)	-	(35,331)	(35,331)			
Beginning Balance (Audited)	466,820	502,151	466,820	466,820			
Operating Income (including Depreciation)	316,769	229,881	81,522	139,182			
Ending Fund Balance (including Depreciation)	783,589	732,033	548,342	606,002			
Total ADA		173.9	178.4	178.4			



Forecast Summary – MSA-5

Forecasted Operating Income of \$164,012 after depreciation, a decrease of \$3,576 from the Previous Forecast.

SUMMARY	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)		Forecast Remaining
					Current Forecast	Remaining	
Revenue							
General Block Grant	494,214	1,226,157	1,219,836	1,229,179	9,343	734,965	Adjusted per latest CALPADS data
Federal Revenue	53,605	136,848	162,929	162,929	-	109,324	
Other State Revenues	142,981	240,694	238,654	238,654	-	95,673	
Local Revenues	10,381	4,000	13,663	13,663	-	3,282	
Fundraising and Grants	218	3,000	3,000	3,000	-	2,782	
Total Revenue	704,399	1,610,699	1,638,082	1,647,425	9,343	946,026	
Expenses							
Compensation and Benefits	497,137	828,548	839,454	835,989	3,464	338,853	Based on current contracted positions
Books and Supplies	87,716	152,900	152,900	152,900	-	65,184	
Services and Other Operating Expenditure	235,825	471,686	460,939	477,323	(16,384)	241,498	
Capital Outlay	-	-	-	-	-	-	
Total Expenses	820,678	1,453,134	1,453,293	1,466,212	(12,919)	645,535	PY Lottery payable not accrued
Operating Income (excluding Depreciation)	(119,279)	157,565	184,789	181,213	(3,576)	300,491	
Operating Income (including Depreciation)	(119,279)	140,364	167,588	164,012	(3,576)	283,290	
Fund Balance							
Beginning Balance (Unaudited)	890,631	890,631	890,631	890,631			
Audit Adjustment	(35,359)	-	(35,359)	(35,359)			
Beginning Balance (Audited)	855,272	890,631	855,272	855,272			
Operating Income (including Depreciation)	(119,279)	140,364	167,588	164,012			
Ending Fund Balance (including Depreciation)	735,993	1,030,995	1,022,860	1,019,284			
Total ADA		142.5	141.6	141.6			

Forecast Summary – MSA-6

Forecasted Operating Income of \$480,764 after depreciation, an increase of \$49,708 from the Previous Forecast.

SUMMARY	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)		Forecast Remaining
					Current Forecast	Remaining	
Revenue							
General Block Grant	772,208	1,375,307	1,367,553	1,377,380	9,827	605,172	Adjusted per latest CALPADS data
Federal Revenue	47,827	109,779	109,560	109,560	-	61,733	
Other State Revenues	162,932	226,103	309,024	309,024	-	146,093	
Local Revenues	5,717	4,000	9,717	18,595	8,878	12,878	Microsoft K-12 settlement
Fundraising and Grants	6,919	10,000	10,000	18,244	8,244	11,325	Increased per March actual receipts
Total Revenue	995,602	1,725,189	1,805,855	1,832,803	26,948	837,200	Based on current contracted positions
Expenses							
Compensation and Benefits	512,551	784,522	784,522	787,399	(2,877)	274,848	
Books and Supplies	87,486	215,690	141,416	139,034	2,383	51,548	
Services and Other Operating Expenditure	245,121	424,382	442,493	419,238	23,254	174,147	
Capital Outlay	86,178	11,905	86,178	86,178	0	0	
Total Expenses	931,336	1,436,499	1,454,609	1,431,849	22,760	500,513	Adjustments per budget meeting
Operating Income (excluding Depreciation)	64,266	288,689	351,246	400,954	49,708	336,688	
Operating Income (including Depreciation)	150,444	298,194	431,055	480,764	49,708	330,319	
Fund Balance							
Beginning Balance (Unaudited)	485,437	485,437	485,437	485,437		485,437	
Audit Adjustment	(10,880)	-	(10,880)	(10,880)		(10,880)	
Beginning Balance (Audited)	474,557	485,437	474,557	474,557		474,557	
Operating Income (including Depreciation)	150,444	298,194	431,055	480,764		480,764	
Ending Fund Balance (including Depreciation)	625,001	783,631	905,612	955,321			
Total ADA		164.6	163.5	163.5			

Forecast Summary – MSA-7

Forecasted Operating Income of \$102,339 after depreciation, a decrease of \$41,745 from the Previous Forecast.

Updated FCMAT based on CALPADS

Updated SpEd – removed admin fee cost

Updated based on current contracted positions

Other food and computers over budget
PY expenses not accrued

	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)		Forecast Remaining
SUMMARY							
Revenue							
General Block Grant	1,267,482	2,386,946	2,393,833	2,407,973	14,140		1,140,491
Federal Revenue	94,293	292,506	292,009	297,219	5,209		202,926
Other State Revenues	451,414	701,489	717,681	738,145	20,465		286,731
Local Revenues	50,566	63,967	70,291	68,195	(2,096)		17,629
Fundraising and Grants	17,443	50,000	50,000	50,000	-		32,557
Total Revenue	1,881,197	3,494,908	3,523,814	3,561,531	37,718		1,680,334
Expenses							
Compensation and Benefits	1,015,213	1,671,109	1,708,959	1,719,237	(10,278)		704,024
Books and Supplies	181,390	357,677	369,773	374,280	(4,507)		192,890
Services and Other Operating Expenditure	943,025	1,236,852	1,275,971	1,340,649	(64,678)		397,624
Capital Outlay	12,788	12,788	12,788	12,788	-		-
Total Expenses	2,152,415	3,278,425	3,367,491	3,446,953	(79,462)		1,294,538
Operating Income (excluding Depreciation)	(271,218)	216,483	156,323	114,578	(41,745)		385,796
Operating Income (including Depreciation)	(258,430)	205,949	144,084	102,339	(41,745)		360,769
Fund Balance							
Beginning Balance (Unaudited)	762,024	762,024	762,024	762,024			
Audit Adjustment	75,478	-	75,478	75,478			
Beginning Balance (Audited)	837,502	762,024	837,502	837,502			
Operating Income (including Depreciation)	(258,430)	205,949	144,084	102,339			
Ending Fund Balance (including Depreciation)	579,072	967,972	981,586	939,841			
Total ADA		282.3	281.6	281.6			

Forecast Summary – MSA-8

Forecasted Operating Income of \$249,694 after depreciation, an increase of \$64,250 from the Previous Forecast.

Updated FCMAT

Title II based on apportionment schedule

Updated SpEd

Student Activities over budget

	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
SUMMARY						
Revenue						
General Block Grant	2,392,464	4,091,513	4,159,685	4,196,867	37,182	1,804,403
Federal Revenue	171,068	292,852	294,222	295,105	883	124,037
Other State Revenues	552,906	781,510	782,078	816,456	34,378	263,550
Local Revenues	47,889	66,810	73,933	75,762	1,829	27,873
Fundraising and Grants	10,177	20,000	20,000	20,000	-	9,823
Total Revenue	3,174,504	5,252,685	5,329,918	5,404,190	74,272	2,229,886
Expenses						
Compensation and Benefits	1,858,425	2,737,527	2,849,355	2,847,102	2,253	988,677
Books and Supplies	253,922	736,116	484,357	484,357	-	230,435
Services and Other Operating Expenditure	1,206,177	1,696,513	1,770,605	1,782,880	(12,275)	576,703
Capital Outlay	163,109	-	163,109	163,109	-	-
Total Expenses	3,481,633	5,170,156	5,267,427	5,277,449	(10,022)	1,795,816
Operating Income (excluding Depreciation)	(307,129)	82,529	62,491	126,741	64,250	433,870
Operating Income (including Depreciation)	(144,020)	74,995	185,444	249,694	64,250	393,714
Fund Balance						
Beginning Balance (Unaudited)	2,896,467	2,896,467	2,896,467	2,896,467		
Audit Adjustment	(19,802)	-	(19,802)	(19,802)		
Beginning Balance (Audited)	2,876,665	2,896,467	2,876,665	2,876,665		
Operating Income (including Depreciation)	(144,020)	74,995	185,444	249,694		
Ending Fund Balance (including Depreciation)	2,732,645	2,971,462	3,062,109	3,126,359		
Total ADA		474.3	481.4	481.4		

Forecast Summary – MSA-SA

Forecasted Operating Income of \$6.27M after depreciation, a decrease of \$70,605 from the Previous Forecast.

SUMMARY	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)		Forecast Remaining
					Current Forecast	Remaining	
Revenue							
General Block Grant	753,194	1,136,266	1,138,679	1,148,886	10,207	395,692	Updated FCMAT
Federal Revenue	28,780	290,627	283,863	284,167	303	255,387	
Other State Revenues	187,678	324,146	7,008,849	7,035,861	27,012	6,848,183	
Local Revenues	17,337	34,000	34,342	35,591	1,248	18,254	
Fundraising and Grants	15,652	17,500	17,500	17,500	-	1,848	
Total Revenue	1,002,640	1,802,539	8,483,234	8,522,004	38,770	7,519,364	
Expenses							
Compensation and Benefits	722,134	1,139,323	1,149,563	1,162,701	(13,138)	440,567	
Books and Supplies	247,106	378,294	347,643	339,323	8,320	92,217	
Services and Other Operating Expenditure	451,826	606,731	623,400	727,956	(104,557)	276,130	Updated SpEd based on Admin fee and ERMHS
Capital Outlay	-	-	-	-	-	-	Updated Interest Revenue
Total Expenses	1,421,066	2,124,348	2,120,605	2,229,980	(109,375)	808,914	
Operating Income (excluding Depreciation)	(418,426)	(321,808)	6,362,629	6,292,024	(70,605)	6,710,450	
<i>Operating Income (including Depreciation)</i>	<i>(418,426)</i>	<i>(340,078)</i>	<i>6,344,359</i>	<i>6,273,754</i>	<i>(70,605)</i>	<i>6,692,180</i>	
Operating Income, excluding restricted Grant				(392,526)			Based on current contracted positions
Fund Balance							Property Tax not budgeted, Student Activities over budget and Payroll fees increased with Paycom
Beginning Balance (Unaudited)	2,300,710	2,300,710	2,300,710	2,300,710			
Audit Adjustment	(358,604)	-	(358,604)	(358,604)			
Beginning Balance (Audited)	1,942,106	2,300,710	1,942,106	1,942,106			
Operating Income (including Depreciation)	(418,426)	(340,078)	6,344,359	6,273,754			
Ending Fund Balance (including Depreciation)	1,523,680	1,960,632	8,286,465	8,215,860			
Total ADA		140.7	140.8	140.8			

\$6,666,281 is restricted Prop 1 D grant money

Forecast Summary – MSA-SC

Forecasted Operating Loss of \$1.037M after depreciation, an increase of \$5,029 from the Previous Forecast.

Updated
FCMAT

Title I updated
based on
Apportionment
Schedule

Decreased
fundraising
based on
actuals

Increased
PERS to match
actuals

	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
SUMMARY						
Revenue						
General Block Grant	550,089	770,883	715,916	716,750	834	166,661
Federal Revenue	8,201	63,688	9,051	27,417	18,366	-18,246
Other State Revenues	267,167	347,168	309,103	309,103	-	41,936
Local Revenues	26	-	26	26	-	-
Fundraising and Grants	19	15,500	15,500	1,500	(14,000)	1,481
Total Revenue	825,503	1,197,239	1,049,596	1,054,796	5,200	229,294
Expenses						
Compensation and Benefits	797,004	1,066,860	1,224,671	1,225,292	(621)	428,288
Books and Supplies	28,814	80,670	70,942	70,942	-	42,129
Services and Other Operating Expenditure	490,256	688,291	755,918	755,467	451	265,212
Capital Outlay	6,051	6,051	6,051	6,051	-	-
Total Expenses	1,322,125	1,841,872	2,057,583	2,057,753	(171)	735,629
Operating Income (excluding Depreciation)	(496,622)	(644,633)	(1,007,986)	(1,002,957)	5,029	(506,335)
Operating Income (including Depreciation)	(490,571)	(678,435)	(1,041,789)	(1,036,759)	5,029	(546,188)
Fund Balance						
Beginning Balance (Unaudited)	473,945	473,945	473,945	473,945	-	473,945
Audit Adjustment	24,592	-	24,592	24,592	-	24,592
Beginning Balance (Audited)	498,537	473,945	498,537	498,537	-	498,537
Operating Income (including Depreciation)	(490,571)	(678,435)	(1,041,789)	(1,036,759)	-	(1,036,759)
Ending Fund Balance (including Depreciation)	7,966	(204,490)	(543,252)	(538,222)		
Total ADA		102.7	96.2	96.2		96.2

Forecast Summary – MSA-SD

Forecasted Operating Income of \$408,762 after depreciation, an increase of \$41,558 from the Previous Forecast.

- Updated FCMAT
- Updated SpEd and Child Nutrition
- Updated SpEd and admin fee
- Updated based on contracted positions
- Other Food not budgeted
- PY Expenses not accrued

SUMMARY	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance		Forecast Remaining
					(Previous vs. Current Forecast)	Remaining	
Revenue							
General Block Grant	1,494,701	2,978,176	2,915,169	2,915,981	812	1,421,280	
Federal Revenue	11,994	84,919	93,027	86,412	(6,615)	74,418	
Other State Revenues	333,937	481,095	501,928	513,207	11,280	179,270	
Local Revenues	61,675	108,800	108,800	108,800	-	47,125	
Fundraising and Grants	9,423	20,000	20,000	20,000	-	10,577	
Total Revenue	1,911,731	3,672,990	3,638,924	3,644,401	5,477	1,732,670	
Expenses							
Compensation and Benefits	1,168,760	1,901,637	2,010,527	1,966,462	44,066	796,702	
Books and Supplies	275,413	354,709	360,134	361,634	(1,500)	86,221	
Services and Other Operating Expenditure	460,532	843,014	856,440	862,924	(6,484)	402,392	
Capital Outlay	-	-	-	-	-	-	
Total Expenses	1,905,705	3,099,359	3,227,101	3,191,019	36,081	1,285,315	
Operating Income (excluding Depreciation)	6,026	573,631	411,823	453,381	41,558	447,355	
Operating Income (including Depreciation)	6,026	529,012	367,204	408,762	41,558	402,736	
Fund Balance							
Beginning Balance (Unaudited)	615,301	615,301	615,301	615,301			
Audit Adjustment	20,654	-	20,654	20,654			
Beginning Balance (Audited)	635,955	615,301	635,955	635,955			
Operating Income (including Depreciation)	6,026	529,012	367,204	408,762			
Ending Fund Balance (including Depreciation)	641,981	1,144,313	1,003,159	1,044,717			
Total ADA		409.3	409.9	409.9			

Forecast Summary – MERF

Forecasted Operating Loss of \$450,581 after depreciation, a decrease of \$164,267 from the previous forecast.

SUMMARY	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance		Forecast Remaining
					(Previous vs. Current Forecast)	Remaining	
Revenue							
General Block Grant	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-
Local Revenues	3,899,695	4,727,533	4,727,733	4,727,733	-	-	828,039
Fundraising and Grants	25,000	250,000	250,000	250,000	-	-	225,000
Total Revenue	3,924,695	4,977,533	4,977,733	4,977,733	-	-	1,053,039
Expenses							
Compensation and Benefits	1,978,700	2,778,672	2,867,768	2,873,989	(6,221)	895,289	
Books and Supplies	81,491	87,874	111,344	136,327	(24,983)	54,837	
Services and Other Operating Expenditure	1,740,963	2,091,472	2,277,269	2,410,332	(133,063)	669,369	
Capital Outlay	-	-	-	-	-	-	-
Total Expenses	3,801,154	4,958,018	5,256,381	5,420,648	(164,267)	1,619,495	
Operating Income (excluding Depreciation)	123,541	19,515	(278,648)	(442,915)	(164,267)	(566,456)	
Operating Income (including Depreciation)	123,541	11,850	(286,313)	(450,581)	(164,267)	(574,122)	
Fund Balance							
Beginning Balance (Unaudited)	689,915	689,915	689,915	689,915			
Audit Adjustment	(654,272)	-	(654,272)	(654,272)			
Beginning Balance (Audited)	35,643	689,915	35,643	35,643			
Operating Income (including Depreciation)	123,541	11,850	(286,313)	(450,581)			
Ending Fund Balance (including Depreciation)	159,184	701,765	(250,670)	(414,938)			

Based on current contracted positions

Office supplies and computers over budget

Marketing & student recruiting and legal fees over budget. Rent expense updated with new location

Consolidated Balance Sheet

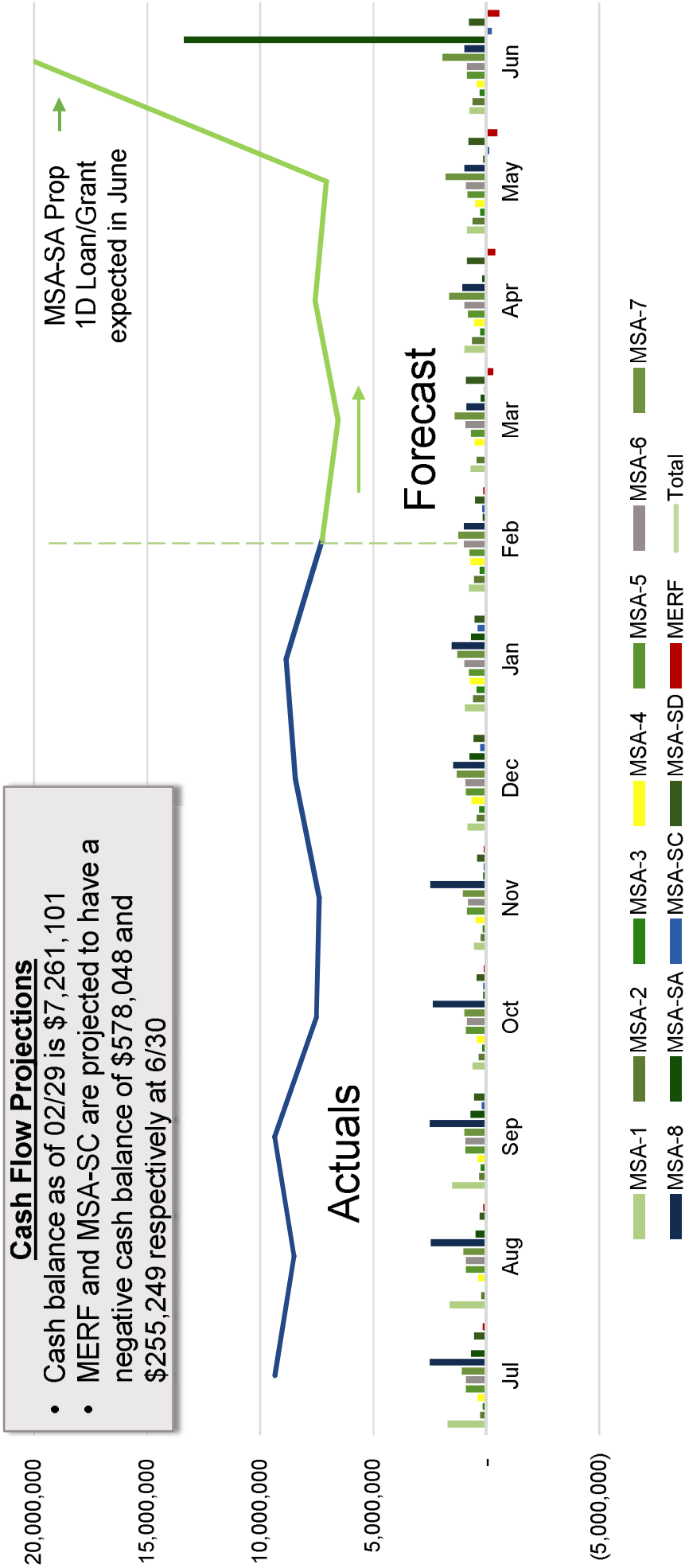
Consolidate Balance Sheet as of 02/29/2016

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SC	MSA-SD	MERF	Total
2/29/2016													
Assets													
Cash Balances	\$ 777,962	\$ 542,181	\$ 288,737	\$ 703,093	\$ 741,213	\$ 981,107	\$ 1,233,741	\$ 992,201	\$ 166,754	\$ 197,372	\$ 491,285	\$ 145,443	\$ 7,261,101
Accounts Receivable	66,729	17,353	18,200	10,008	28,139	6,943	71,835	483	-24,928	442,925	30,591	99,615	917,348
Prepays and Deposits	35,035	103,066	-	24,322	180,692	-	115,513	148,920	79,614	65,646	-	3,180	761,488
Fixed Assets, Net	3,875,363	234,987	85,636	73,510	20,512	86,178	63,828	185,091	5,602,849	175,002	340,951	25,829	10,770,735
Intercompany Balances Receivable & Other	-	-	273,718	-	2,180	-	-	1,500,000	-	-	-	2,789,426	4,565,324
Total Assets	\$ 4,755,089	\$ 898,187	\$ 666,291	\$ 811,433	\$ 972,735	\$ 1,074,228	\$ 1,485,917	\$ 2,826,695	\$ 5,974,155	\$ 880,944	\$ 862,828	\$ 3,063,493	\$ 24,275,996
Liabilities & Equity													
AP & Accrued Expenses	\$ 44,495	\$ 63,005	\$ 31,381	\$ 19,042	\$ 135,564	\$ 353,160	\$ 145,542	\$ 94,051	\$ 59,102	\$ 362,028	\$ 39,984	\$ 115,000	\$ 1,464,355
Due to Grantor Governments	21,041	17,353	17,746	8,301	101,178	-	745,245	-	-	16	29,057	-	941,037
Deferred Revenue	-	-	-	-	-	-	-	-	354,000	-	-	88,785	442,785
Intercompany Balances Payable	-	2,180	-	-	-	96,067	-	-	1,942,500	450,000	-	2,672,116	5,162,862
Loans and other payables	2,800,000	29,172	-	-	-	-	-	-	2,094,872	60,933	151,806	27,408	5,164,191
Beginning Net Assets - Audited	2,227,218	994,258	796,830	466,321	855,273	474,557	837,504	2,876,664	1,942,107	498,538	635,954	35,643	12,541,367
Other Restatements	-	-	-	-	-	-	15,056	-	-	-	-	-	15,056
Net Income (Loss) to Date	(335,665)	(208,381)	(179,666)	316,769	(119,279)	150,444	(253,430)	(144,020)	(-18,426)	(490,571)	6,026	123,541	(1,555,657)
Total Liabilities & Equity	\$ 4,755,089	\$ 898,187	\$ 666,291	\$ 811,433	\$ 972,735	\$ 1,074,228	\$ 1,485,917	\$ 2,826,695	\$ 5,974,155	\$ 880,944	\$ 862,828	\$ 3,063,493	\$ 24,275,996

Cash Flow Forecast

Forecasted ending cash balance is \$19,995,744, assuming the MSA-SA Prop 1D balance of \$6.6M is received in June

Consolidated Cash Flow



Uncategorized Revenue & Expenses

Uncategorized Revenue totals \$28,443 and Uncategorized Expenses Totals \$310,487. Coding is needed for more accurate forecasting.

Site	Revenue	Expenses
MERF	\$9,874.68	\$144,576.88
MSA-1	\$328.03	\$23,463.03
MSA-2	\$555.95	\$37,518.63
MSA-3	\$60.00	\$14,628.01
MSA-4	\$10,142.63	\$181.38
MSA-5	\$0.00	\$3,419.18
MSA-6	\$0.00	\$1,896.10
MSA-7	\$21.65	\$1,064.73
MSA-8	\$1,581.66	\$55,643.16
MSA-SA	\$5,568.81	\$15,468.93
MSA-SC	\$0.00	\$0.00
MSA-SD	\$309.95	\$12,627.68
Total	\$28,443.36	\$310,487.71

Total uncategorized has increased by \$40,470 since the previous close.

YTD ADA Comparison

Actual ADA as of February is 3,319.54 with an Average ADA of 96.1%

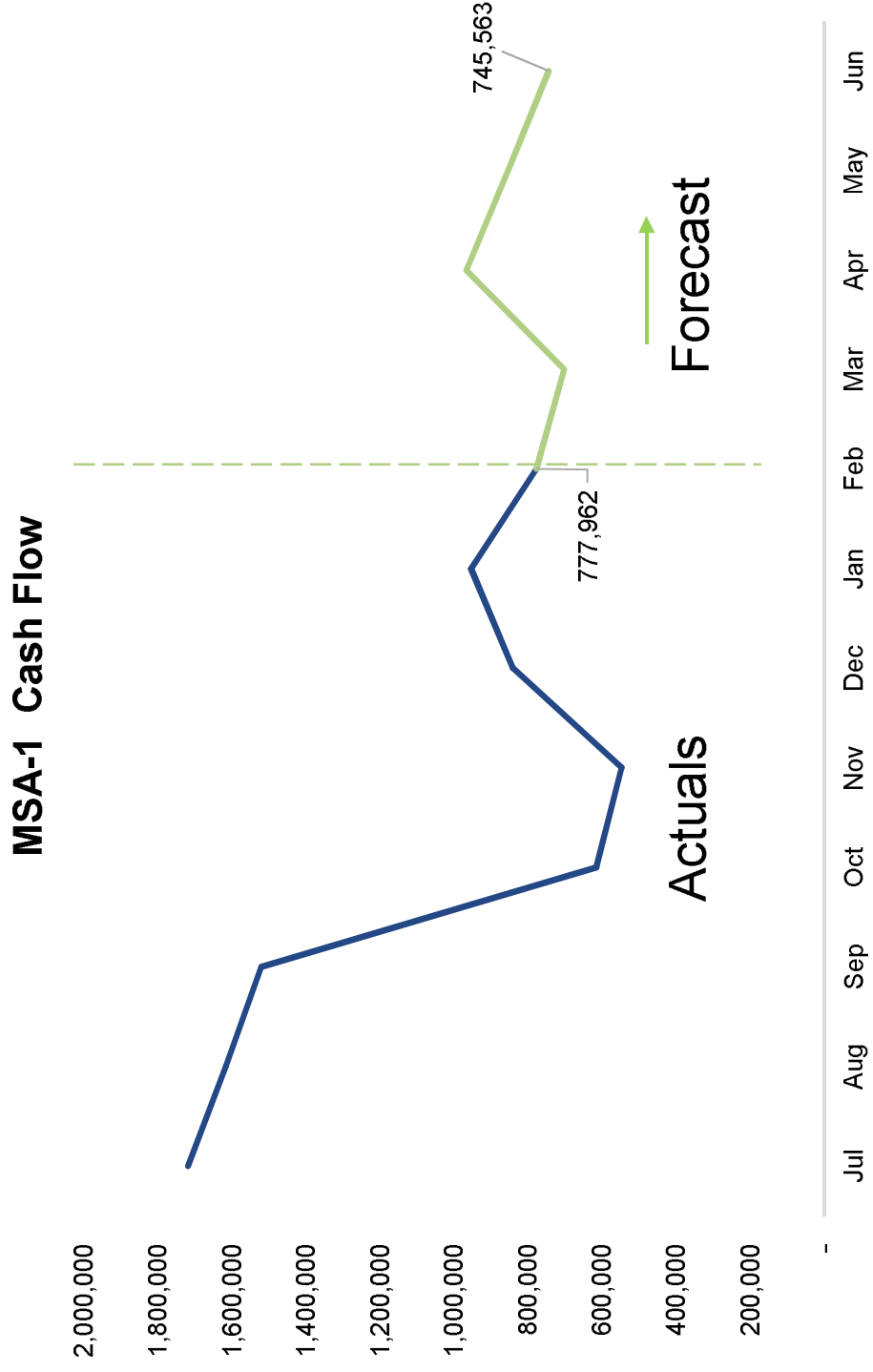
Site	Forecasted ADA	Actual Cumulative ADA	ADA Variance %	ADA Variance	Actual ADA %
MSA-1	524.54	521.97	-0.49%	-2.57	97.7%
MSA-2	466.51	462.28	-0.91%	-4.23	97.1%
MSA-3	443.71	441.91	-0.41%	-1.80	98.9%
MSA-4	178.42	177.57	-0.48%	-0.85	96.0%
MSA-5	141.59	142.27	0.48%	0.68	92.4%
MSA-6	163.53	166.79	2.00%	3.26	95.3%
MSA-7	281.58	279.93	-0.58%	-1.65	96.2%
MSA-8	481.40	480.21	-0.25%	-1.19	98.4%
MSA-SA	140.77	142.52	1.24%	1.75	92.5%
MSA-SC	96.24	96.57	0.35%	0.33	97.5%
MSA-SD	409.87	407.51	-0.58%	-2.36	95.4%
Total/Avg	3328.16	3319.54	-0.26%	-8.62	96.1%



Exhibits

MSA-1 Cash Flow Forecast

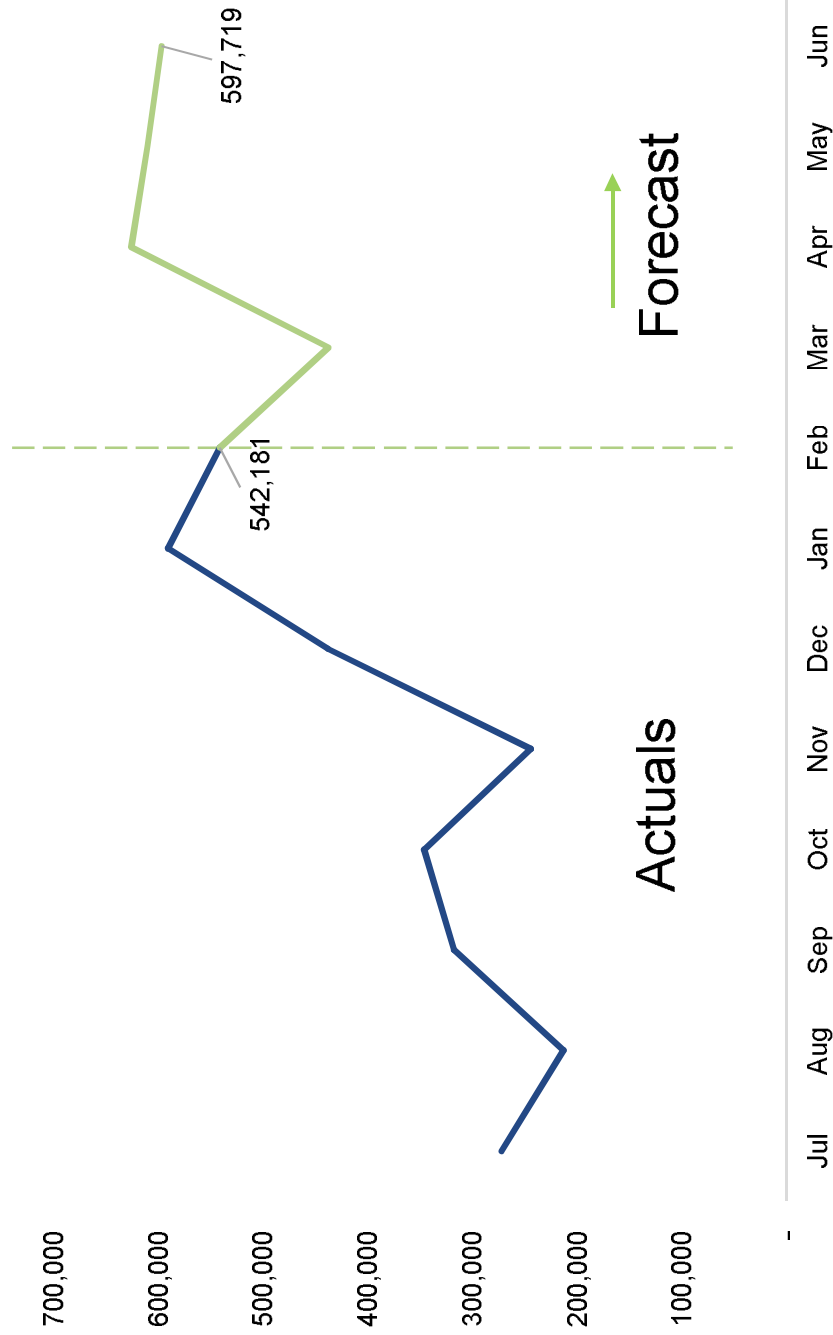
Ending cash balance as of 2/29 was \$777,962, and forecasted ending cash balance as of 6/30 is \$745,563



MSA-2 Cash Flow Forecast

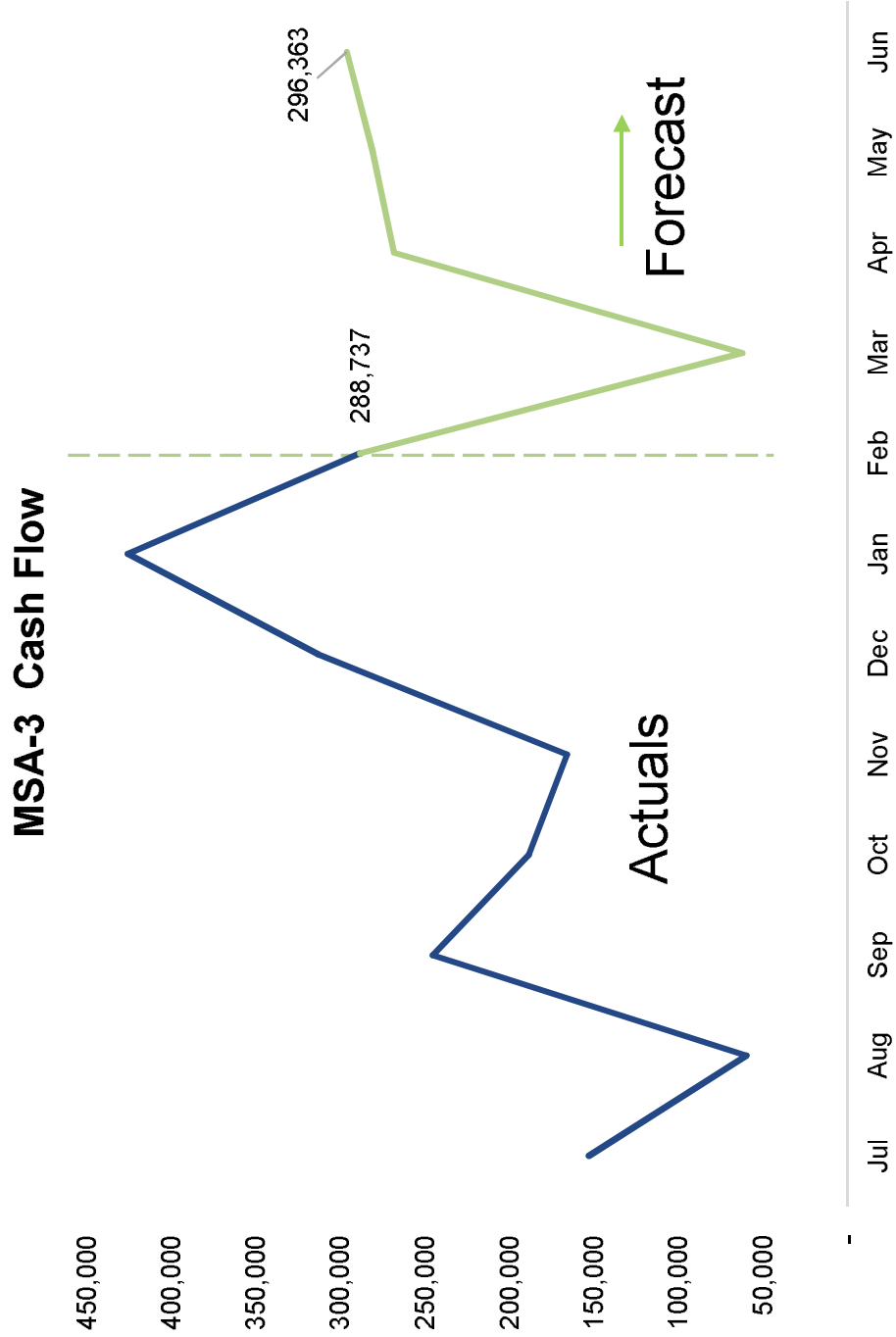
Ending cash balance as of 2/29 was \$542,181, and forecasted ending cash balance as of 6/30 is \$597,719

MSA-2 Cash Flow



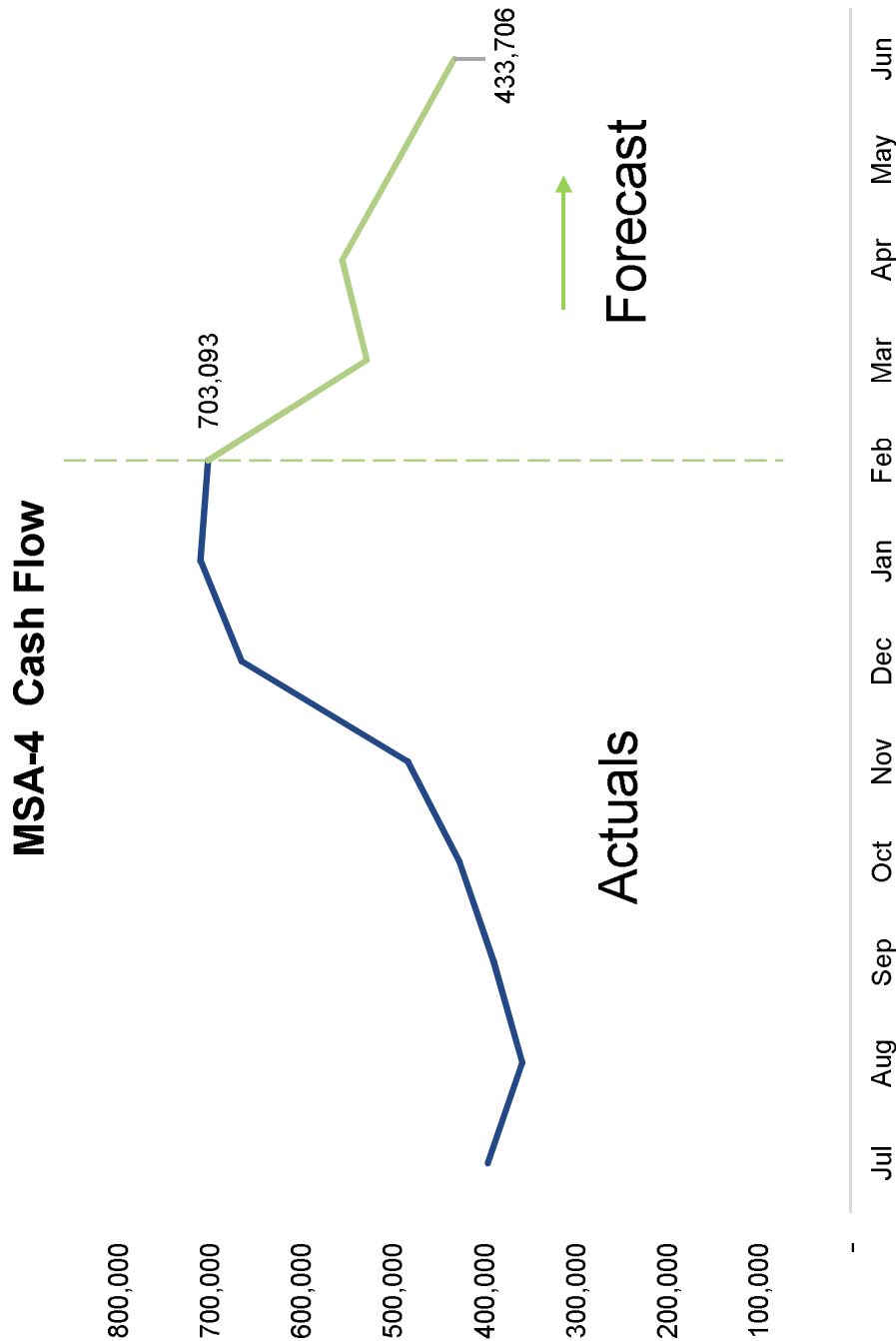
MSA-3 Cash Flow Forecast

Ending cash balance as of 2/29 was \$288,737, and forecasted ending cash balance as of 6/30 is \$296,363



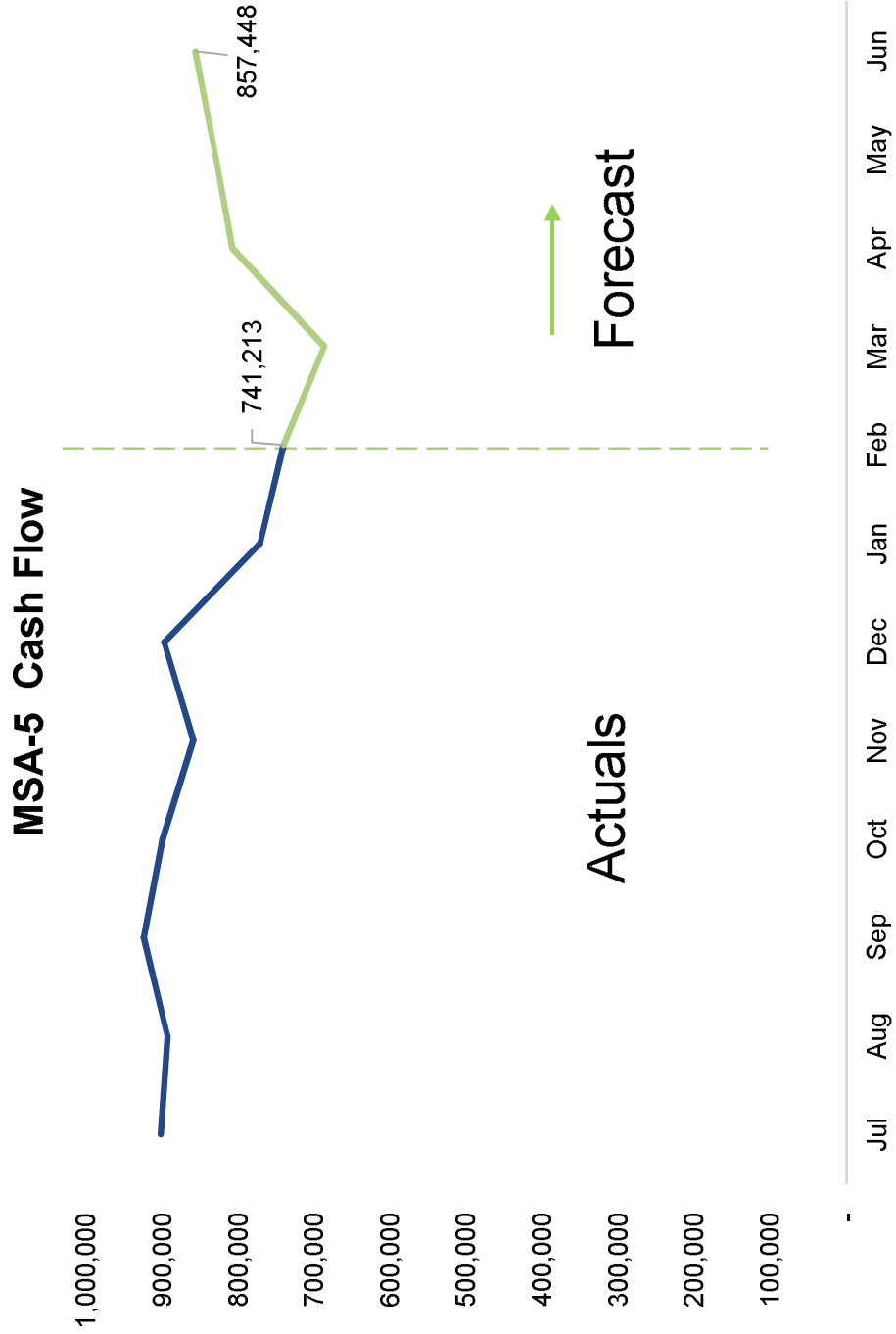
MSA-4 Cash Flow Forecast

Ending cash balance as of 2/29 was \$703,093, and forecasted ending cash balance as of 6/30 is \$433,706



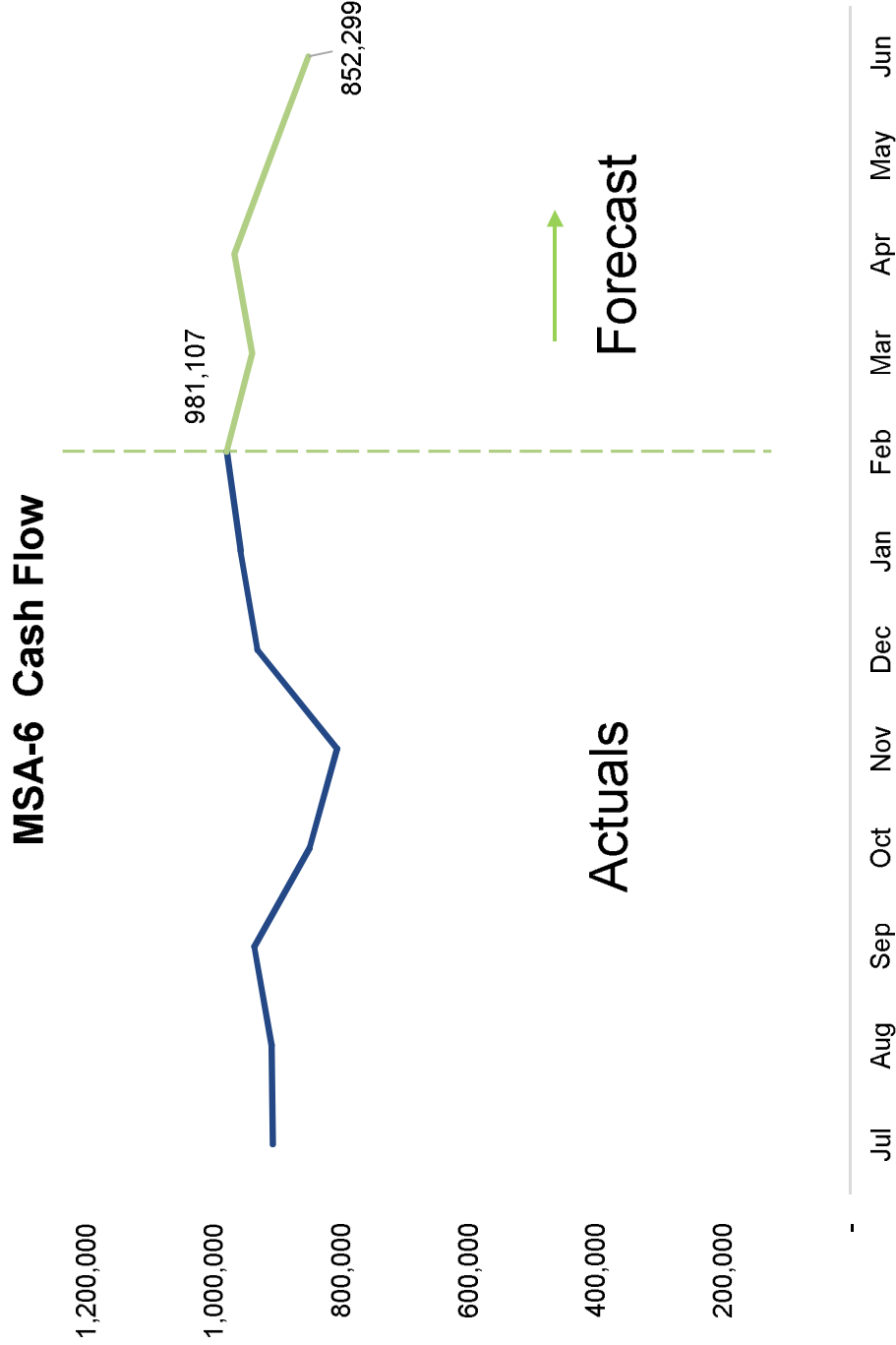
MSA-5 Cash Flow Forecast

Ending cash balance as of 2/29 was \$741,213, and forecasted ending cash balance as of 6/30 is \$857,448



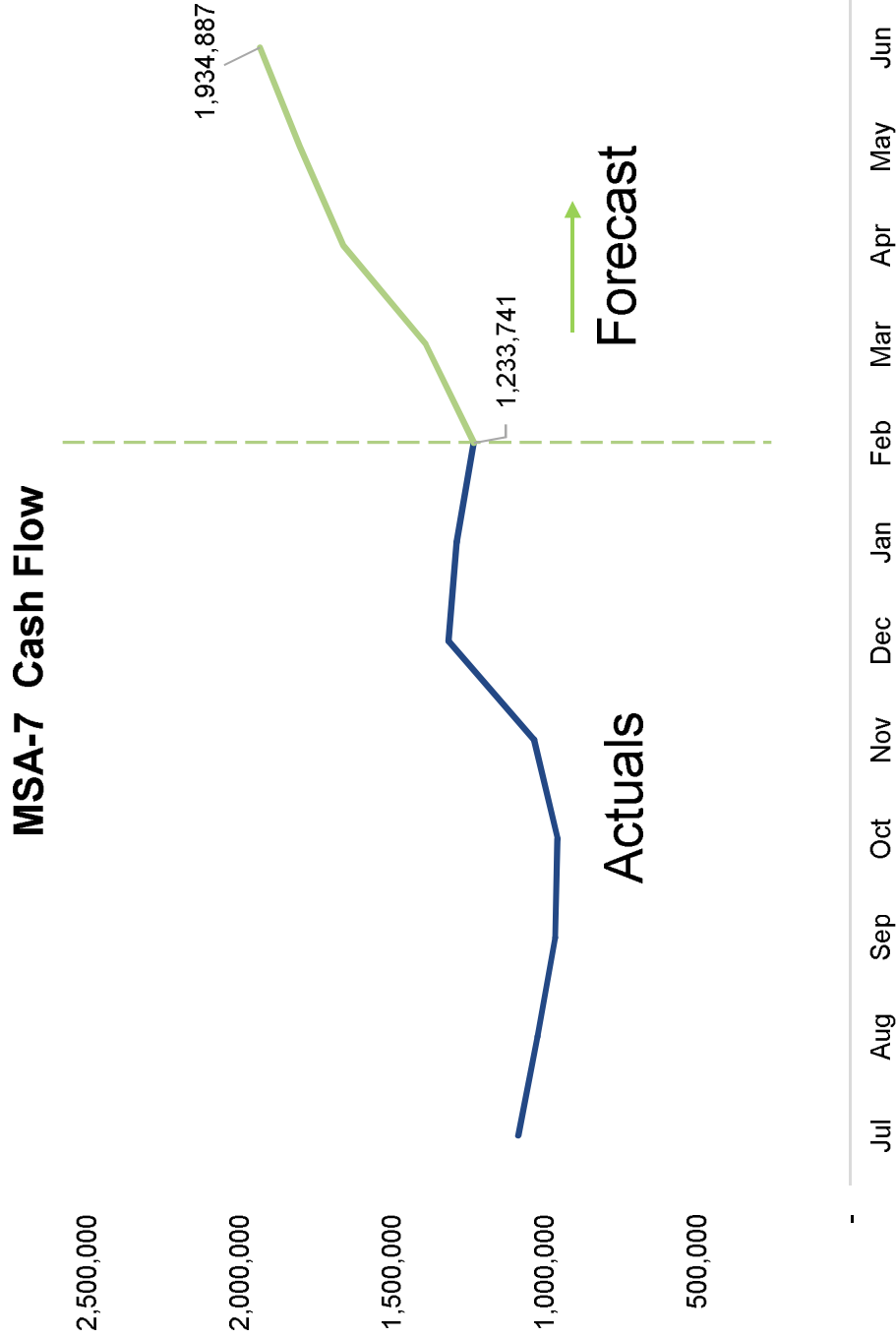
MSA-6 Cash Flow Forecast

Ending cash balance as of 2/29 was \$981,107, and forecasted ending cash balance as of 6/30 is \$852,299



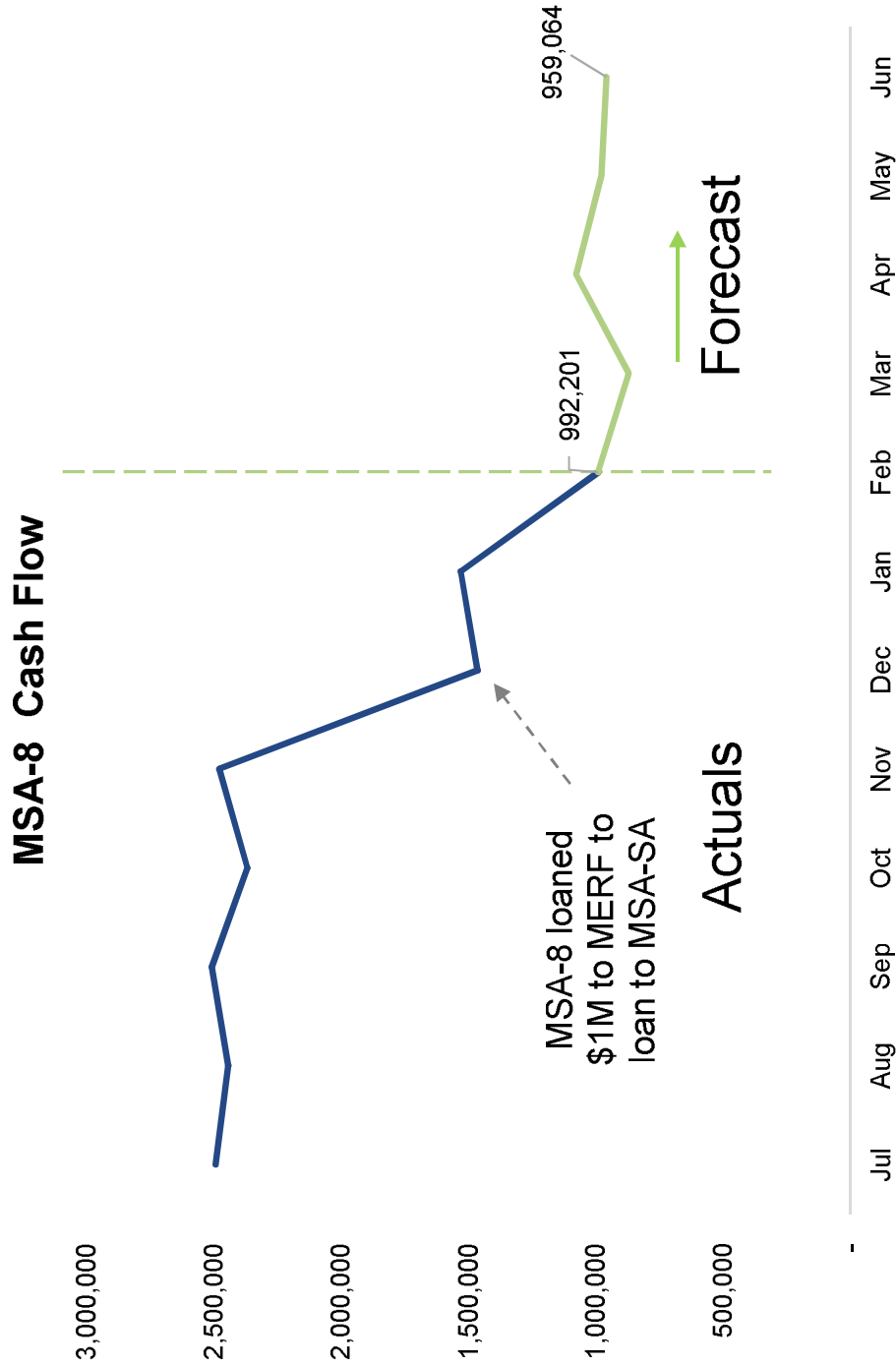
MSA-7 Cash Flow Forecast

Ending cash balance as of 2/29 was \$1,233,741, and forecasted ending cash balance as of 6/30 is \$1,934,887



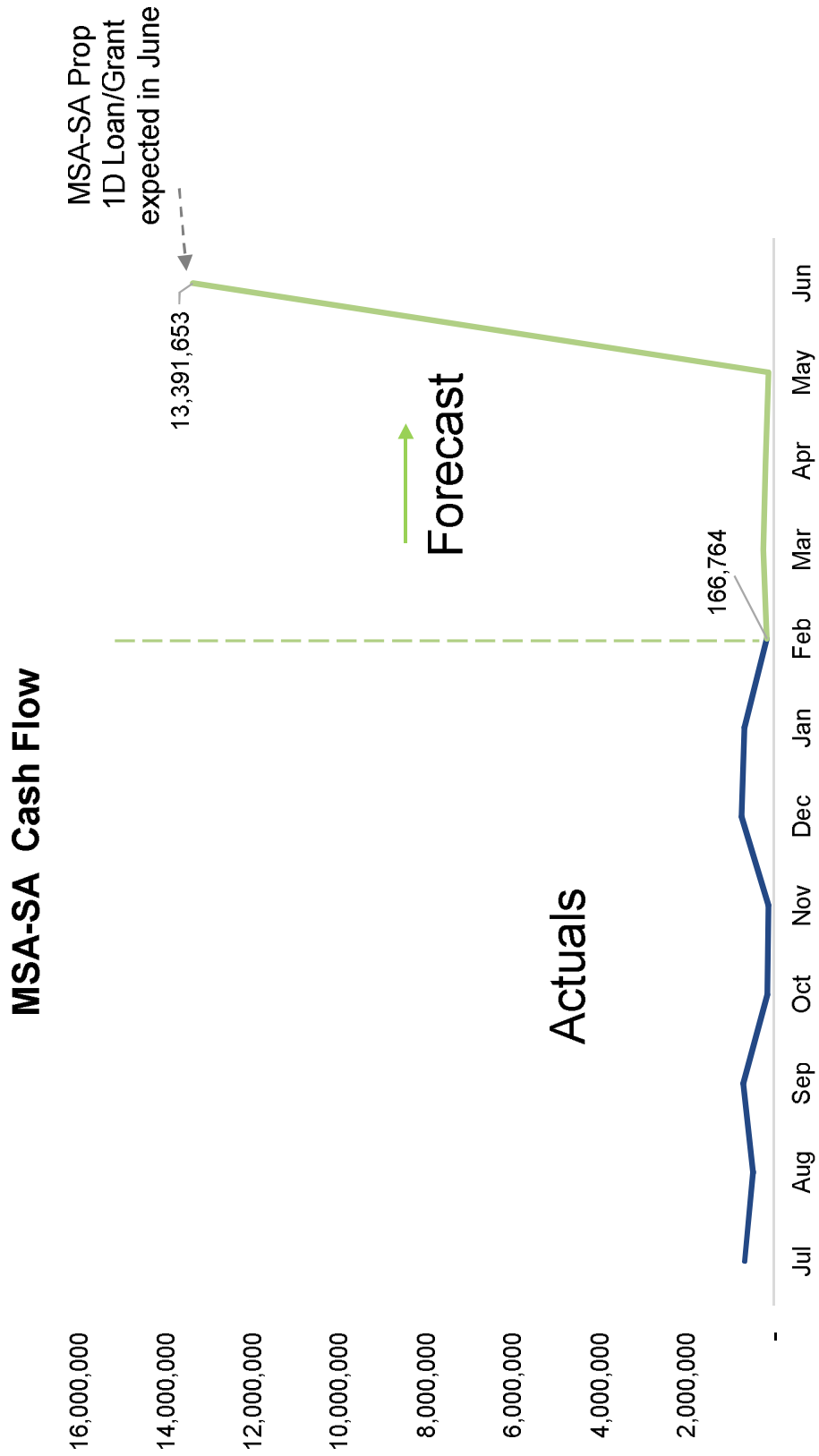
MSA-8 Cash Flow Forecast

Ending cash balance as of 2/29 was \$992,201, and forecasted ending cash balance as of 6/30 is \$959,064



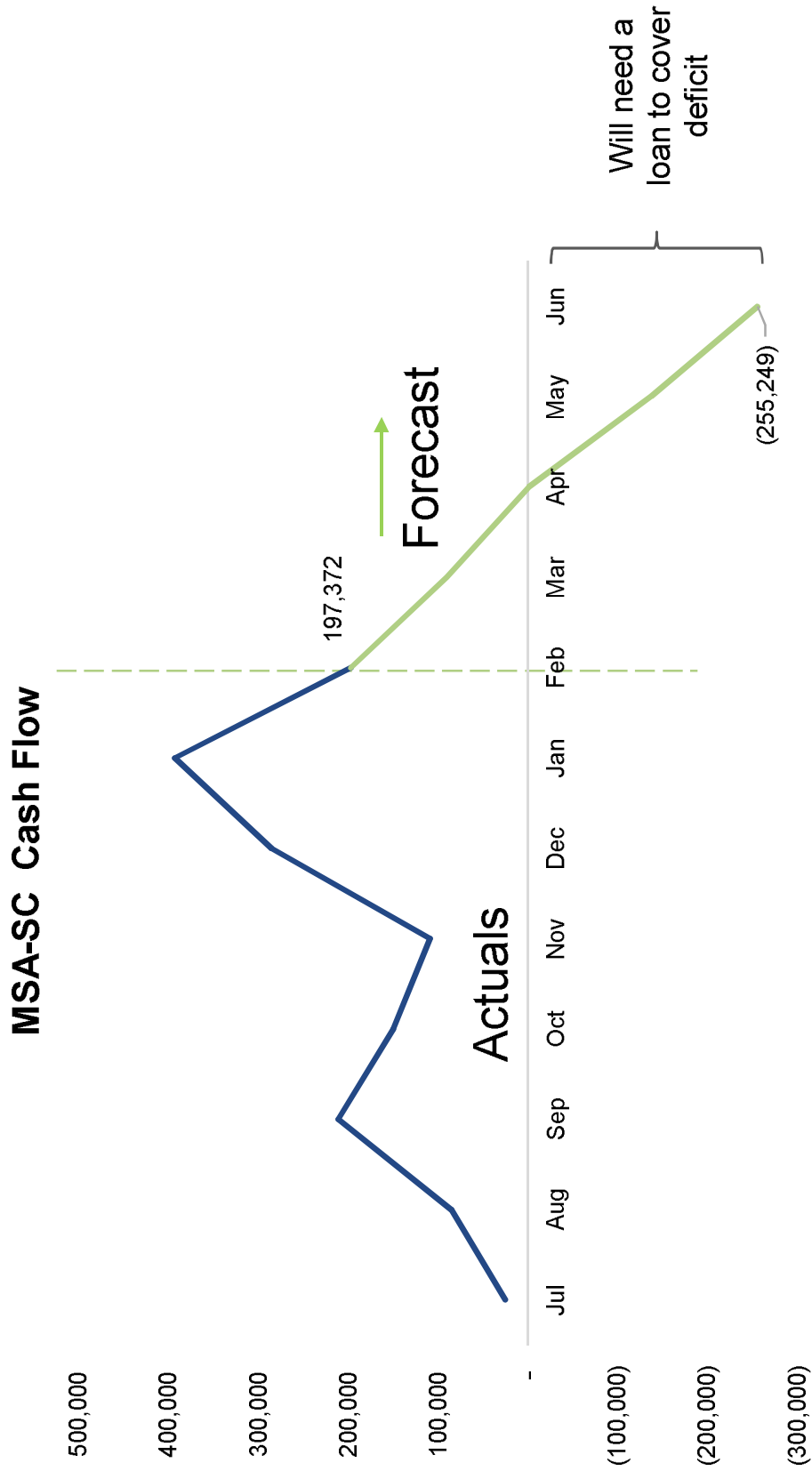
MSA-SA Cash Flow Forecast

Ending cash balance as of 2/29 was \$166,764, and forecasted ending cash balance as of 6/30 is \$13,391,653



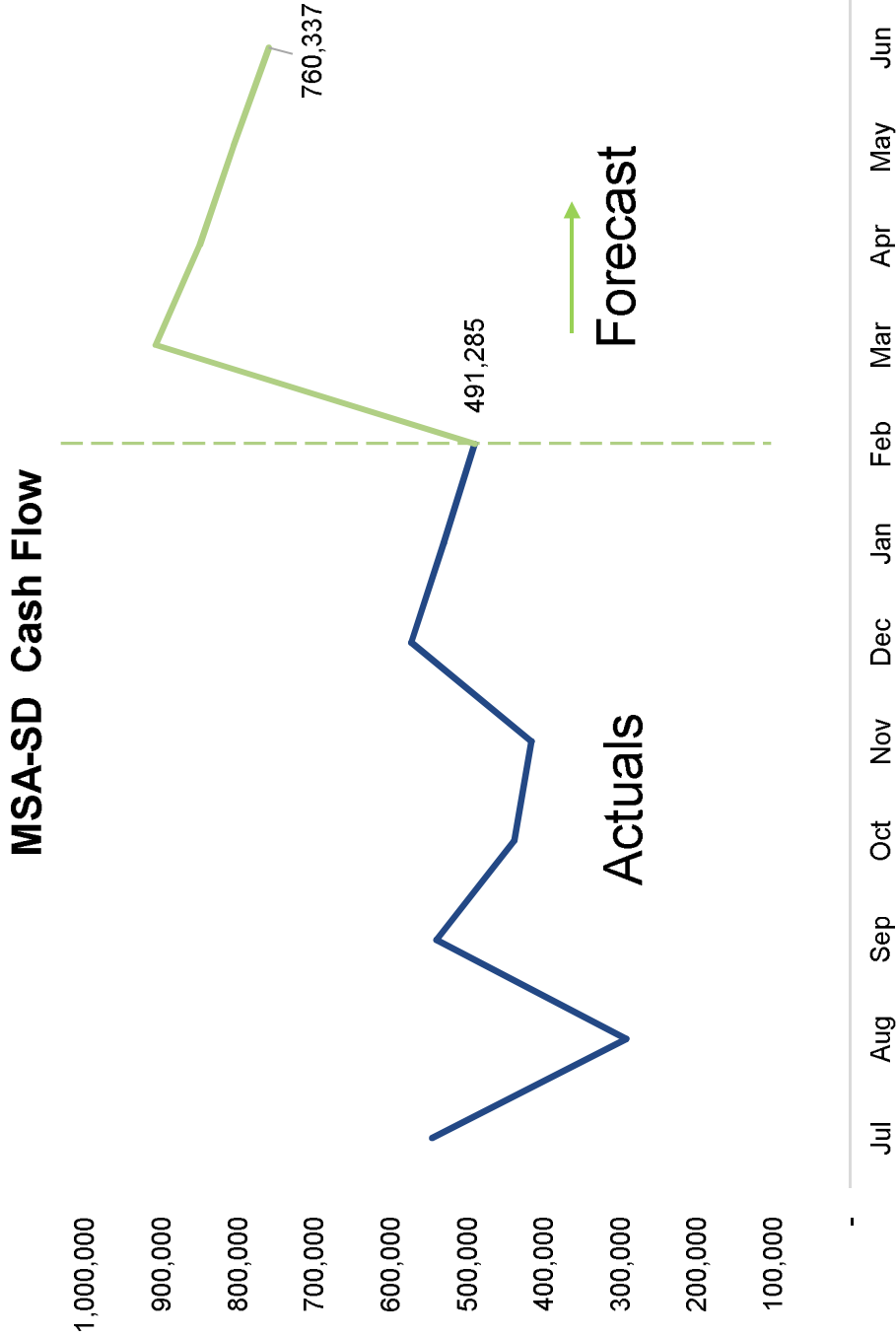
MSA-SC Cash Flow Forecast

Ending cash balance as of 2/29 was \$197,372, and forecasted ending cash balance as of 6/30 is \$(255,249)



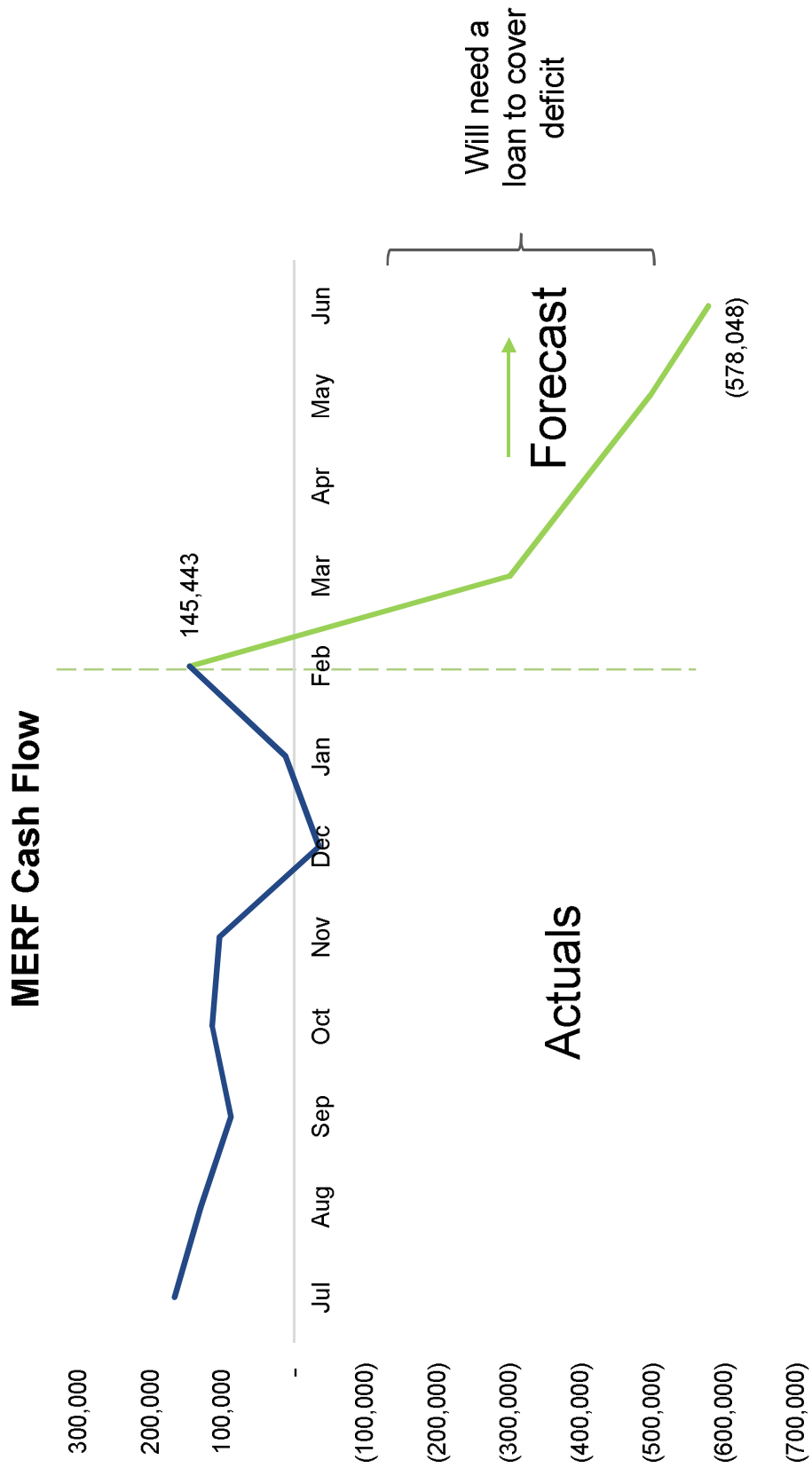
MSA-SD Cash Flow Forecast

Ending cash balance as of 2/29 was \$491,285, and forecasted ending cash balance as of 6/30 is \$760,337



MERF Cash Flow Forecast

Ending cash balance as of 2/29 was \$145,443, and forecasted ending cash balance as of 6/30 is (\$578,048)



Magnolia Science Academy 1

Budget vs. Actuals
As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Current Forecast	Forecast Remaining				
SUMMARY										
Revenue										
General Block Grant	2,746,194	4,914,540	4,905,368	4,944,428	39,060	2,198,234	56% Adj per P1 ADA, updated CalPADS info			
Federal Revenue	301,429	737,286	782,369	782,369	-	480,939	39% PY Title I-III adj			
Other State Revenues	652,032	1,306,172	1,316,452	1,316,452	-	664,420	50% PY ASES/Lottery not accrued			
Local Revenues	32,721	34,000	45,223	52,725	7,502	20,004	62% Option 3 grant received in Feb			
Fundraising and Grants	34,326	35,000	35,000	35,250	250	924	97% Fundraising revenue exceeded budget			
Total Revenue	3,766,703	7,026,998	7,084,412	7,131,224	46,812	3,364,521	53%			
Expenses										
Compensation and Benefits	2,068,584	3,164,092	3,280,415	3,270,582	9,833	1,201,998	63%			
Books and Supplies	364,249	928,664	937,385	937,385	(0)	573,136	39%			
Services and Other Operating Expenditures	1,667,535	2,705,608	2,434,051	2,494,247	(60,196)	826,713	67% Increased utilities, R&M, Tech/Cooling, payroll fees per actuals/trends			
Capital Outlay	3,800,000	10,400	3,810,400	3,800,000	10,400	-	100% Moved flooring to expense per cap policy			
Total Expenses	7,900,368	6,808,765	10,462,251	10,502,214	(39,964)	2,601,847	75%			
Operating Income (includes CapEx, excludes Depreciation)	(4,133,665)	218,234	(3,377,838)	(3,370,990)	6,848	762,675				
Operating Income (including Depreciation)	(333,665)	152,066	355,995	352,443	(3,552)	686,108				
Fund Balance										
Beginning Balance (Unaudited)	2,101,135	2,101,135	2,101,135	2,101,135			100%			
Audit Adjustment	126,083	-	126,083	126,083			100%			
Beginning Balance (Audited)	2,227,218	2,101,135	2,227,218	2,227,218			100% \$2,227,218 ties to audit report			
Operating Income (including Depreciation)	(333,665)	152,066	355,995	352,443						
Ending Fund Balance (including Depreciation)	1,893,553	2,253,201	2,583,213	2,579,661			73%			
Total ADA		525.7	524.5	524.5	0			Cum ADA at Mo4 = 524.54 (P1), Mo5 cum = 523.60		

Magnolia Science Academy 1

Budget vs. Actuals
As of most recent monthly close-February 2016

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
LCFF Entitlement									
8011	Charter Schools LCFF - State Aid	1,772,698	3,274,065	3,268,638	3,174,370	(94,268)	1,401,672	56%	Adj for P1 ADA
8012	Education Protection Account Entitlement	367,334	775,753	773,982	773,982	-	406,648	47%	Adj for P1 ADA
8096	Charter Schools in Lieu of Property Taxes	606,162	864,721	862,748	996,075	133,328	389,913	61%	Adj for P1 ADA
		2,746,194	4,914,540	4,905,368	4,944,428	39,060	2,198,234	56%	Forecast is within \$500 of FCMAT calculator
Federal Revenue									
8100	Special Education - Entitlement	70,896	104,444	104,205	104,205	-	33,309	68%	Adj for P1 ADA
8220	Child Nutrition Programs	95,833	378,550	378,550	378,550	-	282,717	25%	
8291	Title I	78,729	202,757	202,757	202,757	-	124,028	39%	
8292	Title II	1,281	8,035	8,035	8,035	-	6,754	16%	
8293	Title III	7,853	41,984	41,984	41,984	-	34,131	19%	includes entitlement for all sites - MSA1 is consortium lead
8297	PY Federal - Not Accrued	46,837	1,516	46,837	46,837	-	-	100%	Various FY14-15 Title I-III AR not accrued
SUBTOTAL - Federal Income		301,429	737,286	782,369	782,369	-	480,939	39%	
Other State Revenues									
8300	Other State Apportionments - Prior Years	28,165	1,322	28,165	28,165	-	0	100%	FY14-15 State revenue not fully accrued (Lottery, GP, ASES)
8361	Special Education - Entitlement (State)	208,873	294,267	293,596	293,596	-	84,722	71%	Adj for P1 ADA
8520	Child Nutrition - State	8,308	34,648	34,648	34,648	-	26,339	24%	
8545	School Facilities Apportionments	-	394,305	379,516	379,516	-	379,516	0%	SB740 adjusted for CSFIGP and max allowed per \$750/ADA vs. 75% of rent
8550	Mandated Cost Reimbursements	246,186	14,884	285,285	285,285	-	39,099	86%	One-time funding
8560	State Lottery Revenue	22,758	95,159	94,942	94,942	-	72,184	24%	
8590	All Other State Revenue	40,242	321,588	50,302	50,302	-	10,060	80%	Educator Effectiveness; note moved one-time funding to 8550 per CDE
8593	ASES	97,500	150,000	150,000	150,000	-	52,500	65%	
SUBTOTAL - Other State Income		652,032	1,306,172	1,316,452	1,316,452	-	664,420	50%	
Other Local Revenue									
8600	Food Service Sales	4,442	5,000	5,000	5,000	-	558	89%	
8634	Uniforms	7,329	10,000	10,000	10,000	-	2,671	73%	
8690	Other Local Revenue	1,897	19,000	19,000	19,000	-	17,103	10%	\$5k Technology Voucher to arrive March 2016
8714	Opt3 Grants	16,155	-	8,653	16,155	7,502	-	100%	Received another Opt 3 grant in Feb
8720	Refunds	2,570	-	2,570	2,570	-	-	100%	increased to match actuals
8999	Uncategorized Revenue	328	-	-	-	-	(328)		awaiting coding
SUBTOTAL - Local Revenues		32,721	34,000	45,223	52,725	7,502	20,004	62%	

Magnolia Science Academy 1

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual							
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
8800 Donations/Fundraising								
8802 Donations - Private	1,120	-	1,000	1,250	250	130	90%	
8803 Fundraising	33,205	35,000	34,000	34,000	-	795	98%	
SUBTOTAL - Fundraising and Grants	34,326	35,000	35,000	35,250	250	924	97%	
TOTAL REVENUE	3,766,703	7,026,998	7,084,412	7,131,224	46,812	3,364,521	53%	
EXPENSES								
Compensation & Benefits								
Certificated Employees Summary								
1100 Teachers Salaries	1,116,104	1,757,093	1,813,393	1,813,393	-	697,289	62%	
1300 Certificated Supervisor & Administrator Salaries:	230,686	378,034	378,034	368,328	9,707	137,642	63%	
SUBTOTAL - Certificated Employees	1,346,790	2,135,127	2,191,427	2,181,720	9,707	834,931	62%	
Classified Employees Summary								
2400 Classified Clerical & Office Salaries	96,522	164,213	164,213	164,213	-	67,691	59%	
2900 Classified Other Salaries	171,028	175,674	217,699	217,699	-	46,671	79%	watch - trending to go over budget
SUBTOTAL - Classified Employees	267,550	339,887	381,912	381,912	-	114,362	70%	
Employee Benefits								
3100 STRS	145,116	223,057	229,774	229,774	-	84,658	63%	
3200 PERS	12,442	18,900	23,361	23,361	-	10,919	53%	
3300 OASDI-Medicare-Alternative	39,123	60,164	63,847	63,847	-	24,724	61%	
3400 Health & Welfare Benefits	213,696	307,500	307,500	307,500	-	93,804	69%	
3500 Unemployment Insurance	24,361	32,281	34,140	34,140	-	9,779	71%	Note: Unemployment rate is different compared to
3600 Workers Comp Insurance	19,506	32,175	33,453	33,327	126	13,822	59%	
3900 Other Employee Benefits	-	15,000	15,000	15,000	-	15,000	0%	cash outs included in salary lines
SUBTOTAL - Employee Benefits	454,244	689,078	707,076	706,949	126	252,705	64%	

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Budget vs. Actuals

As of most recent monthly close-February 2016

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
4000	Books & Supplies								
4100	Approved Textbooks & Core Curricula Materials	178,572	250,000	250,000	250,000	-	71,428	71%	Will spend on Social Studies/Science texts before 6/30 (2/29/16)
4200	Books & Other Reference Materials	1,785	26,000	26,000	26,000	-	24,215	7%	not likely to spend this - consider moving
4315	Custodial Supplies	3,427	34,000	34,000	34,000	-	30,573	10%	
4320	Educational Software	11,758	32,850	32,850	32,850	-	21,092	36%	may not have been coded correctly - Renaissance Learning, other purchased
4325	Instructional Materials & Supplies	10,241	5,150	15,150	15,150	-	4,909	68%	added \$10k ASES expenses per budget
4326	Art & Music Supplies	2,567	5,000	5,000	5,000	-	2,433	51%	
4330	Office Supplies	9,174	29,500	29,500	29,500	-	20,326	31%	
4340	Professional Development Supplies	901	1,000	1,000	1,000	-	99	90%	
4345	Non Instructional Student Materials & Supplies	6,472	45,000	45,000	44,600	400	38,128	15%	moved \$400 to cover uniforms overage
4346	Teacher Supplies	377	500	500	500	-	123	75%	
4350	Uniforms	1,361	-	1,000	1,400	(400)	39	97%	Increase per actuals
4400	Noncapitalized Equipment	-	70,000	70,000	62,000	8,000	62,000	0%	Ok - \$15k tech server upgrade, \$50k science lab before 6/30/16
4410	Classroom Furniture, Equipment & Supplies	6,960	5,000	5,000	8,000	(3,000)	1,040	87%	moved from 4400
4420	Computers (individual items less than \$5k)	11,029	13,187	13,187	13,187	-	2,158	84%	
4430	Non Classroom Related Furniture, Equipment & St	5,346	1,813	1,813	6,813	(5,000)	1,467	78%	moved from 4400
4700	Food	111,473	409,664	405,885	404,385	1,500	292,912	28%	Adj per P1 ADA
4720	Other Food	2,807	-	1,500	3,000	(1,500)	193	94%	Non-NSLP food costs (meetings, etc.) not budgeted; includes \$2k for food for parent meetings

Magnolia Science Academy 1

Budget vs. Actuals
As of most recent monthly close-February 2016

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
SUBTOTAL - Books and Supplies		364,249	928,664	937,385	937,385	(0)	573,136	39%	
5000	Services & Other Operating Expenses								
5101	Shared Management Fee - CMO	727,586	873,103	873,103	873,103	-	145,517	83%	do not use - move to 5210
5200	Travel & Conferences	(0)	36,768	35,768	-	35,768	0		8 going to CCSA
5210	Conference Fees	2,813	3,000	3,000	36,768	(33,768)	33,954	8%	54% transferred from 5210
5215	Travel - Mileage, Parking, Tolls	1,079	500	1,000	2,000	(1,000)	921	58%	transferred from 5210
5220	Travel and Lodging	872	-	500	1,500	(1,000)	628	93%	
5300	Dues & Memberships	7,286	7,854	7,854	7,854	-	568	83%	CharterSafe
5450	Insurance - Other	22,605	41,250	27,127	27,127	-	4,521	61%	
5500	Operations & Housekeeping	17,905	29,400	29,400	29,400	-	11,495	76%	Trending at \$4000/month
5510	Utilities - Gas and Electric	41,000	42,600	54,000	54,000	-	13,000	31%	Ricoh usage fees being posted to 5887 - move to match forecast to actuals
5605	Equipment Leases	6,298	24,000	20,439	20,439	-	14,141	60%	
5610	Rent	302,046	600,000	506,021	506,021	-	203,975	89%	increase by \$10k for R&M to come per MS; move DFS Flooring from 6200 - below cap
5615	Repairs and Maintenance - Building	51,041	35,000	38,200	57,300	(19,100)	6,259	99%	increased to match actuals
5617	Repairs and Maintenance - Other Equipment	3,251	1,000	2,000	3,300	(1,300)	49	0%	
5803	Accounting Fees	-	5,000	5,000	5,000	-	5,000	9%	
5809	Banking Fees	128	1,500	1,500	1,500	-	1,372	59%	Corrected ASES per budget (no longer contracted out)
5813	School Programs - After School Program	13,832	150,000	23,264	23,264	-	9,432	93%	
5814	School Programs - Academic Competitions	1,493	100	1,600	1,600	-	107	33%	should be 0 or minimal (SES is included in 5822, does not nn here)
5819	School Programs - Other	15,800	49,900	48,400	48,400	-	32,600	36%	reduce by \$10k to cover 5615 increase
5820	Consultants - Non Instructional	4,990	24,000	24,000	14,000	10,000	9,010	10%	SES included here; Actuals included a lot of Ecological - moved to 5869 in February
5822	Other Professional Services	6,594	69,000	69,000	66,725	2,275	60,131	60%	Adj per P1 ADA
5824	District Oversight Fees	29,640	49,145	49,054	49,444	(391)	19,805	58%	
5830	Field Trips Expenses	11,111	20,000	19,286	19,286	-	8,175	59%	Added estimated int on \$2.8MM loan for purch of S Way; removed previous est for construction - need to locate payments
5843	Interest - Loans Less than 1 Year	71,789	283,876	122,344	122,344	-	50,556		

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Budget vs. Actuals
As of most recent monthly close-February 2016

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
5845	Legal Fees	2,250	20,000	20,000	20,000	-	17,750	11%	
5848	Licenses and Other Fees	19,371	-	17,097	19,372	(2,275)	1	100%	fees through escrow, late fees to Luxor (moved forecast from 5822)
5851	Marketing and Student Recruiting	1,655	18,000	18,000	18,000	-	16,345	9%	
5857	Payroll Fees	9,975	3,366	9,000	18,775	(9,775)	8,800	53%	Move to Paycomm - new avg fee per PP eff 1/1/16 = \$1100
5861	Prior Yr Exp (not accrued)	73,012	1,502	72,601	73,012	(412)	-	100%	Adjusted for actual PY expenses not accrued- balisheet cleanup; Coolis & FY14 audit fees added in Jan
5863	Professional Development	19,630	86,900	86,900	86,900	-	67,270	23%	10% goes to title I - PI; tuition reimbursements
5869	Special Education Contract Instructors	41,489	50,000	58,192	58,192	-	16,703	71%	
5872	Special Education Encroachment	55,954	79,742	79,560	79,560	-	23,606	70%	
5884	Substitutes	8,480	54,280	54,280	54,280	-	45,800	16%	
5887	Technology Services	63,868	28,200	39,281	71,000	(31,719)	7,132	90%	Increased forecast - Coolis fee \$2,680/mo, plus Ricoh usage fees coded here (moved from 5605); sprint data usage bill \$31k
5893	Transportation - Student	-	1,000	1,714	1,714	-	1,714	0%	moved from field trip
5899	Miscellaneous Operating Expenses	23,463	-	-	-	-	(23,463)		uncategorized - to clear once coding received - most are debit purchases
5900	Communications	5,169	9,600	9,600	17,100	(7,500)	11,931	30%	reclass Recology to trash - R&M; increase by \$2500/mo eff 4/1 - fiber cabling
5915	Postage and Delivery	4,060	6,022	5,967	5,967	-	1,907	68%	
	SUBTOTAL - Services & Other Operating Exp.	1,667,535	2,705,608	2,434,051	2,494,247	(60,196)	826,713	67%	
6000	Capital Outlay								
6200	Buildings & Improvement of Buildings	3,800,000	10,400	3,810,400	3,800,000	10,400	-	100%	S.Way property purchase - not budgeted - moved DFS to Repairs Feb16
	SUBTOTAL - Capital Outlay	3,800,000	10,400	3,810,400	3,800,000	10,400	-	100%	
	TOTAL EXPENSES	7,900,368	6,808,765	10,462,251	10,502,214	(39,964)	2,601,847	75%	
	Depreciation Calculation								
6900	Total Depreciation (includes Prior Years)	-	76,567	76,567	76,567	-	76,567	0%	
	TOTAL EXPENSES including Depreciation	4,100,368	6,874,932	6,728,418	6,778,782	(50,364)	2,678,414	60%	

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Current Forecast	Forecast Remaining				
SUMMARY										
Revenue										
General Block Grant	2,228,725	4,221,852	4,160,904	4,167,054	6,150	1,938,329	53% Adj per P1 ADA			
Federal Revenue	122,855	297,775	299,870	299,870	-	177,015	41% PY Title III not accrued			
Other State Revenues	449,827	643,821	638,468	638,468	-	188,641	70%			
Local Revenues	68,984	99,256	107,137	107,137	-	38,153	64% Local revenue received, not budgeted			
Fundraising and Grants	7,548	25,000	25,000	25,000	-	17,452	30%			
Total Revenue	2,877,939	5,287,703	5,231,379	5,237,529	6,150	2,359,590	55%			
Expenses										
Compensation and Benefits	1,630,751	2,472,466	2,512,602	2,499,839	12,763	869,088	65% Adj for FT SpEd aid, reduced by removal of Security/PT aide			
Books and Supplies	353,579	683,524	527,654	512,844	14,810	159,265	69% Moved \$14.8 to Capex for security cameras			
Services and Other Operating Expenditures	1,101,990	1,789,873	1,773,557	1,784,869	(11,312)	682,880	62% Adjusted payroll fees per Paycomm actuals			
Capital Outlay	175,778	-	160,968	175,778	(14,810)	-	100% Security cameras - moved from expense			
Total Expenses	3,262,098	4,945,863	4,974,782	4,973,331	1,451	1,711,232	66%			
Operating Income (excluding Depreciation)	(384,159)	341,841	256,597	264,199	7,601	648,358				
Operating Income (including Depreciation)	(208,381)	307,117	361,380	378,854	17,474	587,235				
Fund Balance										
Beginning Balance (Unaudited)	987,700	987,700	987,700	987,700			100%			
Audit Adjustment	6,559	-	6,559	6,559			100%			
Beginning Balance (Audited)	994,259	987,700	994,259	994,259			100%			
Operating Income (including Depreciation)	(208,381)	307,117	361,380	378,854						
Ending Fund Balance (including Depreciation)	785,878	1,294,817	1,355,639	1,373,113			57%			
Total ADA		472.9	466.5	466.5	0		Cum Mo4 ADA =466.51 (P1). Mo5 Cum = 464.06			

Magnolia Science Academy 2

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	1,402,476	2,761,831	2,720,535	2,608,107	-	1,205,631	54% Adj per P1 ADA
8012 Education Protection Account Entitlement	307,424	682,251	673,067	673,067	(112,428)	365,643	46% Adj per P1 ADA
8096 Charter Schools in Lieu of Property Taxes	518,825	777,771	767,302	885,879	118,578	367,054	59% Adj per P1 ADA
	2,228,725	4,221,852	4,160,904	4,167,054	6,150	1,938,329	53%
Federal Revenue							
8100 Special Education - Entitlement	60,681	93,941	92,677	92,677	-	31,996	65% Adj per P1 ADA
8291 Title I	58,814	128,406	128,406	128,406	-	69,592	46%
8292 Title II	1,920	-	1,920	1,920	-	-	100% increase to match 2nd apportionment for Title II
8293 Title III	-	1,131	1,131	1,131	-	1,131	0%
8296 Other Federal Revenue	-	74,297	74,297	74,297	-	74,297	0%
8297 PY Federal - Not Accrued	1,440	-	1,440	1,440	-	-	100% Title III PY funding not accrued
	122,855	297,775	299,870	299,870	-	177,015	41%
Other State Revenues							
8300 Other State Apportionments - Prior Years	11,318	335	11,318	11,318	-	-	100%
8319 Other State Apportionments - Entitlement (State)	178,778	264,678	261,115	261,115	-	82,337	68% Adj per P1 ADA
8382 Special Education Reimbursement (State)	-	10,012	-	-	-	-	-
8550 Mandated Cost Reimbursements	209,019	11,895	242,484	242,484	-	33,465	86% Adjusted based on new apportionment schedule
8560 State Lottery Revenue	19,421	85,590	84,438	84,438	-	65,017	23% Adj per P1 ADA
8590 All Other State Revenue	31,290	271,310	39,112	39,112	-	7,822	80%
	449,827	643,821	638,468	638,468	-	188,641	70%
Other Local Revenue							
8600 Uniforms	9,478	30,000	30,000	30,000	-	20,522	32%
8636 All Other Sales	300	-	300	300	-	-	100% CMLP not budgeted
8639 Summer Program	43,951	43,951	43,951	43,951	-	-	100%
8690 Other Local Revenue	6,813	10,000	10,000	10,000	-	3,187	68%
8693 Field Trips	-	15,000	15,000	15,000	-	15,000	0%
8714 Opt3 Grants	7,581	-	7,581	7,581	-	-	100%
8720 Refunds	305	305	305	305	-	-	100%
8999 Uncategorized Revenue	556	-	-	-	-	(556)	Uncategorized - awaiting coding
	68,984	99,256	107,137	107,137	-	38,153	64%
Donations/Fundraising							
8800 Donations - Private	71	100	100	100	-	29	71%
8803 Fundraising	7,476	24,900	24,900	24,900	-	17,424	30%
	7,548	25,000	25,000	25,000	-	17,452	30%
TOTAL REVENUE	2,877,939	5,287,703	5,231,379	5,237,529	6,150	2,359,590	55%

Magnolia Science Academy 2

Budget vs. Actuals
As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes		
	Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast		Variance (Previous vs. Current Forecast)	Forecast Remaining
EXPENSES									
Compensation & Benefits									
Certificated Employees Summary									
1100 Teachers Salaries	933,646	1,472,237	1,437,394	1,437,394	1,437,394	-	503,748	65%	
1300 Certified Supervisor & Administrator Salarie:	157,863	234,598	234,598	234,598	225,700	8,898	67,838	70%	
SUBTOTAL - Certificated Employees	1,091,509	1,706,835	1,671,992	1,671,992	1,663,094	8,898	571,586	66%	
Classified Employees Summary									
2400 Classified Clerical & Office Salaries	87,960	165,006	166,021	166,021	166,021	-	78,061	53%	
2900 Classified Other Salaries	86,105	59,766	127,286	127,286	127,286	-	41,181	68%	Removed campus Security, Adjusted SpEd Aide to FT, etc.
SUBTOTAL - Classified Employees	174,065	224,772	293,308	293,308	293,308	-	119,243	59%	
Employee Benefits									
3100 STRS	116,158	177,177	177,001	177,001	177,001	-	60,844	66%	
3200 PERS	14,242	22,900	23,020	23,020	23,020	-	8,779	62%	
3300 OASDI-Medicare-Alternative	28,160	45,047	47,754	47,754	47,754	-	19,594	59%	
3400 Health & Welfare Benefits	194,676	266,663	270,000	270,000	266,250	3,750	71,574	73%	Match--trending high
3500 Unemployment Insurance	697	961	978	978	978	-	281	71%	
3600 Workers Comp Insurance	11,245	25,111	25,549	25,549	25,433	116	14,189	44%	
3900 Other Employee Benefits	-	3,000	3,000	3,000	3,000	-	3,000	0%	
SUBTOTAL - Employee Benefits	365,177	540,859	547,303	547,303	543,437	3,866	178,260	67%	

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
4000 Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	237,884	260,000	260,701	315,701	(55,000)	77,817	75% Increase per SK 2/29/16 (moved from 4200/4700)
4200 Books & Other Reference Materials	4,438	30,000	28,624	8,624	20,000	4,186	51% move to 4100 to cover add'l textbook purchases
4315 Custodial Supplies	-	6,000	6,000	6,000	-	6,000	0%
4320 Educational Software	20,736	10,000	29,622	29,622	-	8,886	70%
4325 Instructional Materials & Supplies	15,452	13,500	20,558	20,558	-	5,106	75% move from 4345 per actuals
4326 Art & Music Supplies	1,183	1,500	1,500	1,500	-	318	79%
4330 Office Supplies	18,539	25,000	25,000	25,000	-	6,461	74%
4335 PE Supplies	1,146	1,000	1,000	1,300	(300)	154	88% move from 4345 per actuals
4340 Professional Development Supplies	2,288	2,000	2,300	2,300	-	12	99% moved from 5863
4345 Non Instructional Student Materials & Supplies	1,832	34,000	9,058	8,758	300	6,926	21% move to 4335
4346 Teacher Supplies	189	250	250	250	-	61	76%
4350 Uniforms	494	500	500	500	-	6	99%
4400 Noncapitalized Equipment	-	15,000	10,948	4,138	6,810	4,138	0% move bal of security camera purchase to 6400 (\$14.8K)
4410 Classroom Furniture, Equipment & Supplies	16,067	25,000	25,000	17,000	8,000	933	95% security cameras to purchase in March - move to 6400
4420 Computers (individual items less than \$5k)	2,834	160,968	2,834	2,834	-	-	100% Move to 6xxx in Feb16 per fiscal policy update
4430 Non Classroom Related Furniture, Equipment & St	4,052	-	4,052	4,052	-	0	100%
4700 Food	25,130	97,562	97,964	62,964	35,000	37,835	40% reduce per actuals - move to 4100 - more books to purch this year
4720 Other Food	1,317	1,244	1,744	1,744	-	427	78% Increase per actuals - non-student food
SUBTOTAL - Books and Supplies	353,579	683,524	527,654	512,844	14,810	159,265	69%

Magnolia Science Academy 2

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
5000 Services & Other Operating Expenses							
5101 Shared Management Fee - CMO	727,586	873,103	873,103	873,103	-	145,517	83%
5200 Travel & Conferences	2,287	8,038	7,838	7,838	-	5,551	29%
5210 Conference Fees	2,953	30,714	26,638	26,638	-	24,085	10% moved to 5215
5215 Travel - Mileage, Parking, Tolls	1,667	200	2,976	2,976	-	1,309	56% moved from 5210
5220 Travel and Lodging	1,158	-	1,500	1,500	-	342	77% moved from 5210
5300 Dues & Memberships	5,453	6,000	6,000	6,000	-	547	91%
5450 Insurance - Other	13,042	37,125	22,357	22,357	-	9,315	58%
5500 Operations & Housekeeping	117	8,400	8,400	1,400	7,000	1,283	8% move to 5820 - LAUSD M&O costs
5605 Equipment Leases	3,975	14,400	14,400	14,400	-	10,425	28%
5610 Rent	-	144,000	139,606	139,606	-	139,606	0% Adj per TL schedule; Per Brook (2/24) no agreement has been signed yet - i.e. no payments
5615 Repairs and Maintenance - Building	3,581	5,000	4,000	4,000	-	419	90%
5617 Repairs and Maintenance - Other Equipment	1,384	1,000	2,000	2,000	-	616	69%
5803 Accounting Fees	-	8,345	8,345	8,345	-	8,345	0%
5809 Banking Fees	128	1,000	1,000	1,000	-	872	13%
5813 School Programs - After School Program	2,496	1,105	3,605	3,605	-	1,109	69% move from 5815
5814 School Programs - Academic Competitions	857	1,000	1,000	1,000	-	143	86%
5815 Consultants - Instructional	16	75,000	31,949	31,949	-	31,933	0%
5819 School Programs - Other	17,335	3,000	56,699	56,699	-	39,365	31% Home visits, banners, WASC food, etc.
5820 Consultants - Non Instructional	29,263	18,000	23,000	30,000	(7,000)	737	98% Security and LAUSD M&O, LACOE fees included here

Magnolia Science Academy 2

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
5822	26,196	56,000	41,200	41,200	-	15,004	64% SES goes here; Move to 5820 to cover LAUSD
5824	24,020	42,219	41,609	41,671	(62)	17,650	M&O & Security exp
5830	4,723	35,000	35,000	35,000	-	30,277	55% Adj per LCFF adj
5843	127	1,000	1,000	1,000	-	873	13%
5845	6,949	30,000	30,000	30,000	-	23,052	23%
5851	25	24,000	24,000	24,000	-	23,975	0%
5857	5,813	3,686	5,571	12,613	(7,042)	6,800	46% Increase per new Paycomm rates = \$850 per Pay Period
5861	13,827	13,888	13,827	13,827	-	-	100% PY expenses not accrued
5863	22,010	118,000	117,700	117,700	-	95,690	19%
5869	56,952	60,000	67,829	67,829	-	10,877	84% Watch - may exceed budget
5872	47,892	71,724	70,758	70,758	-	22,867	68%
5884	26,100	60,326	51,908	56,117	(4,209)	30,017	47%
5887	15,321	28,200	28,316	28,316	-	12,996	54%
5899	37,519	-	-	-	-	(37,519)	Uncategorized - awaiting coding
5900	1,268	5,020	5,020	5,020	-	3,753	25%
5915	354	5,380	5,402	5,402	-	5,048	7%
6000	1,101,990	1,789,873	1,773,557	1,784,869	(11,312)	682,880	62%
6400	175,778	-	160,968	175,778	(14,810)	-	100% Reclassified bulk computers from expense to Capex; Security cameras - move forecast from 4400
SUBTOTAL - Services & Other Operating Exp.							
SUBTOTAL - Capital Outlay	175,778	-	160,968	175,778	(14,810)	-	100%
TOTAL EXPENSES	3,262,098	4,945,863	4,974,782	4,973,331	1,451	1,711,232	66%
Depreciation Calculation							
6900	-	34,724	56,186	61,123	4,937	61,123	0% Adjusted depreciation
TOTAL EXPENSES including Depreciation	3,086,320	4,980,586	4,869,999	4,858,675	21,198	1,772,355	64%

Magnolia Science Academy 3

Budget vs. Actuals
As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	2,272,009	4,082,033	4,032,749	4,059,770	27,021	1,787,761	56% Adjusted per latest Calpads data
Federal Revenue	167,273	601,468	570,991	520,991	(50,000)	353,719	32% NSLP reduced per participation
Other State Revenues	633,940	941,388	1,035,243	1,026,243	(9,000)	392,302	62% NSLP reduced per participation
Local Revenues	42,843	34,509	41,290	43,283	1,993	440	98% Uncategorized - awaiting details
Fundraising and Grants	18,118	10,000	15,018	19,018	4,000	900	95%
Total Revenue	3,134,183	5,649,398	5,695,291	5,669,305	(25,986)	2,535,122	55%
Expenses							
Compensation and Benefits	1,782,500	2,661,541	3,013,420	3,021,394	(7,974)	1,238,894	59% Adjusted per personnel changes, adjusted benefits for term'd employees
Books and Supplies	461,937	787,954	749,096	689,096	60,000	227,159	67% reduced NSLP per actual expenses, participation
Services and Other Operating Expenditures	1,069,412	1,791,208	1,695,166	1,723,830	(28,663)	654,418	62% Increased contracted subs per actuals
Capital Outlay	77,217	-	77,217	77,217	-	-	100%
Total Expenses	3,391,066	5,240,703	5,534,900	5,511,537	23,362	2,120,471	62%
Operating Income (excluding Depreciation)	(256,883)	408,695	160,392	157,768	(2,624)	414,651	
<i>Operating Income (including Depreciation)</i>	<i>(179,666)</i>	<i>396,165</i>	<i>209,340</i>	<i>206,716</i>	<i>(2,624)</i>	<i>386,382</i>	<i>-87%</i>
Fund Balance							
Beginning Balance (Unaudited)	513,286	513,286	513,286	513,286			100%
Audit Adjustment	283,543	-	283,543	283,543			100%
Beginning Balance (Audited)	796,829	513,286	796,829	796,829			100%
Operating Income (including Depreciation)	(179,666)	396,165	209,340	206,716			
Ending Fund Balance (including Depreciation)	617,163	909,451	1,006,169	1,003,545			61%
Total ADA		446.4	443.7	443.7	0		0% Mo4 Cumulative ADA = 443.71 (P1), Mo5 cum = 442.58

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	1,456,596	2,688,169	2,667,164	2,581,403	(85,761)	1,124,807	58% Adj P1 ADA
8012 Education Protection Account Entitlement	302,083	639,638	635,784	635,784	-	333,701	48% Adj P1 ADA
8096 Charter Schools in Lieu of Property Taxes	513,330	734,225	729,801	842,583	112,782	329,253	61% Adj P1 ADA
	2,272,009	4,062,033	4,032,749	4,059,770	27,021	1,787,761	58%
Federal Revenue							
8100 Special Education - Entitlement	60,038	88,682	88,147	88,147	-	28,109	68% Adj P1 ADA
8220 Child Nutrition Programs	68,172	349,549	349,549	299,549	(50,000)	231,377	23% Reduced per actual participation/claims
8291 Title I	67,402	156,691	156,691	156,691	-	89,289	43%
8292 Title II	1,602	6,395	6,395	6,395	-	4,793	25%
8293 Title III	-	151	151	151	-	151	0%
8297 PY Federal - Not Accrued	(29,942)	-	(29,942)	(29,942)	-	-	100% Adjusted 3/2/16 - PY adjustments over accrued
	167,273	601,488	570,981	520,991	(50,000)	353,719	32%
Other State Revenues							
8300 Other State Apportionments - Prior Years	97,467	1,118	97,467	97,467	-	-	100% PY NSLP not accrued
8381 Special Education - Entitlement (State)	176,885	249,859	248,353	248,353	-	71,468	71% Adj P1 ADA
8520 Child Nutrition - State	6,142	34,955	34,955	25,955	(9,000)	19,813	24% Reduced per actual participation/claims
8545 School Facilities Apportionments	-	147,060	147,060	147,060	-	147,060	0%
8550 Mandated Cost Reimbursements	207,323	11,196	240,433	240,433	-	33,110	86% Adjusted based on new apportionment schedule
8560 State Lottery Revenue	19,293	80,798	80,312	80,312	-	61,018	24% Adj P1 ADA
8590 All Other State Revenue	29,330	266,402	36,663	36,663	-	7,333	80% One-time discretionary funds. Educator effectiveness
8593 ASES	97,500	150,000	150,000	150,000	-	52,500	65%
	633,940	941,388	1,035,243	1,026,243	(9,000)	392,302	62%
Other Local Revenue							
8600 Food Service Sales	-	500	500	500	-	500	0%
8682 Summer Program	29,009	29,009	29,009	29,009	-	-	100% Added Summer Program funding
8690 Other Local Revenue	6,993	5,000	-	6,993	6,993	-	100% Adj for ETS overpayment of PY inv
8699 All Other Local Revenue	-	-	5,000	-	(5,000)	-	-
8714 Op3 Grants	6,781	-	6,781	6,781	-	-	100%
8999 Uncategorized Revenue	60	-	-	-	-	(60)	Uncategorized deposits - will clear when coding received
	42,843	34,509	41,290	43,283	1,993	440	99%

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Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
8800 Donations/Fundraising	14,518	-	14,518	14,518	-	0	100% Added per actuals - Volleyball & 8th Grade fundraising
8802 Donations - Private							
8803 Fundraising	3,600	10,000	500	4,500	4,000	900	80% Increased per actuals (PTF, ASB, Basketball, Music, etc)
SUBTOTAL - Fundraising and Grants	18,118	10,000	15,018	19,018	4,000	900	95%
TOTAL REVENUE	3,134,183	5,649,398	5,695,291	5,669,305	(25,986)	2,535,122	55%
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	948,284	1,396,323	1,514,311	1,514,311	-	568,027	62% Adjust for terms/new hires
1300 Certificated Supervisor & Administrator Salarie	269,832	362,884	388,590	411,362	(22,772)	141,530	66% Adjusted for new hires - Dean of culture, new admin
SUBTOTAL - Certificated Employees	1,216,116	1,759,206	1,902,901	1,925,672	(22,772)	709,557	63%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	63,474	62,188	136,891	136,891	-	73,418	46% Trending under budget
2900 Classified Other Salaries	152,295	249,183	326,647	309,772	16,875	157,476	49% Added ASES staff hired October, Trending under budget
SUBTOTAL - Classified Employees	215,769	311,371	463,538	446,663	16,875	230,894	48%
Employee Benefits							
3100 STRS	113,770	187,952	203,673	211,653	(7,981)	97,884	54%
3200 PERS	15,749	26,322	38,753	38,753	-	23,004	41%
3300 OASDI-Medicare-Alternative	43,050	49,548	63,982	64,221	(239)	21,171	67%
3400 Health & Welfare Benefits	167,120	296,194	305,625	299,375	6,250	132,255	56% Adjust per terms/new hires - remove calc for
3500 Unemployment Insurance	838	1,032	1,184	1,216	(32)	378	69%
3600 Workers Comp Insurance	10,089	26,917	30,764	30,840	(77)	20,751	33%
3900 Other Employee Benefits	-	3,000	3,000	3,000	-	3,000	0%
SUBTOTAL - Employee Benefits	350,616	590,965	646,981	649,059	(2,078)	298,443	54%

Magnolia Science Academy 3

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
4000 Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	230,507	204,000	229,710	230,710	(1,000)	202	100% moved from 4200 to match actuals, McGraw purch \$21k in January
4200 Books & Other Reference Materials	1,529	44,000	14,742	11,742	3,000	10,213	13% moved to 4100
4320 Educational Software	14,732	14,000	16,048	16,048	-	1,316	92% moved from 4200 to match actuals
4325 Instructional Materials & Supplies	18,599	16,000	17,500	19,500	(2,000)	901	95% Move from 4200 to match actuals
4326 Art & Music Supplies	336	500	500	500	-	165	67%
4330 Office Supplies	9,248	10,000	15,000	15,000	-	5,752	62% Increased to \$15k per Dr. White
4340 Professional Development Supplies	5,048	-	7,000	7,000	-	1,952	72%
4345 Non Instructional Student Materials & Supplies	1,571	70,000	14,735	11,735	3,000	10,164	13% moved 40k to 4420 per Dr. White (more chromebooks)
4346 Teacher Supplies	1,827	100	1,100	2,100	(1,000)	273	87% moved from 4345
4350 Uniforms	6,323	-	4,917	6,917	(2,000)	594	91% moved from 4345
4400 Noncapitalized Equipment	-	23,000	-	-	-	-	Moved to 4420
4410 Classroom Furniture, Equipment & Supplies	7,442	6,000	7,556	7,556	-	114	98%
4420 Computers (individual items less than \$5k)	6,246	18,500	46,283	46,283	-	40,037	13% moved bulk purchase of chromebooks to Capex per policy
4430 Non Classroom Related Furniture, Equipment & Si	6,944	4,500	6,944	6,944	-	-	100%
4700 Food	149,542	377,354	365,181	304,181	61,000	154,639	49% Adj per P1 ADA, shift \$1k to 4720, reduced per actuals
4720 Other Food	2,043	-	1,880	2,880	(1,000)	838	71% Non-student food not budgeted, increased to match actuals.
SUBTOTAL - Books and Supplies	461,937	787,954	749,096	689,096	60,000	227,159	67%
5000 Services & Other Operating Expenses							
5101 Shared Management Fee - CMO	727,586	873,103	873,103	873,103	-	145,517	83%
5200 Travel & Conferences	1,281	19,500	10,000	10,000	-	8,719	13% reduced to \$10k per Dr. White
5210 Conference Fees	1,735	20,000	10,000	10,000	-	8,265	17% reduced to \$10k per Dr. White
5215 Travel - Mileage, Parking, Tolls	117	500	500	500	-	383	23%
5300 Dues & Memberships	5,260	24,000	10,000	10,000	-	4,740	53% reduced to \$10k per Dr. White
5450 Insurance - Other	10,930	35,250	21,860	21,860	-	10,930	50% Updated per CharterSafe premium
5500 Operations & Housekeeping	30	-	50	50	-	20	59%
5605 Equipment Leases	6,764	15,600	15,600	15,600	-	8,836	43%
5610 Rent	7,569	240,000	240,000	240,000	-	232,431	3% why no YTD monthly expenses?
5615 Repairs and Maintenance - Building	2,242	12,000	10,500	10,500	-	8,258	21%

Magnolia Science Academy 3

Budget vs. Actuals
As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
Repairs and Maintenance - Other Equipment	898	-	1,500	1,500	-	602	60%
Accounting Fees	-	5,000	5,000	5,000	-	5,000	0% Audit
Banking Fees	250	1,500	1,000	1,000	-	750	25% Reduced to \$1k per Dr. White
School Programs - After School Program	1,725	-	2,000	2,000	-	275	86% moved from 5822
School Programs - Academic Competitions	584	-	454	1,454	(1,000)	860	41% Moved from 5822 per actuals
School Programs - Other	8,721	-	7,500	9,500	(2,000)	779	92% moved from 5822
Consultants - Non Instructional	6,302	24,000	12,000	12,000	-	5,698	53% Reduced to \$12k per Dr. White
Other Professional Services	125	101,000	60,000	57,000	3,000	56,875	0% includes SES, other Title / exp - reduced per Dr. White
District Oversight Fees	24,476	40,620	40,327	40,598	(270)	16,122	60% Adj per P1 ADA
Field Trips Expenses	4,516	50,000	15,000	15,000	-	10,485	30% reduced to \$15k per Dr. White
Fines and Penalties	33	-	33	33	-	-	100% moved from 5822
Legal Fees	16,250	20,000	20,000	20,000	-	3,751	81%
Marketing and Student Recruiting	5,525	30,000	30,000	30,000	-	24,475	18%
Payroll Fees	6,975	3,100	7,000	14,975	(7,975)	8,000	47% Increased per Paycomm actuals \$1,000 per PP
Prior Yr Exp (not accrued)	38,163	1,446	47,745	38,163	9,582	-	100% PY expenses not accrued
Professional Development	7,188	79,000	35,000	35,000	-	27,812	21% Reduced to \$35k per Dr. White
Special Education Contract Instructors	27,084	50,000	56,781	56,781	-	29,697	48% Add Option 3 grant expenses
Special Education Encroachment	47,385	67,708	67,300	67,300	-	19,916	70%
Substitutes	65,180	38,880	53,880	83,880	(30,000)	18,700	78% Increased forecast by \$30k - over budget, avg \$6k/mo
Technology Services	18,769	24,000	23,226	23,226	-	4,457	81%
Transportation - Student	1,838	-	3,000	3,000	-	1,163	61% move from 5830 per actuals
Miscellaneous Operating Expenses	15,869	-	-	-	-	(15,869)	Uncategorized expenses - awaiting coding/backup
Communications	3,331	9,000	9,000	9,000	-	5,669	37%
Postage and Delivery	4,705	6,000	5,806	5,806	-	1,102	81%
SUBTOTAL - Services & Other Operating Exp.	1,069,412	1,791,208	1,695,166	1,723,830	(28,663)	654,418	62%
Capital Outlay							
Equipment	77,217	-	77,217	77,217	-	-	100%
SUBTOTAL - Capital Outlay	77,217	-	77,217	77,217	-	-	100%
TOTAL EXPENSES	3,391,066	5,240,703	5,534,900	5,511,537	23,362	2,120,471	62%
Depreciation Calculation							
6900 Total Depreciation (includes Prior Years)	-	12,550	28,269	28,269	-	28,269	0%
TOTAL EXPENSES including Depreciation	3,313,849	5,253,233	5,485,951	5,462,589	23,362	2,148,740	61%

Magnolia Science Academy 4

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	1,112,041	1,584,480	1,632,187	1,640,320	8,133	528,279	68% CALPADS Adjustment
Federal Revenue	80,913	222,232	223,959	223,959	-	143,046	36%
Other State Revenues	220,984	272,664	278,296	278,296	-	57,312	79%
Local Revenues	42,536	30,534	37,393	37,393	-	(5,143)	11.4% unategorized
Fundraising and Grants	16,996	10,000	16,996	16,996	-	-	100%
Total Revenue	1,473,469	2,129,890	2,188,831	2,196,964	8,133	723,495	67%
Expenses							
Compensation and Benefits	692,567	1,010,597	1,133,526	1,078,420	55,106	385,853	64% Removed Reg. Dir. Avarar salary to consultants; Sped TA not hired
Books and Supplies	153,798	227,395	282,382	282,382	-	128,584	54%
Services and Other Operating Expenditures	310,334	652,796	682,181	687,760	(5,579)	377,426	45% Adjustments per budget meeting
Capital Outlay	47,176	-	-	47,176	(47,176)	-	100% chromebooks
Total Expenses	1,203,876	1,890,788	2,098,089	2,095,738	2,351	891,862	57%
Operating Income (excluding Depreciation)	269,593	239,102	90,742	101,226	10,484	(168,367)	266%
<i>Operating Income (including Depreciation)</i>	316,769	229,881	81,522	139,182	57,660	(177,588)	228%
Fund Balance							
Beginning Balance (Unaudited)	502,151	502,151	502,151	502,151	-	-	100%
Audit Adjustment	(35,331)	-	(35,331)	(35,331)	-	-	100%
Beginning Balance (Audited)	466,820	502,151	466,820	466,820	-	-	100%
Operating Income (including Depreciation)	316,769	229,881	81,522	139,182	-	-	228%
Ending Fund Balance (including Depreciation)	783,589	732,033	548,342	606,002	178.4	178.4	0%
Total ADA		173.9	178.4	178.4			

Magnolia Science Academy 4

Budget vs. Actuals
As of most recent monthly close-February 2016

		Actual		Budget		Variance		Forecast		Notes	
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent				
LCFF Entitlement											
8011 Charter Schools LCFF - State Aid	703,780	1,049,126	1,072,517	1,080,650	8,133	376,870	65%				CALPADS Adjustment
8012 Education Protection Account Entitlement	155,119	259,391	266,210	266,210	-	111,091	58%				
8096 Charter Schools in Lieu of Property Taxes	253,142	285,943	293,460	293,460	-	40,318	86%				
	1,112,041	1,594,460	1,632,187	1,640,320	8,133	528,279	68%				
8100 Federal Revenue											
8181 Special Education - Entitlement	29,607	34,537	35,445	35,445	-	5,838	84%				
8220 Child Nutrition Programs	8,276	23,920	23,920	23,920	-	15,645	35%				
8291 Title I	24,637	58,584	58,584	58,584	-	33,947	42%				
8292 Title II	901	-	901	901	-	-	100%				
8293 Title III	-	151	151	151	-	151	0%				
8296 Other Federal Revenue	17,492	104,958	104,958	104,958	-	87,466	17%				PY AR Reconciliation
8297 PY Federal - Not Accrued	-	82	-	-	-	-	-				
	80,913	222,232	223,959	223,959	-	143,046	36%				
8300 Other State Revenues											
8319 Other State Apportionments - Prior Years	4,426	2,024	4,426	4,426	-	-	100%				
8361 Special Education - Entitlement (State)	87,228	97,307	99,865	99,865	-	12,637	87%				
8520 Child Nutrition - State	949	2,410	2,410	2,410	-	1,461	39%				
8550 Mandated Cost Reimbursements	103,174	6,365	119,503	119,503	-	16,329	86%				
8560 State Lottery Revenue	9,368	31,467	32,294	32,294	-	22,926	29%				
8590 All Other State Revenue	15,838	133,091	19,798	19,798	-	3,960	80%				
	220,984	272,664	278,296	278,296	-	57,312	79%				
8600 Other Local Revenue											
8634 Food Service Sales	135	50	135	135	-	-	100%				
8636 Uniforms	2,320	1,655	2,320	2,320	-	-	100%				
8682 Summer Program	23,829	23,829	23,829	23,829	-	-	100%				
8699 All Other Local Revenue	-	5,000	5,000	5,000	-	5,000	0%				
8714 SpEd Option 3	6,109	-	6,109	6,109	-	-	100%				uncat - need to reclass
8999 Uncategorized Revenue	10,143	-	-	-	-	(10,143)	-				
	42,536	30,534	37,393	37,393	-	(6,143)	114%				
8800 Donations/Fundraising											
8803 Fundraising	16,996	10,000	16,996	16,996	-	-	100%				
	16,996	10,000	16,996	16,996	-	-	100%				
TOTAL REVENUE	1,473,469	2,129,890	2,188,831	2,196,964	8,133	723,495	67%				

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	323,058	459,626	566,192	566,192	-	243,134	57%
1300 Certificated Supervisor & Administrator Salarie	182,030	278,582	280,083	252,828	27,255	70,797	72%
SUBTOTAL - Certificated Employees	505,088	738,208	846,274	819,019	27,255	313,931	62%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	26,283	36,728	36,728	36,728	-	10,445	72%
2900 Classified Other Salaries	-	22,000	22,000	-	22,000	-	
SUBTOTAL - Classified Employees	26,283	58,728	58,728	36,728	22,000	10,445	72%
Employee Benefits							
3000 STRS	50,678	79,210	90,805	87,881	2,924	37,203	58%
3200 PERS	2,844	4,329	4,329	4,329	-	1,485	66%
3300 OASDI-Medicare-Alternative	11,323	15,318	16,899	14,804	2,095	3,482	76%
3400 Health & Welfare Benefits	88,169	105,241	105,241	105,000	241	16,831	84% should be reduced with updated insurance quotes
3500 Unemployment Insurance	743	388	842	818	25	75	91%
3600 Workers Comp Insurance	7,441	9,165	10,408	9,841	566	2,400	76%
SUBTOTAL - Employee Benefits	161,197	213,661	228,524	222,673	5,851	61,476	72%
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	108,863	92,200	102,863	108,863	(6,000)	-	100% shifted from 4200 per actuals
4200 Books & Other Reference Materials	-	9,000	7,000	1,000	6,000	1,000	0% shifted to 4100 per actuals
4320 Educational Software	992	5,000	5,000	5,000	-	4,008	20%
4325 Instructional Materials & Supplies	4,365	10,000	10,000	10,000	-	5,635	44%
4330 Office Supplies	7,172	6,000	6,370	7,172	(802)	-	100% shifted from 4345 per actuals
4345 Non Instructional Student Materials & Supplies	101	35,000	34,630	33,573	1,057	33,472	0% shifted to 4330 and 4720 per actuals
4410 Classroom Furniture, Equipment & Supplies	119	9,500	41,832	41,832	-	41,713	0%
4420 Computers (individual items less than \$5k)	5,668	-	5,668	5,668	-	-	100%
4700 Food	24,440	60,695	67,195	67,195	-	42,756	36%
4720 Other Food	2,078	-	1,823	2,078	(255)	-	100% shifted from 4345 per actuals
SUBTOTAL - Books and Supplies	153,798	227,395	282,382	282,382	0	128,584	54%

Magnolia Science Academy 4

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
5000 Services & Other Operating Expenses							
5101 Shared Management Fee - CMO	136,422	163,707	163,707	163,707	-	27,284	83%
5200 Travel & Conferences	538	3,000	3,400	3,400	-	2,862	16%
5210 Conference Fees	325	5,000	5,667	5,667	(0)	5,342	6%
5450 Dues & Memberships	1,847	3,000	3,400	3,400	-	1,553	54%
5450 Insurance - Other	12,296	13,725	13,414	13,414	-	1,118	92%
5605 Equipment Leases	5,278	6,000	6,000	6,000	-	722	88%
5810 Rent	-	141,600	145,840	145,840	-	145,840	0% still no rent paid to date?
5815 Repairs and Maintenance - Building	-	1,200	1,349	1,349	-	1,349	0%
5803 Accounting Fees	-	4,278	4,278	4,278	-	4,278	0%
5809 Banking Fees	128	500	500	500	-	372	26%
5813 School Programs - After School Program	226	-	226	226	-	-	100%
5814 School Programs - Academic Competitions	100	-	-	-	-	(100)	
5819 School Programs - Other	1,250	12,000	12,000	15,000	(3,000)	13,750	8% adjusted per budget meeting
5820 Consultants - Non Instructional	4,167	2,000	2,616	4,167	(1,551)	-	100% adjusted per actuals
5822 Other Professional Services	1,636	50,130	50,130	33,000	17,130	31,364	5% adjusted per budget meeting; added Musa salary
5824 District Oversight Fees	12,249	15,945	16,322	16,403	(81)	4,154	75% tied to revenue adjustments
5830 Field Trips Expenses	-	5,000	5,000	15,000	(10,000)	15,000	0% adjusted per budget meeting
5843 Interest - Loans Less than 1 Year	-	500	500	500	-	500	0%
5845 Legal Fees	3,715	5,000	5,000	5,000	-	1,285	74%
5851 Marketing and Student Recruiting	-	7,200	4,800	4,800	-	4,800	0%
5857 Payroll Fees	3,352	2,250	3,352	3,352	(802)	-	100% tried to actual
5861 Prior Yr Exp (not accrued)	3,695	4,292	4,292	4,292	-	597	86%
5863 Professional Development	6,180	16,000	29,000	29,000	-	22,820	21%
5869 Special Education Contract Instructors	20,757	50,000	56,109	56,109	-	35,352	37%
5872 Special Education Encroachment	23,367	26,369	27,062	27,062	-	3,695	86%
5884 Substitutes	13,219	25,200	25,200	25,200	-	11,981	52%
5887 Technology Services	11,321	13,991	16,800	16,800	-	5,479	67%
5890 Transcript	-	2,809	-	-	-	-	-
5893 Transportation - Student	35,828	64,000	64,000	64,000	-	28,172	56%
5899 Miscellaneous Operating Expenses	181	-	-	-	-	(181)	uncat. will go away when coding received
5900 Communications	10,894	4,500	9,419	16,694	(7,274)	5,800	65% increased per actuals; forecasted annually
5915 Postage and Delivery	1,363	3,600	3,600	3,600	-	2,237	38%
SUBTOTAL - Services & Other Operating Exp.	310,334	652,796	682,181	687,760	(5,579)	377,426	45%
6000 Capital Outlay							
6410 Computers (capitalizable items)	47,176	-	-	47,176	(47,176)	-	100% unbudgeted chromebooks, charging cart
SUBTOTAL - Capital Outlay	47,176	-	-	47,176	(47,176)	-	100%
TOTAL EXPENSES	1,203,876	1,890,788	2,098,089	2,095,738	2,351	891,862	57%
Depreciation Calculation							
6900 Total Depreciation (includes Prior Years)	-	9,221	9,221	9,221	-	9,221	0%
TOTAL EXPENSES including Depreciation	1,156,700	1,900,008	2,107,309	2,057,782	49,527	901,082	56%

Magnolia Science Academy 5

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget		Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast				
SUMMARY								
Revenue								
General Block Grant	494,214	1,226,157	1,219,836	1,229,179	9,343	734,965	40%	CALPADS adjustment
Federal Revenue	53,605	136,848	162,929	162,929	-	109,324	33%	
Other State Revenues	142,981	240,684	238,654	238,654	-	95,673	60%	
Local Revenues	10,381	4,000	13,663	13,663	-	3,282	78%	
Fundraising and Grants	218	3,000	3,000	3,000	-	2,782	7%	
Total Revenue	701,399	1,610,699	1,638,082	1,647,425	9,343	945,026	43%	
Expenses								
Compensation and Benefits	497,137	828,548	839,454	835,989	3,464	338,853	59%	Removed Regional Director
Books and Supplies	87,716	152,900	152,900	152,900	-	65,184	57%	
Services and Other Operating Expenditures	235,825	471,686	460,939	477,323	(16,364)	241,498	49%	PY Lottery payable not accrued
Capital Outlay	-	-	-	-	-	-	-	
Total Expenses	820,678	1,453,134	1,453,293	1,466,212	(12,919)	645,535	56%	
Operating Income (excluding Depreciation)	(119,279)	157,565	184,789	181,213	(3,576)	300,491		
<i>Operating Income (including Depreciation)</i>	<i>(119,279)</i>	<i>140,364</i>	<i>167,588</i>	<i>164,012</i>	<i>(3,576)</i>	<i>283,290</i>		
Fund Balance								
Beginning Balance (Unaudited)	890,631	890,631	890,631	890,631			100%	
Audit Adjustment	(35,359)	-	(35,359)	(35,359)			100%	
Beginning Balance (Audited)	855,272	890,631	855,272	855,272			100%	
Operating Income (including Depreciation)	(119,279)	140,364	167,588	164,012				
Ending Fund Balance (including Depreciation)	735,993	1,030,995	1,022,860	1,019,284			72%	
Total ADA		142.5	141.6	141.6			0%	

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close-February 2016

		Budget						
Budget vs. Actual		Actual		Budget				
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
LCFF Entitlement								
8011	300,329	788,030	784,506	793,849	-	493,520	38%	CALPADS
8012	71,731	203,748	202,447	202,447	9,343	130,716	35%	
8096	122,154	234,380	232,883	232,883	-	110,729	52%	
	494,214	1,226,157	1,219,836	1,229,179	9,343	734,965	40%	
8100								
	Federal Revenue							
8181	14,287	28,309	28,128	28,128	-	13,841	51%	
8291	-	32,564	32,564	32,564	-	32,564	0%	
8292	261	511	511	511	-	250	51%	
8293	-	754	754	754	-	754	0%	
8296	12,382	74,297	74,297	74,297	-	61,915	17%	
8297	26,675	413	26,675	26,675	-	-	100%	
	53,605	136,848	162,929	162,929	-	109,324	33%	
	8300							
	Other State Revenues							
8319	1,237	2,528	1,237	1,237	-	-	100%	
8361	42,092	79,760	79,251	79,251	-	37,159	53%	
8550	48,181	1,466	56,060	56,060	-	7,879	86%	
8560	-	25,793	25,628	25,628	-	25,628	0%	
8590	9,366	66,402	11,732	11,732	-	2,346	80%	
8593	42,085	64,746	64,746	64,746	-	22,661	65%	
	142,981	240,694	238,654	238,654	-	95,673	60%	
	8600							
	Other Local Revenue							
8636	718	1,000	1,000	1,000	-	282	72%	
8690	4,057	-	4,057	4,057	-	-	100%	
8699	-	3,000	3,000	3,000	-	3,000	0%	
8714	5,606	-	5,606	5,606	-	-	100%	
	10,381	4,000	13,663	13,663	-	3,282	76%	
	8800							
	Donations/Fundraising							
8803	218	3,000	3,000	3,000	-	2,782	7%	
	218	3,000	3,000	3,000	-	2,782	7%	
	701,399	1,610,699	1,638,082	1,647,425	9,343	946,026	43%	
	TOTAL REVENUE							

Magnolia Science Academy 5

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	249,389	394,881	404,006	404,006	-	154,618	62%
1300 Certificated Supervisor & Administrator Salarie	98,993	156,548	156,548	153,872	2,877	54,678	64%
SUBTOTAL - Certificated Employees	348,382	551,430	560,555	557,678	2,877	209,296	62%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	25,282	39,650	39,650	39,650	-	14,368	64%
2900 Classified Other Salaries	16,799	60,000	58,875	58,875	-	42,076	29%
SUBTOTAL - Classified Employees	42,081	99,650	98,525	98,525	-	56,444	43%
Employee Benefits							
3000 STRS	36,220	59,168	60,148	59,839	309	23,619	61%
3200 PERS	5,313	4,568	6,345	6,345	-	1,031	84%
3300 OASDI-Medicare-Alternative	9,115	15,719	15,772	15,728	44	6,614	58%
3400 Health & Welfare Benefits	51,805	90,201	90,201	90,000	201	38,195	58%
3500 Unemployment Insurance	247	326	330	328	2	81	75%
3600 Workers Comp Insurance	3,973	7,487	7,579	7,546	33	3,573	53%
SUBTOTAL - Employee Benefits	106,674	177,469	180,374	179,787	588	73,113	59%
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	75,040	87,800	87,800	87,800	-	12,760	85%
4200 Books & Other Reference Materials	485	7,500	7,500	7,500	-	7,015	6%
4315 Custodial Supplies	-	2,400	2,400	2,400	-	2,400	0%
4320 Educational Software	2,587	2,000	3,461	3,461	-	874	75%
4325 Instructional Materials & Supplies	744	19,500	15,503	15,503	-	14,759	5%
4330 Office Supplies	3,346	1,200	3,288	3,346	(58)	-	100% shifted from 4345 per actuals
4345 Non Instructional Student Materials & Supplies	-	14,927	12,895	12,838	58	12,838	0% shifted to 4330 per actuals
4350 Uniforms	199	73	199	199	-	-	100%
4400 Noncapitalized Equipment	-	4,039	4,039	4,039	-	4,039	0%
4420 Computers (individual items less than \$5k)	5,314	2,961	5,314	5,314	-	-	100%
4700 Food	-	10,500	10,500	10,500	-	10,500	0%
SUBTOTAL - Books and Supplies	87,716	152,900	152,900	152,900	(0)	65,184	57%

Magnolia Science Academy 5

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
Services & Other Operating Expenses							
5101 Shared Management Fee - CMO	54,578	65,483	65,483	65,483	-	10,905	83%
5200 Travel & Conferences	700	3,778	3,778	3,778	(0)	3,078	19%
5210 Conference Fees	1,000	5,000	9,444	9,444	0	8,444	11%
5300 Dues & Memberships	2,420	6,933	6,933	6,933	0	4,513	35%
5305 Dues & Membership - Professional	-	1,000	1,000	1,000	-	1,000	0%
5450 Insurance - Other	-	11,900	11,900	11,900	-	11,900	0%
5500 Operations & Housekeeping	404	-	404	404	-	-	100%
5605 Equipment Leases	2,364	6,600	6,600	6,600	-	4,236	36%
5610 Rent	66,779	120,000	100,168	100,168	-	33,389	67%
5615 Repairs and Maintenance - Building	-	600	425	425	-	425	0%
							<i>Trued to actual/lease amount</i>
5617 Repairs and Maintenance - Other Equipment	2,175	2,500	2,272	2,272	-	97	96%
5803 Accounting Fees	-	1,895	1,895	1,895	-	1,895	0%
5809 Banking Fees	128	400	400	400	-	272	32%
5813 School Programs - After School Program	854	381	797	854	(58)	-	100%
5814 School Programs - Academic Competitions	246	-	-	246	(246)	-	100%
5820 Consultants - Non Instructional	4,597	25,000	25,000	25,000	-	20,403	18%
5822 Other Professional Services	1,265	46,216	45,801	45,497	304	44,232	3%
5824 District Oversight Fees	5,616	12,282	12,198	12,292	(93)	6,675	46%
5830 Field Trips Expenses	-	8,000	8,000	8,000	-	8,000	0%
5843 Interest - Loans Less than 1 Year	-	400	400	400	-	400	0%
5845 Legal Fees	5,900	8,000	8,000	8,000	-	2,100	74%
5851 Marketing and Student Recruiting	25	7,200	7,200	7,200	-	7,175	0%
5857 Payroll Fees	3,512	1,800	5,140	5,410	(270)	1,898	65%
							<i>payroll fees adjusted per actuals and forecasted annually</i>
5861 Prior Yr Exp (not accrued)	16,320	9,915	300	16,320	(16,020)	-	100%
5863 Professional Development	3,067	34,000	34,000	34,000	-	30,933	9%
5869 Special Education Contract Instructors	33,006	40,000	45,606	45,606	-	12,600	72%
5872 Special Education Encroachment	11,276	21,614	21,476	21,476	-	10,200	53%
5884 Substitutes	6,670	15,120	15,120	15,120	-	8,450	44%
5887 Technology Services	5,984	14,400	14,400	14,400	-	8,416	42%
5899 Miscellaneous Operating Expenses	3,419	-	-	-	-	(3,419)	uncategorized
5900 Communications	2,753	4,800	4,800	4,800	-	2,047	57%
5915 Postage and Delivery	767	2,000	2,000	2,000	-	1,233	38%
6000							
SUBTOTAL - Services & Other Operating Exp.	235,825	471,686	460,939	477,323	(16,384)	241,498	49%
Capital Outlay							
SUBTOTAL - Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES	820,678	1,453,134	1,453,293	1,466,212	(12,919)	645,535	56%
Depreciation Calculation							
6900 Total Depreciation (includes Prior Years)	-	17,201	17,201	17,201	-	17,201	0%
TOTAL EXPENSES including Depreciation	820,678	1,470,335	1,470,494	1,483,413	(12,919)	662,736	55%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Current Forecast	Forecast Remaining				
SUMMARY										
Revenue										
General Block Grant	772,208	1,375,307	1,367,553	1,377,380	9,827	605,172	56%	CALPADS Adjustment		
Federal Revenue	47,827	109,779	109,560	109,560	-	61,733	44%			
Other State Revenues	162,932	226,103	309,024	309,024	-	146,093	53%			
Local Revenues	5,717	4,000	9,717	18,595	8,878	12,878	31%	Microsoft K-12 settlement		
Fundraising and Grants	6,919	10,000	10,000	18,244	8,244	11,325	38%	increased per March actual receipts		
Total Revenue	995,602	1,725,189	1,805,855	1,832,803	26,948	837,200	54%			
Expenses										
Compensation and Benefits	512,551	784,522	784,522	787,399	(2,877)	274,848	65%	Added Ramos; Removed Reg. Dir.		
Books and Supplies	87,486	215,690	141,416	139,034	2,383	51,548	63%	adjustments per budget meeting		
Services and Other Operating Expenditures	245,121	424,382	442,483	419,238	23,254	174,117	58%	adjustments per budget meeting		
Capital Outlay	86,178	11,905	86,178	86,178	-	0	100%			
Total Expenses	931,336	1,438,499	1,454,609	1,431,849	22,760	500,513	65%			
Operating Income (excluding Depreciation)	64,266	286,689	351,246	400,954	49,708	336,688	16%			
<i>Operating Income (including Depreciation)</i>	150,444	298,194	431,055	480,764	49,708	330,319	31%			
Fund Balance										
Beginning Balance (Unaudited)	485,437	485,437	485,437	485,437			100%			
Audit Adjustment	(10,880)	-	(10,880)	(10,880)			100%			
Beginning Balance (Audited)	474,557	485,437	474,557	474,557			100%			
Operating Income (including Depreciation)	150,444	298,194	431,055	480,764			31%			
Ending Fund Balance (including Depreciation)	625,001	783,631	905,612	955,321			65%			
Total ADA		164.6	163.5	163.5			0%			

Magnolia Science Academy 6

Budget vs. Actuals
As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	474,913	880,035	875,621	884,635	9,014	-	54% CALPADS adjustment
8012 Education Protection Account Entitlement	106,424	224,477	222,963	222,963	-	-	48%
8019 State Aid - Prior Years	813	-	-	813	-	-	100% PY LCFF reconciliation
8096 Charter Schools in Lieu of Property Taxes	190,068	270,795	288,969	288,969	-	-	71%
	772,208	1,375,307	1,367,553	1,377,380	9,827	605,172	56%
Federal Revenue							
8100 Special Education - Entitlement	22,229	32,707	32,487	32,487	-	10,258	68%
8201 Child Nutrition Programs	13,987	29,472	29,472	29,472	-	15,485	47%
8291 Title I	11,445	46,306	46,306	46,306	-	34,861	25%
8292 Title II	166	692	692	692	-	526	24%
8293 Title III	-	602	603	603	-	603	0%
	47,827	109,779	109,560	109,560	-	61,733	44%
Other State Revenues							
8800 Other State Apportionments - Prior Years	4,055	445	4,055	4,055	-	-	100%
8819 Special Education - Entitlement (State)	65,491	92,152	91,531	91,531	-	26,040	72%
8820 Child Nutrition - State	718	3,167	3,167	3,167	-	2,448	23%
8845 School Facilities Apportionments	-	-	80,250	80,250	-	80,250	0%
8850 Mandated Cost Reimbursements	74,965	2,281	87,224	87,224	-	12,259	86%
8860 State Lottery Revenue	7,144	29,800	29,599	29,599	-	22,455	24%
8890 All Other State Revenue	10,559	98,259	13,199	13,199	-	2,640	80%
	162,932	226,103	309,024	309,024	-	146,093	53%
Other Local Revenue							
8600 All Other Local Revenue	-	4,000	4,000	7,404	3,404	7,404	0% Microsoft K-12 voucher settlement
8714 SpEd Option 3	5,717	-	5,717	11,191	5,473	5,473	51% Additional Option 3 grants
	5,717	4,000	9,717	18,595	8,878	12,878	31%
Donations/Fundraising							
8800 Donations - Private Fundraising	5,666	5,000	5,666	13,600	7,933	7,933	42% increased per actuals
8803 Fundraising	1,263	5,000	4,334	4,644	310	3,392	27% increased per actuals
	6,919	10,000	10,000	18,244	8,244	11,325	38%
TOTAL REVENUE	995,602	1,725,189	1,805,855	1,832,803	26,948	837,200	54%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	255,636	401,740	401,740	401,740	-	146,104	64%
1300 Certificated Supervisor & Administrator Salarie	100,027	157,145	157,145	153,885	3,260	53,858	65%
	355,663	558,885	558,885	555,625	3,260	199,962	64%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	27,845	41,125	41,125	48,125	(7,000)	20,280	58%
2900 Classified Other Salaries	12,329	17,000	17,000	16,250	750	3,921	76%
	40,174	58,125	58,125	64,375	(6,250)	24,201	62%
Employee Benefits							
3100 STRS	38,163	59,968	59,968	59,619	350	21,456	64%
3200 PERS	3,125	4,768	4,768	4,768	-	1,644	66%
3300 OASDI-Medicare-Alternative	8,377	12,644	12,644	13,072	(428)	4,695	64%
3400 Health & Welfare Benefits	62,549	82,727	82,727	82,500	227	19,951	76%
3500 Unemployment Insurance	150	309	309	310	(1)	160	48%
3600 Workers Comp Insurance	4,351	7,096	7,096	7,130	(34)	2,779	61%
	116,715	167,512	167,512	167,399	113	50,684	70%
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	43,970	53,327	53,327	53,327	-	9,357	82%
4200 Books & Other Reference Materials	-	5,295	5,295	5,295	-	5,295	0%
4320 Educational Software	7,128	5,518	7,128	10,000	(2,872)	2,872	71% adjusted per budget meeting
4325 Instructional Materials & Supplies	240	1,609	1,305	1,305	-	1,065	18%
4330 Office Supplies	1,437	424	1,374	1,437	(63)	-	100% shifted from 4345 per actuals
4335 PE Supplies	953	953	953	953	-	-	100%
4340 Professional Development Supplies	305	305	305	305	-	-	100%
4345 Non Instructional Student Materials & Supplies	1,812	12,697	9,977	2,937	7,040	1,125	62% adjusted per budget meeting
4346 Teacher Supplies	341	180	341	341	-	-	100%
4400 Noncapitalized Equipment	-	1,000	411	411	-	411	0%
4410 Classroom Furniture, Equipment & Supplies	1,556	2,500	2,500	4,000	(1,500)	2,444	39% adjusted per budget meeting
4420 Computers (individual items less than \$5k)	7,406	84,000	9,727	9,727	-	2,321	76%
4430 Non Classroom Related Furniture, Equipment & S	589	-	589	589	-	-	100%
4700 Food	21,529	48,186	48,186	48,186	-	26,657	45%
4720 Other Food	222	-	-	222	(222)	-	100% adjusted per actuals
	87,486	215,690	141,416	139,054	2,363	51,548	63%

Magnolia Science Academy 6

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
5000 Services & Other Operating Expenses							
5101 Shared Management Fee - CMO	54,569	65,483	65,483	65,483	-	10,914	83%
5200 Travel & Conferences	20	1,854	1,319	1,319	0	1,299	2%
5210 Conference Fees	325	985	985	985	-	660	33%
5215 Travel - Mileage, Parking, Tolls	662	115	662	6,000	(5,338)	5,338	11% <i>adjusted per budget meeting</i>
5300 Dues & Memberships	1,695	1,954	1,850	1,850	-	155	92%
5305 Dues & Membership - Professional	-	1,000	1,000	1,000	-	1,000	0%
5450 Insurance - Other	7,038	11,251	8,446	8,446	-	1,408	83%
5500 Operations & Housekeeping	-	3,000	3,000	3,000	-	3,000	0%
5510 Utilities - Gas and Electric	3,816	6,600	6,600	6,600	-	2,784	58%
5605 Equipment Leases	4,818	4,800	4,800	4,818	(18)	-	100% <i>adjusted per actuals</i>
5610 Rent	80,000	112,407	110,400	110,400	-	30,400	72%
5615 Repairs and Maintenance - Building	150	480	480	480	-	330	31%
5803 Accounting Fees	-	4,500	4,500	4,500	-	4,500	0%
5809 Banking Fees	147	500	500	500	-	353	29%
5819 School Programs - Other	465	10,000	10,000	1,000	9,000	535	47% <i>adjusted per budget meeting</i>
5820 Consultants - Non Instructional	5,332	6,000	6,000	6,000	-	668	89%
5822 Other Professional Services	1,134	57,109	57,109	20,000	37,109	18,866	6% <i>adjusted per budget meeting</i>
5824 District Oversight Fees	8,318	13,753	13,676	13,774	(98)	5,455	60% <i>tied to revenue</i>
5830 Field Trips Expenses	5,304	4,000	4,000	6,000	(2,000)	696	88% <i>adjusted per budget meeting</i>
5843 Interest - Loans Less than 1 Year	-	500	500	500	-	500	0%
5845 Legal Fees	-	5,000	5,000	5,000	-	5,000	0%
5851 Marketing and Student Recruiting	2,920	6,000	6,000	6,000	-	3,080	49%
5857 Payroll Fees	5,820	1,772	6,089	6,089	0	270	96%
5861 Prior Yr Exp (not accrued)	13,802	1,313	17,000	17,000	-	3,198	81%
5863 Professional Development	5,446	21,000	16,000	35,000	(19,000)	29,554	16% <i>adjusted per budget meeting</i>
5869 Special Education Contract Instructors	11,170	25,455	31,212	31,212	-	20,042	36%
5872 Special Education Enrichment	17,544	24,972	24,804	24,804	-	7,260	71%
5884 Substitutes	4,125	14,405	14,405	14,405	-	10,280	29%
5887 Technology Services	5,774	9,775	9,775	9,775	-	4,001	59%
5893 Transportation - Student	1,896	-	2,499	-	2,499	-	-
5999 Miscellaneous Operating Expenses	2,050	4,800	4,800	4,800	-	(1,896)	43% <i>uncategorized - awaiting coding</i>
5900 Communications	780	3,600	3,600	2,500	1,100	1,720	31% <i>adjusted per budget meeting</i>
SUBTOTAL - Services & Other Operating Exp.	245,121	424,382	442,493	419,238	23,254	174,117	58%
6000 Capital Outlay							
6400 Equipment	11,905	11,905	11,905	11,905	-	0	100%
6410 Computers (capitalizable items)	74,273	-	74,273	74,273	-	-	100%
SUBTOTAL - Capital Outlay	86,178	11,905	86,178	86,178	-	0	100%
TOTAL EXPENSES	931,336	1,436,499	1,454,609	1,431,849	22,760	500,513	65%
Depreciation Calculation							
6900 Total Depreciation (Includes Prior Years)	-	2,400	6,368	6,368	-	6,368	0%
TOTAL EXPENSES Including Depreciation	845,158	1,428,994	1,374,799	1,352,039	22,760	506,881	63%

Magnolia Science Academy - 7

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	1,267,482	2,386,946	2,389,833	2,407,973	14,140	1,140,491	53% P-1 Adjustment \$126,694 Overpayment in State Aid.
Federal Revenue	94,293	292,506	292,009	297,219	5,209	202,926	32% Updated FCMAT and CALPADS information
Other State Revenues	451,414	701,489	717,681	738,145	20,465	286,731	61% Updated SpEd
Local Revenues	50,566	63,967	70,291	68,195	(2,096)	17,629	74%
Fundraising and Grants	17,443	50,000	50,000	50,000	-	32,557	35%
Total Revenue	1,881,197	3,494,908	3,523,814	3,561,531	37,718	1,680,334	53%
Expenses							
Compensation and Benefits	1,015,213	1,671,109	1,708,959	1,719,237	(10,278)	704,024	59% Updated based on current contracted positions
Books and Supplies	181,390	357,677	389,773	374,280	(4,507)	192,890	48% Other food and computers over budget
Services and Other Operating Expenditures	943,025	1,236,852	1,275,971	1,340,649	(64,678)	397,624	70% PY Expenses not accrued
Capital Outlay	12,788	12,788	12,788	12,788	-	-	100%
Total Expenses	2,152,415	3,278,425	3,367,491	3,446,953	(79,462)	1,294,538	62%
Operating Income (excluding Depreciation)	(271,218)	216,483	156,323	114,578	(41,745)	385,796	-237%
Operating Income (including Depreciation)	(258,430)	205,949	144,084	102,339	(41,745)	360,769	-253%
Fund Balance							
Beginning Balance (Unaudited)	762,024	762,024	762,024	762,024			100%
Audit Adjustment	75,478	-	75,478	75,478			100%
Beginning Balance (Audited)	837,502	762,024	837,502	837,502			100%
Operating Income (including Depreciation)	(258,430)	205,949	144,084	102,339			-253%
Ending Fund Balance (including Depreciation)	579,072	967,972	981,586	939,841			62%
Total ADA		282.3	281.6	281.6			0%

Magnolia Science Academy - 7

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	741,689	1,549,814	1,558,747	1,570,495	11,748	828,806	47%
8012 Education Protection Account Entitlement	180,786	372,863	371,951	374,343	2,392	193,557	48%
8096 Charter Schools in Lieu of Property Taxes	345,007	484,289	463,134	463,134	-	118,128	74%
	1,267,482	2,386,946	2,393,833	2,407,973	14,140	1,140,491	53%
8100 Federal Revenue							
8181 Special Education - Entitlement	34,645	54,300	54,168	54,168	-	19,522	64%
8220 Child Nutrition Programs	33,767	159,133	159,133	163,701	4,568	129,934	21%
8291 Title I	25,714	78,240	78,240	77,785	(455)	52,071	33%
8292 Title II	117	-	117	1,213	1,096	1,096	10%
8293 Title III	-	302	302	302	-	302	0%
8297 PY Federal - Not Accrued	50	531	50	50	-	-	100%
	94,293	292,506	292,009	297,219	5,209	202,926	32%
8300 Other State Revenues							
8319 Other State Apportionments - Prior Years	750	333	750	750	-	-	100%
8381 Special Education - Entitlement (State)	102,071	139,822	139,480	159,588	20,108	57,517	64%
8520 Child Nutrition - State	2,440	12,415	12,415	12,771	356	10,331	19%
8545 School Facilities Apportionments	88,296	174,719	190,603	190,603	-	102,307	46%
8550 Mandated Cost Reimbursements	131,441	3,989	152,936	152,936	-	21,495	86%
8560 State Lottery Revenue	12,491	51,091	50,966	50,966	-	38,475	25%
8590 All Other State Revenue	16,425	189,110	20,531	20,531	-	4,106	80%
8593 ASES	97,500	150,000	150,000	150,000	-	52,500	65%
	451,414	701,489	717,681	738,145	20,465	286,731	61%
8600 Other Local Revenue							
8634 Food Service Sales	4,578	11,760	11,760	11,760	-	7,182	39%
8636 Uniforms	927	8,000	8,000	8,000	-	7,073	12%
8682 Summer Program	28,894	28,894	28,894	28,894	-	-	100%
8690 Other Local Revenue	3,604	7,000	7,000	7,000	-	3,996	51%
8699 All Other Local Revenue	-	8,313	8,313	-	(8,313)	-	
8714 LAUSD Opt.3 STEP Grant SpEd	12,541	-	6,324	12,541	6,217	-	100% increased to match actuals
8999 Uncategorized Revenue	22	-	-	-	-	(22)	Uncategorized, will clear once coding received
	50,566	63,967	70,291	68,195	(2,096)	17,629	7.4%
8800 Donations/Fundraising							
8803 Fundraising	17,443	50,000	50,000	50,000	-	32,557	35%
	17,443	50,000	50,000	50,000	-	32,557	35%
TOTAL REVENUE	1,881,197	3,494,908	3,523,814	3,561,631	37,718	1,680,334	53%

Magnolia Science Academy - 7

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	481,899	787,811	790,611	803,111	(12,500)	321,212	60%
1300 Certificated Supervisor & Administrator Salarie	106,236	164,413	164,413	159,190	5,223	52,954	67%
SUBTOTAL - Certificated Employees	588,135	952,224	955,024	962,301	(7,277)	374,166	61%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	62,933	107,530	107,530	107,530	-	44,597	59%
2900 Classified Other Salaries	170,289	278,537	311,279	311,279	-	140,990	55%
SUBTOTAL - Classified Employees	233,222	387,067	418,809	418,809	-	185,587	56%
Employee Benefits							
3000 STRS	66,066	96,755	97,056	97,837	(781)	31,771	68%
3100 PERS	9,749	19,754	19,754	19,754	-	10,004	49%
3300 OASDI-Medicare-Alternative	25,441	46,654	49,140	49,248	(109)	23,807	52%
3400 Health & Welfare Benefits	83,372	157,892	157,892	160,000	(2,108)	76,628	52%
3500 Unemployment Insurance	312	670	687	691	(4)	378	45%
3600 Workers Comp Insurance	8,411	10,083	10,083	10,083	-	1,682	83%
3700 Retiree Benefits	505	-	505	505	-	-	100%
SUBTOTAL - Employee Benefits	193,856	331,818	335,125	338,127	(3,002)	144,271	57%
Books & Supplies							
4000 Approved Textbooks & Core Curricula Materials	63,090	93,000	93,000	93,000	-	29,910	68%
4100 Books & Other Reference Materials	1,999	21,500	21,500	21,500	-	19,501	9%
4200 Materials & Supplies	485	100	379	485	(106)	0	100% moved from 4330
4315 Custodial Supplies	2,020	8,000	8,000	8,000	-	5,980	25%
4320 Educational Software	7,075	8,000	8,000	8,000	-	925	88%
4325 Instructional Materials & Supplies	14,211	10,486	10,707	14,211	(3,504)	-	100% moved from 4330
4326 Art & Music Supplies	224	500	500	500	-	276	45%
4330 Office Supplies	5,606	12,000	11,000	7,390	3,610	1,784	76% moved to 4300 and 4325
4335 PE Supplies	160	-	500	500	-	340	32%
4345 Non Instructional Student Materials & Supplies	526	1,000	1,000	1,000	-	474	53%
4346 Teacher Supplies	791	2,400	2,400	2,400	-	1,609	33%
4351 Yearbook	760	-	1,000	1,000	-	240	76%
4410 Classroom Furniture, Equipment & Supplies	897	6,000	4,700	4,700	-	3,803	19%
4420 Computers (individual items less than \$5k)	16,696	3,523	14,562	16,696	(2,134)	-	100% increased to match actuals
4430 Office Furniture, Equipment & Supplies	2,379	1,000	2,300	2,379	(79)	0	100% increased to match actuals
4700 Food	60,185	1,600	190,188	188,232	1,936	128,047	32% Based on FRL, reduced
4710 Student Food Services	0	188,568	-	-	-	(0)	100% increased to match actuals
4720 Other Food	4,286	-	56	4,286	(4,230)	-	100% increased to match actuals
SUBTOTAL - Books and Supplies	181,390	357,677	369,773	374,280	(4,507)	192,890	48%

Magnolia Science Academy - 7

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
5000 Services & Other Operating Expenses							
5101 CMO Fees	454,741	545,689	545,689	545,689	-	90,948	83%
5210 Conference Fees	2,125	3,000	3,000	2,125	875	-	100% Moved to 5215, and 5220
5215 Travel - Mileage, Parking, Tolls	2,005	1,696	1,696	2,005	(309)	-	100% Moved from 5210
5220 Travel and Lodging	2,174	-	-	2,174	(2,174)	-	100% Increased to match actuals, WASC loding
5300 Dues & Memberships	8,745	6,000	6,000	8,745	-	-	100%
5450 Insurance - Other	12,421	18,900	14,905	14,905	-	2,484	83%
5500 Operations & Housekeeping	1,682	10,000	10,000	10,000	-	8,318	17%
5510 Utilities - Gas and Electric	32,043	55,680	55,680	55,680	-	23,637	58%
5605 Equipment Leases	3,386	8,400	8,400	8,400	-	5,014	40%
5610 Rent	190,030	232,959	254,137	254,137	-	64,107	75%
5615 Repairs and Maintenance - Building	15,014	38,000	38,000	38,000	-	22,986	40%
5617 Repairs and Maintenance - Other Equipment	1,276	2,000	2,000	2,000	-	724	64%
5803 Accounting & Audit Fees	-	5,500	5,500	5,500	-	5,500	0%
5809 Banking Fees	546	3,000	3,000	2,000	1,000	1,455	27% Reduced
5813 School Programs - After School Program	1,271	10,000	10,000	10,000	-	8,729	13%
5814 School Programs - Academic Competitions	106	-	-	106	(106)	-	100% Increased to match actuals
5819 School Programs - Other	6,057	8,000	8,000	8,000	-	1,943	76%
5820 Consultants - Non Instructional	5,036	392	8,584	8,584	-	3,548	58%
5822 Other Professional Services	5,423	6,000	6,000	6,000	-	577	90%
5824 District Oversight Fees	13,118	23,869	23,938	24,080	(141)	10,962	54%
5830 Field Trips Expenses	4,721	10,000	10,000	10,000	-	5,279	47%
5845 Legal Fees	664	20,000	20,000	20,000	-	19,337	3%
5851 Marketing and Student Recruiting	244	3,000	3,000	3,000	-	2,756	8%
5857 Payroll Fees	6,045	3,780	4,500	13,275	(8,775)	7,230	48% Approx \$900/pay period with Paycom
5861 Prior Yr Exp (not accrued)	51,026	-	-	51,026	(51,026)	-	100% Increased to match actuals
5863 Professional Development	15,125	41,000	41,000	41,000	-	25,875	37%
5869 Special Education Contract Instructors	46,224	80,000	86,324	86,324	-	40,089	54%
5872 Special Education Encroachment	29,793	38,824	38,730	42,751	(4,022)	12,958	70%
5884 Substitutes	7,288	21,658	21,658	21,658	-	14,370	34%
5887 Technology Services	19,012	33,600	33,600	33,600	-	14,588	57%
5888 Bad Debt Expense	286	-	286	286	-	-	100%
5899 Miscellaneous Operating Expenses	1,065	-	-	-	-	(1,065)	Uncategorized, will clear once coding received
5900 Communications	3,123	6,000	6,000	6,000	-	2,877	52%
5915 Postage and Delivery	1,213	3,600	3,600	3,600	-	2,387	34%
SUBTOTAL - Services & Other Operating Exp.	943,025	1,236,852	1,275,971	1,340,649	(64,678)	397,624	70%
6000 Capital Outlay							
6400 Equipment	12,788	12,788	12,788	12,788	-	-	100%
SUBTOTAL - Capital Outlay	12,788	12,788	12,788	12,788	-	-	100%
TOTAL EXPENSES	2,152,415	3,278,425	3,367,491	3,446,953	(79,462)	1,294,538	62%
6900 Total Depreciation (includes Prior Years)	-	23,322	25,027	25,027	-	25,027	0%
TOTAL EXPENSES including Depreciation	2,139,627	3,288,959	3,379,730	3,459,192	(79,462)	1,319,565	62%

Magnolia Science Academy - 8

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	2,392,464	4,091,513	4,159,685	4,196,867	37,182	1,804,403	57% Updated FCMAT
Federal Revenue	171,068	292,852	294,222	295,105	883	124,037	58% Title II
Other State Revenues	552,906	781,510	782,078	816,456	34,378	263,550	68% PY Not Accrued
Local Revenues	47,889	66,810	73,933	75,762	1,829	27,873	63%
Fundraising and Grants	10,177	20,000	20,000	20,000	-	9,823	51%
Total Revenue	3,174,504	5,252,685	5,329,918	5,404,190	74,272	2,229,686	59%
Expenses							
Compensation and Benefits	1,858,425	2,737,527	2,849,355	2,847,102	2,253	988,677	65%
Books and Supplies	253,922	736,116	484,357	484,357	-	230,435	52% Moved to capex
Services and Other Operating Expenditures	1,206,177	1,686,513	1,770,605	1,782,880	(12,275)	576,703	68% Student Activities
Capital Outlay	163,109	-	163,109	163,109	-	-	100% Moved from Books and Supplies
Total Expenses	3,481,633	5,170,156	5,267,427	5,277,449	(10,022)	1,795,816	66%
Operating Income (excluding Depreciation)	(307,129)	82,529	62,491	126,741	64,250	433,870	-242%
<i>Operating Income (including Depreciation)</i>	<i>(144,020)</i>	<i>74,995</i>	<i>185,444</i>	<i>249,694</i>	<i>64,250</i>	<i>393,714</i>	<i>-58%</i>
Fund Balance							
Beginning Balance (Unaudited)	2,896,467	2,896,467	2,896,467	2,896,467			100%
Audit Adjustment	(19,802)	-	(19,802)	(19,802)			100%
Beginning Balance (Audited)	2,876,665	2,896,467	2,876,665	2,876,665			100%
Operating Income (including Depreciation)	(144,020)	74,995	185,444	249,694			-58%
Ending Fund Balance (including Depreciation)	2,732,645	2,971,462	3,062,109	3,126,359			87%
Total ADA		474.3	481.4	481.4			0%

Magnolia Science Academy - 8

Budget vs. Actuals
As of most recent monthly close-February 2016

		Budget						
Budget vs. Actual		Actual		Budget				
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
LCFF Entitlement								
8011 Charter Schools LCFF - State Aid	1,494,551	2,662,814	2,709,691	2,742,640	32,949	1,248,089	54%	
8012 Education Protection Account Entitlement	316,425	648,535	658,201	662,435	4,233	346,010	48%	
8096 Charter Schools in Lieu of Property Taxes	581,488	780,164	791,792	791,792	-	210,304	73%	
	2,392,464	4,091,513	4,159,685	4,196,867	37,182	1,804,403	57%	
8100 Federal Revenue								
8181 Special Education - Entitlement	58,584	91,247	92,607	92,607	-	34,023	63%	
8291 Title I	110,681	199,018	199,018	199,901	883	89,220	55%	
8292 Title II	2,446	2,436	2,446	2,446	-	-	100%	increased to match actuals
8293 Title III	-	151	151	151	-	151	0%	
8297 PY Federal - Not Accrued	(643)	-	-	-	-	643	0%	
	171,068	292,852	294,222	295,105	883	124,037	58%	
8300 Other State Revenues								
8319 Other State Apportionments - Prior Years	5,344	1,488	5,344	5,344	-	-	100%	increased to match actuals
8381 Special Education - Entitlement (State)	172,600	234,959	238,461	272,838	34,378	100,239	63%	
8382 Special Education Reimbursement (State)	-	8,676	-	-	-	-	0%	
8560 Mandated Cost Reimbursements	222,264	6,762	258,611	258,611	-	36,347	86%	
8560 State Lottery Revenue	21,175	85,854	87,133	87,133	-	65,958	24%	
8590 All Other State Revenue	34,023	293,773	42,529	42,529	-	8,506	80%	
8593 ASES	97,500	150,000	150,000	150,000	-	52,500	65%	
	552,906	781,510	782,078	816,456	34,378	263,550	68%	
8600 Other Local Revenue								
8636 Uniforms	10,549	30,000	30,000	30,000	-	19,451	35%	
8682 Summer Program	26,810	26,810	26,810	26,810	-	-	100%	Summer Program revenues, matches actuals
8693 Field Trips	-	10,000	10,000	10,000	-	10,000	0%	
8699 All Other Local Revenue	-	-	3	3	-	3	0%	Matches actuals - Escrip Rebate
8714 LAUSD Opt 3 STEP Grant SpEd	7,119	-	7,119	7,119	-	-	100%	
8720 Refunds	1,829	-	-	1,829	1,829	-	100%	
8999 Uncategorized Revenue	1,582	-	-	-	-	(1,582)	0%	Will clear once coding received
	47,889	66,810	73,933	75,762	1,829	27,873	63%	
8800 Donations/Fundraising								
8802 Donations - Private	1,029	100	2,000	2,000	-	971	51%	
8803 Fundraising	9,147	19,900	18,000	18,000	-	8,853	51%	
	10,177	20,000	20,000	20,000	-	9,823	51%	
TOTAL REVENUE	3,174,504	5,252,685	5,329,918	5,404,190	74,272	2,229,686	59%	

Magnolia Science Academy - 8

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	987,812	1,416,884	1,478,025	1,478,333	(308)	490,521	67%
1300 Certificated Supervisor & Administrator Salarie	227,884	412,487	410,097	401,203	8,894	173,319	57%
SUBTOTAL - Certificated Employees	1,215,696	1,829,381	1,888,122	1,879,536	8,586	663,840	65%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	109,535	180,480	180,480	180,480	-	70,945	61%
2900 Classified Other Salaries	113,166	149,165	175,085	182,785	(7,700)	69,618	62%
SUBTOTAL - Classified Employees	222,701	329,644	355,564	363,264	(7,700)	140,563	61%
Employee Benefits							
3000 STRS	128,179	196,293	202,596	201,674	921	73,496	64%
3100 PERS	21,940	31,554	32,620	32,620	-	10,680	67%
3300 OASDI-Medicare-Alternative	36,164	51,837	54,681	54,904	(223)	18,739	66%
3400 Health & Welfare Benefits	220,654	276,256	293,167	292,500	667	71,846	75%
3500 Unemployment Insurance	559	1,080	1,122	1,120	2	560	50%
3600 Workers Comp Insurance	12,532	21,484	21,484	21,484	-	8,952	56%
SUBTOTAL - Employee Benefits	420,028	578,502	605,669	604,301	1,367	184,274	70%
Books & Supplies							
4000 Approved Textbooks & Core Curricula Materials	138,426	150,000	150,000	150,000	-	11,574	92%
4200 Books & Other Reference Materials	1,410	25,000	25,000	25,000	-	23,590	6%
4320 Educational Software	13,832	5,278	9,168	13,832	(4,664)	-	100% Moved from 4320
4325 Instructional Materials & Supplies	16,436	30,000	28,165	28,165	-	11,729	58% Moved to 4335
4326 Art & Music Supplies	1,561	20,000	16,111	11,447	4,664	9,886	14% Moved to 4320
4330 Office Supplies	12,157	12,000	12,157	12,157	-	-	100% Moved from 4346
4335 PE Supplies	1,835	-	1,835	1,835	-	-	100% Moved from 4325
4340 Professional Development Supplies	2,468	5,000	5,000	5,000	-	2,532	49%
4345 Non Instructional Student Materials & Supplies	2,560	9,000	9,000	9,000	-	6,440	28%
4346 Teacher Supplies	1,363	5,000	4,843	4,843	-	3,480	28% Moved to 4330
4350 Uniforms	2,917	8,000	8,000	8,000	-	5,083	36%
4351 Yearbook	827	1,000	1,000	1,000	-	173	83%
4420 Computers (individual items less than \$5k)	3,709	262,000	3,709	3,709	-	-	100% Moved to Capex
4430 Office Furniture, Equipment & Supplies	2,008	8,000	8,000	8,000	-	5,992	25%
4700 Food	50,111	195,838	195,838	195,838	-	145,727	26%
4710 Student Food Services	-	195,838	-	-	-	-	-
4720 Other Food	2,302	-	6,532	6,532	-	4,230	35% increased to match actuals
SUBTOTAL - Books and Supplies	253,922	736,116	484,357	484,357	-	230,435	52%

Magnolia Science Academy - 8

Budget vs. Actuals
As of most recent monthly close-February 2016

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
Services & Other Operating Expenses									
5000	CMO Fees	727,586	873,103	873,103	873,103	-	145,517	83%	
5101	Travel & Conferences	448	-	12,000	12,000	-	11,552	4%	
5210	Conference Fees	1,100	3,800	3,800	3,800	-	2,700	29%	
5215	Travel - Mileage, Parking, Tolls	2,912	12,000	12,000	10,094	1,906	7,182	29%	
5220	Travel and Lodging	4,906	3,000	3,000	4,906	(1,906)	-	100%	
5300	Dues & Memberships	3,734	7,200	7,200	7,200	-	3,466	52%	
5450	Insurance - Other	20,556	27,225	24,642	24,642	-	4,086	83%	
5500	Operations & Housekeeping	102,650	99,000	224,000	224,000	-	121,350	46%	
5510	Utilities - Gas and Electric	-	125,000	-	-	-	-	64%	
5605	Equipment Leases	34,937	21,600	54,668	54,668	-	19,730	0%	
5615	Repairs and Maintenance - Building	-	3,000	3,000	3,000	-	3,000	0%	
5617	Repairs and Maintenance - Other Equipment	2,362	3,000	3,000	3,000	-	638	79%	
5803	Accounting & Audit Fees	-	9,021	9,021	9,021	-	9,021	0%	
5809	Banking Fees	128	1,000	1,000	1,000	-	872	13%	
5813	School Programs - After School Program	7,417	25,000	25,000	25,000	-	17,583	30%	
5819	School Programs - Other	2,622	250	1,632	2,622	(990)	-	100%	Increased to match actuals
5820	Consultants - Non Instructional	4,906	-	8,918	8,918	-	4,012	55%	
5822	Other Professional Services	2,962	75,000	75,000	75,000	-	72,038	4%	
5824	District Oversight Fees	23,114	45,554	45,554	45,554	-	22,440	51%	
5830	Field Trips Expenses	9,454	40,000	40,000	40,000	-	30,546	24%	
5843	Interest - Loans Less than 1 Year	-	1,000	1,000	1,000	-	1,000	0%	
5845	Legal Fees	3,548	10,000	10,000	10,000	-	6,452	35%	
5851	Marketing and Student Recruiting	5,875	6,000	6,000	6,000	-	125	98%	
5857	Payroll Fees	6,471	9,000	9,000	13,398	(4,398)	6,927	48%	
5861	Prior Yr Exp (not accrued)	11,747	656	13,079	13,079	-	1,332	90%	
5863	Professional Development	39,322	68,000	68,000	68,000	-	28,678	58%	
5869	Special Education Contract Instructors	22,288	56,000	63,119	63,119	-	40,832	35%	
5872	Special Education Encroachment	46,237	65,354	66,328	73,215	(6,887)	26,978	63%	
5884	Substitutes	32,530	64,750	64,750	64,750	-	32,220	50%	
5887	Technology Services	26,027	30,000	30,307	30,307	-	4,280	86%	
5889	Miscellaneous Operating Expenses	55,643	-	-	-	-	(55,643)	-	Will clear once coding received
5900	Communications	484	-	484	484	-	-	100%	Increased to match actuals
5915	Postage and Delivery	4,212	12,000	12,000	12,000	-	7,788	35%	
SUBTOTAL - Services & Other Operating Exp.		1,206,177	1,696,513	1,770,605	1,782,880	(12,275)	576,703	68%	
6000	Capital Outlay	163,109	-	163,109	163,109	-	-	100%	Moved from 4420
6400	Equipment	-	-	163,109	163,109	-	-	100%	
SUBTOTAL - Capital Outlay		163,109	-	163,109	163,109	-	-	100%	
TOTAL EXPENSES		3,481,633	5,170,156	5,267,427	5,277,449	(10,022)	1,795,816	66%	
6900	Total Depreciation (includes Prior Years)	-	7,534	40,156	40,156	-	40,156	0%	depr exp estimated per Fixed Assets Sched
TOTAL EXPENSES including Depreciation		3,318,524	5,177,690	5,269,545	5,154,495	(10,022)	1,835,971	64%	

Magnolia Science Academy - Santa Ana

Budget vs. Actuals
As of most recent monthly close

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	753,194	1,136,286	1,138,679	1,148,886	10,207	395,692	68% Updated FCMAT and new CALPADS information
Federal Revenue	28,780	290,627	283,863	284,167	303	255,387	10% Updated Title I
Other State Revenues	187,678	324,146	7,008,849	7,035,861	27,012	6,848,183	3% Updated SpEd based on Admin fee and ERMHS
Local Revenues	17,337	34,000	34,342	35,591	1,248	18,254	49% Updated Interest Revenue
Fundraising and Grants	15,652	17,500	17,500	17,500	-	1,848	89%
Total Revenue	1,002,640	1,802,539	8,483,234	8,522,004	38,770	7,519,364	12%
Expenses							
Compensation and Benefits	722,134	1,139,323	1,149,563	1,162,701	(13,138)	440,567	62% Hourly employees going over budget amount
Books and Supplies	247,106	378,294	347,643	339,323	8,320	92,217	73%
Services and Other Operating Expenditures	451,826	606,731	623,400	727,856	(104,557)	276,130	62% Property Tax not budgeted. Student activities, Payroll fees
Capital Outlay	-	-	-	-	-	-	
Total Expenses	1,421,066	2,124,348	2,120,605	2,229,980	(109,375)	808,914	64%
Operating Income (excluding Depreciation)	(418,426)	(321,809)	6,362,629	6,292,024	(70,605)	6,710,450	-7%
<i>Operating Income (including Depreciation)</i>	<i>(418,426)</i>	<i>(340,078)</i>	<i>6,344,359</i>	<i>6,273,754</i>	<i>(70,605)</i>	<i>6,692,180</i>	<i>-7%</i>
Fund Balance				(392,526)			0%
Beginning Balance (Unaudited)	2,300,710	2,300,710	2,300,710	2,300,710			100%
Audit Adjustment	(358,604)	-	(358,604)	(358,604)			100%
Beginning Balance (Audited)	1,942,106	2,300,710	1,942,106	1,942,106			100%
Operating Income (including Depreciation)	(418,426)	(340,078)	6,344,359	6,273,754			-7%
Ending Fund Balance (including Depreciation)	1,523,680	1,960,632	8,286,465	8,215,860			19%
Total ADA		140.7	140.8	140.8			0%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals
As of most recent monthly close

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
LCFF Entitlement									
8011	Charter Schools LCFF - State Aid	620,111	874,197	876,386	885,313	8,927	265,202	70%	
8012	Education Protection Account Entitlement	15,711	28,130	28,154	28,154	-	12,443	56%	
8019	State Aid - Prior Years	1,280	-	-	1,280	1,280	-	100%	
8096	Charter Schools in Lieu of Property Taxes	116,092	233,939	234,139	234,139	-	118,047	50%	
		753,194	1,136,266	1,138,679	1,148,886	10,207	395,692	66%	
Federal Revenue									
8100	Special Education - Entitlement	-	27,057	19,639	20,000	361	20,000	0%	
8220	Child Nutrition Programs	5,536	35,872	36,364	36,364	-	30,828	15%	
8291	Title I	22,613	26,705	26,705	26,644	(61)	4,031	85%	Updated based on apportionment schedule
8292	Title II	468	465	465	468	3	-	100%	
8293	Title III	-	528	528	528	-	528	0%	
8297	PY Federal - Not Accrued	163	-	163	163	-	-	100%	
8298	Implementation Grant	-	200,000	200,000	200,000	-	200,000	0%	
	SUBTOTAL - Federal Income	28,780	290,627	283,863	284,167	303	255,387	10%	
Other State Revenues									
8300	Other State Apportionments - Prior Years	34,638	-	7,652	34,638	26,986	-	100%	Removed
8319	Special Ed	-	15,000	15,000	-	(15,000)	-	66%	Updated Admin Fee
8381	Special Education - Entitlement (State)	57,105	69,671	71,089	86,117	15,028	29,012	28%	
8520	Child Nutrition - State	404	4,138	1,465	1,465	-	1,061	0%	
8545	School Facilities Apportionments	-	105,488	117,833	117,833	-	117,833	86%	Based on apportionment schedule
8550	Mandated Cost Reimbursements	74,596	3,986	86,599	86,597	(2)	12,001	27%	
8560	State Lottery Revenue	6,973	25,458	25,479	25,479	-	18,507	80%	
8590	All Other State Revenue	13,962	100,406	17,452	17,452	-	3,490	0%	
8594	Prop 1D Grant (Restricted)	-	-	6,666,281	6,666,281	-	6,666,281	0%	
	SUBTOTAL - Other State Income	187,678	324,146	7,008,849	7,035,861	27,012	6,848,183	3%	
Other Local Revenue									
8600	Food Service Sales	4,447	9,000	9,000	9,000	-	4,553	49%	
8634	Uniforms	5,872	15,000	15,000	15,000	-	9,128	39%	
8660	Interest	381	-	273	523	250	142	73%	Increased to match actual interest earned, approx \$50/month
8693	Field Trips	-	10,000	10,000	10,000	-	10,000	0%	
8699	All Other Local Revenue	70	-	70	70	-	-	100%	
8720	Refunds	998	-	-	998	998	-	100%	
8999	Uncategorized Revenue	5,569	-	-	-	-	(5,569)	Un-categorized revenue, will clear once coding received	
	SUBTOTAL - Local Revenues	17,337	34,000	34,342	35,591	1,248	18,254	49%	

Magnolia Science Academy - Santa Ana

Budget vs. Actuals
As of most recent monthly close

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
8800 Donations/Fundraising							
8801 Donations - Parents	-	2,000	1,000	1,000	-	1,000	0%
8802 Donations - Private	12,292	5,500	6,500	12,292	5,792	-	100% Moved from 8803
8803 Fundraising	3,360	10,000	10,000	4,208	(5,792)	848	80% Moved to 8802
SUBTOTAL - Fundraising and Grants	15,652	17,500	17,500	17,500	-	1,848	89%
TOTAL REVENUE	1,002,640	1,802,539	8,483,234	8,522,004	38,770	7,519,364	12%
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	426,756	696,232	672,245	672,245	-	245,489	63%
1300 Certificated Supervisor & Administrator Salarie	69,003	87,290	126,040	126,040	-	57,037	55%
SUBTOTAL - Certificated Employees	495,758	783,522	798,285	798,285	-	302,526	62%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	40,709	66,149	66,149	66,149	-	25,440	62%
2900 Classified Other Salaries	49,006	68,706	81,706	73,906	(12,200)	24,899	66%
SUBTOTAL - Classified Employees	89,716	134,854	127,854	140,054	(12,200)	50,339	64%
Employee Benefits							
3100 STRS	44,935	73,449	73,306	73,306	-	28,371	61%
3200 PERS	7,567	7,692	9,961	9,961	-	2,394	76%
3300 OASDI-Medicare-Alternative	19,058	27,850	28,533	29,465	(832)	10,407	65%
3400 Health & Welfare Benefits	58,007	103,334	103,000	103,000	-	44,993	58%
3500 Unemployment Insurance	292	459	463	469	(6)	177	62%
3600 Workers Comp Insurance	6,801	8,161	8,161	8,161	-	1,360	85% Matches premium agreement
SUBTOTAL - Employee Benefits	136,660	220,947	223,424	224,362	(938)	87,702	61%

Magnolia Science Academy - Santa Ana

Budget vs. Actuals
As of most recent monthly close

	Actual		Budget		Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast				
4000 Books & Supplies								
4100 Approved Textbooks & Core Curricula Materials	110,008	156,000	160,000	158,793	1,207	48,785	69%	Moved to 4200
4200 Books & Other Reference Materials	12,537	10,330	11,330	12,537	(1,207)	-	100%	Moved from 4100
4315 Custodial Supplies	100	-	-	100	(100)	-	100%	Moved from 4330
4320 Educational Software	2,537	4,739	4,739	4,739	-	2,202	54%	
4325 Instructional Materials & Supplies	7,886	44,500	14,900	14,900	-	7,014	53%	
4326 Art & Music Supplies	85	-	100	100	-	15	85%	
4330 Office Supplies	3,342	20,000	10,000	9,800	200	6,458	34%	Moved to 4315
4335 PE Supplies	166	500	500	500	-	334	33%	
4340 Professional Development Supplies	384	-	-	500	(500)	116	77%	
4345 Non Instructional Student Materials & Supplies	2,901	-	3,000	3,000	-	99	97%	
4350 Uniforms	16,042	-	16,042	16,060	(38)	38	100%	
4400 Noncapitalized Equipment	4,464	12,500	-	4,464	(4,464)	-	100%	Moved from 4410
4410 Classroom Furniture, Equipment & Supplies	625	21,000	21,000	16,536	4,464	15,911	4%	Moved to 4400
4420 Computers (individual items less than \$5k)	49,726	50,000	50,000	50,000	-	274	99%	
4430 Office Furniture, Equipment & Supplies	64	-	-	100	(100)	36	64%	
4700 Food	35,893	-	55,932	46,829	9,103	10,935	77%	
4710 Student Food Services	-	58,625	-	-	-	-	100%	Increased to match actuals
4720 Other Food	346	100	100	346	(246)	-	-	
SUBTOTAL - Books and Supplies	247,106	378,294	347,643	339,323	8,320	92,217	73%	

Magnolia Science Academy - Santa Ana

Budget vs. Actuals

As of most recent monthly close

	Actual		Budget		Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast				
Services & Other Operating Expenses								
5000 CMO Fees	-	60,000	60,000	60,000	-	60,000	0%	
5210 Conference Fees	1,595	5,000	5,000	5,000	-	3,405	32%	
5215 Travel - Mileage, Parking, Tolls	1,412	20,000	20,000	20,000	-	18,588	7%	
5300 Dues & Memberships	2,309	5,333	5,333	5,333	-	3,024	43%	
5450 Insurance - Other	7,245	13,750	8,694	8,694	-	1,449	83%	
5500 Operations & Housekeeping	4,786	5,000	5,000	5,000	-	215	96%	
5510 Utilities - Gas and Electric	297	2,800	2,800	2,800	-	2,503	11%	
5605 Equipment Leases	4,068	3,672	3,672	5,672	(2,000)	1,604	72%	Increased to match actuals
5610 Rent	172,129	209,000	210,029	229,029	(19,000)	56,900	75%	Based on rent information from TL - 12 months rent
5615 Repairs and Maintenance - Building	375	12,000	2,000	1,900	100	1,525	20%	
5617 Repairs and Maintenance - Other Equipment	100	-	-	100	(100)	-	100%	
5603 Accounting & Audit Fees	-	3,009	3,009	3,009	-	3,009	0%	
5809 Banking Fees	2,138	1,400	2,000	2,800	(800)	662	76%	Increased to match actuals
5813 School Programs - After School Program	1,448	-	658	1,448	(790)	-	100%	Increased to match actuals
5814 School Programs - Academic Competitions	1,740	-	150	1,740	(1,590)	-	100%	Increased to match actuals
5819 School Programs - Other	5,211	-	-	5,211	(5,211)	-	100%	Increased to match actuals
5820 Consultants - Non Instructional	9,950	-	9,946	9,950	(4)	-	100%	Increased to match actuals
5822 Other Professional Services	17,369	15,000	12,287	18,457	(6,169)	1,088	94%	
5824 District Oversight Fees	-	11,363	11,387	11,489	(102)	11,489	0%	
5830 Field Trips Expenses	5,816	-	570	5,816	(5,246)	-	100%	Increased to match actuals
5833 Fines and Penalties	60,151	-	-	60,151	(60,151)	-	100%	Increased to match actuals
5843 Interest - Loans Less than 1 Year	197	500	500	227	273	30	87%	Revolving loan, based on repayment schedule
5845 Legal Fees	29,894	25,000	30,000	30,000	-	106	100%	
5851 Marketing and Student Recruiting	8,828	24,000	24,000	24,000	-	15,172	37%	
5857 Payroll Fees	4,616	3,000	3,400	9,280	(5,880)	4,664	50%	Increased due to Paycom, est. \$735/pay period
5861 Prior Yr Exp (not accrued)	31,453	-	29,438	31,453	(2,016)	-	100%	Increased to match actuals
5863 Professional Development	6,790	19,000	19,000	18,500	500	11,710	37%	
5869 Special Education Contract Instructors	36,200	112,000	112,000	112,000	-	73,800	34%	
5872 Special Education Encroachment	-	3,869	3,629	-	3,629	-		
5884 Substitutes	7,590	26,276	13,138	13,138	-	5,548	58%	
5887 Technology Services	4,933	17,059	17,059	17,059	-	12,126	29%	
5899 Miscellaneous Operating Expenses	15,469	-	-	-	-	(15,469)		Uncategorized, will clear once coding received
5900 Communications	5,227	3,900	3,900	5,900	(2,000)	673	89%	
5915 Postage and Delivery	490	4,800	4,800	2,800	2,000	2,310	17%	
SUBTOTAL - Services & Other Operating Exp.	451,826	606,731	623,400	727,956	(104,557)	276,130	62%	
6000 Capital Outlay								
SUBTOTAL - Capital Outlay								
TOTAL EXPENSES	1,421,066	2,124,348	2,120,605	2,229,980	(109,375)	808,914	64%	
Depreciation Calculation								
6900 Total Depreciation (Includes Prior Years)		18,270	18,270	18,270		18,270	0%	
TOTAL EXPENSES including Depreciation	1,421,066	2,142,618	2,138,875	2,248,250	(109,375)	827,184	63%	

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	550,089	770,883	715,916	716,750	834	166,661	77% Updated FCMAT, overpayment was moved as payable on B/S
Federal Revenue	8,201	63,688	9,051	27,417	18,366	19,216	30% Title I updated based on Apportionment Schedule
Other State Revenues	267,167	347,168	309,103	309,103	-	41,936	86%
Local Revenues	26	-	26	26	-	-	100%
Fundraising and Grants	19	15,500	15,500	1,500	(14,000)	1,481	1% Decreased fundraising based on actuals
Total Revenue	825,503	1,197,239	1,049,596	1,054,796	5,200	229,294	78%
Expenses							
Compensation and Benefits	797,004	1,066,860	1,224,671	1,225,292	(621)	428,288	65% Increased PERS forecast to match actuals
Books and Supplies	28,814	80,670	70,942	70,942	-	42,129	41%
Services and Other Operating Expenditures	490,256	688,291	755,918	755,467	451	265,212	65%
Capital Outlay	6,051	6,051	6,051	6,051	-	-	100%
Total Expenses	1,322,125	1,841,872	2,067,593	2,057,753	(171)	735,629	64%
Operating Income (excluding Depreciation)	(496,622)	(644,633)	(1,007,986)	(1,002,957)	5,029	(506,335)	50%
<i>Operating Income (including Depreciation)</i>	<i>(490,571)</i>	<i>(678,435)</i>	<i>(1,041,789)</i>	<i>(1,036,759)</i>	<i>5,029</i>	<i>(546,188)</i>	<i>47%</i>
Fund Balance							
Beginning Balance (Unaudited)	473,945	473,945	473,945	473,945			100%
Audit Adjustment	24,592	-	24,592	24,592			100%
Beginning Balance (Audited)	498,537	473,945	498,537	498,537			100%
Operating Income (including Depreciation)	(490,571)	(678,435)	(1,041,789)	(1,036,759)			47%
Ending Fund Balance (including Depreciation)	7,966	(204,490)	(543,252)	(538,222)			-1%
Total ADA		102.7	96.2	96.2			0%

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close-February 2016

		Budget						
Budget vs. Actual		Actual		Budget				
Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes	
LCFF Entitlement								
8011	252,703	206,844	206,878	34	-	98%		
8012	144,372	135,264	136,134	870	4,243	149%		
8019	(70)	-	(70)	(70)	(66,275)	100%		
8096	373,808	373,808	373,808	-	228,693	39%		
	770,883	715,916	716,750	834	166,661	77%		
Federal Revenue								
8100	-	-	-	-	-	-		
8181	50,752	-	-	-	-	-		
8220	6,880	-	-	-	-	-		
8291	7,322	7,322	25,688	18,366	18,366	29%	Based on apportionment schedule	
8292	657	673	673	-	16	98%		
8293	222	1,056	1,056	-	834	21%		
	63,688	9,051	27,417	18,366	19,216	30%		
	8,201	9,051	27,417	18,366	19,216	30%		
Other State Revenues								
8300	-	798	798	-	-	100%		
8319	-	-	-	-	-	-		
8361	45,338	-	-	-	-	-		
8520	554	-	-	-	-	-		
8550	5,138	255,336	255,336	-	35,483	86%		
8560	18,592	20,705	20,705	-	-	100%		
8590	277,546	32,264	32,264	-	6,453	80%		
	347,168	309,103	309,103	-	41,936	86%		
	267,167	309,103	309,103	-	41,936	86%		
Other Local Revenue								
8600	-	26	26	-	-	100%		
8699	-	-	-	-	-	-		
	-	26	26	-	-	100%		
Donations/Fundraising								
8800	500	500	500	-	496	1%		
8801	15,000	15,000	1,000	(14,000)	985	1%	Decrease per MR	
8803	-	-	-	-	-	-		
	15,500	15,500	1,500	(14,000)	1,481	1%		
	15,500	15,500	1,500	(14,000)	1,481	1%		
	1,197,239	1,049,596	1,054,796	5,200	229,294	76%		
	825,503	1,049,596	1,054,796	5,200	229,294	76%		

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close-February 2016

	Budget vs. Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	397,096	624,925	640,256	640,256	-	243,159	62%
1300 Certificated Supervisor & Administrator Salarie	109,420	173,536	173,536	173,536	-	64,116	63%
SUBTOTAL - Certificated Employees	506,517	798,462	813,792	813,792	-	307,275	62%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	43,730	51,135	51,135	51,135	-	7,405	86%
2900 Classified Other Salaries	7,736	25,232	25,232	25,232	-	17,496	31%
SUBTOTAL - Classified Employees	51,466	76,367	76,367	76,367	-	24,901	67%
Employee Benefits							
3000 STRS	54,068	81,847	82,205	82,205	-	28,137	66%
3100 PERS	1,131	5,589	509	1,131	(621)	-	100% <i>Increased based on actuals, should not be paying</i>
3300 OASDI-Medicare-Alternative	11,551	19,493	20,465	20,465	-	8,914	56%
3400 Health & Welfare Benefits	157,742	67,500	213,724	213,724	-	55,982	74% <i>Credit still has not been received</i>
3500 Unemployment Insurance	228	437	445	445	-	217	51%
3600 Workers Comp Insurance	14,303	17,164	17,164	17,164	-	2,861	83%
SUBTOTAL - Employee Benefits	239,021	192,031	334,512	335,133	(621)	96,112	71%
Books & Supplies							
4000 Approved Textbooks & Core Curricula Materials	4,193	2,000	4,193	4,193	-	-	100%
4200 Books & Other Reference Materials	845	6,600	3,500	3,500	-	2,655	24%
4315 Custodial Supplies	-	500	500	500	-	500	0%
4320 Educational Software	-	5,500	5,500	5,500	-	5,500	0%
4325 Instructional Materials & Supplies	4,440	16,050	16,050	15,296	754	10,856	29% <i>Moved to 4346</i>
4330 Office Supplies	2,754	28,500	20,000	20,000	-	17,246	14%
4346 Teacher Supplies	954	-	200	954	(754)	-	100% <i>Moved from 4325</i>
4400 Noncapitalized Equipment	868	-	1,000	1,000	-	132	87%
4410 Classroom Furniture, Equipment & Supplies	2,357	3,000	3,000	3,000	-	643	79%
4420 Computers (individual items less than \$5k)	6,111	6,500	6,500	6,500	-	389	94%
4430 Non Classroom Related Furniture, Equipment & S	646	500	1,500	1,500	-	854	43%
4700 Food	4,736	11,520	8,000	8,000	-	3,264	59%
4720 Other Food	912	-	1,000	1,000	-	88	91%
SUBTOTAL - Books and Supplies	28,814	80,670	70,942	70,942	0	42,129	41%

Magnolia Science Academy - Santa Clara

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
Services & Other Operating Expenses							
5000 Travel & Conferences	6,512	5,000	6,360	6,512	(152)	-	100% Moved from 5210
5200 Conference Fees	2,270	5,000	3,640	3,488	152	1,218	65% Move to 5200
5215 Travel - Mileage, Parking, Tolls	22	-	100	100	-	78	22%
5220 Travel and Lodging	5,745	7,000	14,107	14,107	-	8,362	41%
5300 Dues & Memberships	1,320	975	975	1,320	(345)	-	100% Increased to match actuals
5450 Insurance - Other	25,226	10,765	33,229	33,229	-	8,003	76%
5500 Operations & Housekeeping	3,952	2,500	11,000	11,000	-	7,048	36%
5510 Utilities - Gas and Electric	4,633	6,000	6,000	6,000	-	1,367	77%
5605 Equipment Leases	24,770	60,000	45,000	45,000	-	20,230	55%
5610 Rent	229,740	311,245	311,245	311,245	-	81,505	74%
5615 Repairs and Maintenance - Building	387	1,000	1,000	1,000	-	613	39%
5617 Repairs and Maintenance - Other Equipment	770	1,000	1,000	1,000	-	230	77%
5631 Other Rentals, Leases and Repairs - Site Relocati	40,667	66,800	66,800	66,800	-	26,133	61%
5803 Accounting & Audit Fees	-	6,000	6,000	6,000	-	6,000	0%
5809 Banking Fees	128	1,800	1,800	1,800	800	872	13% Decreased per MR
5814 School Programs - Academic Competitions	885	-	885	885	-	-	100%
5822 Other Professional Services	18,209	3,120	19,079	19,079	-	870	95%
5824 District Oversight Fees	6,153	7,709	7,159	7,168	(8)	1,015	88%
5845 Interest - Loans Less than 1 Year	-	1,000	1,000	-	1,000	-	No loans, removed
5845 Legal Fees	6,423	10,000	10,000	10,000	-	3,578	64%
5851 Marketing and Student Recruiting	635	3,600	3,600	3,600	-	2,965	18%
5857 Payroll Fees	3,667	4,004	4,004	5,000	(996)	1,333	73% Increased based on actuals
5861 Prior Yr Exp (not accrued)	39,477	4,004	39,477	39,477	-	-	100%
5863 Professional Development	472	1,706	1,706	1,706	-	1,234	28%
5884 Substitutes	-	12,188	4,642	4,642	-	4,642	0%
5887 Technology Services	10,144	21,000	21,000	21,000	-	10,856	48%
5893 Transportation - Student	47,478	118,080	118,080	118,080	-	70,602	40%
5898 Bad Debt Expense	4,229	-	4,229	4,229	-	-	100%
5899 Miscellaneous Operating Expenses	(0)	-	-	-	-	0	-
5900 Communications	3,614	16,000	8,000	8,000	-	4,386	45%
5915 Postage and Delivery	2,729	4,800	4,800	4,800	-	2,071	57%
SUBTOTAL - Services & Other Operating Exp.	490,256	688,291	755,918	755,467	451	265,212	65%
Capital Outlay							
6000 Equipment	6,051	6,051	6,051	6,051	-	-	100%
SUBTOTAL - Capital Outlay	6,051	6,051	6,051	6,051	-	-	100%
TOTAL EXPENSES	1,322,125	1,841,872	2,057,583	2,057,753	(171)	735,629	64%
6900 Total Depreciation (includes Prior Years)	-	39,853	39,853	39,853	-	39,853	0%
TOTAL EXPENSES including Depreciation	1,316,074	1,875,674	2,091,385	2,091,555	(171)	775,482	63%

Magnolia Science Academy - San Diego
 Budget vs. Actuals
 As of most recent monthly close-February 2016

	Actual		Budget		Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast				
SUMMARY								
Revenue								
General Block Grant	1,494,701	2,978,176	2,915,981	2,915,981	812	1,421,280	51%	Updated FCMAT
Federal Revenue	11,994	84,919	86,412	86,412	(6,615)	74,418	14%	Updated Special Ed and Child Nutrition
Other State Revenues	333,937	481,095	513,207	513,207	11,280	179,270	65%	Updated SpEd and admin fee
Local Revenues	61,675	108,800	108,800	108,800	-	47,125	57%	
Fundraising and Grants	9,423	20,000	20,000	20,000	-	10,577	47%	
Total Revenue	1,911,731	3,672,990	3,638,924	3,644,401	5,477	1,732,670	52%	
Expenses								
Compensation and Benefits	1,169,760	1,901,637	2,010,527	1,966,462	44,066	796,702	59%	Updated based on contracted positions
Books and Supplies	275,413	354,709	361,634	361,634	(1,500)	86,221	76%	Other Food not budgeted
Services and Other Operating Expenditures	460,532	843,014	856,440	862,924	(6,484)	402,392	53%	PY Expense not accrued
Capital Outlay	-	-	-	-	-	-	-	
Total Expenses	1,905,705	3,099,359	3,227,101	3,191,019	36,081	1,285,315	60%	
Operating Income (excluding Depreciation)	6,026	573,631	411,823	453,381	41,558	447,355	1%	
<i>Operating Income (including Depreciation)</i>	6,026	529,012	367,204	408,762	41,558	402,736	1%	
Fund Balance								
Beginning Balance (Unaudited)	615,301	615,301	615,301	615,301			100%	
Audit Adjustment	20,654	-	20,654	20,654			100%	
Beginning Balance (Audited)	635,955	615,301	635,955	635,955			100%	
Operating Income (including Depreciation)	6,026	529,012	367,204	408,762			1%	
Ending Fund Balance (including Depreciation)	641,981	1,144,313	1,003,159	1,044,717			61%	
Total ADA		409.3	409.9	409.9			0%	

Magnolia Science Academy - San Diego
 Budget vs. Actuals
 As of most recent monthly close-February 2016

		Budget		Variance		Notes	
		Actual		(Previous vs. Current Forecast)		Forecast Remaining	
Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Current Forecast	Forecast Remaining	% of Forecast Spent	Notes
LCFF Entitlement							
8011	Charter Schools LCFF - State Aid	611,980	609,192	(2,788)	179,594	71%	Updated FCMAT and includes CALPADS information
8012	Education Protection Account Entitlement	559,766	563,366	3,600	377,411	33%	
8096	Charter Schools in Lieu of Property Taxes	1,743,423	1,743,423	-	864,275	50%	
		2,915,169	2,915,981	812	1,421,280	51%	
Federal Revenue							
8100	Special Education - Entitlement	46,375	41,972	(4,403)	41,972	0%	Updated SpEd
8220	Child Nutrition Programs	23,833	21,622	(2,211)	13,948	35%	Updated based on FRL population
8291	Title I	22,111	22,111	-	18,498	16%	
8292	Title II	601	601	-	-	100%	
8293	Title III	107	107	-	-	100%	
	SUBTOTAL - Federal Income	93,027	86,412	(6,615)	74,418	14%	
Other State Revenues							
8300	Other State Apportionments - Prior Years	9,871	9,871	-	-	100%	
8319	Special Education - Entitlement (State)	191,029	202,665	11,636	84,881	58%	Adjusted admin fee based on actuals
8381	Child Nutrition - State	3,841	3,485	(356)	2,988	14%	Based on FRL
8520	Mandated Cost Reimbursements	193,669	193,669	-	27,219	86%	
8550	State Lottery Revenue	74,186	74,186	-	58,316	21%	
8560	All Other State Revenue	29,331	29,331	-	5,866	80%	
8590		501,928	513,207	11,280	179,270	65%	
	SUBTOTAL - Other State Income	930,027	930,027	11,280	179,270	65%	
Other Local Revenue							
8600	Food Service Sales	12,000	12,000	-	12,000	0%	
8634	Uniforms	30,000	30,000	-	3,409	89%	
8636	Interest	1,800	1,800	-	1,202	33%	
8660	Field Trips	35,000	35,000	-	1,780	95%	
8693	All Other Local Revenue	30,000	30,000	-	29,044	3%	
8699	Uncategorized Revenue	-	-	-	(310)		Uncategorized, will clear once coding received
	SUBTOTAL - Local Revenues	108,800	108,800	-	47,125	57%	
Donations/Fundraising							
8800	Donations - Private	5,000	5,000	-	4,374	13%	
8802	Fundraising	15,000	15,000	-	6,202	59%	
8803		20,000	20,000	-	10,577	47%	
	SUBTOTAL - Fundraising and Grants	3638,924	3,644,401	5,477	1,732,670	52%	
	TOTAL REVENUE	3,672,990	3,644,401	5,477	1,732,670	52%	

Magnolia Science Academy - San Diego
 Budget vs. Actuals
 As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
EXPENSES							
Compensation & Benefits							
Certificated Employees Summary							
1100 Teachers Salaries	700,492	1,178,805	1,215,577	1,219,518	(3,941)	519,026	57%
1300 Certificated Supervisor & Administrator Salarie	113,700	208,731	212,731	169,951	42,780	56,251	67%
SUBTOTAL - Certificated Employees	814,192	1,387,536	1,428,308	1,389,469	38,839	575,277	59%
Classified Employees Summary							
2400 Classified Clerical & Office Salaries	35,817	59,885	58,365	58,365	-	22,548	61%
2900 Classified Other Salaries	52,747	92,691	122,802	122,802	-	70,055	43%
SUBTOTAL - Classified Employees	88,564	152,576	181,167	181,167	-	92,603	49%
Employee Benefits							
3000 STRS	84,724	129,113	134,507	129,917	4,590	45,193	65%
3200 PERS	9,345	14,033	15,138	15,138	-	5,793	62%
3300 OASDI-Medicare-Alternative	20,854	43,269	45,484	44,870	614	24,016	46%
3400 Health & Welfare Benefits	139,438	154,222	185,000	185,000	-	45,562	75%
3500 Unemployment Insurance	340	993	1,028	1,007	21	666	34%
3600 Workers Comp Insurance	12,302	19,895	19,895	19,895	-	7,593	62%
SUBTOTAL - Employee Benefits	267,004	361,525	401,052	395,826	5,226	128,823	67%
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	151,881	145,000	151,881	151,881	-	-	100%
4200 Books & Other Reference Materials	7,768	10,500	4,946	7,768	(2,822)	-	100%
4300 Materials & Supplies	-	50	50	-	50	-	Moved to 4200
4315 Custodial Supplies	1,853	9,000	9,000	9,000	-	7,147	21%
4320 Educational Software	8,118	15,000	15,000	15,000	-	6,883	54%
4325 Instructional Materials & Supplies	2,969	16,900	13,700	10,865	2,835	7,896	27%
4326 Art & Music Supplies	2,263	-	2,200	2,263	(63)	-	Moved from 4325
4330 Office Supplies	17,395	49,764	47,242	47,150	91	29,756	37%
4335 PE Supplies	1,531	5,000	5,000	5,000	-	3,469	31%
4340 Professional Development Supplies	37	3,000	3,000	3,000	-	2,963	1%
4345 Non Instructional Student Materials & Supplies	2,522	-	2,522	2,522	-	-	100%
4346 Teacher Supplies	844	-	1,000	1,000	-	156	84%
4350 Uniforms	18,803	15,205	18,803	18,803	-	-	100%
4400 Noncapitalized Equipment	1,243	1,300	1,300	1,300	-	57	96%
4410 Classroom Furniture, Equipment & Supplies	14,443	31,700	30,038	30,038	-	15,595	48%
4420 Computers (individual items less than \$5k)	19,162	17,500	19,162	19,162	-	-	100%
4430 Non Classroom Related Furniture, Equipment & S	91	-	-	91	(91)	-	Moved from 4330
4700 Food	22,958	236	34,790	34,790	-	11,832	66%
4710 Student Food Services	-	34,554	-	-	-	-	-
4720 Other Food	1,532	-	500	2,000	(1,500)	468	77%
SUBTOTAL - Books and Supplies	275,413	354,709	360,134	361,634	(1,500)	86,221	76%

Magnolia Science Academy - San Diego

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget		Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast				
5000 Services & Other Operating Expenses								
5101 CMO Fees	278,966	334,759	334,759	334,759	-	55,793	83%	
5200 Travel & Conferences	393	3,000	2,839	1,999	840	1,606	20%	
5210 Conference Fees	1,660	4,000	3,900	3,900	-	2,240	45%	
5215 Travel - Mileage, Parking, Tolls	4,601	3,000	3,761	4,601	(840)	-	100%	Moved from 5200
5220 Travel and Lodging	7,028	10,000	9,500	9,500	-	2,472	74%	
5300 Dues & Memberships	3,391	5,400	5,400	5,400	-	2,009	63%	
5450 Insurance - Other	13,414	17,978	17,886	17,886	-	4,471	75%	
5510 Utilities - Gas and Electric	18,628	37,200	37,200	37,200	-	18,572	50%	
5605 Equipment Leases	12,437	18,000	18,000	18,000	-	5,563	69%	
5615 Repairs and Maintenance - Building	673	4,800	4,800	4,800	-	4,127	14%	
5617 Repairs and Maintenance - Other Equipment	1,231	4,800	4,800	4,800	-	3,568	26%	
5803 Accounting & Audit Fees	-	5,000	5,000	5,000	-	5,000	0%	
5809 Banking Fees	140	1,000	1,000	1,000	-	860	14%	
5814 School Programs - Academic Competitions	1,977	-	5,000	5,000	-	3,023	40%	
5819 School Programs - Other	542	42	542	542	0	-	100%	
5820 Consultants - Non Instructional	426	-	500	500	-	74	85%	
5822 Other Professional Services	6,058	54,500	53,500	53,500	-	47,442	11%	
5824 District Oversight Fees	8,937	89,345	87,455	87,479	(24)	78,543	10%	
5830 Field Trips Expenses	1,960	45,000	40,000	40,000	-	38,040	5%	
5843 Interest - Loans Less than 1 Year	-	1,000	1,000	1,000	-	1,000	0%	
5845 Legal Fees	5,533	50,000	50,000	50,000	-	44,467	11%	
5851 Marketing and Student Recruiting	6,255	24,000	24,000	24,000	-	17,745	26%	
5857 Payroll Fees	5,538	3,590	6,000	11,700	(5,700)	6,162	47%	Higher with Paycom, Approx \$750/payroll
5861 Prior Yr Exp (not accrued)	13,758	-	12,988	13,758	(760)	-	100%	Increased to match actuals
5863 Professional Development	2,771	10,000	10,000	10,000	-	7,229	28%	
5869 Special Education Contract Instructors	20,125	55,000	55,000	55,000	-	34,875	37%	
5884 Substitutes	10,123	25,000	25,000	25,000	-	14,877	40%	
5887 Technology Services	12,976	19,200	19,200	19,200	-	6,224	68%	
5899 Miscellaneous Operating Expenses	12,628	-	-	-	-	(12,628)	-	Uncategorized, will clear once coding received
5900 Communications	8,089	17,400	17,400	17,125	275	9,036	47%	Moved to 5915
5915 Postage and Delivery	275	-	-	275	(275)	-	100%	Moved from 5900
6000 Capital Outlay								
TOTAL EXPENSES	1,905,705	3,099,359	3,227,101	3,191,019	36,081	1,285,315	60%	
6900 Total Depreciation (Includes Prior Years)	-	44,619	44,619	44,619	-	44,619	0%	
TOTAL EXPENSES including Depreciation	1,905,705	3,143,978	3,271,720	3,235,638	36,081	1,329,934	59%	
SUBTOTAL - Services & Other Operating Exp.	460,532	843,014	856,440	862,924	(6,484)	402,392	53%	
Capital Outlay	-	-	-	-	-	-	-	
SUBTOTAL - Capital Outlay	-	-	-	-	-	-	-	

MERF

Budget vs. Actuals

As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY							
Revenue							
General Block Grant	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-
Other State Revenues	3,899,695	4,727,533	4,727,733	4,727,733	-	828,039	82%
Local Revenues	250,000	250,000	250,000	250,000	-	225,000	10%
Fundraising and Grants	3,924,695	4,977,533	4,977,733	4,977,733	-	1,053,039	79%
Total Revenue							
Compensation and Benefits	1,978,700	2,778,672	2,867,768	2,873,969	(6,221)	895,289	69% Staff terminations/new hires
Books and Supplies	81,491	87,874	111,344	136,327	(24,983)	54,837	60% Office Supplies, Computers over budget
Services and Other Operating Expenditures	1,740,963	2,091,472	2,277,269	2,410,332	(133,063)	669,369	72% Marketing & Student recruiting, legal fees, updated rent with new location
Capital Outlay	-	-	-	-	-	-	-
Total Expenses	3,801,154	4,958,018	5,256,381	5,420,648	(164,267)	1,619,495	70%
Operating Income (excluding Depreciation)	123,541	19,515	(278,648)	(442,915)	(164,267)	(566,456)	-28%
Operating Income (including Depreciation)	123,541	11,850	(286,313)	(450,581)	(164,267)	(574,122)	-27%
Fund Balance							
Beginning Balance (Unaudited)	689,915	689,915	689,915	689,915			100%
Audit Adjustment	(654,272)	-	(654,272)	(654,272)			100%
Beginning Balance (Audited)	35,643	689,915	35,643	35,643			100%
Operating Income (including Depreciation)	123,541	11,850	(286,313)	(450,581)			-27%
Ending Fund Balance (including Depreciation)	159,184	701,765	(250,670)	(414,938)			-38%

MERF

Budget vs. Actuals
As of most recent monthly close-February 2016

	Actual		Budget				Notes
	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
REVENUE							
8600 Other Local Revenue							
8690 Other Local Revenue	200	-	200	200	-	-	100%
8701 CMO Management Fee - MSA1	727,586	873,103	873,103	873,103	-	145,517	83%
8702 CMO Management Fee - MSA2	727,586	873,103	873,103	873,103	-	145,517	83%
8703 CMO Management Fee - MSA3	727,586	873,103	873,103	873,103	-	145,517	83%
8704 CMO Management Fee - MSA4	136,422	163,707	163,707	163,707	-	27,284	83%
8705 CMO Management Fee - MSA5	54,569	65,483	65,483	65,483	-	10,914	83%
8706 CMO Management Fee - MSA6	54,578	65,483	65,483	65,483	-	10,905	83%
8707 CMO Management Fee - MSA7	454,741	545,689	545,689	545,689	-	90,948	83%
8708 CMO Management Fee - MSA8	727,586	873,103	873,103	873,103	-	145,517	83%
8709 CMO Management Fee - MSA-SA	-	60,000	60,000	60,000	-	60,000	0%
8712 CMO Management Fee - MSA-SD	278,966	334,759	334,759	334,759	-	55,793	83%
8999 Uncategorized Revenue	9,875	-	-	-	-	(9,875)	Will clear once coding received
SUBTOTAL - Local Revenues	3,899,695	4,727,533	4,727,733	4,727,733	-	828,039	82%
8800 Donations/Fundraising							
8802 Donations - Private	25,000	250,000	250,000	250,000	-	225,000	10%
SUBTOTAL - Fundraising and Grants	25,000	250,000	250,000	250,000	-	225,000	10%
TOTAL REVENUE	3,924,695	4,977,533	4,977,733	4,977,733	-	1,053,039	79%

MERF

Budget vs. Actuals

As of most recent monthly close-February 2016

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
EXPENSES									
Compensation & Benefits									
Certificated Employees Summary									
1300	Certificated Supervisor & Administrator Salaries:	282,251	320,000	215,000	279,167	(64,167)	(3,084)	101%	Salary paid by other funds (incorrectly taken from 2400 before)
	SUBTOTAL - Certificated Employees	282,251	320,000	215,000	279,167	(64,167)	(3,084)	101%	
Classified Employees Summary									
2400	Classified Clerical & Office Salaries	1,379,603	1,948,475	2,151,037	2,024,214	126,823	644,611	68%	
2900	Classified Other Salaries	25,961	21,267	25,961	69,361	(43,400)	43,400	37%	
	SUBTOTAL - Classified Employees	1,405,565	1,969,742	2,176,999	2,093,575	83,423	688,011	67%	
3000	Employee Benefits	1,967	-	-	-	-	(1,967)	-	Will be paid by sites, pending info from home
3100	STRS	-	-	-	-	-	-	-	
3200	PERS	-	-	-	-	-	-	-	
3300	OASDI-Medicare-Alternative	123,081	189,504	202,983	197,244	5,739	74,163	62%	
3400	Health & Welfare Benefits	122,029	170,618	165,000	195,000	(30,000)	72,971	63%	
3500	Unemployment Insurance	14,290	12,005	13,494	15,537	(2,043)	1,247	92%	Increased to match actuals
3600	Workers Comp Insurance	-	24,795	26,744	25,798	946	25,798	0%	
3700	Retiree Benefits	29,518	92,008	67,549	67,669	(120)	38,151	44%	Decreased to match actual percentages
3800	PERS Reduction	-	-	-	-	-	-	-	
3900	Other Employee Benefits	-	-	-	-	-	-	-	
	SUBTOTAL - Employee Benefits	290,885	488,930	475,769	501,247	(25,478)	210,362	58%	
Books & Supplies									
4000	Approved Textbooks & Core Curricula Materials	233	1,000	1,000	239	761	6	97%	Moved from 4200
4100	Books & Other Reference Materials	761	-	-	761	(761)	-	100%	Moved from 4100
4320	Educational Software	16,160	18,900	18,900	18,900	-	2,740	86%	Moved from 4200 + 10K from Noncap equipment
4325	Instructional Materials & Supplies	44	100	100	100	-	56	44%	
4330	Office Supplies	10,188	3,874	8,921	10,921	(2,000)	733	93%	Increased by \$2K
4400	Noncapitalized Equipment	1,686	44,000	44,000	44,000	-	42,314	4%	
4420	Computers (individual items less than \$5k)	31,406	6,000	8,423	31,406	(22,983)	-	100%	Increased to match actuals
4700	Food	-	5,000	-	-	-	-	-	
4720	Other Food	21,013	9,000	30,000	30,000	-	8,987	70%	
	SUBTOTAL - Books and Supplies	81,491	87,874	111,344	136,327	(24,983)	54,837	60%	

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Budget vs. Actuals

As of most recent monthly close-February 2016

		Budget							
Budget vs. Actual		Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	Notes
5000	Services & Other Operating Expenses								
5200	Travel & Conferences	6,881	10,000	7,033	7,033	-	152	98%	
5210	Conference Fees	24,629	5,000	24,629	24,629	-	-	100%	
5215	Travel - Mileage, Parking, Tolls	12,584	5,000	10,110	12,584	(2,473)	-	100%	Moved from 5220
5220	Travel and Lodging	40,087	140,000	118,227	115,754	2,473	75,667	35%	Moved to 5215
5300	Dues & Memberships	7,029	10,000	10,000	10,000	-	2,971	70%	
5400	Insurance - Other	1,970	14,400	14,400	14,400	-	12,430	14%	
5500	Operations & Housekeeping	614	20,272	20,189	20,189	-	19,575	3%	Moved to 5605
5605	Equipment Leases	7,660	12,000	12,000	12,000	-	4,340	64%	Moved from 5500
5610	Rent	119,032	150,000	150,000	217,548	(67,548)	98,516	55%	Includes new rent as of 4/1, however, may decrease if new building is ready by end of April
5615	Repairs and Maintenance - Building	83	-	83	83	-	-	100%	
5617	Repairs and Maintenance - Other Equipment	97	-	-	97	(97)	-	100%	Increased to match actuals
5803	Accounting & Audit Fees	3,633	6,000	6,000	6,000	-	2,367	61%	
5809	Banking Fees	8,947	4,000	10,000	10,000	-	1,053	89%	
5812	Business Services	354,417	695,000	695,000	695,000	-	340,583	51%	
5820	Consultants - Non Instructional	280,112	307,000	307,000	312,000	(5,000)	31,888	90%	
5822	Other Professional Services	267,548	263,000	285,500	412,500	(127,000)	144,952	65%	
5833	Fines and Penalties	314	-	314	314	-	-	100%	No budget, increased to match actuals
5845	Legal Fees	104,091	100,000	100,000	104,091	(4,091)	-	100%	Increased to match actuals, will likely increase more
5851	Marketing and Student Recruiting	67,477	20,000	38,000	67,477	(29,477)	-	100%	Increased to match actuals
5857	Payroll Fees	6,754	15,800	10,000	12,850	(2,850)	6,096	53%	Paycomm fees higher, increased accordingly
5861	Prior Yr Exp (not accrued)	55,245	-	55,245	55,245	-	-	100%	PY Expenses not accrued
5863	Professional Development	181,692	95,000	184,538	184,538	-	2,846	98%	Over budget, increased to match actuals
5864	Professional Development - Other	6,548	-	-	24,000	(24,000)	17,452	27%	Tuition reimbursements
5887	Technology Services	25,855	61,000	61,000	61,000	-	35,145	42%	
5899	Miscellaneous Operating Expenses	144,577	-	-	-	-	(144,577)	-	Will clear once coding received
5900	Communications	8,817	144,000	144,000	17,000	127,000	8,183	52%	
5915	Postage and Delivery	4,269	14,000	14,000	14,000	-	9,731	30%	
	SUBTOTAL - Services & Other Operating Exp.	1,740,963	2,091,472	2,277,269	2,410,332	(133,063)	669,369	72%	
6000	Capital Outlay								
	SUBTOTAL - Capital Outlay								
	TOTAL EXPENSES	3,801,154	4,958,018	5,256,381	5,420,648	(164,267)	1,619,495	70%	
	Depreciation Calculation								
6900	Total Depreciation (includes Prior Years)		7,666	7,666	7,666		7,666	0%	
	TOTAL EXPENSES including Depreciation	3,801,154	4,965,684	5,264,047	5,428,314	(164,267)	1,627,161	70%	