



## El Camino Charter High School

### Board Meeting

#### Date and Time

Wednesday March 25, 2015 at 4:00 PM PDT

#### Location

ECRCHS Principals Conference Room, 5440 Valley Circle Blvd, Woodland Hills, CA 91357

El Camino Real Charter High School Principal's Conference Room 5440 Valley Circle Blvd  
Woodland Hills, CA 91367

#### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>4:00 PM</b>
Opening items			
<b>A. Call the Meeting to Order</b>		Jeff Falgien	2 m
<b>B. Record Attendance and Guests</b>		Terri Keas	2 m
<b>C. Public Comment from Speaker Cards</b>		Jeff Falgien	5 m
<b>D. Approve Minutes</b>	Approve Minutes	Jeff Falgien	5 m
Approve minutes for Board Meeting on February 18, 2015			
<b>E. Secretary's Report</b>		Obie Slamon	5 m
<b>F. Chairperson's Report and Announcements</b>		Jeff Falgien	5 m
<b>G. Committee Reports</b>			5 m
<b>II. Governance</b>			
Governance Agenda Stock Description			

	Purpose	Presenter	Time
<b>III. Financial</b>			<b>4:29 PM</b>
Finance Agenda Stock Description			
A. Adopt changes to the Current Year LCAP	Vote	Marshall Mayotte	5 m
B. Cancel All California Credit Union Credit Cards	Vote	Marshall Mayotte	5 m
C. Adopt LAUSD's Holiday Schedule	Vote	Marshall Mayotte	5 m
D. Adopt Vacation and Sick Schedules	Vote	Marshall Mayotte	5 m
E. Adopt Salary Classification for Administrators	Vote	Marshall Mayotte	5 m
F. 2014-15 ECRCHS Winter Consolidated Application	Vote	Marshall Mayotte	5 m
G. Adopt Updated Classified Salary Table	Vote	Marshall Mayotte	5 m
H. Adopt Updated Fiscal Policies	Vote	Marshall Mayotte	5 m
I. January Check Register from ExED	Vote	Marshall Mayotte	5 m
J. 2nd Interim Financials prepared by ExED	Vote	Marshall Mayotte	5 m
<b>IV. Administrators</b>			<b>5:19 PM</b>
CEO Support And Eval Agenda Stock Description			
A. Financial Update	FYI	Marshall Mayotte	5 m
B. Principal's Report	FYI	David Fehte	5 m
<b>V. Other Business</b>			<b>5:29 PM</b>
A. CLOSED SESSION: 2015-16 Contract Discussions	Discuss	Marshall Mayotte	30 m
B. Old Business	Discuss		5 m
C. New Business	Discuss		5 m
<b>VI. Closing Items</b>			<b>6:09 PM</b>
A. Adjourn Meeting	Vote		

# Coversheet

## Approve Minutes

**Section:** I. Opening Items  
**Item:** D. Approve Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Board Meeting on February 18, 2015

APPROVED



## El Camino Real Charter High School

### Minutes

#### Board Meeting

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**Date and Time**

Wednesday February 18, 2015 at 4:00 PM

**Location**

PCR

**Directors Present**

Jackie Keene, Jeff Falgien, Jonathan Wasser, Obie Slamon, Odus Caldwell, Peter Vastenhold

**Directors Absent**

*None*

**Directors who arrived after the meeting opened**

Jackie Keene

**Guests Present**

David Fehte, JUDY FISCHER, Marshall Mayotte, RICHARD SCHEINBERG, Terri Keas

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

Jeff Falgien called a meeting of the board of directors of El Camino Real Charter High School to order on Wednesday Feb 18, 2015 at 4:05 PM.

**B. Record Attendance and Guests****C. Secretary's Report**

No report.

**D. Approve Minutes**

Obie Slamon made a motion to Approve Minutes.

Jonathan Wasser seconded the motion.

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

**E. Chairperson's Report and Announcements**

No report.

**F. Public Comment from Speaker Cards**

No public comment.

**G. Committee Reports**

No community reports.

**II. Governance**

**A. Dr. Dennis Thompson as Trustee Replacement for Dr. Sharon Weir**

Obie Slamon made a motion to Approve Dr. Thompson as Dr. Weir's replacement.

Peter Vastenhold seconded the motion.

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

**III. Audit Committee**

**A. Re-New Feddersen & Company, LLP for 2014-15 Audit**

Peter Vastenhold made a motion to Approve re-newing the financial auditor contract.

Jonathan Wasser seconded the motion.

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

**B. Allow Part-Time Administrators (<500/year) to Receive 20% Above Payscale**

Jonathan Wasser made a motion to Approve project-based, part-time administrator to receive up to 20% above scale.

Peter Vastenhold seconded the motion.

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

For part-time administrators working on an as needed basis.

Jackie Keene arrived.

**C. Allow ECRCHS to Loan CPCHS up to \$3.5MM for Cash Flow**

Jonathan Wasser made a motion to Approve ECRCHS to loan CPCHS up to \$3.5MM for cash flow purposes.

David Fehte seconded the motion.

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

**D. Approval of the Decembers Check Register**

Jackie Keene made a motion to Approve the December check register.

Peter Vastenhold seconded the motion.

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

**E. CBO Update**

Reviewed December check register provided by ExED.

**F. Approval of the November Check Register**

Jackie Keene made a motion to Approval of the November check register.

Jonathan Wasser seconded the motion.

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

**IV. Administrators**

**A. Principal's Report**

Updated Board of school events (e.g. Academic Decathlon, Construction).

**V. Closing Items**

**A. Adjourn Meeting**

Peter Vastenhold made a motion to Approve to adjourn.

Obie Slamon seconded the motion.

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

Meeting ended at 5pm.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:00 PM.

Respectfully Submitted,

Jeff Falgien

# Coversheet

## Adopt changes to the Current Year LCAP

**Section:** III. Financial  
**Item:** A. Adopt changes to the Current Year LCAP  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 2014-15 LCAP Changes.docx

To: ECRCHS Board of Governors  
From: Marshall Mayotte, CPA  
Re: LCAP Changes  
Date: March 25, 2015

During 2014-15, Assistant Principal Yvonne Halski took over as the person-in-charge of the Local Control Accountability Plan. Below, she elected not to do the following from the LCAP plan that was approved last year due to resource constraints. Please note that ECR is spending above and beyond the supplemental funds that are allocated for LCAP.

1. Periodic Quarterly Assessments across all subject areas to improve tracking of subgroup populations.
  - Involves administrators, teachers and counselors working together to make sure students do not fall behind in meeting A-G requirements
2. Identify academic strengths of students to prepare them to take at least one AP class by senior year.
  - Involves counselors and teachers working together to identify student strengths for an AP course
  - Involves tracking students through the PSAT
3. Create better working and learning environments by improving teaching tools.
  - Extend hours for some facilities, like the library
4. Engage parents, community members, local business people, etc. in school activities and services.
5. Remodeling of the parent center.



# Coversheet

## Adopt LAUSD's Holiday Schedule

**Section:** III. Financial  
**Item:** C. Adopt LAUSD's Holiday Schedule  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Holidays v031215.docx

El Camino Real Alliance

**School Holidays**

Full-time employees working 12 months per year enjoy 12 paid holidays within the year; other employees enjoy based on their working calendar.

- New Year's Day
- Martin Luther King Jr. Day
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day and the day after
- Christmas Day
- Two other holidays at the discretion of ECRCHS

# Coversheet

## Adopt Vacation and Sick Schedules

**Section:** III. Financial  
**Item:** D. Adopt Vacation and Sick Schedules  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Admin Classification Plan v031215.docx

El Camino Real Alliance

**School-Based Administrator Compensation Plan<sup>1</sup>**

	Principal		Assistant Principal	
	Min	Max	Min	Max
Elementary	40	45	37	38
Middle	42	47	39	40
Senior High	43	48	40	41
SPAN	42	47	39	40
Alternative Education	38	38	35	35

All Groups

- Bilingual Differential (i.e. Spanish fluency/proficiency) \$3,000
- Admin Master \$2,500 (\$750 online programs)
- Other Master’s Differential \$5,000 (\$1,500 online programs)
- Ph.D Differential \$10,000 (\$3,000 online programs)
- Legacy Adjustment<sup>2</sup> 6.08%

Business Group Only

- MBA Differential \$8,000 (\$2,500 online programs)
- CPA Differential \$5,000 (\$2,500 w/o Attest Experience)
- CFA, CFP, CFM, CMA, CIA Differential \$2,500/each

Work Basis<sup>3</sup>

- A Basis 2080 hours/year (e.g. 260 paid days)
- B Basis 1768 hours/year (e.g. 221 paid days)
- C Basis 1632 hours/year (e.g. 204 paid days)
- D Basis 1808 hours/year (e.g. 226 paid days)
- E Basis 1872 hours/year (e.g. 234 paid days)

Under the new salary table, employees will receive the greater of their 2014/15 salary or this table. The salary determination is based on their previous hourly rate, not their total compensation.

<sup>1</sup> Source: LAUSD, HR Division, School-Based Administrator Compensation Plan, Classification Plan, Master Salary Table (MST) Schedule/Pay Scale Allocation. Download was done as of March 12, 2015.

<sup>2</sup> Increase is over the 2011 salary table for those employees who were a consultant or employee during the first year of ECRCHS.

<sup>3</sup> Work calendar will vary by department.

# Coversheet

## Adopt Salary Classification for Administrators

**Section:** III. Financial  
**Item:** E. Adopt Salary Classification for Administrators  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Admin Classification Plan v031215.docx

El Camino Real Alliance

**School-Based Administrator Compensation Plan<sup>1</sup>**

	Principal		Assistant Principal	
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- Legacy Adjustment<sup>2</sup> 6.08%

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- MBA Differential \$8,000 (\$2,500 online programs)
- CPA Differential \$5,000 (\$2,500 w/o Attest Experience)
- CFA, CFP, CFM, CMA, CIA Differential \$2,500/each

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Under the new salary table, employees will receive the greater of their 2014/15 salary or this table. The salary determination is based on their previous hourly rate, not their total compensation.

<sup>1</sup> Source: LAUSD, HR Division, School-Based Administrator Compensation Plan, Classification Plan, Master Salary Table (MST) Schedule/Pay Scale Allocation. Download was done as of March 12, 2015.

<sup>2</sup> Increase is over the 2011 salary table for those employees who were a consultant or employee during the first year of ECRCHS.

<sup>3</sup> Work calendar will vary by department.

# Coversheet

## 2014-15 ECRCHS Winter Consolidated Application

**Section:** III. Financial  
**Item:** F. 2014-15 ECRCHS Winter Consolidated Application  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** ConApp Winter 2014-15\_Certified\_El\_Camino\_Real\_Charter\_High.pdf

## 2012-13 Title II, Part A Fiscal Year Expenditure Report, 27 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2012 through September 30, 2014.

**CDE Program Contact:**

Jackie Rose, Title II Leadership, [jrose@cde.ca.gov](mailto:jrose@cde.ca.gov), 916-322-9503

2012-13 Title II, Part A entitlement	\$9,799
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**Professional Development Expenditures**

Professional development for teachers	\$9,799
Professional development for administrators	
Subject matter project	
Other professional development expenditures	

**Exams and Test Preparation Expenditures**

Exam fees, reimbursement	
Test preparation training and or materials	
Other exam and test preparation expenditures	

**Recruitment, Training, and Retaining Expenditures**

Recruitment activities	
Hiring incentive and or relocation allotment	
National Board Certification and or stipend	
Verification process for special settings (VPSS)	
University course work	
Other recruitment training and retaining expenditures	

**Miscellaneous Expenditures**

Class size reduction	
Administrative and indirect costs	
Total funds transferred to Title I, Part A	
Other allowable expenditures or encumbrances	
Total expenditures and encumbrances	\$9,799
2012-13 Unspent Funds	\$0
Note: CDE will invoice the LEA for the amount of 2012-13 unspent funds.	
General Comment (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.



## 2012-13 Title III, Part A LEP YTD Expenditure Report, 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2012 through September 30, 2014.

### CDE Program Contact:

Patty Stevens, Title III Language Policy & Leadership Office, [pstevens@cde.ca.gov](mailto:pstevens@cde.ca.gov), 916-323-5838  
 Geoffrey Ndirangu, Language Policy & Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

### Required and Authorized LEP Sub-grantee Activities

#### Required

Section 3115 (c)(1) To increase the English Proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.

Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

#### Authorized

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for limited English proficient children by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for limited English proficient children and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English proficiency and academic achievement of limited English proficient children.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to limited English proficient children and their families.

2012-13 Title III, Part A LEP entitlement	\$11,837
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$11,837
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Administrative and indirect costs	\$0
Total year-to-date expenditures	\$11,837
2012-13 Unspent funds	\$0
Note: CDE will invoice the LEA for the amount of 2012-13 unspent funds.	

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El Camino Real Charter High (19 64733 1932623)

Status: Certified  
Saved by: Ex ED  
Date: 2/13/2015 2:24 PM

### 2012-13 Title III, Part A LEP YTD Expenditure Report, 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2012 through September 30, 2014.

**CDE Program Contact:**

Patty Stevens, Title III Language Policy & Leadership Office, [pstevens@cde.ca.gov](mailto:pstevens@cde.ca.gov), 916-323-5838  
Geoffrey Ndirangu, Language Policy & Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

General comment (Maximum 500 characters)	
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El Camino Real Charter High (19 64733 1932623)

Status: Certified  
 Saved by: Ex ED  
 Date: 2/13/2015 2:24 PM

**2013-14 Title I Part A Carryover**

Report only expenditures for fiscal year 2013-14 allocation to determine funds to be carried over to fiscal year 2014-15.

**CDE Program Contact:**

Jyoti Singh, Title I Policy & Program Guidance, [jysingh@cde.ca.gov](mailto:jysingh@cde.ca.gov), 916-319-0372

Rina DeRose-Swinscoe, Title I Policy & Program Guidance, [RDeroseswinscoe@cde.ca.gov](mailto:RDeroseswinscoe@cde.ca.gov), 916-323-0472

**2013-14 Carryover Calculation**

2013-14 Title I Part A Entitlement	\$159,730
Transferred in	\$0
Title I Part A available allocation	\$159,730
Expenditures and obligations from July 1, 2013 through June 30, 2014 (12 Months)	\$159,730
Carryover as of June 30, 2014	\$0
Carryover percent as of June 30, 2014	0.00%
Expenditures and obligations from July 1, 2013 through September 30, 2014 (15 Months)	\$159,730
Carryover as of September 30, 2014	\$0
Carryover percent as of September 30, 2014	0.00%

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**California Department of Education**

El Camino Real Charter High (19 64733 1932623)

**Consolidated Application**

Status: Certified  
 Saved by: Ex ED  
 Date: 2/13/2015 2:24 PM

**2014-15 Title I, Part A Notification of Authorization of School Wide Program**

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as School Wide Program

**CDE Program Contact:**

Franco Rozic, Title I Monitoring & Support, [frozic@cde.ca.gov](mailto:frozic@cde.ca.gov), 916-319-0269

**Note:**

In order for CDE program staff to have visibility to all SWP authorized schools, it is important to have an Authorized Representative certify this Notification of Authorization data collection after a change is made.

School Name	School Code	Authorized	Local Board Approval Date (ex. 04/30/2014)	SIG Approval Date (ex. 04/30/2014)	Poverty Level %
Camino Real Charter High	1932623	N			

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**2014-15 Federal Transferability**

Federal transferability is governed by Title VI in ESEA Section 6123. An LEA may transfer a maximum of 50% of any program to other programs. This transferability is not the same as Title VI Subpart 1 REAP Flexibility governed by ESEA Section 6211.

**CDE Program Contact:**

Anne Daniels, Education Data Office, [adaniels@cde.ca.gov](mailto:adaniels@cde.ca.gov), 916-319-0640

Program Improvement Year	2
Note: This district has been identified as a Program Improvement (PI) LEA under ESEA Section 1116 and may only transfer 30% of a program's funds. Those funds must be used for PI activities. A single school district (SSD) or a directed funded charter (DFC) school whose only school is in PI and operating as a Target Assistance School (TAS), for the purpose of federal transferability, the LEA is restricted to the 30% limit. If the SSD or DFC is operating as a Schoolwide Program (SWP) school, the restriction does not apply.	
<b>Title II Part A Transfers</b>	
Title II, Part A entitlement	\$7,243
Transferred to Title I, Part A	\$0

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**2014-15 Title I, Part A LEA Allocation**

The purpose of this data collection is to calculate the full Title I Part A allocation available to the LEA.

**CDE Program Contact:**

Stephanie Smith, Title I Policy & Program Guidance, [SSmith@cde.ca.gov](mailto:SSmith@cde.ca.gov), 916-319-0948  
 Jyoti Singh, Title I Policy & Program Guidance, [jysingh@cde.ca.gov](mailto:jysingh@cde.ca.gov), 916-319-0372

2014-15 Title I, Part A entitlement	\$247,516
Transferred-in amount	\$0
Title I, Part A entitlement after transfers	\$247,516
<b>Note:</b> In order for the 2013-14 Carryover amount to be pre-populated, the 2013-14 Title I, Part A Carryover data collection should be completed and saved before beginning data entry.	
2013-14 Carryover (Allowable values are the 12 or 15 month 2013-14 carryover. The default value displayed is the 15 month calculated carryover.)	\$0
Repayment of funds	
2014-15 Total allocation	\$247,516
Indirect cost reservation	\$0
Administrative reservation	\$0
2014-15 Title I, Part A adjusted allocation	\$247,516
<b>Indirect Cost and Administration Calculation Tool</b> To help determine allowable indirect cost and administration reserves, based on your Approved Indirect Cost Rate as defined on <a href="http://www.cde.ca.gov/fg/ac/ic/">http://www.cde.ca.gov/fg/ac/ic/</a> , below are recommended values.	
2014-15 Approved indirect cost rate	5.19%
Maximum allowable indirect cost reservation	\$12,212
Recommended administration reservation	\$24,915

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### 2014-15 Title I, Part A Reservations, Required

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

**CDE Program Contact:**

Nancy Bodenhausen, Title I Policy & Program Guidance, [NBodenhausen@cde.ca.gov](mailto:NBodenhausen@cde.ca.gov), 916-445-4904  
 Lana Zhou, Title I Policy & Program Guidance, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956

### Nonprofit Private School Equitable Services Percentage Calculation

Total participating nonprofit school low income students	
Total participating attendance area low income students	
Percent of nonprofit private school low income students for equitable service calculations	0.00%

### Required Reservations

Title I Part A adjusted allocation	\$247,516
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### Parental Involvement

Parental involvement (1% of the entitlement plus transfers-in if greater than \$500,000.)	\$0
Supplemental parental involvement (Optional: Additional discretionary set-aside.)	
Nonprofit private school parental involvement set-aside	\$0
Amount remaining	\$0
Public school parental involvement	\$0
Balance available for LEA parental involvement activities	\$0

### Direct and Indirect Services

Direct or indirect services to homeless children, regardless of their school of attendance	\$2,001
Homeless services provided (Maximum 500 characters)	Transportation and instructional materials
Local neglected institutions Does the LEA have local institutions for neglected children or children currently classified as neglected?	
Direct or indirect services in local institutions for neglected children	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	
Other neglected or delinquent services	

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**2014-15 Title I, Part A Reservations, Required**

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

**CDE Program Contact:**

Nancy Bodenhausen, Title I Policy & Program Guidance, [NBodenhausen@cde.ca.gov](mailto:NBodenhausen@cde.ca.gov), 916-445-4904  
 Lana Zhou, Title I Policy & Program Guidance, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956

**Program Improvement (PI)**

The following reservations are required if the LEA is in Program Improvement, or has one or more schools in Program Improvement.

Public school choice transportation (Choice)	\$10,000
Supplemental educational services (SES)	\$100,000
Parent outreach and assistance for Choice and SES	
Program Improvement general comments (Maximum 500 characters)	

**Program Improvement Professional Development**

Professional development funds	Yes
Will the LEA use PI school-level professional development funds to help meet the LEA 10% minimum professional development requirement?	
PI professional development (Minimum 10% of the entitlement plus transfers in.)	\$8,000
2013-14 PI professional development carryover	
Total PI professional development	\$8,000

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### 2014-15 Title I, Part A Reservations, Allowed

To report LEA allowable reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

**CDE Program Contact:**

Lana Zhou, Title I Policy & Program Guidance, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956  
 Karen Neilsen, Title I Policy & Program Guidance, [KNeilsen@cde.ca.gov](mailto:KNeilsen@cde.ca.gov), 916-319-0946

### Allowed Reservations

#### Professional Development for Highly Qualified Teachers and Paraprofessionals

Professional development for highly qualified teachers and paraprofessionals	
Nonprofit private school equitable services	\$0
Professional development reserved for public schools	\$0

#### District-wide Instructional Programs

District-wide instructional programs (Non-PI activities)	
Nonprofit private school equitable services	\$0
District-wide instructional programs for Title I public schools	\$0

#### Other School Programs

Other school programs Including summer school or intersession programs or before and after school programs.	
Nonprofit private school equitable services	\$0
Other school programs reserved for public schools	\$0

#### Other Allowable Reservations

Salary differentials	
Preschool programs	
Capital expenses for nonprofit private schools	

#### Program Improvement Activities

Teacher incentives and rewards (Maximum 5% of entitlement after transfers.)	
Professional development of highly qualified teachers	
Technical assistance to schools	
Summer school, intersession programs or before and after school programs	

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## 2014-15 Title I, Part A Reservations, Allowed

To report LEA allowable reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

**CDE Program Contact:**

Lana Zhou, Title I Policy & Program Guidance, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956  
 Karen Neilsen, Title I Policy & Program Guidance, [KNeilsen@cde.ca.gov](mailto:KNeilsen@cde.ca.gov), 916-319-0946

### Reservation Summary

Adjusted Allocation	\$247,516
Total required reservations	\$120,001
Total allowed reservations	\$0
Allocations after reservations	\$127,515
Total nonprofit private school set aside	\$0
Private nonprofit school Parental Involvement set-aside	\$0
Public school Parental Involvement set-aside	\$0
Amount available for Title I, Part A school allocations	\$127,515

**\*\*\*Warning\*\*\***

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## 2014-15 Title I, Part A Program Improvement Midyear Activity and Expenditure Report

If one or more schools is in Program Improvement, the LEA is required to provide a mid-year status of activities related to Choice and or SES services.

**CDE Program Contact:**

Stephanie Smith, Title I Policy & Program Guidance, [SSmith@cde.ca.gov](mailto:SSmith@cde.ca.gov), 916-319-0948  
 Lana Zhou, Title I Policy & Program Guidance, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956

**Activities**

Number of students who applied for Choice	0
Number of new and continuing students who transferred to attend a non-PI school under ESEA	0
Number of new and continuing students who transferred to attend a non-PI school under a local or state school choice program	0
Number of students who applied for SES	141
Number of students who received SES	82
Activities comment An explanation must be provided if all activities are zero.	

**Expenditures and Encumbrances**

Due to a federal audit comment received, LEAs are required to provide biannual year-to-date PI expenditures and encumbrance in support of Choice and SES activities.

Choice transportation using Title I Part A funds	
Choice transportation using non-Title I Part A funds	
SES using Title I Part A funds	\$100,000
SES using non-Title I Part A funds	\$1,200
Parent outreach using Title I Part A funds	
Parent outreach using non-Title I Part A funds	
Total expenditures and encumbrance using Title I Part A funds	\$100,000
Total expenditures and encumbrance using non-Title I Part A funds	\$1,200
Expenditure comment An explanation is required if no program improvement expenditures or encumbrances have occurred (maximum 500 characters).	

**\*\*\*Warning\*\*\***

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**2014-15 Title II, Part A LEA Allocations and Reservations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II Part A Teacher & Principal Training & Recruiting, and to report required reservations.

**CDE Program Contact:**

Jackie Rose, Title II Leadership, [jrose@cde.ca.gov](mailto:jrose@cde.ca.gov), 916-322-9503  
 Juan J. Sanchez, Section 2141 Contact, [jsanchez@cde.ca.gov](mailto:jsanchez@cde.ca.gov), 916-319-0452

2014-15 Title II Part A entitlement	\$7,243
Total funds transferred out of Title II, Part A	\$0
Total entitlement after transfers	\$7,243
2013-14 Carryover (as of 06/30/14)	\$0
Repayment of funds	\$0
Repayment comment	
Provide an explanation of why repayment dollars were added back to the allocation	
2014-15 Allocation	\$7,243
Administrative and indirect costs	\$0
Title II Part A adjusted allocation	\$7,243

**\*\*\*Warning\*\*\***

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**2014-15 Title III, Part A LEP LEA Allocations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title III Part A LEP, and to report required reservations.

**CDE Program Contact:**

Patty Stevens, Title III Language Policy & Leadership Office, [pstevens@cde.ca.gov](mailto:pstevens@cde.ca.gov), 916-323-5838

2014-15 Title III, Part A LEP entitlement	\$10,727
2013-14 Carryover (As of June 30, 2014)	\$0
Repayment of funds	\$0
2014-15 Allocation	\$10,727
Administrative and indirect costs	\$0
2014-15 Adjusted allocation	\$10,727

**\*\*\*Warning\*\*\***

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## 2014-15 Title III, Part A LEP YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2014 through December 30, 2014.

**CDE Program Contact:**

Patty Stevens, Title III Language Policy & Leadership Office, [pstevens@cde.ca.gov](mailto:pstevens@cde.ca.gov), 916-323-5838  
 Geoffrey Ndirangu, Language Policy & Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Required and Authorized LEP Sub-grantee Activities**

**Required**

Section 3115 (c)(1) To increase the English Proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.

Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

**Authorized**

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for limited English proficient children by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for limited English proficient children and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English proficiency and academic achievement of limited English proficient children.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to limited English proficient children and their families.

2014-15 Title III, Part A LEP entitlement	\$10,727
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$10,727
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Administrative and indirect costs	\$0
Total year-to-date expenditures	\$10,727
2014-15 Unspent funds	\$0
General comment (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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El Camino Real Charter High (19 64733 1932623)

Status: Certified  
 Saved by: Ex ED  
 Date: 2/13/2015 2:42 PM

### 2014-15 Title III, Part A LEP YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2014 through December 30, 2014.

**CDE Program Contact:**

Patty Stevens, Title III Language Policy & Leadership Office, [pstevens@cde.ca.gov](mailto:pstevens@cde.ca.gov), 916-323-5838  
 Geoffrey Ndirangu, Language Policy & Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Required and Authorized LEP Sub-grantee Activities**

**Required**

Section 3115 (c)(1) To increase the English Proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.

Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

**Authorized**

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for limited English proficient children by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for limited English proficient children and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English proficiency and academic achievement of limited English proficient children.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to limited English proficient children and their families.

2014-15 Title III, Part A LEP entitlement	\$10,727
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$5,364
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Administrative and indirect costs	\$0
Total year-to-date expenditures	\$5,364
2014-15 Unspent funds	\$5,363
General comment (Maximum 500 characters)	

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**2014-15 Consolidation of Administrative Funds**

A request by the LEA to consolidate administrative funds for specific programs.

**CDE Program Contact:**

Julie Brucklacher, Financial Accountability & Info Srv, [jbruckla@cde.ca.gov](mailto:jbruckla@cde.ca.gov), 916-327-0858

Title I, Part A (Basic) SACS Code 3010	No
Title I, Part C (Migrant Education) SACS Code 3060	No
Title I, Part D (Delinquent) SACS Code 3025	No
Title II, Part A (Teacher Quality) SACS Code 4035	No
Title II, Part A (Administrator Training) SACS Code 4036	No
Title III (Immigrant Students) SACS Code 4201	No
Title III (LEP Students) - 2% maximum SACS Code 4203	No
Title IV, Part B (21st Century Community Learning Centers) SACS Code 4124	No

**\*\*\*Warning\*\*\***

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### 2014-15 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to allocated to eligible public schools and equitable services to students in nonprofit private schools.

**CDE Program Contact:**

Lana Zhou, Title I Policy & Program Guidance, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956  
Nancy Bodenhausen, Title I Policy & Program Guidance, [NBodenhausen@cde.ca.gov](mailto:NBodenhausen@cde.ca.gov), 916-445-4904

**LEA meets small district criteria.**

An LEA is defined as a small district criteria if, based on the school list and the data entered in School Student Counts Actuals, the LEA meets one or more of the following:

- Is a single school district
- Is a single school per grade span
- As enrollment total for all schools less than 1,000

an exception to funding is needed, enter an Exception Reason. Use lower case only.

**Lowable Exception Reasons**

- Meets 35% Low Income Requirement
- Funded by Other Allowable Sources
- Desegregation Waiver on File
- e - Grandfather Provision
- f - Feeder Pattern
- g - Local Funded Charter Opted Out
- h - Local Funded Chart Opt In
- i - CORE Waiver Eligible High School

Low income measure	FRPM
Group Schools by Grade Span	Yes
District-wide low income %	17.89%
Available Title I, Part A school allocation	\$127,515
Available public school parent involvement reservation	\$0
Available nonprofit private school set-asides	\$0

\*\*\*Warning\*\*\*

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2014-15 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to allocated to eligible public schools and equitable services to students in nonprofit private schools.  
 Available nonprofit private school parent involvement reservation \$0

School Name	School Code	Grade Span Group	Low Income Students	Low Income Student %	Eligible	\$ Per Low Income Student (0.00)	Carryover	Public School Parental Involvement	Nonprofit Private Parental Involvement	Nonprofit Private Set Aside	Total School Allocation	Exception Reason	EIA Funded	Other Program Funds	Exception Comment
El Camino Real Charter High	1932623		692	17.89	Y	184.27					127514.84		N	N	

\*\*\*Warning\*\*\*  
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# Coversheet

## Adopt Updated Classified Salary Table

**Section:** III. Financial  
**Item:** G. Adopt Updated Classified Salary Table  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 2014-15 Classified Salaries v032515.xlsx

## Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

2014-15 Classified Salaries v032515.xlsx

# Coversheet

## Adopt Updated Fiscal Policies

**Section:** III. Financial  
**Item:** H. Adopt Updated Fiscal Policies  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Fiscal Policy Handbook v031515.doc



# EL CAMINO REAL CHARTER HIGH SCHOOL

## Fiscal Policies and Procedures Handbook

Revision Board Approved: ~~January 21~~April 1, 2015

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## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### OVERVIEW

The Governing Board of EL CAMINO REAL CHARTER HIGH SCHOOL has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of EL CAMINO REAL CHARTER HIGH SCHOOL to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

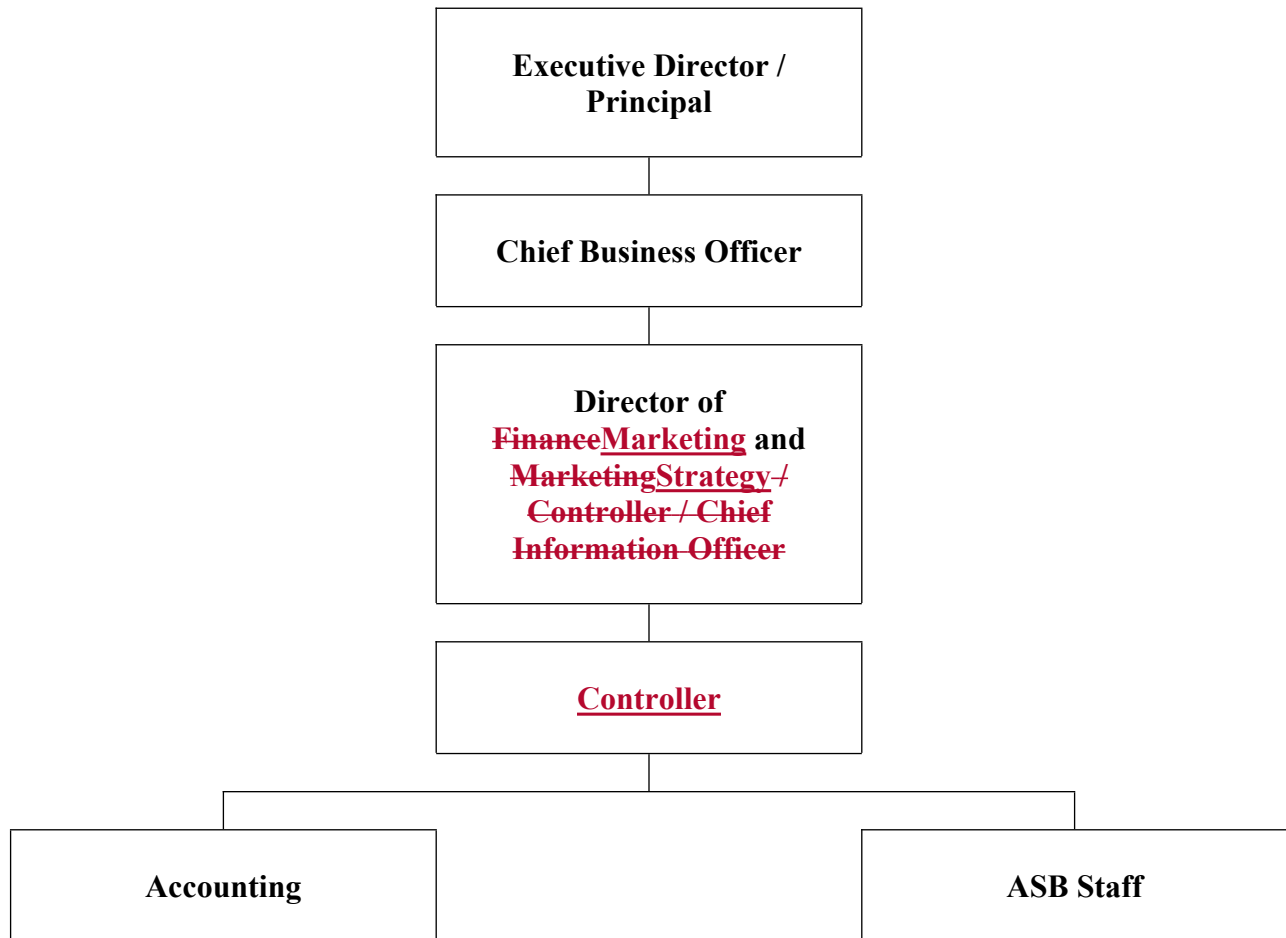
1. The Governing Board formulates financial policies and procedures, delegate's administration of the policies and procedures to the Chief Business Officer~~controller~~.
2. The Chief Business Officer has responsibility for all operations and financial activities ~~related to financial management~~.
3. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
4. All administrative employees are required to take annual vacations of at least five (5) consecutive days.
5. All documentation related to financial matters will be completed by computer, word processor, typewriter, or ink.
6. The Governing Board will commission an annual financial audit by an independent third party auditor who will report directly to them. The Governing Board will approve the final audit report, and a copy will be provided to the charter-granting agency. Any audit exceptions and/or deficiencies will be resolved to the satisfaction of the Governing Board and the charter-granting agency.
7. The Governing Board can appoint someone else to perform the ~~Controller's~~ Chief Business Officer's responsibilities in the case of absence.

### Annual Financial Audit

1. The Governing Board will annually appoint an ~~a~~ Audit committee ~~Committee~~ by January 1 to select an auditor by March 1 prior to year end (June 30<sup>th</sup>).
- ~~2.~~ Audit Committee members must be independent.
- ~~2.3.~~ Any persons ~~The Controller will assist Audit Committee members. The Chief Business Officer and Director of Marketing and Strategy may assist. with expenditure authorization or recording responsibilities within the school may not serve on the committee.~~
- ~~3.4.~~ The committee will annually contract for the services of an independent certified public accountant to perform an annual fiscal audit.
- ~~4.5.~~ The audit shall include, but not be limited to:
  - a. An audit of the accuracy of the financial statements
  - b. An audit of the attendance accounting and revenue accuracy practices
  - c. An audit of the internal control practices

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### Financial Organizational Chart



#### Reconciliation Rights:

- Back Office Provider
- Controller
- Accounting Staff

#### Authorizing Rights:

- School Director (i.e. Executive Director and Principal)
- Chief Business Officer
- Director of Finance and Marketing
- Assistant Principals

#### Cash / Check Receipts / Disbursements:

- ~~Student Store Accounting Staff~~ Accounting Staff ASB Staff

## **CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES**

### **FINANCIAL INSTRUMENTS**

#### **Debit Cards**

- Use is not permitted

#### **Credit Cards**

- Held by board-approved personnel
- Chief Business Officer's card is kept in the school's safe for staff use
- Types of credit cards:
  - ~~Visa from California Credit Union~~
  - American Express

#### **Bank Check Signers**

- Board-approved personnel

#### **Check Stock**

- Held in student store and with the back office provider

#### **Financial Oversight**

- Chief Business Officer
- Director of Finance and Marketing
- Controller

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### PURCHASING

1. The following may authorize expenditures, without pre-approval, within the approved budget:

- Board Approved Bank Signers
- Board Approved Credit Card Holders

The Governing Board must review all expenditures. This will be done via approval of a check register and credit card statements which lists all ~~checks written~~ cash disbursements during a set period of time and includes check #, payee, date, and amount.

2. Without consideration of the budget, the following purchases can be made by board approved bank signers and credit card holders:

- Conferences / Workshops / Continuing Education that are related to education, human resources and business inside the continental United States. This includes travel related costs, such as mileage, parking, meals, hotel and airfare
- Business related meals

3. The Authorizing personnel must approve all purchases from non-board approved bank signers and credit card holders.

4. When approving purchases, the Authorizing personnel must:

- a. Determine if the expenditure is budgeted
- b. Determine if funds are currently available for expenditures (i.e. cash flow)
- c. Determine if the expenditure is allowable under the appropriate revenue source
- d. Determine if the expenditure is appropriate and consistent with the vision, approved charter, school policies and procedures, and any related laws or applicable regulations
- e. Determine if the price is competitive and prudent. All purchases over \$~~10~~50,000 must include documentation (e.g. email to the Controller or Director of Marketing) of a good faith effort to secure the lowest possible expected cost<sup>1</sup> for comparable goods or services or a business purpose if it is not the lowest possible cost

5. Any individual making an authorized purchase on behalf of the school must provide the Reconciling personnel with appropriate documentation of the purchase.

6. Individuals, other than those specified above, are not authorized to make purchases without pre-approval.

---

<sup>1</sup> Expected cost considers the product's price, quality, life, future maintenance costs, salvage value, environmental impact, school's mission, source and materials.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

7. Authorized purchases will be promptly reimbursed by a bank check upon receipt of appropriate documentation of the purchase. Individuals who use personal funds to make unauthorized purchases will not be reimbursed unless the purchase is an emergency. For an emergency purchase to be reimbursed, the individual must provide a reason and approval from authorizing personnel.
8. If the vendor is a sole proprietor or a partnership (including LP, and LLP), the ~~Student Store Accounting Staff~~Accounting Staff will obtain a W-9 from the vendor before submitting any requests for payments.
9. The board approved credit card holders may authorize an individual to use a school credit card to make an authorized purchase on behalf of the school, consistent with guidelines provided by the School Director, Chief Business Officer and/or Governing Board.
  - a. The Chief Business Officer's credit card will be kept in the school's safe for use by the school's business personnel. Any use of this credit card must be returned to the school's safe within 3 hours of use, unless authorized by the School Director.
  - b. The other school cards will be kept under supervision of the board approved credit card holders
  - c. If receipts are not available or are "missing", the individual making the charge can be held responsible for payment.
  - d. Credit cards will bear the names of both EL CAMINO REAL CHARTER HIGH SCHOOL and the board approved credit card holder(s).

### Petty Cash

1. The ~~Student Store Accounting Staff~~Accounting Staff will manage the petty cash fund from the student store.
2. The petty cash fund will be capped at \$500 at each school site. This does not include cash held for school events.
3. All petty cash will be kept in the school's safe. Only the ~~Student Store Accounting Staff~~Accounting Staff will have access to the petty cash box.
4. All disbursements will require a completed and signed petty cash slip. A register receipt for all purchases must be attached to the petty cash slip.
5. Reconciling Personnel will insure that the petty cash slip is properly completed and that a proper receipt is attached.
6. At all times the petty cash box will contain receipts and cash totaling \$500. A register receipt must support the petty cash slip. The individual using the petty cash to make a purchase is responsible for submitting the receipt for the petty cash slip to the ~~Student Store Accounting Staff~~Accounting Staff within 48 hours of withdrawing the petty cash.

## **CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES**

7. When expenditures total \$300 (when cash balance is reduced to \$200), the ~~Student Store Accounting Staff~~ Accounting Staff will total the disbursements, complete a petty cash reimbursement form, and obtain the approval of the Assistant Principal. This should be done on at least a quarterly basis. The petty cash slips and supporting receipts will be attached to the reimbursement request form and forwarded to the Reconciling Personnel.
8. Petty cash fund reimbursement checks will be made payable to the Controller.
9. Any irregularities in the petty cash fund will be immediately reported in writing to the Chief Business Officer.
10. Loans will not be made from the petty cash fund.
11. The Reconciling Personnel will conduct surprise counts of the petty cash fund.

### **Contracts**

1. The following may sign school related contracts within the approved budget:
  - Authorizing Personnel

The Governing Board must also approve contracts over:

- Non-Public Contracts - \$100,000 for construction, equipment, materials, supplies, non-professional services and repairs
  - Public Contracts:
    - \$50,000 for equipment, materials, supplies, services and repairs (Public Contract Code 20111(a) bid limit is \$83,400 for 2013)
    - \$15,000 for construction contracts (P.C.C. 20111(b))
2. Consideration will be made of in-house capabilities to accomplish services before contracting for them.
  3. Reconciling Personnel will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts over \$100,000.
  4. Written contracts clearly defining work to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors).
    - a. Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker's compensation insurance currently in effect. The School Director may also require that contract service providers list the school as an additional insured.

## **CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES**

5. If the contract service provider is a sole proprietor or a partnership (including LP, and LLP), the ~~Student Store Accounting Staff~~ Accounting Staff will obtain a W-9 from the contract service provider prior to submitting any requests for payment.
6. The School Director, Director of Finance and Marketing, or Chief Business Officer will approve proposed contracts and modifications in writing.
7. Contract service providers will be paid in accordance with approved contracts as work is performed.
8. The Chief Business Officer and/or Assistant Principal will be responsible for ensuring the terms of the contracts are fulfilled.
9. Potential conflicts of interest will be disclosed upfront, and the School Director, Chief Business Officer, Assistant Principal(s) and/or Member(s) of the Governing Board with the conflict will excuse themselves from discussions and from voting on the contract.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### ACCOUNTS PAYABLE

#### Bank Check Authorization

1. All original invoices will immediately be forwarded to the Authorizing Personnel for approval.
2. The Authorizing Personnel will carefully review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list and note any items that were not in the shipment. The packing list should be submitted with the invoice. ~~Student Store Accounting Staff~~ Accounting Staff will adjust the invoice for any missing items noted on the packing list before processing for payment.
3. Once approved by the Authorizing Personnel, ~~Student Store Accounting Staff~~ Accounting Staff will stamp a check authorization on the invoice and complete the required information, including noting the specific budget line item that is to be charged for the specified expenditures. The Authorizing Personnel will provide his/her signature on the vendor report. The invoice and supporting documentation will either be sent to Reconciling Personnel on at least a weekly basis. ~~ExEDBack Office Provider~~ or ~~Student Store Accounting Staff~~ Accounting Staff will then process the invoices with sufficient supporting documentation.
4. The Authorizing Personnel may authorize ~~ExEDBack Office Provider~~ or ~~Student Store Accounting Staff~~ Accounting Staff to pay recurring expenses (e.g. utilities, subscriptions) without formal approval (signature) on the invoice when dollar amounts fall within 20% of the previous ~~payment period.~~.

#### Bank Checks

1. The Governing Board will approve, in advance, the list of authorized signers on the school account. The School Director, and any other employee/board member authorized by the Governing Board may sign bank checks within established limitations.
2. The Governing Board will be authorized to open and close bank accounts.
3. ~~ExEDBack Office Provider~~ and the ~~Student Store Accounting Staff~~ Accounting Staff will be responsible for all blank checks and will keep them under lock and key.
4. When there is a need to generate a bank check, the Authorized Personnel will send appropriate approved documentation to ~~ExEDBack Office Provider~~ or ~~Student Store Accounting Staff~~ Accounting Staff.



## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

5. Once approved by the Authorizing Personnel, ~~ExEDBack Office Provider / Student Store Accounting Staff~~ Accounting Staff processes the check based on the check authorization prior to obtaining the appropriate signature(s).
6. Two Authorized Check Signers will co-sign checks in excess of \$5,000 for all non-recurring items. All checks less than \$5,000 require only the signature of one Authorized Check Signer.
7. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
8. Reconciling Personnel will record the check transaction(s) into the appropriate checkbook and in the general ledger.
9. ~~ExEDBack Office Provider / Student Store Accounting Staff~~ Accounting Staff will distribute the checks and vouchers as follows:
  - a. Original – mailed or delivered to payee
  - b. Duplicate or voucher – attached to the invoice and filed by vendor name by an ~~ExEDBack Office Provider~~ accountant or ~~Student Store Accounting Staff~~ Accounting Staff
  - c. Cancelled Checks – filed numerically with bank statements by an ~~ExEDBack Office Provider / Student Store Accounting Staff~~ Accounting Staff
  - d. Voided checks will have the signature line cut out and will have VOID written in ink. The original check will be attached to the duplicate and forwarded to ~~ExEDBack Office Provider / Student Store Accounting Staff~~ Accounting Staff who will attach any other related documentation as appropriate

### **Bank Reconciliation**

1. Bank statements will be received directly or printed directly from online banking by the Reconciling Personnel.
2. Reconciling Personnel will examine all paid checks for date, name, cancellation, and endorsement. Any discrepancies regarding the paid checks or any checks over 90 days will be researched and if applicable deleted from the accounting system.
3. Reconciling Personnel will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
4. Reconciling Personnel will compare the reconciled bank balance to the cash in the bank account and to the general ledger, immediately reporting any material discrepancies to the ~~Vice President, School Finance~~ Financial Leader at ~~ExEDBack Office Provider~~ assigned to the school and the Chief Business Officer.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### ACCOUNTS RECEIVABLE

1. Documentation will be maintained for accounts receivable and forwarded to the Reconciling Personnel.
2. Accounts receivable will be recorded by the Reconciling Personnel in the general ledger and collected on a timely basis.

### Cash Receipts (Cash and Checks)

1. For each fundraising or other event in which cash or checks will be collected, a ~~Coordinator~~ ~~Volunteer~~ ~~Coordinator~~ will be designated, who will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity.
  - a. The ~~Student Store Accounting Staff~~ Accounting Staff will record each transaction in a receipt book at the time the transaction is made, with a copy of the receipt provided to the donor.
  - b. The cash, checks, receipt book, and deposit summary must be given to the school ~~Student Store Accounting Staff~~ Accounting Staff, who will immediately put the funds in a secure, locked location.
  - c. Both the ~~Volunteer~~ Coordinator and the ~~Student Store Accounting Staff~~ Accounting Staff(s) or Assistant Principal will count the deposit and verify the amount of the funds in writing.
2. Cash/checks dropped off at the school office will be placed directly into the student store safe by the person dropping off the cash/checks.
  - a. All funds are deposited into the safe in a sealed envelope, along with any notes, forms, or other descriptions of how the funds are to be used.
  - b. The ~~Student Store Accounting Staff~~ Accounting Staff(s) or Assistant Principal and School Director will open the safe to verify the cash/check amounts, and sign off on the amounts received.
  - c. The safe will be emptied at least two times per week, corresponding to days when deposits are made.
3. Cash/checks dropped off in the classroom will utilize the classroom folders. Each morning, the homeroom teacher assigned to that classroom will collect all forms, payments, etc. that have been brought in by students that day and place them in a large envelope. Before lunchtime, an office staff member and a second staff member (who may be an office staff member or an aide) shall collect all envelopes from each classroom and bring them to the office, where they will be processed following the guidelines used for the safe, above.

## **CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES**

4. Mail (including anything official such as governmental notices, invoices and checks) received at the school must be opened by office staff members and stamped with a “received” stamp.
  - a. For any cash or checks received in the mail, the ~~Student Store Accounting Staff~~ Accounting Staff or Assistant Principal will prepare a deposit packet itemizing the amount, source, and purpose of each payment, with a designated office staff member counting the funds and verifying this in writing.
5. Twice a week, the ~~Student Store Accounting Staff~~ Accounting Staff or Assistant Principal will log cash or checks received into the Cash Receipts Book. Copies of Cash Receipt records should be sent to ExEDBack Office Provider with the weekly mailing of invoices.
6. All checks will be immediately endorsed with the school deposit stamp, containing the following information: “For Deposit Only; El Camino Real Charter High School; Bank Name; Bank Account Number, Date Received by the School.”
7. A deposit slip will be completed by the ~~Student Store Accounting Staff~~ Accounting Staff or Assistant Principal and initialed by the School Director for approval to deposit. The deposit slip will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate deposit slip.
8. Deposits totaling greater than \$5,000 will be deposited within 48 hours by the designated school employee. Deposits totaling less than \$5,000 will be made weekly by the designated school employee. All cash will be immediately put into a safe.
9. The deposit receipt will be attached to the deposit documentation and forwarded to Reconciling Personnel to be filed and recorded weekly.

### **Volunteer Expenses**

1. All volunteers will submit a purchase requisition form to the Student Store Accounting Personnel for all potential expenses.
  - a. Only items with prior written authorization from the Authorizing Personnel will be paid/reimbursed.

### **Returned Check Policy**

1. A returned-check processing fee will be charged for checks returned as non-sufficient funds (NSF). Unless otherwise pre-approved by Authorizing Personnel, payment of the NSF check and processing fee must be made by money order or certified check.

**CHARTER SCHOOL  
FISCAL CONTROL POLICIES AND PROCEDURES**

2. In the event that a second NSF check is received for any individual, in addition to the processing fee, the individual will lose check-writing privileges. Payment of the NSF check, the processing fee and any subsequent payment(s) by that individual must be made by money order or certified check.
3. In the case of NSF checks written by parents of students, failure to pay may result in the withholding of report cards/transcripts at the end of the semester and/or school year until payment is received, unless other mutually agreeable arrangements are approved by the School Director and/or Governing Board.
4. If unsuccessful in collecting funds owed, the school may initiate appropriate collection and/or legal action at the discretion of the School Director and/or Governing Board.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### PERSONNEL

1. ~~The Human Resource Manager~~The business personnel will be responsible for all new employees completing or providing all of the items on the attached Personnel File Checklist.
2. ~~The Human Resource Manager~~The business personnel will be responsible for maintaining this information in the format as shown on the Personnel File Checklist.
3. An employee's hiring is not effective until the employment application, form W-4, and form I-9 have been completed.
4. The Reconciling Personnel will maintain and position control list and notify the board of any variances to the position control throughout the year.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### PAYROLL

#### Timesheets

1. All classified employees will be responsible for completing a timesheet including vacation, sick, and holiday time (if applicable). The employee and the appropriate supervisor will sign the completed timesheet.
2. The completed timesheets will be submitted to the ExED Accounting staff by the payroll period deadline designated by ExED the Controller.
3. Incomplete timesheets will be returned to the signatory supervisor and late timesheets will be held until the next pay period. No employee will be paid until a correctly completed timesheet is submitted.
4. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in the timesheet (such as an employee calling in sick), the employee is responsible for notifying the signatory supervisor or for making other arrangements for the timesheet to be submitted. However, the employee must still complete and submit the timesheet upon return.

#### Overtime

1. Advanced approval in writing by the authorized supervisor is required for compensatory time and overtime.
2. Overtime only applies to non-exempt employees and is defined as hours worked in excess of eight hours a day and/or forty (40) hours within a five-day period of time. Any hours worked in excess of an employee's regular work schedule must be pre-approved by the supervisor, unless it is prompted by an emergency. No overtime will be paid without the approval of the employee's supervisor. Overtime will not be granted on a routine basis and is only reserved for extraordinary or unforeseen circumstances. If a supervisor identifies a recurring need for overtime in any given position, the supervisor should immediately consult with the School Director or Chief Business Officer for further guidance.

#### Payroll Processing

1. For hourly employees, employees must sign timesheets to verify appropriate hours worked, resolve absences and compensations, and monitor number of hours worked versus budgeted. The Controller, School Director or Human Resource Manager Director of Marketing and Strategy will approve these timesheets. No overtime hours should be listed on timesheets without proper authorization ~~the supervisor's initials next to the day~~

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

- ~~on which overtime was worked.~~ The signatory supervisor will submit a summary report of timesheets to ExEDBack Office Provider who will verify the calculations for accuracy.
2. For salaried employees, employees must sign into a log book or use timesheets to verify working days for accuracy. The Human Resource Manager will provide the designated school employee with any payroll-related information such as sick leave, vacation pay, and/or any other unpaid time.
  3. The Reconciling Personnel will notify ExEDBack Office Provider of all authorizations for approved stipends and the hourly or daily rate.
  4. ExEDBack Office Provider will prepare the payroll worksheet based on the summary report from the designated school employee.
  5. The payroll checks (if applicable) will be delivered to the school. Accounting Staff will document receipt of the paychecks and review the payroll checks prior to distribution.

### **Payroll Taxes and Filings**

1. ExEDBack Office Provider will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.
2. ExEDBack Office Provider will prepare the state and federal quarterly and annual payroll tax forms, review the forms with the Chief Business Officer or School Director, and submit the forms to the respective agencies.

### **Record Keeping**

1. The designated school employee will maintain written records of all full time employees' use of sick leave, vacation pay, and any other unpaid time.
  - a. The designated school employee will immediately notify the School Director and Human Resource Manager~~Controller~~ if an employee exceeds the accrued sick leave or vacation pay, or has any other unpaid absences.
  - b. Records will be reconciled when requested by the employee. Each employee must maintain personal contemporaneous records.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### EXPENSES

#### Expense Reports

1. Employees will be reimbursed for expenditures within ten (10) days of presentation of appropriate documentation.
2. Employees will complete expense reports monthly, as necessary, to be submitted to ~~Student Store Accounting Staff~~ Accounting Staff.
3. Receipts or other appropriate documentation will be required for all expenses to be reimbursed.
4. The employee and the Authorizing Personnel must sign expense reports.
5. A copy of the School Director's expense and credit card report will be provided to the Board Treasurer for review. Payment can be authorized by the Principal. ~~s should be approved by a member of the board and always be submitted to ExED or Student Store Accounting Staff for processing and payment.~~
6. Expenses greater than three months old must show original receipts for reimbursement. ~~may not be reimbursed. Reimbursements greater than six months will not be approved.~~
7. Authorizing Personnel may include deposits in their expense report if American Express is not accepted by the vendor. Deposits should only be done to expedite purchases.

#### Travel

1. Employees will be reimbursed for mileage when the event is pre-approved by an administrator. Mileage will be reimbursed at the IRS-approved rate for the distance traveled. Travel starting from or ending at residence cannot include the normal commute miles to/from work.
2. The Authorizing Personnel must pre-approve all out of town travel.
3. Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by an administrator and the event is more than 50 miles from either the employee's residence or the school site. If there are school related networking events during the evening, then the distance can be reduced to 20 miles. ~~unless there are evening events. Then it is 30 miles.~~ Hotel rates should be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, ~~and the lowest rate~~



## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

- available.**<sup>2</sup> If not expensed, employees will be reimbursed at the established per diem rate for any breakfast, lunch, or dinner that is not included as part of the related event.
4. Travel advances require written approval from an authorized Assistant Principal and a signed Custodian of Funds form.
  5. Travel advances require receipts for all advanced funds.
  6. ~~After the trip, the employee must enter all of the appropriate information on an expense report and submit it to the Authorizing Personnel for approval and then on to ExEDBack Office Provider or Student Store Accounting Staff for processing.~~
  - 7.6. If the advance exceeds the amount of the receipts, the employee will pay the difference immediately in the form of a check.
  - 8.7. If the advance is less than the amount of the receipts, the difference will be reimbursed to the employee in accordance with the expense report.

### **Governing Board Expenses**

1. The individual incurring authorized expenses while carrying out the duties of the school will complete and sign an expense report.
2. The School Director will approve and sign the expense report, and submit it to the ~~Student Store Accounting Staff~~Accounting Staff or ExEDBack Office Provider for payment.

### **Telephone Usage**

1. Employees will not make personal long distance calls on the telephones without prior approval from a supervisor.
2. Employees will reimburse the school for all personal telephone calls if additional expense is incurred by the school.

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<sup>2</sup> Lowest rate available must factor in all expected costs like the cost of meals, rental car, other transportation, internet, parking, etc. For example, if an employee is working at the room and needs internet, some hotels offer special packages where a savings can be generated by taking the more expensive rate than purchasing each item individually.

## **CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES**

### **FINANCE**

#### **Financial Reporting**

1. In consultation with the Chief Business Officer and Finance Committee, ~~ExEDBack Office Provider~~ will prepare the annual financial budget for approval by the Governing Board.
2. ~~ExEDBack Office Provider~~ will submit a monthly balance sheet and monthly revenue and expense summaries to the Chief Business Officer including a review of the discretionary accounts and any line items that are substantially over or under budget (~~\$30,000 and +/- 15% of established budget~~). The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.
3. ~~ExEDBack Office Provider~~ will provide the Chief Business Officer and/or Governing Board with additional financial reports, as needed.

#### **Loans**

1. The School Director and the Governing Board will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the charter-granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.
2. Once approved, a promissory note will be prepared and signed by the School Director before funds are borrowed.
3. Employee loans, including salary advances, are not allowed.

#### **Financial Institutions**

1. All funds will be maintained at a high quality financial institution.
2. All funds will be maintained or invested in high quality, short maturity, and liquid funds.
3. Physical evidence will be maintained on-site for all financial institution transactions.

#### **Retention of Records**

1. Original financial records, such as transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documentation will be retained for a minimum of seven (7) years. At the discretion of the Governing Board or Chief Business Officer, certain documentation may be maintained for a longer period of time.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

2. Original ASB financial records will be kept for two fiscal years. After two years, they will be converted into an electronic format and stored for at least an additional five (5) years.
3. ExEDBack Office Provider will retain records at their site for a minimum of two (2) years; after which, the remaining five years will be the responsibility of the School.
4. Financial records will be shredded at the end of their retention period.
5. Appropriate back-up copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure on-site location.

## CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

### RESERVES /INSURANCE/LIABILITIES/ASSETS

#### Funds Balance Reserve

1. The following minimum fund balance reserve must be maintained:
  - a. Economic Uncertainties - At least 5% of the total unrestricted General Funds,
  - b. LAUSD Insurance Deductible - \$1,000,000
  
2. The Chief Business Officer may also set aside reserves for the following:
  - a. Capital Expenditures
  - b. Retiree Benefits
  - c. State Revenue Deferrals
  
3. ~~ExED~~Back Office Provider will provide the Chief Business Officer with balance sheets on a monthly basis. It is the responsibility of the Chief Business Officer and the Governance Board to understand the school's cash situation. It is the responsibility of the Authorizing Personnel to prioritize payments as needed. The School Director and Chief Business Officer have responsibility for all operations and activities related to financial management.

#### Insurance

1. ~~ExED~~Back Office Provider will work with the Chief Business Officer to ensure that appropriate insurance is maintained at all times with a high quality insurance agency.
  
2. The ~~Student Store Accounting Staff~~Accounting Staff will maintain the files of insurance policies, including an up-to-date copy of all certificates of insurance, insurance policies and procedures, and related claim forms.
  
3. The Chief Business Officer and ~~ExED~~Back Office Provider will carefully review insurance policies on an annual basis, prior to renewal.
  
4. Insurance will include general liability, worker's compensation, student accident, professional liability, and directors' and officers' coverage. Supplementary coverage will cover the after-hours and weekend activities. Coverage will be in line with the limits listed in the school's approved charter petition.

## **CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES**

### **Asset Inventory**

1. An asset is defined as all items, purchased or donated, with a value of \$1,000 or more and with a useful life of more than one year.
2. Reconciling Personnel will file all receipts for purchased asset.
3. Reconciling Personnel will maintain an inventory or log of all assets. The log will include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting assets.
4. The School will take a physical inventory of all District and School assets, separately, within 90 days of the end of each fiscal year, indicating the condition and location of the asset.
5. The Chief Business Officer will immediately be notified of all cases of theft, loss, damage or destruction of assets.
6. The Chief Business Officer and/or Assistant Principal(s) will submit to Reconciling Personnel written notification of plans for disposing of assets with a clear and complete description of the asset and the date of disposal.

### **Parking Lot Liability**

1. Parking lot related incidences are not covered under any insurance policy unless there is a witness. The school assumes no liability for damage to cars:
  - a. Parked in the parking lot during school hours
  - b. Parked in the parking lot before and after school hours
2. The only exception to this policy will be when a student is observed by an adult accidentally causing damage to a vehicle while engaged in a school activity, such as physical education equipment breaking a window (e.g. a ball)
3. Otherwise, liability is as follows:
  - a. If a student willfully causes damage (i.e. not an accident as described above), the student's parent or guardian is responsible.
  - b. If a parent or other visitor causes damage, that individual is responsible.
  - c. If an employee causes damage, the employee is responsible.
  - d. If an unknown person causes damage and there is no witness, the affected individual would determine if they have applicable coverage through his/her individual insurance policies.

# Coversheet

## January Check Register from ExED

**Section:** III. Financial  
**Item:** I. January Check Register from ExED  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 07-01-2015 ECR Financials.ECR.pdf

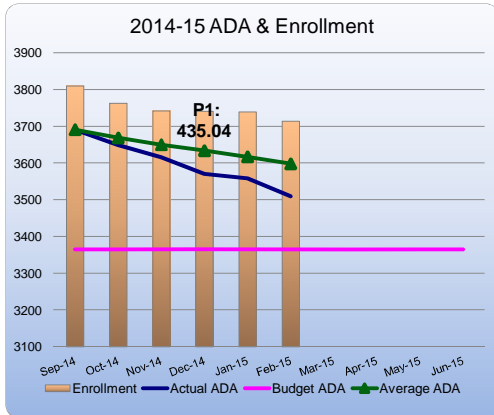
**Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●  
 Net Income / (Loss) ● Year End Cash ●

**KEY POINTS**

**Year-End June 30, 2015 Forecast**

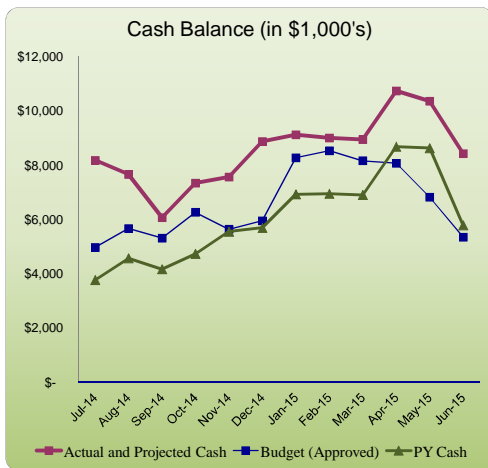
- o ECRCHS is projected to have a 29% cash reserve at year-end. Not including cash held in investments.
- o Facility expense should be no more than 10% of budget. ECRCHS is spending 1.3% of its budget on facility rent this year
- o A Debt Equity Ratio (ratio of total debt to equity/net assets) of less than 1 demonstrates fiscal soundness and prudence. ECRCHS has zero current debt and is forecasted to have zero current and long term debt at fiscal year-end.



ADA Analysis					
Category	Month 6	Forecasted P2	Budgeted P2	Better/(Worse)	Prior Year P2
Enrollment	3,742	3,700	3,542	158	3,593
ADA %	95.8%	95.6%	95.0%	0.6%	97.8%
Average ADA	3,616.87	3,578.77	3,364.90	213.87	3,515.00

Revenue & Expenses per ADA		
Category	Budget	Forecast
Revenue	8,970	9,202
Revenue w/o Fundraising	8,970	9,172
Expense	8,195	7,938

INCOME STATEMENT	FY 14-15 YTD			FY 14-15 Forecast				FY 13-14 Actual		FY 12-13 Actual		
	Actual YTD	Budget YTD	Variance B/(W)	Total Forecast	% of Total	Total Budget	% of Total	Variance B/(W)	13-14	% of Total	12-13	% of Total
LCFF	13,089,243	12,591,585	497,658	26,911,939	82%	25,432,102	84%	1,479,837	23,391,747	79%	21,682,801	77%
Federal Revenue	532,682	500,253	32,429	1,167,749	4%	1,055,699	3%	112,050	1,023,882	3%	1,195,625	4%
State Revenue	2,229,705	2,166,086	63,620	3,556,944	11%	3,298,081	11%	258,863	2,825,973	10%	4,627,649	16%
Other Local Revenue	1,096,658	216,026	880,631	1,188,706	4%	398,675	1%	790,031	2,114,414	7%	711,057	3%
Grants/Fundraising	106,564	0	106,564	106,564	0%	0	0%	106,564	222,685	1%	13,900	0%
<b>TOTAL REVENUE</b>	<b>17,054,851</b>	<b>15,473,950</b>	<b>1,580,901</b>	<b>32,931,903</b>		<b>30,184,557</b>		<b>2,747,346</b>	<b>29,578,700</b>		<b>28,231,032</b>	
Certified Salaries	7,691,271	7,420,576	(270,696)	13,183,402	46%	12,784,299	46%	(399,103)	12,826,523	49%	12,338,025	49%
Classified Salaries	1,697,208	1,758,824	61,616	2,839,963	10%	2,877,882	10%	37,919	2,986,997	11%	2,464,664	10%
Benefits	3,045,768	3,159,629	113,862	5,299,130	19%	5,325,889	19%	26,759	4,808,555	18%	4,524,939	18%
Student Supplies	799,720	1,820,435	1,020,715	2,511,851	9%	2,335,432	8%	(176,419)	1,848,379	7%	1,846,556	7%
Operating Expenses	2,371,889	2,234,732	(137,157)	4,056,523	14%	3,851,507	14%	(205,016)	3,416,427	13%	3,475,684	14%
Other	254,693	211,355	(43,338)	516,794	2%	400,788	1%	(116,006)	391,655	1%	299,420	1%
<b>TOTAL EXPENSES</b>	<b>15,860,548</b>	<b>16,605,552</b>	<b>745,003</b>	<b>28,407,664</b>		<b>27,575,796</b>		<b>(831,868)</b>	<b>26,278,537</b>		<b>24,949,287</b>	
<b>INCOME / (LOSS)</b>	<b>1,194,303</b>	<b>(1,131,602)</b>	<b>2,325,905</b>	<b>4,524,239</b>		<b>2,608,761</b>		<b>1,915,478</b>	<b>3,300,164</b>		<b>3,281,745</b>	



Balance Sheet	6/30/2014	12/31/2014	1/31/2015	6/30/2015 Forecast	Notes
<b>Assets</b>					
Cash	5,777,172	8,864,484	9,115,616	8,423,063	
Accounts Receivable	4,195,965	24,862	10,586	4,374,874	
Due From Others	12,256	17,282	17,197	17,197	
Other Assets	2,156,385	2,024,231	2,024,206	2,224,206	
Net Fixed Assets	618,117	872,342	948,370	834,781	
<b>Total Assets</b>	<b>12,759,895</b>	<b>11,803,201</b>	<b>12,115,974</b>	<b>15,874,120</b>	
<b>Liabilities</b>					
A/P & Payroll	351,208	343,496	17,662	445,871	
Due to Others	1,211,063	904,905	899,016	899,016	
Deferred Revenue	1,192,629	0	0	0	
Total Debt	0	0	0	0	
<b>Total Liabilities</b>	<b>2,754,901</b>	<b>1,248,401</b>	<b>916,677</b>	<b>1,344,887</b>	
<b>Equity</b>					
Beginning Fund Bal.	6,704,831	10,004,995	10,004,995	10,004,995	
Net Income/(Loss)	3,300,164	549,806	1,194,303	4,524,239	
<b>Total Equity</b>	<b>10,004,995</b>	<b>10,554,800</b>	<b>11,199,297</b>	<b>14,529,234</b>	
<b>Total Liabilities &amp; Equity</b>	<b>12,759,895</b>	<b>11,803,201</b>	<b>12,115,975</b>	<b>15,874,120</b>	

Y/E Cash Balance		
Projected	Budget	Variance
8,423,063	5,343,829	3,079,234

Available Line of Credit	4,500,000	4,500,000	4,500,000	4,500,000	
Days Cash on Hand	81	112	118	109	> 45 days is good
Cash Reserve %	22%	34%	32%	30%	





## El Camino Real Charter High School Financial Analysis January 2015 – 2<sup>nd</sup> Interim Reporting Period

### Net Income

The FY14-15 forecasted net-income is \$4.5MM compared to \$2.6MM in the board approved budget.

### Balance Sheet

#### Assets

- The combined cash and investments is \$11.1MM
- \$3MM of cash is held in Charles Schwab investment accounts.
- \$230K of cash is held in Wells Fargo and California Credit Union Certificate of Deposit accounts (cash accounts).

#### Additional Asset Detail

- Accounts Receivable balance is \$11K which is down >99% from the June 30 prior year \$4.2MM government per pupil receivables.

### Liabilities

#### Liabilities Detail

- \$18K in Accounts Payable balance, including payroll liabilities.
- \$454K in Due to ASB.
- \$445K in Due to Grantor, which represents a duplicate payment of the prior year Supplemental Block Grant. This amount will be withheld from future apportionments.
- Debt balance is zero. ECR has no current or long term debt liabilities.

### Income Statement

#### Revenue

Forecasted revenue for FY14-15 is \$32.9MM, which is \$2.7MM or 9% over budgeted revenues of \$30MM.

**Object Code 8011-8096:** LCFF and In-Lieu of Property Taxes forecast is \$1.5MM above budget due to enrollment being 200 students higher than budget. Student attrition has slowed considerable compared to prior years. The Year-end forecast assumes enrollment at 3,700.

**Object Code 8690:** All Other Local Revenue January actuals are \$707K above budget:

1. Foreign Exchange Student fees are \$480K higher than the \$300K budget assumption.
2. Student Store Sales and Facility Rental income was not budgeted.

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.*





**Expenses**

Forecasted expenses for FY14-15 are \$28.4MM, which is \$832K or 6% over budgeted expenditures of \$27.5MM.

**Object Code 1175:** Teacher – Stipends/Extra Duty are trending at \$370K above budget. The monthly run rate is averaging at \$80K per month.

**Object Code 2100:** Instructional Aide salaries are trending at \$145K above budget.

**Object Code 2900:** Other Classified salaries are trending at \$122K below budget.

**Object Code 4210:** Other Books is forecasted to be \$21K above budget due to the purchase of an online SAT & ACT Prep Curriculum and the monthly trend expense for Other Books.

**Object Code 4390:** Other Supplies are trending to be \$155K above budget.

**Object Code 5450:** General Insurance premiums are \$95K higher than budgeted.

**Object Code 5500:** Operations and Housekeeping costs are trending \$87K. LAUSD billed the school \$215K in October for 1<sup>st</sup> quarter utility costs.

**Object Code 5900:** Equipment lease costs are trending \$14K above budget.

**Object Code 5900:** Communications costs are trending \$34K above budget.

**Object Code 6900:** Depreciation Expense is forecasted to be \$100K higher than budget due to the increase in fixed assets in FY13-14 and current year capital expenditures totaling \$463K year-to-date.

**ADA**

Budgeted average ADA for FY14-15 is 3,364.90 based on an enrollment of 3,542 and a 95.0% attendance rate. The June 30, 2014, forecast assumes enrollment of 3,700 students.

Month 1 Enrollment was 3,784 with a 97.5% ADA for the month

Month 2 Enrollment was 3,763 with a 97.1% ADA for the year

Month 3 Enrollment was 3,742 with a 96.6% ADA for the year

Month 4 Enrollment was 3,741 with a 96.3% ADA for the year

Month 5 Enrollment was 3,739 with a 96.2% ADA for the year

Month 6 Enrollment was 3,714 with a 95.8% ADA for the year

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.*

Object Code	Effective Date	Check Number	Vendor Name	Transaction Description	Check Amount
9120	1/2/2015	1003442	CATHERINE DAVIS	REIM: SEWING MACHINE REPAIR	1,814.90
9120	1/2/2015	1003443	DAVID HUSSEY	FOOD - WATER & SODA	98.11
9120	1/2/2015	1003444	DOUGLAS TAYLOR	REIM: LODGING, PARKING, MILEAGE, PER DIEM - 2014 NCSC	1,089.62
9120	1/2/2015	1003445	FERNANDO DELGADO	REIM: (1) MICROSOFT SURFACE & ACCESSORIES	1,862.08
9120	1/2/2015	1003446	GAIL TURNER-GRAHAM	REIM: CONF REGISTRATION, LODGING, PARKING, MILEAGE, PER DIEM	666.32
9120	1/2/2015	1003447	JESSICA FRIEDMAN	REIM: PARALLELS DESKTOP SOFTWARE	79.99
9120	1/2/2015	1003448	JINAL FEIGE	REIM: SCIENCE EXPERIMENT SUPPLIES	24.20
9120	1/2/2015	1003449	JULIE SABBATH	REIM: MILEAGE - STUDENT MOTIVATION CONFERENCE	43.18
9120	1/2/2015	1003450	MELISSA CHARTERS	REIM: FOOD LAB SUPPLIES	92.63
9120	1/2/2015	1003451	ONYE CHIMA	REIM: MILEAGE - E-RATE TRAINING	48.72
9120	1/2/2015	1003452	RASHIDA MADRASWALA	REIM: SCIENCE EXPERIMENT SUPPLIES, WHITEBOARD DUSTERS	54.64
9120	1/2/2015	1003452	RASHIDA MADRASWALA	REIM: CONFERENCE REGISTRATION, PARKING, MILEAGE, PER DIEM	397.52
9120	1/2/2015	1003453	SUSAN NIVEN	REIM: MILEAGE - COMMON CORE STANDARDS	32.50
9120	1/2/2015	1003454	TERRENCE FISCHER	REIM: MILEAGE -12/06-12/19/14 WRESTLING TOURNAMENTS	100.80
9120	1/5/2015	1001706	CLAIRE MCKEE	MARCHING BAND UNIFORMS - ALTERATIONS	(100.00)
9120	1/5/2015	1002994	CLAIRE STEWART	MEAL TIME REIMBURSEMENT	(25.00)
9120	1/5/2015	1003062	CANON SOLUTIONS AMERICA	05/01-07/31/13 - COPIER LEASE	(514.80)
9120	1/5/2015	1003455	ADVANCED OFFICE AUTOMATION, INC.	12/08/14 - TONER FREIGHT	12.50
9120	1/5/2015	1003455	ADVANCED OFFICE AUTOMATION, INC.	11/12-12/12/14 - COPIER OVERAGE	72.87
9120	1/5/2015	1003456	AMERICAN/ FOOTHILL PUBLISHING CO.,	THE KINGS COURIER NEWSPAPER VOL. 45 ISSUE 6	515.00
9120	1/5/2015	1003457	BENEFIT AND RISK MANAGEMENT SERVICES	01/15 - FSA ADMIN FEES	168.00
9120	1/5/2015	1003458	BROOKS TRANSPORTATION INC	FIELD TRIP - ATHLETICS TRANSPORTATION	1,340.00
9120	1/5/2015	1003458	BROOKS TRANSPORTATION INC	FIELD TRIP - JET PROPULSION LABORATORY	375.00
9120	1/5/2015	1003458	BROOKS TRANSPORTATION INC	FIELD TRIP - CHINA TOWN, OLVERA STREET, LITTLE TOKYO	770.00
9120	1/5/2015	1003458	BROOKS TRANSPORTATION INC	FIELD TRIP - ATHLETIC TRANSPORTATION	1,370.00
9120	1/5/2015	1003458	BROOKS TRANSPORTATION INC	FIELD TRIP - ATHLETICS TRANSPORTATION	1,005.00
9120	1/5/2015	1003459	CANON SOLUTIONS AMERICA	12/01-02/28/15 - MAINTENANCE SERVICE	736.98
9120	1/5/2015	1003460	CARTRICHARGE	OFFICE SUPPLIES - (3) TONER	261.44
9120	1/5/2015	1003461	CHARTERLIFE	01/15 - HEALTH BENEFITS	265,800.47
9120	1/5/2015	1003462	CHRISTOPHER TRUITT	11/03-12/11/14 - DRUMLINE REHEARSALS & WORKSHOPS	730.00
9120	1/5/2015	1003463	CIMARRON SIGN SERVICES, INC	(1) CUSTOM WRESTLING BANNER	49.05
9120	1/5/2015	1003464	COMPLETE BUSINESS SYSTEMS	COPIER SERVICE	217.56
9120	1/5/2015	1003465	DTSC	DTSC - 2014 EPA ID NUMBER VERIFICATION FEE	225.00
9120	1/5/2015	1003466	EDTEC INC.	11/14 - BUSINESS & FINANCIAL CONSULTING EXPENSES	3,430.00
9120	1/5/2015	1003467	EMPLOYMENT DEVELOPMENT DEPARTMENT	Q1/FY14-15 - SDI PAYMENT	620.16
9120	1/5/2015	1003468	FEDEX	SHIPPING	43.50

9120	1/5/2015	1003469	JULES SELTZER ASSOCIATES	(17) CHAIRS & DELIVERY	4,043.00
9120	1/5/2015	1003469	JULES SELTZER ASSOCIATES	(13) CHAIRS, (12) STOOLS, FREIGHT	4,264.36
9120	1/5/2015	1003470	KELLY SERVICES	SUBSTITUTES - WEEK ENDING 12/07/14	8,285.28
9120	1/5/2015	1003470	KELLY SERVICES	SUBSTITUTES - WEEK ENDING 12/14/14	10,337.35
9120	1/5/2015	1003471	LA HYDRO-JET & ROOTER SERVICE, INC	PLUMBING REPAIRS	206.00
9120	1/5/2015	1003472	LANCE DELGADO MUSIC	2014 FALL SHOW - MUSIC SCORE COMPOSITION & MP3	1,200.00
9120	1/5/2015	1003473	LOS ANGELES UNIFIED SCHOOL DISTRICT	11/07/14 - LASP SERVICES - FOOTBALL GAME	953.82
9120	1/5/2015	1003473	LOS ANGELES UNIFIED SCHOOL DISTRICT	08/13-11/30/14 - VISUAL IMPAIRMENT PROGRAM - CASE#031697M001	826.83
9120	1/5/2015	1003473	LOS ANGELES UNIFIED SCHOOL DISTRICT	08/13-11/30/14 - VISUAL IMPAIRMENT PROGRAM - CASE#061096M110	525.12
9120	1/5/2015	1003473	LOS ANGELES UNIFIED SCHOOL DISTRICT	08/13-11/30/14 - VISUAL IMPAIRMENT PROGRAM - CASE#102299M001	826.83
9120	1/5/2015	1003473	LOS ANGELES UNIFIED SCHOOL DISTRICT	08/13-11/30/14 - VISUAL IMPAIRMENT PROGRAM - CASE#102299M001	460.04
9120	1/5/2015	1003474	MAXIM STAFFING SOLUTIONS	11/17-11/21/14 - SPECIAL ED CONSULTANT	1,303.75
9120	1/5/2015	1003474	MAXIM STAFFING SOLUTIONS	12/01-12/05/14 - SPECIAL ED CONSULTANT	1,356.25
9120	1/5/2015	1003475	PUC SCHOOLS	10/14 - FSA SERVICE FEE	791.79
9120	1/5/2015	1003476	REGIONAL TAP SERVICE CENTER	(18) METRO 30 DAY PASS	432.00
9120	1/5/2015	1003477	SATCO SUPPLY	CLASSROOM SUPPLIES - CLAMPS, T-SQUARES, ENGRAVING CUTTER	63.12
9120	1/5/2015	1003478	SCHOOL NEWSPAPERS ONLINE	WEBSITE HOSTING, DOMAIN RENEWAL, UNLIMITED SUPPORT FEE	181.91
9120	1/5/2015	1003479	STAPLES ADVANTAGE	OFFICE SUPPLIES - (1) CORDLESS PHONE, (1) TONER	81.70
9120	1/5/2015	1003479	STAPLES ADVANTAGE	OFFICE SUPPLIES - INK PENS, STICKIES, STAPLES, BATTERIES	399.68
9120	1/5/2015	1003479	STAPLES ADVANTAGE	OFFICE SUPPLIES - BINDERS	56.48
9120	1/5/2015	1003480	TAFT CHARTER HS STUDENT BODY	2014 WEST VALLEY CROSS COUNTRY LEAGUE SHARED EXPENSES	276.15
9120	1/5/2015	1003481	TARA KIM	10/07-10/28/14 - OCCUPATIONAL THERAPY SERVICES	258.75
9120	1/5/2015	1003481	TARA KIM	12/02-12/09/14 - OCCUPATIONAL THERAPY SERVICES	258.75
9120	1/5/2015	1003482	VERIZON	11/08-12/07/14 ADMIN PHONES & IPADS - ACCT#942030146	8,570.91
9120	1/5/2015	1003483	VISTA PAINT	CUSTODIAL SUPPLIES - TAPE, EXTENSION POLE	54.47
9120	1/5/2015	1003484	WILLIAM H CURRY	11/29-12/13/14 - PAINTING LABOR	2,010.00
9120	1/9/2015	1003485	AMERICAN HERITAGE LIFE INSURANCE COMPANY	09/14 - SUPPLEMENTAL HEALTH INSURANCE PREMIUM	1,558.46
9120	1/9/2015	1003485	AMERICAN HERITAGE LIFE INSURANCE COMPANY	10/14 - SUPPLEMENTAL HEALTH INSURANCE PREMIUM	1,558.46
9120	1/9/2015	1003485	AMERICAN HERITAGE LIFE INSURANCE COMPANY	11/14 - SUPPLEMENTAL HEALTH INSURANCE PREMIUM	1,558.46
9120	1/9/2015	1003485	AMERICAN HERITAGE LIFE INSURANCE COMPANY	12/14 - SUPPLEMENTAL HEALTH INSURANCE PREMIUM	1,558.46
9120	1/9/2015	1003486	F.A.C.T.	11/14 - BEHAVIORAL THERAPY	3,342.62
9120	1/9/2015	1003487	GARY BRUCE GOLD	REIM: MILEAGE - STUDENT MOTIVATION CONFERENCE	49.62
9120	1/9/2015	1003488	KELLY SERVICES	SUBSTITUTES - WEEK ENDING 12/21/14	6,858.67
9120	1/9/2015	1003489	LILY LIU	REIM: MILEAGE - STUDENT MOTIVATION CONFERENCE	49.62
9120	1/9/2015	1003490	MARY HAMMOND	REIM: MILEAGE - STUDENT MOTIVATION CONFERENCE	49.62
9120	1/9/2015	1003491	NANCY STATNER	REIM: MILEAGE - STUDENT MOTIVATION CONFERENCE	49.62
9120	1/9/2015	1003492	PITNEYBOWES	POSTAGE METER - LATE FEE	29.99

9120	1/9/2015	1003493	SUSAN NIVEN	REIM: STUDENT MOTIVATION CONFERENCE	49.62
9120	1/9/2015	1003494	VISTA PAINT	CUSTODIAL SUPPLIES - PAINT, LATEX GLOVES, JOINT COMPOUND	259.25
9120	1/9/2015	1003495	MARSHALL MAYOTTE	REIM: FURNITURE, MILEAGE, PARKING	20,310.34
9120	1/12/2015	2097	AMY CARTER	FSA REIMBURSEMENT - AMY CARTER	395.83
9120	1/12/2015	2101	SYLVIA YI	FSA REIMBURSEMENT - SYLVIA YI	416.66
9120	1/13/2015	2098	JESSICA CHUNG	FSA REIMBURSEMENT - JESSICA CHUNG	145.00
9120	1/15/2015	1003496	HECTOR LOPEZ	01/31/15 - PAYROLL - H. LOPEZ	417.22
9120	1/15/2015	1003497	US BANK PARS - #6746022400	12/14 - PARS	1,581.12
9120	1/15/2015	1003498	BRIAN WILSON	01/31/15 - PAYROLL - B. WILSON	427.31
9120	1/16/2015	2099	DEVON KNADLE	FSA REIMBURSEMENT - DEVON KNADLE	1,250.00
9120	1/21/2015	1003499	EXED	01/15 - MANAGEMENT CONTRACT FEE, PAYCHEX HR ONLINE FEE	15,437.66
9120	1/21/2015	1003500	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - 1ST PAYMENT	14,427.00
9120	1/21/2015	1003500	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - 2ND PAYMENT	14,427.00
9120	1/21/2015	1003500	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - FINAL PAYMENT	19,236.00
9120	1/22/2015	1003500	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - 1ST PAYMENT	(14,427.00)
9120	1/22/2015	1003500	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - 2ND PAYMENT	(14,427.00)
9120	1/22/2015	1003500	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - FINAL PAYMENT	(19,236.00)
9120	1/22/2015	1003501	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - 1ST PAYMENT	14,427.00
9120	1/22/2015	1003501	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - 2ND PAYMENT	14,427.00
9120	1/23/2015	1003502	ACT, INC.	ACT ELECTRONIC SCORE REPORTING - ANNUAL FEE	250.00
9120	1/23/2015	1003503	AMERICAN/ FOOTHILL PUBLISHING CO.,	THE KINGS COURIER NEWSPAPER VOL. 45 ISSUE 5	557.80
9120	1/23/2015	1003504	ANDREW DELGADO	01/30/15 - PAYROLL - A. DELGADO	844.50
9120	1/23/2015	1003505	BROOKS TRANSPORTATION INC	FIELD TRIP - ATHLETICS TRANSPORTATION	370.00
9120	1/23/2015	1003506	BUDDY'S ALL STARS	(4) BASKETBALL TEAM JACKETS & PANTS	394.60
9120	1/23/2015	1003507	CANYON SPRINGS HIGH SCHOOL	04/14-04/15/15 - VOLLEYBALL TOURNAMENT - REGISTRATION FEES	495.00
9120	1/23/2015	1003508	CENTENNIAL HIGH SCHOOL	04/02-04/04/15 - SOFTBALL TOURNAMENT - REGISTRATION FEE	500.00
9120	1/23/2015	1003509	CONSOLIDATED DISPOSAL SRVS#902	05/22/14 - ROLLOFF PICK UP	380.00
9120	1/23/2015	1003510	CRESCENTA VALLEY HIGH SCHOOL	03/06-03/07/15 - VOLLEYBALL TOURNAMENT - REGISTRATION FEE	300.00
9120	1/23/2015	1003511	DEPARTMENT OF JUSTICE	12/14 - FINGERPRINT APPS	32.00
9120	1/23/2015	1003512	HF GROUP, INC	(96) TEXTBOOKS, (5) TEXTBOOK BINDING	787.81
9120	1/23/2015	1003513	JULES SELTZER ASSOCIATES	COLLEGE OFFICE FURNITURE BALANCE - PROPOSAL #125416	10,079.18
9120	1/23/2015	1003513	JULES SELTZER ASSOCIATES	TECHNOLOGY OFFICE FURNITURE BALANCE - PROPOSAL #125406A	1,726.44
9120	1/23/2015	1003513	JULES SELTZER ASSOCIATES	CHAIRS, TABLES, MOBILE PEDESTALS BALANCE - PROPOSAL #126677	7,683.73
9120	1/23/2015	1003514	MAXIM STAFFING SOLUTIONS	12/15-12/19/14 - SPECIAL ED CONSULTANT	1,067.50
9120	1/23/2015	1003515	MOORPARK HIGH SCHOOL	12/26-12/30/14 - BASKETBALL TOURNAMENT - REGISTRATION FEES	650.00
9120	1/23/2015	1003516	NORTHERN CALIFORNIA MEDI-CAL ADMINISTRATIVE SERVICES, JPA	12/14 - LEA BILLING OPTION FEE	423.82
9120	1/23/2015	1003517	OFFICEXPRESS	OFFICE SUPPLIES - DESK TRAY, TAPE, MONTHLY PLANNER	78.71
9120	1/23/2015	1003517	OFFICEXPRESS	OFFICE SUPPLIES - WALL & DESK CALENDARS	323.27

9120	1/23/2015	1003517	OFFICEEXPRESS	OFFICE SUPPLIES - FILE FOLDERS	(198.49)
9120	1/23/2015	1003518	PUBLIC AGENCY RETIREMENT SERVICES	10/14 - PARS ADMIN FEES	306.00
9120	1/23/2015	1003519	REVOLUTION FOODS, INC.	11/14 - CAFETERIA MEALS	28,378.56
9120	1/23/2015	1003519	REVOLUTION FOODS, INC.	12/14 - CAFETERIA MEALS	24,867.70
9120	1/23/2015	1003520	SCSBOA	2015 SCSBOA BAND & ORCHESTRA FESTIVAL - ENTRY FEE	480.00
9120	1/23/2015	1003521	STAPLES ADVANTAGE	(4) MAGNETIC WRITE ON PROBABILITY DICE SET	70.59
9120	1/23/2015	1003521	STAPLES ADVANTAGE	JUMBO FOAM POLYHEDRAL DICE	34.64
9120	1/23/2015	1003521	STAPLES ADVANTAGE	(2) ANSWER BUZZERS - SET OF 12	111.81
9120	1/23/2015	1003521	STAPLES ADVANTAGE	(10) TONER	481.04
9120	1/23/2015	1003521	STAPLES ADVANTAGE	(2) TONER	160.27
9120	1/23/2015	1003521	STAPLES ADVANTAGE	(2) TONER	91.47
9120	1/23/2015	1003522	SUSAN SHIN CONSULTING	10/22-12/23/14 - CONSULTING FEES	612.50
9120	1/23/2015	1003523	TERRENCE FISCHER	REIM: LODGING, RENTAL VAN, GAS - WRESTLING TOURNAMENTS	866.03
9120	1/23/2015	1003524	THE CRUZ CENTER	12/14 - PHYSICAL THERAPY	1,045.00
9120	1/23/2015	1003525	THE HELP GROUP - NORTH HILLS PREP SCHOOL	11/14 - COACHING & CASE MANAGEMENT	2,573.15
9120	1/23/2015	1003526	THREE NINETY BRANDING	(84) PE T-SHIRTS, (38) HOODED SWEATSHIRTS, (48) SWEATSHIRTS	1,588.10
9120	1/23/2015	1003527	TURF TEAM INC.	08/14 & 09/14 - SPORTS FIELD MAINTENANCE & SPRINKLERS	5,466.35
9120	1/23/2015	1003528	VENICE HIGH SCHOOL	03/14-03/21/15 - VOLLEYBALL TOURNAMENT - REGISTRATION FEES	550.00
9120	1/23/2015	1003529	VISTA PAINT	CUSTODIAL SUPPLIES - PAINT, EXTENSION POLE, SEALANT	152.89
9120	1/23/2015	1003529	VISTA PAINT	CUSTODIAL SUPPLIES - PAINT, GLOVES, BUCKETS	636.76
9120	1/23/2015	1003530	TURF TEAM INC.	ARTIFICIAL TURF INSTALLATION - FINAL PAYMENT	19,236.00
9120	1/23/2015	1003531	MARK POMERANTZ	REIM: SAW REPAIR	90.91
9120	1/23/2015	1003535	AMERICAN EXPRESS	CREDIT CARD ENDING - 31004	2,371.94
9120	1/23/2015	1003535	AMERICAN EXPRESS	CARD ENDING - 31004	(165.15)
9120	1/23/2015	1003536	CALIFORNIA CREDIT UNION	CREDIT CARD ENDING 6095	557.00
9120	1/23/2015	1003537	CALIFORNIA CREDIT UNION	CREDIT CARD ENDING 5881	621.76
9120	1/23/2015	1003538	AMERICAN EXPRESS	CREDIT CARD ENDING - 31000	46,429.38
9120	1/29/2015	1003539	ADVANCED OFFICE AUTOMATION, INC.	11/24-12/19/14 - COPIER LEASE	113.70
9120	1/29/2015	1003539	ADVANCED OFFICE AUTOMATION, INC.	12/01-12/29/14 - COPIER OVERAGE	158.00
9120	1/29/2015	1003539	ADVANCED OFFICE AUTOMATION, INC.	12/12-01/12/15 - COPIER OVERAGE	48.30
9120	1/29/2015	1003540	ALERT SERVICES, INC	(5) JR SPORTCARE SOFT KIT EQUIPMENT	604.34
9120	1/29/2015	1003541	BROOKS TRANSPORTATION INC	FIELD TRIP - ATHLETICS TRANSPORTATION	2,505.00
9120	1/29/2015	1003542	BSN SPORTS INC	(2) DURASKIN BASKETBALL BACKBOARD PADDINGS	434.22
9120	1/29/2015	1003543	BUDDY'S ALL STARS	(4) COACHES TSHIRTS, (2) COACHES HOODIES	175.62
9120	1/29/2015	1003543	BUDDY'S ALL STARS	(12) ACADEMIC DECATHLON HOODIES	561.82
9120	1/29/2015	1003543	BUDDY'S ALL STARS	(23) CROSS COUNTRY CHAMPIONSHIP TSHIRTS	336.83
9120	1/29/2015	1003543	BUDDY'S ALL STARS	(6) NIKE ELITE BASKETBALLS	294.68
9120	1/29/2015	1003543	BUDDY'S ALL STARS	(4) NIKE ELITE BASKETBALLS	183.12
9120	1/29/2015	1003544	DR ALLAN L KURTZ	TB SHOT - ERIN KELLY	25.00
9120	1/29/2015	1003544	DR ALLAN L KURTZ	TB SHOT - IAN LEE	25.00
9120	1/29/2015	1003545	HART HIGH SCHOOL	02/28-03/07/15 - SOFTBALL TOURNAMENT - REGISTRATION FEE	450.00
9120	1/29/2015	1003546	JULES SELTZER ASSOCIATES	TECHNOLOGY OFFICE FURNITURE BALANCE - PROPOSAL #125406	10,878.08
9120	1/29/2015	1003547	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	11/14 - LEGAL SERVICES	13,051.63

9120	1/29/2015	1003547	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	12/14 - LEGAL SERVICES	7,563.00
9120	1/29/2015	1003548	LEEJANICE TOBACK	09/14-12/01/14 - LEGAL SERVICES	4,000.00
9120	1/29/2015	1003549	LOS ANGELES PIERCE COLLEGE	02/02-05/28/15 - POOL RENTAL FEE	11,950.18
9120	1/29/2015	1003550	MAXIM STAFFING SOLUTIONS	10/27-10/31/14 - SPECIAL ED CONSULTANT	1,303.75
9120	1/29/2015	1003550	MAXIM STAFFING SOLUTIONS	11/03-11/07/14 - SPECIAL ED CONSULTANT	1,356.25
9120	1/29/2015	1003550	MAXIM STAFFING SOLUTIONS	12/08-12/12/14 - SPECIAL ED CONSULTANT	1,303.75
9120	1/29/2015	1003551	MUTUAL OF OMAHA	01/15 - LIFE INSURANCE PREMIUM - ALX7	2,011.39
9120	1/29/2015	1003552	OFFICEEXPRESS	OFFICE SUPPLIES - WALL CALENDAR, MARKERS, BINDERS	75.52
9120	1/29/2015	1003553	PASADENA CITY COLLEGE JAZZ TRUST	PASADENA CITY COLLEGE JAZZ DAY - JAZZ ENSEMBLE REGISTRATION	450.00
9120	1/29/2015	1003554	REGIONAL TAP SERVICE CENTER	(17) METRO 30 DAY PASS	408.00
9120	1/29/2015	1003555	SMART & FINAL	CLASSROOM MATERIALS - COOKING SUPPLIES	463.05
9120	1/29/2015	1003556	SYLMAR HIGH SCHOOL VOLLEYBALL	02/21/15 - VOLLEYBALL OFFICIALS WORKSHOP - REGISTRATION FEE	125.00
9120	1/29/2015	1003557	THE SHREDDERS	12/14 - DOCUMENT DESTRUCTION SERVICE	49.00
9120	1/29/2015	1003558	TIME	04/15-03/16 - TIME MAGAZINE SUBSCRIPTION RENEWAL	18.05
9120	1/29/2015	1003559	WESTLAKE HIGH SCHOOL	05/02/15 - JAZZ FESTIVAL REGISTRATION	<u>600.00</u>
Total 9120					<u>643,622.74</u>
Report Total					<u>643,622.74</u>

# Coversheet

## 2nd Interim Financials prepared by ExED

**Section:** III. Financial  
**Item:** J. 2nd Interim Financials prepared by ExED  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 088FY15 2nd Interim El Camino Real Chrtr HS (8617).xlsx

## Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

088FY15 2nd Interim El Camino Real Chrtr HS (8617).xlsx